



San Diego County
Local Agency Formation Commission
 Regional Service Planning | Subdivision of the State of California

5b

AGENDA REPORT
 Consent | Action

October 2, 2023

TO: Commissioners

FROM: Keene Simonds, Executive Officer
 Erica Sellen, Executive Assistant

SUBJECT: **Commission Ratification |**
Recorded Payments for July and August 2023

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will receive a report identifying payments made and received for July and August 2023. The payments cover all recorded transactions for the two-month period and include \$0.316 million in total distributions made by the Executive Officer. Close to three-fourths of the payments made tie to the County of San Diego for payroll reimbursements as well as charges for general overhead and information technology services. Most of the remaining payments made tie to professional services and marked by consultant usage. The payments received total \$1.834 million with most tied to agency contributions for the fiscal year.

BACKGROUND

Accounting Policies and Procedures

San Diego LAFCO’s policies provide direction to the Executive Officer to maintain appropriate accounting controls for all financial transactions on behalf of the Commission. Spending allowances are specified and include bid procedures for financial transactions at or above \$10,000 (unless waived due to unique circumstances) and separate Commission approval for any transactions at or above \$125,000.

<p>Administration Keene Simonds, Executive Officer 2550 Fifth Avenue, Suite 725 San Diego, California 92103 T 619.321.3380 www.sdlafco.org lafco@sdcounty.ca.gov</p>	<p>Chair Jim Desmond County of San Diego</p> <p>Joel Anderson County of San Diego</p> <p>Nora Vargas, Alt. County of San Diego</p>	<p>Kristi Becker City of Solana Beach</p> <p>Dane White City of Escondido</p> <p>John McCann Alt. City of Chula Vista</p>	<p>Stephen Whitburn, Vice Chair City of San Diego</p> <p>Marni von Wilpert, Alt. City of San Diego</p>	<p>Jo MacKenzie Vista Irrigation</p> <p>Barry Willis Alpine Fire Protection</p> <p>David Drake, Alt. Rincon del Diablo</p>	<p>Andy Vanderlaan General Public</p> <p>Harry Mathis, Alt. General Public</p>
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DISCUSSION

This item is for San Diego LAFCO to consider ratification of all payments made and received by the Executive Officer during July and August 2023. A detailing of these transactions is provided in Attachments One (July) and Two (August). The item separately provides the Commission the opportunity to provide feedback and inform potential changes in accounting procedures going forward.

ANALYSIS

San Diego LAFCO's recorded payments made by the Executive Officer covering July and August 2023 total \$315,579 with 76% – or \$239,001 – tied to transactions with the County of San Diego. This includes payroll reimbursements covering four pay periods as well as expenses for general overhead and information technology services. All expenses are consistent with the adopted budget. Revenues collected during the two-month period totals \$1,833,946 and largely tied to collecting new agency contributions.

RECOMMENDATION

It is recommended San Diego LAFCO ratify the payments made and received by the Executive Officer for July and August 2023 as presented. This recommendation is consistent with Alternative One in the proceeding section.

ALTERNATIVES FOR ACTION

The following alternatives are available to San Diego LAFCO:

Alternative One (recommended):

Ratify the recorded payments received and made by the Executive Officer in July and August 2023 as shown in Attachments One and Two.

Alternative Two:

Continue to the next regular meeting and provide direction to staff as needed.

Alternative Three

Take no action.¹

¹ Payment ratifications are not required under LAFCO policy but are presented to the Commission per practice.

PROCEDURES

This item has been placed on San Diego LAFCO's agenda as part of the consent calendar. A successful motion to approve the consent calendar will include taking affirmative action on the staff recommendation unless otherwise specified by the Commission.

On behalf of the Executive Officer:



Erica Sellen
Executive Assistant

Attachments:

- 1) Recorded Transactions in July 2023
- 2) Recorded Transactions in August 2023

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SAN DIEGO LAFCO
Expenses by Vendor Detail
 July 2023

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E After Effects (Adobe)						
	7/10/2023	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
	7/16/2023	52270 · Memberships	19.99	Monthly Adobe DC Pro Upgrade	debit card	3558 · SDCCU Checking
			40.98			
E Alaska Airlines						
	7/19/2023	52622 · Training/Registration Out-County	1,370.00	Airfare CALAFCO Annual Conference (CI, DN, ES, KS & BW)	credit card	3558-60 · SDCCU Visa Credit Card
E Amazon						
	7/24/2023	52344 · Stores Unallocated	149.50	General Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
	7/31/2023	52344 · Stores Unallocated	82.63	General Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
			232.13			
E Ambius						
	7/24/2023	52344 · Stores Unallocated	395.07	Monthly Service for Office Plants	check	3558 · SDCCU Checking
E ARCC (Assessor Recording County)						
	7/17/2023	52490 · Publications	50.00	NOE Fee RMWD Reorg (RO20-05)	check	3558 · SDCCU Checking
	7/17/2023	52490 · Publications	50.00	NOE Fee RMWD Reorg SOI (RO20-05)	check	3558 · SDCCU Checking
	7/17/2023	52490 · Publications	50.00	NOE Fee FPUD Reorg (RO20-04)	check	3558 · SDCCU Checking
	7/17/2023	52490 · Publications	50.00	NOE Fee FPUD Reorg SOI (RO20-04)	check	3558 · SDCCU Checking
			200.00			
E AT&T Mobility						
	7/31/2023	52074 · Telecommunications	544.55	Monthly Cell Phone LAFCO Staff	check	3558 · SDCCU Checking
E Blue Barn Creative LLC						
	7/17/2023	52370 · Professional Services	1,250.00	Video Recording Services	electronic	1000 · County Account (44595)
E Blueprint Coffee						
	7/12/2023	52622 · Training/Registration Out-County	7.50	Food AB399 Sacramento (CI)	credit card	3558-60 · SDCCU Visa Credit Card
E Burgers & Brew SMF						
	7/13/2023	52622 · Training/Registration Out-County	22.07	Food AB399 Sacramento (CI)	credit card	3558-60 · SDCCU Visa Credit Card
E CALAFCO						
	7/14/2023	52270 · Memberships	12,221.00	Membership Dues for FY23-24	electronic	1000 · County Account (44595)
	7/24/2023	52622 · Training/Registration Out-County	4,920.00	Registration Annual Conference (CI, TL, JM, DN, MP, ES, KS & BW)	checks	3558 · SDCCU Checking
			17,141.00			
E Carolanne Ieromimon						
	7/24/2023	52622 · Training/Registration Out-County	80.76	Lyft Reimbursements AB399 Sacramento (CI)	check	3558 · SDCCU Checking
E Claim Jumper						
	7/24/2023	52610 · Non-Travel/In-County	165.62	EO, Counsel & Staff Debriefing	debit card	3558 · SDCCU Checking
E Copy 2 Copy						
	7/24/2023	52334 · Printing	955.69	60-Year Brochures	check	3558 · SDCCU Checking
E County of San Diego						
	7/1/2023	52354 · Mail/Postage ISF	119.48	Mail/Postage Services (Two Months)	electronic	1000 · County Account (44595)
	7/1/2023	52178 · Vehicle Maintenance	359.26	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	7/1/2023	52182 · Vehicle Fuel	0.00	Vehicle Fuel	electronic	1000 · County Account (44595)
	7/1/2023	52758 · Vehicle Lease	165.47	Vehicle Lease	electronic	1000 · County Account (44595)
	7/1/2023	52721 et al. · Communications (IT) Services	8,149.83	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	7/7/2023	51110 et al. · Employee Payroll	46,960.75	Payroll Pay Period 2024-01	electronic	1000 · County Account (44595)
	7/21/2023	51110 et al. · Employee Payroll	55,060.65	Payroll Pay Period 2024-02	electronic	1000 · County Account (44595)
			110,815.44			
E CSDA San Diego Chapter						
	7/24/2023	52270 · Memberships	250.00	Membership Dues for FY23-24	check	3558 · SDCCU Checking
E Deborah Gutierrez						
	7/31/2023	46234 · Applications	4,209.00	Partial Refund for Withdrawn Application (CO23-04)	check	3558 · SDCCU Checking
E Embassy Suites						
	7/12/2023	52622 · Training/Registration Out-County	229.08	Accommodations AB399 Sacramento (CI)	credit card	3558-60 · SDCCU Visa Credit Card
E Fax Plus						
	7/9/2023	52330 · Office Expense	9.17	Monthly Fax Machine Payment	debit card	3558 · SDCCU Checking
E Grubhub						
	7/5/2023	52610 · Non-Travel/In-County	98.3	Staff Bonding Meeting	debit card	3558 · SDCCU Checking
	7/7/2023	52610 · Non-Travel/In-County	70.66	Staff Meeting for RMWD/FPUD	debit card	3558 · SDCCU Checking
			168.96			
E Hyatt Hotels						
	7/21/2023	52622 · Training/Registration Out-County	714.84	Accommodations CALAFCO Annual Conference (BW)	credit card	3558-60 · SDCCU Visa Credit Card

SAN DIEGO LAFCO
Expenses by Vendor Detail
 August 2023

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E 3MC Strategies LLC						
	8/18/2023	52370.F - Professional Services	6,785.00	Consultant Services Financial Analysis	electronic	1000 - County Account (44595)
E Ace Parking						
	8/21/2023	52530 - Office Lease	960.00	Monthly Parking Rent	electronic	1000 - County Account (44595)
E After Effects (Adobe)						
	8/10/2023	52270 - Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 - SDCCU Visa Credit Card
	8/15/2023	52270 - Memberships	19.99	Monthly Adobe DC Pro Upgrade	debit card	3558 - SDCCU Checking
			40.98			
E Amazon						
	8/2/2023	52344 - Stores Unallocated	99.09	General Office Supplies	credit card	3558-60 - SDCCU Visa Credit Card
	8/9/2023	52344 - Stores Unallocated	88.33	General Office Supplies	credit card	3558-60 - SDCCU Visa Credit Card
	8/31/2023	52344 - Stores Unallocated	135.89	General Office Supplies	credit card	3558-60 - SDCCU Visa Credit Card
			323.31			
E Ambius						
	8/28/2023	52344 - Stores Unallocated	395.07	Monthly Service for Office Plants + Rotation	check	3558 - SDCCU Checking
E AT&T Mobility						
	8/28/2023	52074 - Telecommunications	601.56	Monthly Cell Phone LAFCO Staff	check	3558 - SDCCU Checking
E Blue Barn Creative LLC						
	8/18/2023	52370 - Professional Services	1,250.00	Video Recording Services	electronic	1000 - County Account (44595)
E Chase Design Inc						
	8/16/2023	52334 - Printing	225.00	Graphic Design Services Business Cards	electronic	1000 - County Account (44595)
	8/21/2023	52334 - Printing	1,500.00	Graphic Design Services Team Values	electronic	1000 - County Account (44595)
			1,725.00			
E Claim Jumper						
	8/9/2023	52610 - Non-Travel/In-County	212.57	EO, Counsel & Staff Debriefing	debit card	3558 - SDCCU Checking
E Copy 2 Copy						
	8/28/2023	52330 - Office Expense	231.61	Business Cards	check	3558 - SDCCU Checking
E Corodata						
	8/28/2023	52330 - Office Expense	58.11	Document Storage	check	3558 - SDCCU Checking
E County of San Diego						
	8/1/2023	52504 - Equipment Rental	4.64	County Surcharge Xerox	electronic	1000 - County Account (44595)
	8/1/2023	52354 - Mail/Postage ISF	4,133.18	Mail/Postage Services (Two Months)	electronic	1000 - County Account (44595)
	8/1/2023	52178 - Vehicle Maintenance	39.20	Vehicle Maintenance Services	electronic	1000 - County Account (44595)
	8/1/2023	52182 - Vehicle Fuel	51.43	Vehicle Fuel	electronic	1000 - County Account (44595)
	8/1/2023	52758 - Vehicle Lease	165.49	Vehicle Lease	electronic	1000 - County Account (44595)
	8/1/2023	52721 et al. - Communications (IT) Services	7,708.56	County IT Services (ITRACK)	electronic	1000 - County Account (44595)
	8/4/2023	51110 et al. - Employee Payroll	51,065.47	Payroll Pay Period 2024-03	electronic	1000 - County Account (44595)
	8/18/2023	51110 et al. - Employee Payroll	51,526.72	Payroll Pay Period 2024-04	electronic	1000 - County Account (44595)
	8/31/2023	52270 - Memberships	5,400.00	SanGIS FY23-24	electronic	1000 - County Account (44595)
	8/31/2023	52550.B - County Overhead Costs	8,076.75	A-87 1st Quarter	electronic	1000 - County Account (44595)
	8/31/2023	52374 - Inter-Departmental	14.74	County Surcharge A-87 1st Quarter	electronic	1000 - County Account (44595)
			128,186.18			
E CSDA San Diego Chapter						
	8/7/2023	52610 - Non-Travel/In-County	70.00	Quarterly CSDA Dinner Registration (CI)	check	3558 - SDCCU Checking
E Dieu Ngu						
	8/7/2023	52610 - Non-Travel/In-County	186.25	Travel Reimbursement ESRI Conference	check	3558 - SDCCU Checking
E Fax Plus						
	8/8/2023	52330 - Office Expense	9.26	Monthly Fax Machine Payment	debit card	3558 - SDCCU Checking
E Granicus Inc						
	8/21/2023	52370.I - Professional Services	8,265.60	FY Website Support Services	electronic	1000 - County Account (44595)
E Lazy Dog						
	8/6/2023	52610 - Non-Travel/In-County	51.59	EO & BW Meeting	debit card	3558 - SDCCU Checking
E Los Angeles Times						
	8/21/2023	52330 - Office Expense	97.76	Digital Access Annual Subscription	debit card	3558 - SDCCU Checking
E Manchester Finaancial 5th Ave LP						
	8/21/2023	52530 - Office Lease	11,450.42	Office & Storage Rent	electronic	1000 - County Account (44595)
E Mikko Sushi						
	8/2/2023	52610 - Non-Travel/In-County	49.05	EO & DW Briefing	debit card	3558 - SDCCU Checking

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Expenses by Vendor Detail
 August 2023

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E O'Connor & Co.	8/19/2023	52370.H · Professional Services	5,320.00	Audit Services	electronic	1000 · County Account (44595)
E Peterson Donut	8/7/2023	52330 · Office Expense	43.95	Commission Meeting Refreshments	debit card	3558 · SDCCU Checking
E Price Self Storage	8/16/2023	52504 · Equipment Rental	133.00	Storage Unit Monthly Payment	credit card	3558-60 · SDCCU Visa Credit Card
E Priscilla Mumpower	8/28/2023	52610 · Non-Travel/In-County	85.10	RMWD-FPUD Staff Lunch Meeting Reimbursement	check	3558 · SDCCU Checking
E Ready Refresh Water	8/24/2023	52330 · Office Expense	55.15	Monthly Water Service	credit card	3558-60 · SDCCU Visa Credit Card
E San Diego Union Tribune	8/28/2023	52490 · Publications	2,985.84	PHNs RO20-04 & RO20-05	check	3558 · SDCCU Checking
E Starbucks	8/7/2023	52330 · Office Expense	40.00	Commission Meeting Refreshments	credit card	3558-60 · SDCCU Visa Credit Card
E Stephen Abbott	8/21/2023	52370.F · Professional Services	1,120.00	Consultant Services MSR & Fire	electronic	1000 · County Account (44595)
E Uber Eats	8/24/2023	52610 · Non-Travel/In-County	99.20	Staff Breakfast Meeting	credit card	3558-60 · SDCCU Visa Credit Card
E Village News	8/8/2023	52490 · Publications	800.00	PHNs RO20-04 & RO20-05	check	3558 · SDCCU Checking
E Xerox	8/16/2023	52504 · Equipment Rental	527.35	Xerox Rental	electronic	1000 · County Account (44595)
E Zoom	8/4/2023	52270 · Memberships	15.99	Staff Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	8/13/2023	52270 · Memberships	15.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			31.98			
			<u>172,190.89</u>			
EXPENSE TOTAL						
R City of Carlsbad						
	8/1/2023	46234 · Applications	8,326.50	Processing Fees (CO23-09)	check	1000 · County Account (44595)
R Clark & Green Associates	8/1/2023	46234 · Applications	7,045.50	Processing Fees (CO23-10)	check	1000 · County Account (44595)
R County of San Diego	8/31/2023	45918 · LAFCO Apportionment	639,282.50	LAFCO Apportionment FY23-24	electronic	1000 · County Account (44595)
R Rainbow MWD	8/31/2023	52490 · Publications	1,939.96	Recording & PHN Fees (RO20-04)	check	3558 · SDCCU Checking
			<u>656,594.46</u>			
REVENUE TOTAL						