



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

5b

AGENDA REPORT
 Consent | Action

November 6, 2023

TO: Commissioners

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

SUBJECT: **Commission Ratification |
 Recorded Payments for September 2023**

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will receive a report identifying payments made and received for September 2023. The payments cover all recorded transactions for the one-month period and include \$0.227 million in total distributions made by the Executive Officer. Slightly more than two-thirds 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 legal and consultant usage. The payments received total \$0.182 million with nearly all 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 in September 2023. A detailing of these transactions is provided in Attachment One. 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 September 2023 totals \$226,717 with 68% – or \$154,956 – tied to transactions with the County of San Diego. This includes payroll reimbursements covering three 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 one month period totals \$182,143 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 September 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 September 2023 as shown in Attachment One.

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:

Handwritten signature of Erica A. Sellen in blue ink.

Erica Sellen
Executive Assistant

Attachment:

- 1) Recorded Transactions in September 2023

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SAN DIEGO LAFCO
Expenses by Vendor Detail
 September 2023

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E 3MC Strategies LLC						
	9/20/2023	52370.F · Professional Services	7,705.00	Consultant Services Special Projects	electronic	1000 · County Account (44595)
E Accessibe						
	9/29/2023	52270 · Memberships	490.00	Website Compliance Annual Fee	credit card	3558-60 · SDCCU Visa Credit Card
E Ace Parking						
	9/3/2023	52610 · Non-Travel/In-County	35.00	Parking for EO	debit card	3558 · SDCCU Checking
	9/6/2023	52530 · Office Lease	960.00	Monthly Parking Rent	electronic	1000 · County Account (44595)
			995.00			
E ADW Consulting LLC						
	9/6/2023	52370.F · Professional Services	9,900.00	Consultant Services Special Projects	electronic	1000 · County Account (44595)
E After Effects (Adobe)						
	9/10/2023	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
	9/15/2023	52270 · Memberships	19.99	Monthly Adobe DC Pro Upgrade	debit card	3558 · SDCCU Checking
			40.98			
E Amazon						
	9/1/2023	52344 · Stores Unallocated	102.87	General Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
	9/25/2023	52344 · Stores Unallocated	197.43	General Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
			300.30			
E Ambius						
	9/18/2023	52344 · Stores Unallocated	395.07	Monthly Service for Office Plants	check	3558 · SDCCU Checking
E Better Buzz Coffee						
	9/30/2023	52610 · Non-Travel/In-County	11.99	EO & DD Meeting	debit card	3558 · SDCCU Checking
E Chase Design Inc						
	9/15/2023	52334 · Printing	1,237.50	Graphic Design Services Team Values Final Payment	electronic	1000 · County Account (44595)
E Chili's						
	9/10/2023	52610 · Non-Travel/In-County	48.48	EO & JM Meeting	debit card	3558 · SDCCU Checking
E Colantuono, Highsmith & Whatley						
	9/6/2023	52370.B · Professional Services	12,512.39	Commission Counsel Services	electronic	1000 · County Account (44595)
	9/22/2023	52370.B · Professional Services	11,718.00	Commission Counsel Services	electronic	1000 · County Account (44595)
			24,230.39			
E Copy 2 Copy						
	9/18/2023	52344 · Stores Unallocated	65.73	LAFCO Culture Poster & Brochures	check	3558 · SDCCU Checking
E Corodata						
	9/18/2023	52330 · Office Expense	116.22	Document Storage (Two Months)	check	3558 · SDCCU Checking
E Costco						
	9/14/2023	52330 · Office Expense	31.97	SDAC Meeting Refreshments	credit card	3558-60 · SDCCU Visa Credit Card
E County of San Diego						
	9/1/2023	52504 · Equipment Rental	3.65	County Surcharge Xerox	electronic	1000 · County Account (44595)
	9/1/2023	52354 · Mail/Postage ISF	758.59	Mail/Postage Services	electronic	1000 · County Account (44595)
	9/1/2023	52178 · Vehicle Maintenance	240.54	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	9/1/2023	52182 · Vehicle Fuel	50.49	Vehicle Fuel	electronic	1000 · County Account (44595)
	9/1/2023	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	9/1/2023	52721 et al. · Communications (IT) Services	8,186.09	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	9/1/2023	51110 et al. · Employee Payroll	51,814.93	Payroll Pay Period 2024-05	electronic	1000 · County Account (44595)
	9/15/2023	51110 et al. · Employee Payroll	47,508.93	Payroll Pay Period 2024-06	electronic	1000 · County Account (44595)
	9/29/2023	51110 et al. · Employee Payroll	44,895.45	Payroll Pay Period 2024-07	electronic	1000 · County Account (44595)
	9/30/2023	52270 · Memberships	1,331.62	ESRI FY23-24	electronic	1000 · County Account (44595)
			154,955.78			
E Fax Plus						
	9/8/2023	52330 · Office Expense	9.26	Monthly Fax Machine Payment	debit card	3558 · SDCCU Checking
E Grubhub						
	9/29/2023	52610 · Non-Travel/In-County	94.15	LAFCO Staff + Consultant Lunch	debit card	3558 · SDCCU Checking
E Manchester Finaancial 5th Ave LP						
	9/6/2023	52530 · Office Lease	11,450.42	Office & Storage Rent	electronic	1000 · County Account (44595)
E Price Self Storage						
	9/14/2023	52504 · Equipment Rental	133.00	Storage Unit Monthly Payment	credit card	3558-60 · SDCCU Visa Credit Card
E Ready Refresh Water						
	9/19/2023	52330 · Office Expense	61.69	Monthly Water Service	credit card	3558-60 · SDCCU Visa Credit Card

SAN DIEGO LAFCO
Expenses by Vendor Detail
September 2023

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E RGS						
	9/15/2023	52370 · Professional Services	13,265.95	HR Support Services	electronic	1000 · County Account (44595)
E San Diego Superior Court						
	9/3/2023	52330 · Office Expense	36.00	Court Records	debit card	3558 · SDCCU Checking
E Starbucks						
	9/14/2023	52330 · Office Expense	40.00	SDAC Meeting Refreshments	credit card	3558-60 · SDCCU Visa Credit Card
E The Corner Drafthouse						
	9/8/2023	52610 · Non-Travel/In-County	50.70	EO & AW Meeting	debit card	3558 · SDCCU Checking
E The Market Place						
	9/15/2023	52610 · Non-Travel/In-County	49.43	EO & Staff Meeting	debit card	3558 · SDCCU Checking
E The Toll Roads						
	9/20/2023	52610 · Non-Travel/In-County	6.00	Travel for EO; Site Visit	debit card	3558 · SDCCU Checking
E UCSD						
	9/19/2023	52610 · Non-Travel/In-County	495.00	Registration for CEQA Classes (MP)	credit card	3558-60 · SDCCU Visa Credit Card
E Voice of San Diego						
	9/29/2023	52610 · Non-Travel/In-County	55.00	Registration for Politifest (MP)	credit card	3558-60 · SDCCU Visa Credit Card
E Xerox						
	9/11/2023	52504 · Equipment Rental	414.26	Xerox Rental	electronic	1000 · County Account (44595)
E Zoom						
	9/4/2023	52270 · Memberships	15.99	Staff Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	9/12/2023	52270 · Memberships	15.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			31.98			
			<u>226,717.25</u>			
		EXPENSE TOTAL				

R County of San Diego						
	9/30/2023	45918 · LAFCO Apportionment	182,014.43	LAFCO Apportionment FY23-24	electronic	1000 · County Account (44595)
	9/30/2023	49200 · Interest & Dividends	21.64	Interest Payment to Account 46725	electronic	1001 · Committed - Stabilization (min. balance of \$250k)
	9/30/2023	49200 · Interest & Dividends	12.58	Interest Payment to Account 46726	electronic	1002 · Committed - Opportunity (min. balance of \$300k)
	9/30/2023	49200 · Interest & Dividends	94.56	Interest Payment to Account 46727	electronic	1003 · Assigned - Executive Officer (up to \$125k)
			<u>182,143.21</u>			
		REVENUE TOTAL	<u>182,143.21</u>			