



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

6b

AGENDA REPORT
 Consent | Action

May 6, 2024

TO: Commissioners

FROM: Keene Simonds, Executive Officer
 Michaela Peters, Interim Commission Clerks

**SUBJECT: Commission Ratification |
 Recorded Payments for February and March 2024**

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will receive a report identifying payments made and received in February and March 2024. The payments cover all recorded transactions for the two months and include \$0.368 million in total distributions made by the Executive Officer. Slightly more than two-thirds of all 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 involve professional services involving consultant and legal usage. Payments received total \$0.083 million and mostly involve new application fees.

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>Joel Anderson County of San Diego</p> <p>Jim Desmond 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>Chair Stephen Whitburn City of San Diego</p> <p>Marni von Wilpert, Alt. City of San Diego</p>	<p>Vice Chair Barry Willis Alpine Fire Protection</p> <p>Jo MacKenzie Vista Irrigation</p> <p>David Drake, Alt. Rincon del Diablo</p>	<p>Harry Mathis General Public</p> <p>Vacant, 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 for February and March 2024. A detailing of these transactions is provided in Attachments One (February) and Two (March). 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 February and March 2024 total \$368,051 with 67% – or \$249,067– tied to transactions with the County of San Diego. This includes payroll reimbursements covering five 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 months total \$83,134 and are largely tied to collecting application fees.

RECOMMENDATION

It is recommended San Diego LAFCO ratify the payments made and received by the Executive Officer for January 2024 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 February and March 2024 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:



Michaela Peters
Interim Commission Clerk

Attachments:

- 1) Recorded Transactions in February 2024
- 2) Recorded Transactions in March 2024

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SAN DIEGO LAFCO
Expenses by Vendor Detail
 February 2024

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E 3MC Strategies LLC						
	2/21/2024	52370.F · Professional Services	12,650.00	Consultant Services Financial Analysis	electronic	1000 · County Account (44595)
E Ace Parking						
	2/21/2024	52530 · Office Lease	52.00	Parking Validations	electronic	1000 · County Account (44595)
	2/28/2024	52610 · Non-Travel/In-County	10.00	Parking for EO	debit card	3558 · SDCCU Checking
			62.00			
E ADW Consulting LLC						
	2/21/2024	52370.F · Professional Services	11,100.00	Consultant Services Planning + Governance Analysis	electronic	1000 · County Account (44595)
E AEP						
	2/25/2024	52622 · Training/Registration Out-County	345.00	2024 AEP Conference (AW)	credit card	3558-60 · SDCCU Visa Credit Card
E After Effects (Adobe)						
	2/11/2024	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
	2/15/2024	52270 · Memberships	19.99	Monthly Adobe DC Pro Upgrade	debit card	3558 · SDCCU Checking
			40.98			
E Agricultural Impact Associates LLC						
	2/2/2024	52304 · Miscellaneous	18,118.45	SALC Grant	electronic	1000 · County Account (44595)
E Albertson's						
	2/13/2024	52330 · Office Expense	30.00	Staff Bonding Activity - ES	credit card	3558-60 · SDCCU Visa Credit Card
E Amazon						
	2/23/2024	52344 · Stores Unallocated	458.77	General Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
	2/27/2024	52330 · Office Expense	149.77	Annual Amazon Prime Membership	credit card	3558-60 · SDCCU Visa Credit Card
			608.54			
E Ambius						
	2/15/2024	52344 · Stores Unallocated	395.07	Monthly Service for Office Plants	check	3558 · SDCCU Checking
E ARCC						
	2/6/2024	52490 · Publications	50.00	NOE Fee City of Carlsbad (CO23-09)	check	3558 · SDCCU Checking
	2/6/2024	52490 · Publications	50.00	NOE Fee City of Carlsbad SOI (CO23-09)	check	3558 · SDCCU Checking
	2/26/2024	52490 · Publications	50.00	NOE Fee Glen Abbey Memorial Park-Bonita Rd. (CO23-10)	check	3558 · SDCCU Checking
			150.00			
E Assura Software						
	2/21/2024	52074 · Telecommunications	750.00	Website Hosting Support Services	electronic	1000 · County Account (44595)
	2/23/2024	52370.E · Professional Services	3,500.00	Website Hosting Set-up	electronic	1000 · County Account (44595)
			4,250.00			
E AT&T Mobility						
	2/1/2024	52074 · Telecommunications	391.96	Monthly Cell Phone LAFCO Staff	check	3558 · SDCCU Checking
	2/26/2024	52074 · Telecommunications	391.75	Monthly Cell Phone LAFCO Staff	check	3558 · SDCCU Checking
			783.71			
E Blue Barn Creative LLC						
	2/21/2024	52074 · Telecommunications	3,000.00	Video Recording Services	electronic	1000 · County Account (44595)
E Bronx Pizza						
	2/7/2024	52610 · Non-Travel/In-County	100.00	Staff Bonding Activity - ES	cash	3558 · SDCCU Checking
E CALAFCO						
	2/15/2024	52622 · Training/Registration Out-County	525.00	2024 CALAFCO Staff Workshop (MP)	check	3558 · SDCCU Checking
	2/15/2024	52622 · Training/Registration Out-County	525.00	2024 CALAFCO Staff Workshop (DN)	check	3558 · SDCCU Checking
			1,050.00			
E Canva						
	2/8/2024	52270 · Memberships	12.99	Monthly Subscription	credit card	3558-60 · SDCCU Visa Credit Card
E Claim Jumper						
	2/7/2024	52610 · Non-Travel/In-County	44.62	EO & Counsel Debriefing	debit card	3558 · SDCCU Checking
E Colantuono, Highsmith & Whately						
	2/2/2024	52370.B · Professional Services	3,915.91	Commission Counsel Services	electronic	1000 · County Account (44595)
E Corodata						
	2/26/2024	52330 · Office Expense	58.11	Document Storage	check	3558 · SDCCU Checking
E County of San Diego						
	2/1/2024	52354 · Mail/Postage ISF	523.86	Mail/Postage Services	electronic	1000 · County Account (44595)
	2/1/2024	52178 · Vehicle Maintenance	139.87	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	2/1/2024	52182 · Vehicle Fuel	27.61	Vehicle Fuel	electronic	1000 · County Account (44595)
	2/1/2024	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	2/1/2024	52721 et al. · Communications (IT) Services	9,207.01	County IT Services (ITRACK)	electronic	1000 · County Account (44595)

SAN DIEGO LAFCO
Expenses by Vendor Detail
February 2024

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
	2/2/2024	51110 et al. · Employee Payroll	43,481.71	Payroll Pay Period 2024-16	electronic	1000 · County Account (44595)
	2/16/2024	51110 et al. · Employee Payroll	45,720.92	Payroll Pay Period 2024-17	electronic	1000 · County Account (44595)
	2/29/2024	52550.B · County Overhead Costs	8,076.75	A-87 3rd Quarter	electronic	1000 · County Account (44595)
	2/29/2024	52550.B · County Overhead Costs	14.74	County Surcharge A-87 3rd Quarter	electronic	1000 · County Account (44595)
			107,357.96			
E CSDA San Diego Chapter						
	2/1/2024	52610 · Non-Travel/In-County	70.00	CSDA Quarterly Dinner Registration (CI)	check	3558 · SDCCU Checking
	2/8/2024	52610 · Non-Travel/In-County	70.00	CSDA Quarterly Dinner Registration (MP)	check	3558 · SDCCU Checking
			140.00			
E Dollar Tree						
	2/11/2024	52330 · Office Expense	5.39	Staff Bonding Activity - ES	credit card	3558-60 · SDCCU Visa Credit Card
E Fax Plus						
	2/8/2024	52330 · Office Expense	9.26	Monthly Fax Machine Payment	debit card	3558 · SDCCU Checking
E Iron Mountain						
	2/28/2024	52330 · Office Expense	3.38	Document Storage	debit card	3558 · SDCCU Checking
E Lazy Dog						
	2/4/2024	52610 · Non-Travel/In-County	68.75	EO & BW Debriefing	debit card	3558 · SDCCU Checking
E Leaf & Cole						
	2/2/2024	52370.H · Professional Services	450.00	Accounting Services	electronic	1000 · County Account (44595)
	2/23/2024	52370.H · Professional Services	465.00	Accounting Services	electronic	1000 · County Account (44595)
			915.00			
E Living Spaces						
	2/6/2024	52344 · Stores Unallocated	1,124.91	Lactation Room Furniture	credit card	3558-60 · SDCCU Visa Credit Card
E Manchester Finaancial 5th Ave LP						
	2/2/2024	52530 · Office Lease	11,608.40	Office & Storage Rent	electronic	1000 · County Account (44595)
E Michaela Peters						
	2/28/2024	52330 · Office Expense	88.32	Reimbursement for Commissioner Commendation	check	3558 · SDCCU Checking
E Minuteman Press						
	2/26/2024	52330 · Office Expense	431.00	LAFCO Envelopes	check	3558 · SDCCU Checking
E Oliver Coffee						
	2/14/2024	52610 · Non-Travel/In-County	17.96	AEO & CI Meeting	debit card	3558 · SDCCU Checking
E Peterson Donuts						
	2/5/2024	52330 · Office Expense	53.75	Commission Meeting Refreshments	debit card	3558 · SDCCU Checking
E QuickBooks						
	2/4/2024	52330 · Office Expense	90.00	Monthly Service for Online QuickBooks	debit card	3558 · SDCCU Checking
E Ready Refresh						
	2/4/2024	52330 · Office Expense	57.15	Monthly Water Service	credit card	3558-60 · SDCCU Visa Credit Card
E RGS						
	2/2/2024	52370 · Professional Services	329.23	HR Services	electronic	1000 · County Account (44595)
E Sammy's Woodfire Pizza						
	2/23/2024	52610 · Non-Travel/In-County	121.79	EO, AEO, CC, JM Debriefing	debit card	3558 · SDCCU Checking
E San Diego Union Tribune						
	2/15/2024	52490 · Publications	1,328.08	PHN RO23-09	check	3558 · SDCCU Checking
E Sloan Sakai Yeung & Wong LLP						
	2/2/2024	52370.B · Professional Services	295.00	Special Counsel Services	electronic	1000 · County Account (44595)
E Southwest Airlines						
	2/15/2024	52622 · Training/Registration Out-County	237.95	Airfare CALAFCO Staff Workshop (DN)	credit card	3558-60 · SDCCU Visa Credit Card
E Starbucks						
	2/6/2024	52330 · Office Expense	40.00	Commission Meeting Refreshments	credit card	3558-60 · SDCCU Visa Credit Card
E The Corner Drafthouse						
	2/22/2024	52610 · Non-Travel/In-County	230.02	Staff Lunch Meeting (ES Maternity Leave)	debit card	3558 · SDCCU Checking
E The Market Place						
	2/13/2024	52610 · Non-Travel/In-County	12.13	Refreshments ES Baby Shower	debit card	3558 · SDCCU Checking
E The Toll Roads						
	2/6/2024	52610 · Non-Travel/In-County	6.12	Travel for ES	debit card	3558 · SDCCU Checking
E The Westbean Coffee						
	2/15/2024	52610 · Non-Travel/In-County	15.39	AEO & MP Meeting	debit card	3558 · SDCCU Checking
E Vistaprint						
	2/10/2024	52330 · Office Expense	252.00	Custom Office Supplies	debit card	3558 · SDCCU Checking

SAN DIEGO LAFCO
Expenses by Vendor Detail
February 2024

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E Xerox						
	2/9/2024	52504 · Equipment Rental	280.19	Xerox Rental	electronic	1000 · County Account (44595)
E YouTube						
	2/29/2024	52270 · Memberships	13.99	Monthly Streaming Support Services	debit card	3558 · SDCCU Checking
E Zoom						
	2/4/2024	52270 · Memberships	15.99	Staff Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	2/12/2024	52270 · Memberships	15.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			31.98			
EXPENSE TOTAL			181,792.16			
R Benter						
	2/29/2024	46234 · Applications	1,921.50	Processing Fees (OAS24-04)	check	1000 · County Account (44595)
R Clark & Green Associates						
	2/28/2024	52490 · Publications	50.00	Recording Fees (CO23-10)	check	3558 · SDCCU Checking
R Donald A Bryant						
	2/16/2024	46234 · Applications	2,612.06	Processing Fees (OAS23-03)	check	1000 · County Account (44595)
R GEM Industrial, Inc						
	2/29/2024	46234 · Applications	6,405.00	Processing Fees (CO23-15)	check	1000 · County Account (44595)
R Keys Project LLC						
	2/16/2024	46234 · Applications	6,405.00	Processing Fees (CO24-01)	check	1000 · County Account (44595)
R Padre Dam MWD						
	2/29/2024	46234 · Applications	13,738.73	Processing Fees (CO23-13)	check	1000 · County Account (44595)
R State of California						
	2/29/2024	45281 · State Aid Agriculture	25,207.35	SALC Grant	check	1000 · County Account (44595)
R Yuima MWD						
	2/16/2024	46234 · Applications	1,921.50	Processing Fees (OAS24-02)	check	1000 · County Account (44595)
REVENUE TOTAL			58,261.14			

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SAN DIEGO LAFCO
Expenses by Vendor Detail
 March 2024

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E 3MC Strategies LLC						
	3/22/2024	52370.F · Professional Services	10,235.00	Consultant Services Financial Analysis	electronic	1000 · County Account (44595)
E Ace Parking						
	3/6/2024	52530 · Office Lease	960.00	Monthly Parking Rent	electronic	1000 · County Account (44595)
E After Effects (Adobe)						
	3/10/2024	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
	3/15/2024	52270 · Memberships	19.99	Monthly Adobe DC Pro Upgrade	debit card	3558 · SDCCU Checking
			40.98			
E Amazon						
	3/27/2024	52344 · Stores Unallocated	33.39	General Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
E Ambius						
	3/18/2024	52344 · Stores Unallocated	395.07	Monthly Service for Office Plants	check	3558 · SDCCU Checking
E ARCC (Assessor Recording County)						
	3/11/2024	52490 · Publications	50.00	NOE Fee Tucker Valley Road (RO23-01)	check	3558 · SDCCU Checking
	3/11/2024	52490 · Publications	50.00	NOD Fee Tucker Valley Road (RO23-01)	check	3558 · SDCCU Checking
			100.00			
E Assura Software						
	3/21/2024	52074 · Telecommunications	1,350.00	Website Hosting Support Services	electronic	1000 · County Account (44595)
E Blue Barn Creative LLC						
	3/22/2024	52074 · Telecommunications	3,000.00	Video Recording Services	electronic	1000 · County Account (44595)
E Brian J. Brady						
	3/22/2024	52370.F · Professional Services	7,472.50	Consultant Services Water-Wastewater Analysis	electronic	1000 · County Account (44595)
E Canva						
	3/7/2024	52270 · Memberships	12.99	Monthly Subscription	credit card	3558-60 · SDCCU Visa Credit Card
E Carolanne Ieromnimon						
	3/11/2024	52330 · Office Expense	45.00	Reimbursement for Commission Meeting Refreshments	check	3558 · SDCCU Checking
E Chase Design Inc						
	3/22/2024	52334 · Printing	337.50	Workplan and Budget for FY24	electronic	1000 · County Account (44595)
E Claim Jumper						
	3/4/2024	52610 · Non-Travel/In-County	74.43	EO & Counsel Debriefing	debit card	3558 · SDCCU Checking
E Colantuono, Highsmith & Whatley						
	3/6/2024	52370.B · Professional Services	3,399.00	Commission Counsel Services	electronic	1000 · County Account (44595)
E Copy 2 Copy						
	3/18/2024	52334 · Printing	134.90	PTE Brochure	check	3558 · SDCCU Checking
E Corodata						
	3/18/2024	52330 · Office Expense	58.11	Document Storage	check	3558 · SDCCU Checking
E County of San Diego						
	3/1/2024	52354 · Mail/Postage ISF	523.86	Mail/Postage Services	electronic	1000 · County Account (44595)
	3/1/2024	52178 · Vehicle Maintenance	139.87	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	3/1/2024	52182 · Vehicle Fuel	52.47	Vehicle Fuel	electronic	1000 · County Account (44595)
	3/1/2024	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	3/1/2024	52721 et al. · Communications (IT) Services	7,065.58	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	3/1/2024	51110 et al. · Employee Payroll	44,312.51	Payroll Pay Period 2024-16	electronic	1000 · County Account (44595)
	3/15/2024	51110 et al. · Employee Payroll	47,465.30	Payroll Pay Period 2024-17	electronic	1000 · County Account (44595)
	3/29/2024	51110 et al. · Employee Payroll	41,979.31	Payroll Pay Period 2024-18	electronic	1000 · County Account (44595)
	3/6/2024	52504 · Equipment Rental	3.02	County Surcharge Xerox	electronic	1000 · County Account (44595)
			141,707.41			
E Dunkin' Donuts						
	3/15/2024	52330 · Office Expense	38.30	SDAC Meeting Refreshments	debit card	3558 · SDCCU Checking
E Fax Plus						
	3/6/2024	52330 · Office Expense	9.26	Monthly Fax Machine Payment	debit card	3558 · SDCCU Checking
E H Brothers						
	3/1/2024	52330 · Office Expense	39.90	Office Supplies	debit card	3558 · SDCCU Checking
E Historic Aerials						
	3/26/2024	52490 · Publications	120.00	Photo Stock	debit card	3558 · SDCCU Checking
E Manchester Financial 5th Ave LP						
	3/6/2024	52530 · Office Lease	11,450.42	Office & Storage Rent	electronic	1000 · County Account (44595)
E Peterson Donuts						

SAN DIEGO LAFCO
Expenses by Vendor Detail
 March 2024

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E QuickBooks	3/4/2024	52330 · Office Expense	53.75	Commission Meeting Refreshments	debit card	3558 · SDCCU Checking
E Ready Refresh	3/4/2024	52330 · Office Expense	90.00	Monthly Service for Online QuickBooks	debit card	3558 · SDCCU Checking
E RGS	3/5/2024	52330 · Office Expense	70.79	Monthly Water Service	credit card	3558-60 · SDCCU Visa Credit Card
E San Diego Padres	3/6/2024	52370 · Professional Services	151.67	HR Services	electronic	1000 · County Account (44595)
E San Diego Union Tribune	3/25/2024	52610 · Non-Travel/In-County	283.70	Quarterly Staff Activity	credit card	3558-60 · SDCCU Visa Credit Card
E Target	3/18/2024	52490 · Publications	4,078.00	PHNs RO23-01 & FY24 Budget	check	3558 · SDCCU Checking
E The Market Place	3/27/2024	52610 · Non-Travel/In-County	16.15	Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
E Xerox	3/12/2024	52610 · Non-Travel/In-County	111.62	Office Supplies	debit card	3558 · SDCCU Checking
E YouTube	3/13/2024	52504 · Equipment Rental	343.39	Xerox Rental	electronic	1000 · County Account (44595)
E Zoom	3/29/2024	52270 · Memberships	13.99	Monthly Streaming Support Services	debit card	3558 · SDCCU Checking
	3/4/2024	52270 · Memberships	15.99	Staff Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	3/12/2024	52270 · Memberships	15.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			31.98			
EXPENSE TOTAL			<u>186,259.20</u>			
R County of San Diego						
	3/31/2024	49200 · Interest & Dividends	1,392.87	Interest Payment to Account 46725	electronic	1001 · Committed - Stabilization (min. balance of \$250k)
	3/31/2024	49200 · Interest & Dividends	2,958.55	Interest Payment to Account 46726	electronic	1002 · Committed - Opportunity (min. balance of \$300k)
	3/31/2024	49200 · Interest & Dividends	826.09	Interest Payment to Account 46727	electronic	1003 · Assigned - Executive Officer (up to \$125k)
			5,177.51			
R O'Ryan Plumbing Inc						
	3/13/2024	46234 · Applications	6,405.00	Processing Fees (CO24-05)	check	3558 · SDCCU Checking
R Rainbow MWD						
	3/13/2024	46234 · Applications	610.00	Extension Fees (RO20-04)	check	3558 · SDCCU Checking
R Rosario Martinez Iannacone						
	3/13/2024	46234 · Applications	480.37	Processing Fees (OAS24-06)	check	3558 · SDCCU Checking
R University Enterprises, Inc.						
	3/13/2024	46234 · Applications	12,200.00	Processing Fees (RO24-07)	check	3558 · SDCCU Checking
REVENUE TOTAL			<u>24,872.88</u>			