



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

5b

AGENDA REPORT
 Consent | Action

June 3, 2024

TO: Commissioners

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

**SUBJECT: Commission Ratification |
 Recorded Payments for April 2024**

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will receive a report identifying payments made and received in April 2024. The payments cover all recorded transactions for the month and include \$0.148 million in total distributions made by the Executive Officer. Close to 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 \$0.009 million.

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 E lafco@sdcounty.ca.gov www.sdlafco.org</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 April 2024. 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 April 2024 total \$149,708 with 65% – or \$97,516 – tied to transactions with the County of San Diego. This includes payroll reimbursements covering two pay periods as well as expenses for general overhead and information technology services. All expenses are consistent with the adopted budget. Revenues collected total \$8,664 and include one new application filing.

RECOMMENDATION

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



Michaela Peters
Interim Commission Clerk

Attachment:

- 1) Recorded Transactions in April 2024

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SAN DIEGO LAFCO
Expenses by Vendor Detail
 April 2024

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E Ace Parking						
	4/10/2024	52530 · Office Lease	960.00	Monthly Parking Rent	electronic	1000 · County Account (44595)
	4/10/2024	52530 · Office Lease	48.00	Parking Validations	electronic	1000 · County Account (44595)
			1,008.00			
E ADW Consulting LLC						
	4/3/2024	52370.F · Professional Services	10,875.00	Consultant Services Planning + Governance Analysis	electronic	1000 · County Account (44595)
E After Effects (Adobe)						
	4/10/2024	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
	4/15/2024	52270 · Memberships	19.99	Monthly Adobe DC Pro Upgrade	debit card	3558 · SDCCU Checking
			40.98			
E Amazon						
	4/5/2024	52344 · Stores Unallocated	53.82	General Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
E Ambius						
	4/18/2024	52344 · Stores Unallocated	395.07	Monthly Service for Office Plants	check	3558 · SDCCU Checking
E Assura Software						
	4/10/2024	52074 · Telecommunications	750.00	Website Hosting Support Services	electronic	1000 · County Account (44595)
E AT&T Mobility						
	4/23/2024	52074 · Telecommunications	392.55	Monthly Cell Phone LAFCO Staff	check	3558 · SDCCU Checking
E Barrio Star						
	4/12/2024	52610 · Non-Travel/In-County	260.16	Staff Lunch Meeting (CI Last Day)	debit card	3558 · SDCCU Checking
E Canva						
	4/7/2024	52270 · Memberships	12.99	Monthly Subscription	credit card	3558-60 · SDCCU Visa Credit Card
E Colantuono, Highsmith & Whatley						
	4/3/2024	52370.B · Professional Services	4,606.00	Commission Counsel Services	electronic	1000 · County Account (44595)
E County of San Diego						
	4/1/2024	52354 · Mail/Postage ISF	523.86	Mail/Postage Services	electronic	1000 · County Account (44595)
	4/1/2024	52178 · Vehicle Maintenance	139.87	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	4/1/2024	52182 · Vehicle Fuel	0.00	Vehicle Fuel	electronic	1000 · County Account (44595)
	4/1/2024	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	4/1/2024	52721 et al. · Communications (IT) Services	8,019.19	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	4/12/2024	51110 et al. · Employee Payroll	44,820.22	Payroll Pay Period 2024-21	electronic	1000 · County Account (44595)
	4/26/2024	51110 et al. · Employee Payroll	43,847.48	Payroll Pay Period 2024-22	electronic	1000 · County Account (44595)
			97,516.11			
E Donburi Rice Bowls						
	4/4/2024	52610 · Non-Travel/In-County	38.60	EO Briefing with MB	debit card	3558 · SDCCU Checking
E DoubleTree						
	4/25/2024	52622 · Training/Registration Out-County	207.87	Accommodations CALAFCO Staff Workshop (DN)	credit card	3558-60 · SDCCU Visa Credit Card
E Fax Plus						
	4/8/2024	52330 · Office Expense	9.26	Monthly Fax Machine Payment	debit card	3558 · SDCCU Checking
E Lazy Dog						
	4/21/2024	52610 · Non-Travel/In-County	59.41	EO Briefing with BW	debit card	3558 · SDCCU Checking
E Leaf & Cole LLP						
	4/5/2024	52370.H · Professional Services	9,981.00	Accounting Services & Audit Prep	electronic	1000 · County Account (44595)
E QuickBooks						
	4/4/2024	52330 · Office Expense	90.00	Monthly Service for Online QuickBooks	debit card	3558 · SDCCU Checking
E Ready Refresh						
	4/3/2024	52330 · Office Expense	63.15	Monthly Water Service	credit card	3558-60 · SDCCU Visa Credit Card
	4/30/2024	52330 · Office Expense	63.15	Monthly Water Service	credit card	3558-60 · SDCCU Visa Credit Card
			126.30			
E RGS						
	4/5/2024	52370 · Professional Services	177.45	HR Services	electronic	1000 · County Account (44595)
E San Diego Padres						
	4/3/2024	52610 · Non-Travel/In-County	140.00	Lunch for Staff for Quarterly Staff Activity	cash	1040 · Petty Cash
E San Diego Union Tribune						
	4/4/2024	52330 · Office Expense	1,246.20	Annual Newspaper Subscription	debit card	3558 · SDCCU Checking
	4/18/2024	52490 · Publications	4,078.00	PHNs CO23-13& FY24 Budget	check	3558 · SDCCU Checking

SAN DIEGO LAFCO
Expenses by Vendor Detail
 April 2024

Payable Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
			5,324.20			
E SDCCU						
	4/30/2024	52304 · Miscellaneous Expense	5.14	Interest Charge on Credit Card	electronic	3558 · SDCCU Checking
E Sloan Sakai Yeung & Wong LLP						
	4/5/2024	52370.B · Professional Services	6,421.89	Special Counsel Services	electronic	1000 · County Account (44595)
	4/15/2024	52370.B · Professional Services	1,475.00	Special Counsel Services	electronic	1000 · County Account (44595)
			7,896.89			
E Target						
	4/3/2024	52610 · Non-Travel/In-County	273.42	Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
E William Futon Group						
	4/10/2024	52370.F · Professional Services	7,500.00	Consultant Services Planning	electronic	1000 · County Account (44595)
E YouTube						
	4/29/2024	52270 · Memberships	13.99	Monthly Streaming Support Services	debit card	3558 · SDCCU Checking
E Yuima MWD						
	4/25/2024	46234 · Applications	1,921.50	Refund for Withdrawal of Proposal OAS24-02	check	3558 · SDCCU Checking
E Zoom						
	4/4/2024	52270 · Memberships	15.99	Staff Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	4/12/2024	52270 · Memberships	15.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			31.98			
EXPENSE TOTAL			149,707.69			
R County of San Diego						
	4/30/2024	49200 · Interest & Dividends	755.22	Interest Payment to Account 46725	electronic	1001 · Committed - Stabilization (min. balance of \$250k)
	4/30/2024	49200 · Interest & Dividends	1,604.12	Interest Payment to Account 46726	electronic	1002 · Committed - Opportunity (min. balance of \$300k)
	4/30/2024	49200 · Interest & Dividends	447.93	Interest Payment to Account 46727	electronic	1003 · Assigned - Executive Officer (up to \$125k)
			2,807.27			
R Laurence Tucker						
	4/25/2024	52490 · Publications	1,694.04	PHN & Recording Fees (RO23-01)	check	3558 · SDCCU Checking
R O'Ryan Plumbing Inc						
	4/25/2024	46234 · Applications	4,163.25	Additional Processing Fees (CO24-05)	check	3558 · SDCCU Checking
REVENUE TOTAL			8,664.56			