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

5b

AGENDA REPORT
Consent | Action

December 4, 2023

TO: Commissioners

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

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

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will receive a report identifying payments made and received for October 2023. The payments cover all recorded transactions for the one-month period and include $0.243 million in total distributions made by the Executive Officer. Slightly more than one-half 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 $0.138 million with most tied to collecting 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.

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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 October 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 October 2023 totals $242,893 with 51% – or $124,686 – 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 during the one month period totals $137,992 and largely tied to collecting application fees.

RECOMMENDATION

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

Erica Sellen
Executive Assistant

Attachment:

1) Recorded Transactions in October 2023

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SAN DIEGO LAFCO
Expenses by Vendor Detail
October 2023

Payable | Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E | 3MC Strategies LLC						
	10/18/2023	52370.F · Professional Services	12,075.00	Consultant Services | Financial Analysis	electronic	1000 · County Account (44595)
E | Ace Parking						
	10/2/2023	52530 · Office Lease	960.00	Monthly Parking Rent	electronic	1000 · County Account (44595)
E | ADW Consulting LLC						
	10/4/2023	52370.F · Professional Services	12,075.00	Consultant Services | Planning + Governance Analysis	electronic	1000 · County Account (44595)
	10/23/2023	52370.F · Professional Services	9,900.00	Consultant Services | Planning + Governance Analysis	electronic	1000 · County Account (44595)
			21,975.00			
E | After Effects (Adobe)						
	10/11/2023	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
	10/15/2023	52270 · Memberships	19.99	Monthly Adobe DC Pro Upgrade	debit card	3558 · SDCCU Checking
			40.98			
E | Alaska Airlines						
	10/15/2023	52622 · Training/Registration Out-County	329.00	CALFCO Annual Conference | Flight (MP)	credit card	3558-60 · SDCCU Visa Credit Card
	10/18/2023	52622 · Training/Registration Out-County	90.00	CALFCO Annual Conference | Bag Check (CI & KS)	credit card	3558-60 · SDCCU Visa Credit Card
	10/20/2023	52622 · Training/Registration Out-County	60.00	CALFCO Annual Conference | Bag Check (MP & KS)	debit card	3558 · SDCCU Checking
			479.00			
E | Alliant Insurance Services						
	10/11/2023	52138 · Public Liability Insurance	14,193.69	FY23-24 Special Liability Insurance	electronic	1000 · County Account (44595)
E | Amazon						
	10/4/2023	52344 · Stores Unallocated	57.85	General Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
	10/15/2023	52344 · Stores Unallocated	45.52	General Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
			103.37			
E | Ambius						
	10/16/2023	52344 · Stores Unallocated	395.07	Monthly Service for Office Plants	check	3558 · SDCCU Checking
E | ARCC (Assessor Recording County)						
	10/10/2023	52490 · Publications	50.00	NOE Fee | Escondido North LLC Stanley Ave.-A (RO23-07a)	check	3558 · SDCCU Checking
	10/10/2023	52490 · Publications	50.00	NOD Fee | Escondido North LLC Stanley Ave.-A (RO23-07a)	check	3558 · SDCCU Checking
	10/10/2023	52490 · Publications	50.00	NOE Fee | Camino de la Fuenta-Wick (CO22-20)	check	3558 · SDCCU Checking
	10/10/2023	52490 · Publications	50.00	NOE Fee | Camino de la Fuenta-Wick SOI (CO22-20)	check	3558 · SDCCU Checking
			200.00			
E | AT&T Mobility						
	10/16/2023	52074 · Telecommunications	544.55	Monthly Cell Phone | LAFCO Staff	check	3558 · SDCCU Checking
E | Blue Barn Creative LLC						
	10/9/2023	52370 · Professional Services	3,000.00	Video Recording Services	electronic	1000 · County Account (44595)
E | Bronx Pizza						
	10/4/2023	52610 · Non-Travel/In-County	60.00	Staff Meeting	cash	3558 · SDCCU Checking
E | Captain & Stoker						
	10/19/2023	52622 · Training/Registration Out-County	29.05	CALFCO Annual Conference | 10/18/23 Coffee	credit card	3558-60 · SDCCU Visa Credit Card
E | Chipotle						
	10/19/2023	52622 · Training/Registration Out-County	34.39	CALFCO Annual Conference | 10/18/23 Lunch	credit card	3558-60 · SDCCU Visa Credit Card
E | Colantuono, Highsmith & Whatley						
	10/25/2023	52370.B · Professional Services	8,700.97	Commission Counsel Services	electronic	1000 · County Account (44595)
E | Copy 2 Copy						
	10/16/2023	52334 · Printing	2,019.18	Agencies Directory	check	3558 · SDCCU Checking
E | Corodata						
	10/26/2023	52330 · Office Expense	58.11	Document Storage	check	3558 · SDCCU Checking
E | County of San Diego						
	10/1/2023	52504 · Equipment Rental	3.29	County Surcharge | Xerox	electronic	1000 · County Account (44595)
	10/1/2023	52354 · Mail/Postage ISF	607.60	Mail/Postage Services	electronic	1000 · County Account (44595)
	10/1/2023	52178 · Vehicle Maintenance	139.87	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	10/1/2023	52182 · Vehicle Fuel	56.89	Vehicle Fuel	electronic	1000 · County Account (44595)
	10/1/2023	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	10/1/2023	52721 et al. · Communications (IT) Services	7,754.36	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	10/13/2023	51110 et al. · Employee Payroll	60,725.34	Payroll | Pay Period 2024-08	electronic	1000 · County Account (44595)
	10/27/2023	51110 et al. · Employee Payroll	47,141.49	Payroll | Pay Period 2024-09	electronic	1000 · County Account (44595)
	10/31/2023	52550.B · County Overhead Costs	8,076.75	A-87 2nd Quarter	electronic	1000 · County Account (44595)

SAN DIEGO LAFCO
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October 2023

Payable | Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
	10/31/2023	52374 · Inter-Departmental	14.74	County Surcharge | A-87 2nd Quarter	electronic	1000 · County Account (44595)
			124,685.82			
E | Erica Sellen						
	10/26/2023	52622 · Training/Registration Out-County	337.17	CALFCO Annual Conference | Rental Car Reimbursement	check	3558 · SDCCU Checking
E | Fax Plus						
	10/8/2023	52330 · Office Expense	9.26	Monthly Fax Machine Payment	debit card	3558 · SDCCU Checking
E | Gifts & More Monterey						
	10/22/2023	52622 · Training/Registration Out-County	10.75	CALFCO Annual Conference | Water Bottles	credit card	3558-60 · SDCCU Visa Credit Card
E | Google Grill						
	10/22/2023	52622 · Training/Registration Out-County	115.18	CALFCO Annual Conference | 10/20/23 Lunch	debit card	3558 · SDCCU Checking
E | Hyatt Hotels						
	10/2/2023	52622 · Training/Registration Out-County	233.78	Accommodations | CALAFCO Annual Conf. (Speaker BB)	credit card	3558-60 · SDCCU Visa Credit Card
	10/22/2023	52622 · Training/Registration Out-County	3,566.70	Accommodations | CALAFCO Annual Conf. (CI, DN, MP, ES & KS)	credit card	3558-60 · SDCCU Visa Credit Card
	10/22/2023	52622 · Training/Registration Out-County	26.97	Misc. Charges | CALAFCO Annual Conf. (Coffee)	credit card	3558-60 · SDCCU Visa Credit Card
			3,827.45			
E | Jo MacKenzie						
	10/26/2023	52622 · Training/Registration Out-County	1,068.50	CALAFCO Annual Conference | Travel Reimbursements	check	3558 · SDCCU Checking
E | Leaf & Cole LLP						
	10/4/2023	52370.H · Professional Services	885.00	Accounting Services	electronic	1000 · County Account (44595)
E | Manchester Financial 5th Ave LP						
	10/4/2023	52530 · Office Lease	11,450.42	Office & Storage Rent	electronic	1000 · County Account (44595)
E | Michaela Peters						
	10/26/2023	52622 · Training/Registration Out-County	229.00	CALAFCO Annual Conference | Travel Reimbursements	check	3558 · SDCCU Checking
E | Monterey Cookhouse						
	10/19/2023	52622 · Training/Registration Out-County	338.90	CALFCO Annual Conference | 10/17/23 Dinner	debit card	3558 · SDCCU Checking
E | Motivational Systems Inc						
	10/17/2023	52330 · Office Expense	953.16	Deposit for Office Suite Name Signs	debit card	3558 · SDCCU Checking
E | Old Town News						
	10/19/2023	52622 · Training/Registration Out-County	19.48	CALFCO Annual Conference | 10/17/23 Lunch (KS)	debit card	3558 · SDCCU Checking
E | Panda Express						
	10/16/2023	52622 · Training/Registration Out-County	56.78	CALFCO Annual Conference | 10/17/23 Lunch (Staff)	credit card	3558-60 · SDCCU Visa Credit Card
E | Parking Meters						
	10/19/2023	52622 · Training/Registration Out-County	2.25	CALFCO Annual Conference | Street Parking	credit card	3558-60 · SDCCU Visa Credit Card
E | Peterson Donut						
	10/2/2023	52330 · Office Expense	44.00	Commission Meeting Refreshments	debit card	3558 · SDCCU Checking
E | Quick Stop						
	10/20/2023	52622 · Training/Registration Out-County	12.34	CALFCO Annual Conference | Gas for Rental Car	debit card	3558 · SDCCU Checking
E | RGS						
	10/4/2023	52370 · Professional Services	18,890.52	HR Support Services	electronic	1000 · County Account (44595)
	10/23/2023	52370 · Professional Services	11,530.55	HR Support Services	electronic	1000 · County Account (44595)
			30,421.07			
E | Sloan Sakai Yeung & Wong LLP						
	10/4/2023	52370.B · Professional Services	678.50	Special Counsel Services	electronic	1000 · County Account (44595)
E | Starbucks						
	10/4/2023	52330 · Office Expense	40.00	Commission Meeting Refreshments	credit card	3558-60 · SDCCU Visa Credit Card
E | Stationary						
	10/20/2023	52622 · Training/Registration Out-County	121.29	CALFCO Annual Conference | 10/18/23 Breakfast	credit card	3558-60 · SDCCU Visa Credit Card
E | Stephen Abbott						
	10/18/2023	52370.F · Professional Services	1,160.00	Consultant Services | MSR & Fire	electronic	1000 · County Account (44595)
E | The Market Place						
	10/4/2023	52610 · Non-Travel/In-County	7.55	Staff Meeting | PM Baby Shower Refreshments	debit card	3558 · SDCCU Checking
E | The Sardine Factory						
	10/20/2023	52622 · Training/Registration Out-County	635.91	CALFCO Annual Conference | 10/18/23 Dinner	credit card	3558-60 · SDCCU Visa Credit Card
E | UCSD						
	10/3/2023	52610 · Non-Travel/In-County	495.50	Registration for CEQA Classes (CI)	debit card	3558 · SDCCU Checking
E | Xerox						

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October 2023

Payable | Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
	10/11/2023	52504 · Equipment Rental	373.67	Xerox Rental	electronic	1000 · County Account (44595)
E | YouTube						
	10/29/2023	52270 · Memberships	13.99	Monthly Streaming Support Services	debit card	3558 · SDCCU Checking
E | Zoom						
	10/4/2023	52270 · Memberships	15.99	Staff Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	10/12/2023	52270 · Memberships	15.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			31.98			
EXPENSE TOTAL			242,893.28			
R | Alta Parcels LP						
	10/26/2023	52490 · Publications	1,427.04	PHN & SBE Fees (CO22-02)	check	3558 · SDCCU Checking
R | County of San Diego						
	10/31/2023	45918 · LAFCO Apportionment	35,972.08	LAFCO Apportionment FY23-24	electronic	1000 · County Account (44595)
	10/31/2023	49200 · Interest & Dividends	92.71	Interest Payment to Account 46725	electronic	1001 · Committed - Stabilization (min. balance of $250k)
	10/31/2023	49200 · Interest & Dividends	191.10	Interest Payment to Account 46726	electronic	1002 · Committed - Opportunity (min. balance of $300k)
	10/31/2023	49200 · Interest & Dividends	69.22	Interest Payment to Account 46727	electronic	1003 · Assigned - Executive Officer (up to $125k)
			36,325.11			
R | Escondido North LLC						
	10/26/2023	52490 · Publications	100.00	Recording Fees (RO23-07a)	check	3558 · SDCCU Checking
R | Fallbrook PUD						
	10/26/2023	52490 · Publications	3,959.36	Recording, PHN & SBE Fees (RO20-05)	check	3558 · SDCCU Checking
	10/26/2023	52304 · Application Fees	47,080.52	LAFCO Staff Billing Time: Additional Deposit	check	3558 · SDCCU Checking
			51,039.88			
R | Rainbow MWD						
	10/26/2023	52490 · Publications	2,019.40	PHN & SBE Fees (RO20-04)	check	3558 · SDCCU Checking
	10/26/2023	52304 · Application Fees	47,080.52	LAFCO Staff Billing Time: Additional Deposit	check	3558 · SDCCU Checking
			49,099.92			
REVENUE TOTAL			137,991.95			