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

6b

AGENDA REPORT
Consent | Action

March 4, 2024

TO: Commissioners

FROM: Keene Simonds, Executive Officer
Erica Sellen, Commission Clerk

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

SUMMARY

The San Diego County Local Agency Formation Commission (LAFCO) will receive a report identifying payments made and received in January 2024. The payments cover all recorded transactions for the one period and include $0.177 million in total distributions made by the Executive Officer. Slightly more than one-half 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 tie to professional services and marked by legal and consultant usage. The payments received total $0.030 million and largely tie to receipt of grant payments.

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 for January 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 January 2024 totals $176,987 with 55% – or $97,750 – 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 $27,757 and largely tied to collecting grant payments.

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 January 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:

Erica Sellen
Commission Clerk

Attachment:

1) Recorded Transactions in January 2024

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SAN DIEGO LAFCO
Expenses by Vendor Detail
January 2024

Payable | Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E | 3MC Strategies LLC						
	1/22/2024	52370.F · Professional Services	13,800.00	Consultant Services | Strategy + Financial Analysis	electronic	1000 · County Account (44595)
E | Ace Parking						
	1/22/2024	52530 · Office Lease	120.00	New Parking Badge (JB)	electronic	1000 · County Account (44595)
	1/24/2024	52530 · Office Lease	200.00	Parking Validations	electronic	1000 · County Account (44595)
	1/29/2024	52530 · Office Lease	960.00	Monthly Parking Rent	electronic	1000 · County Account (44595)
			1,280.00			
E | ADW Consulting LLC						
	1/5/2024	52304 · Miscellaneous	600.00	SALC Grant	electronic	1000 · County Account (44595)
	1/22/2024	52370.F · Professional Services	10,725.00	Consultant Services | Strategy + Governance Analysis	electronic	1000 · County Account (44595)
			11,325.00			
E | After Effects (Adobe)						
	1/10/2024	52270 · Memberships	20.99	Monthly Video Editing Software Subscription	credit card	3558-60 · SDCCU Visa Credit Card
	1/16/2024	52270 · Memberships	19.99	Monthly Adobe DC Pro Upgrade	debit card	3558 · SDCCU Checking
			40.98			
E | Amazon						
	1/11/2024	52344 · Stores Unallocated	241.04	General Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
	1/18/2024	52344 · Stores Unallocated	39.57	General Office Supplies	credit card	3558-60 · SDCCU Visa Credit Card
			280.61			
E | Ambius						
	1/9/2024	52344 · Stores Unallocated	395.07	Monthly Service for Office Plants	check	3558 · SDCCU Checking
E | AT&T Mobility						
	1/4/2024	52074 · Telecommunications	480.77	Monthly Cell Phone | LAFCO Staff	check	3558 · SDCCU Checking
E | Canva						
	1/8/2024	52270 · Memberships	12.99	Monthly Subscription	credit card	3558-60 · SDCCU Visa Credit Card
E | Colantuono, Highsmith & Whatley						
	1/5/2024	52370.B · Professional Services	5,345.44	Commission Counsel Services	electronic	1000 · County Account (44595)
E | Corodata						
	1/18/2024	52330 · Office Expense	58.11	Document Storage	check	3558 · SDCCU Checking
E | County of San Diego						
	1/1/2024	52504 · Equipment Rental	2.90	County Surcharge | Xerox	electronic	1000 · County Account (44595)
	1/1/2024	52354 · Mail/Postage ISF	1,382.27	Mail/Postage Services	electronic	1000 · County Account (44595)
	1/1/2024	52178 · Vehicle Maintenance	139.87	Vehicle Maintenance Services	electronic	1000 · County Account (44595)
	1/1/2024	52182 · Vehicle Fuel	102.38	Vehicle Fuel	electronic	1000 · County Account (44595)
	1/1/2024	52758 · Vehicle Lease	165.49	Vehicle Lease	electronic	1000 · County Account (44595)
	1/1/2024	52721 et al. · Communications (IT) Services	10,226.70	County IT Services (ITRACK)	electronic	1000 · County Account (44595)
	1/5/2024	51110 et al. · Employee Payroll	43,644.60	Payroll | Pay Period 2024-14	electronic	1000 · County Account (44595)
	1/19/2024	51110 et al. · Employee Payroll	42,083.05	Payroll | Pay Period 2024-15	electronic	1000 · County Account (44595)
	1/31/2024	52504 · Equipment Rental	2.47	County Surcharge | Xerox	electronic	1000 · County Account (44595)
			97,749.73			
E | Dieu Ngu						
	1/18/2024	52270 · Memberships	199.00	Reimbursement for Dropbox Annual Membership	check	3558 · SDCCU Checking
E | Fax Plus						
	1/8/2024	52330 · Office Expense	9.26	Monthly Fax Machine Payment	debit card	3558 · SDCCU Checking
E | Manchester Finaancial 5th Ave LP						
	1/5/2024	52530 · Office Lease	11,450.42	Office & Storage Rent	electronic	1000 · County Account (44595)
E | Michaela Peters						
	1/9/2024	52270 · Memberships	103.92	Reimbursement for Canva Membership (8 months)	check	3558 · SDCCU Checking
E | Mission RCD						
	1/19/2024	52304 · Miscellaneous	1,470.00	SALC Grant	electronic	1000 · County Account (44595)
E | Postal Annex						
	1/30/2024	52332 · Postage	58.47	Agenda Packet to BW	credit card	3558-60 · SDCCU Visa Credit Card
E | QuickBooks						
	1/4/2024	52330 · Office Expense	45.00	Monthly Service for Online QuickBooks	debit card	3558 · SDCCU Checking
E | RCD of Greater SDC						
	1/19/2024	52304 · Miscellaneous	27,981.28	SALC Grant	electronic	1000 · County Account (44595)

SAN DIEGO LAFCO
Expenses by Vendor Detail
January 2024

Payable | Receivable Party	Date	Account	Amount	Purpose	Type	Funding Account
E | Ready Refresh						
	1/10/2024	52330 · Office Expense	57.15	Monthly Water Service	credit card	3558-60 · SDCCU Visa Credit Card
E | RGS						
	1/5/2024	52370 · Professional Services	3,082.30	HR Services	electronic	1000 · County Account (44595)
E | Sloan Sakai Yeung & Wong LLP						
	1/17/2024	52370.B · Professional Services	147.50	Special Counsel Services	electronic	1000 · County Account (44595)
E | Southwest Airlines						
	1/9/2024	52622 · Training/Registration Out-County	482.46	Airfare | CALAFCO Staff Workshop PM & MP	credit card	3558-60 · SDCCU Visa Credit Card
E | Stephen Abbott						
	1/22/2024	52370.F · Professional Services	560.00	Consultant Services | MSR & Fire	electronic	1000 · County Account (44595)
E | The Corner Drafthouse						
	1/9/2024	52610 · Non-Travel/In-County	196.02	Team Lunch Meeting (JB First Day)	debit card	3558 · SDCCU Checking
E | Xerox						
	1/10/2024	52504 · Equipment Rental	329.74	Xerox Rental	electronic	1000 · County Account (44595)
E | YouTube						
	1/29/2024	52270 · Memberships	13.99	Monthly Streaming Support Services	debit card	3558 · SDCCU Checking
E | Zoom						
	1/2/2024	52270 · Memberships	15.99	Staff Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
	1/4/2024	52270 · Memberships	15.99	EO Monthly Video Conferencing Subscription	debit card	3558 · SDCCU Checking
			31.98			
EXPENSE TOTAL			176,987.19			
R | County of San Diego						
	1/31/2024	49200 · Interest & Dividends	498.45	Interest Payment to Account 46725	electronic	1001 · Committed - Stablization (min. balance of $250k)
	1/31/2024	49200 · Interest & Dividends	1,052.08	Interest Payment to Account 46726	electronic	1002 · Committed - Opportunity (min. balance of $300k)
	12/31/2023	49200 · Interest & Dividends	311.94	Interest Payment to Account 46727	electronic	1003 · Assigned - Executive Officer (up to $125k)
			1,862.47			
R | State of California						
	1/12/2024	45281 · State Aid Agriculture	27,757.06	SALC Grant	check	1000 · County Account (44595)
REVENUE TOTAL			29,619.53			