

MEETING NOTES  
BUDGET AND FINANCE COMMITTEE MEETING  
132 W. Gabilan Street, Suite #102  
Salinas, California  
*Adopted on May 22, 2023*

Monday, May 8, 2023  
2:30 p.m.

*The Commissioners participated in the meeting on Monday, May 8, 2023 in-person and remotely by Zoom Video conference.*

**Call to Order**

The Budget and Finance Committee of the Local Agency Formation Commission of Monterey County was called to order by Chair Leffel at 2:35 p.m.

**Roll Call**

Commissioner Oglesby motioned the acceptance of Chair Leffel's attendance remotely due to a medical emergency circumstance, seconded by Commissioner Church and passed unanimously.

**Members Present**

Commissioner Glenn Church

Commissioner Ian Oglesby

Commissioner Mary Ann Leffel, Chair                      Attending Remotely – medical emergency circumstance.

**Members Absent (Excused Absence)**

None.

**Staff and Contractors Present**

Kate McKenna, AICP, Executive Officer

Karen Campbell, CPA, Bianchi, Kasavan & Pope, LLP                      \* Attended the meeting remotely.

Jarrold Penner, CPA, Bianchi, Kasavan & Pope, LLP                      \* Attended the meeting remotely.

Mike Briley, CPA, CliftonLarsonAllen, LLP                      \* Joined meeting in-person at 3:11 p.m.

Jonathan Brinkmann, Senior Analyst

Safarina Maluki, Clerk to the Commission/Office Administrator

**Public Comments**

There were no public comments for items not on the Agenda.

At the Chair's request, Agenda Item #4 was presented first.

New Business

4. Discuss the Professional Services Agreement for Accounting and Related Services.  
Recommended Action: Discuss report and authorize Executive Officer to proceed with a Request for Proposals for professional accounting and related services.  
(CEQA: Not a Project under California Environmental Quality Act Guidelines Section 15378).

This item was moved to the beginning of the agenda at the Chair's request. Jarrod Penner, CPA, Partner and Karen Campbell, CPA, Senior Audit Manager, both of Bianchi, Kasavan and Pope, LLP joined and participated in the meeting remotely by zoom for this agenda item of the meeting.

Following brief introductory comments from Karen Campbell and Jerrod Penner, Karen presented a brief proposal overview to the Committee.

Karen and Jerrod answered questions from Commissioners Church and Oglesby. Chair Leffel made comments.

There were no public comments.

Committee Action:

Upon motion by Commissioner Church, seconded by Commissioner Oglesby, the Committee recommended that the Commission authorize the Executive Officer to execute a professional service agreement with **Bianchi, Kasavan & Pope, LLP (BKP)** for audit services.

Motion Carried (Roll Call Vote).

AYES:	Commissioners Church, Oglesby, and Leffel.
NOES:	None.
ALTERNATES:	None.
ABSENT:	None.
ABSTAIN:	None.

The Committee discussed the proposal from CliftonLarsonAllen, LLP.

Mike Briley, CPA & Managing Principal of CliftonLarsonAllen, LLP joined the meeting at 3:11 p.m. and provided a brief overview and answered questions from Commissioners Church and Oglesby.

Committee Action:

Upon motion by Commissioner Oglesby, seconded by Commissioner Church, the Committee recommended that the Commission authorize the Executive Officer to execute a professional service agreement with **CliftonLarsonAllen, LLP (CLA)** for accounting and related services.

Motion Carried (Roll Call Vote).

AYES:	Commissioners Church, Oglesby, and Leffel.
NOES:	None.
ALTERNATES:	None.
ABSENT:	None.
ABSTAIN:	None.

1. Consider Draft Financial Statements for Period Ending March 31, 2023.

Recommended Action: Recommend that the Commission approve the quarterly financial statements the period ending March 31, 2023.

(CEQA: Not a Project under California Environmental Quality Act Guidelines Section 15378).

Executive Officer McKenna and Mike Briley, CPA, Managing Principal presented the report and highlighted items of note.

There were no questions from the commissioners.

There were no public comments.

Committee Action:

Upon motion by Commissioner Church, seconded by Commissioner Oglesby, the Committee approved the quarterly financial statements for the period ending March 31, 2023.

Motion Carried (Roll Call Vote).

AYES:	Commissioners Church, Oglesby, and Leffel.
NOES:	None.
ALTERNATES:	None.
ABSENT:	None.
ABSTAIN:	None.

2. Consider Profit/Loss Budget vs. Actual (Draft) Worksheet through April 28, 2023.

Recommended Action: Accept report for information only.

(CEQA: Not a Project under California Environmental Quality Act Guidelines Section 15378).

Executive Officer McKenna and Mike Briley, CPA, Managing Principal presented the report and answered questions from Chair Leffel.

There were no public comments.

Committee Action:

Upon motion by Commissioner Oglesby, seconded by Commissioner Church, the Committee accepted the report for information only.

Motion Carried (Roll Call Vote).

AYES:	Commissioners Church, Oglesby, and Leffel.
NOES:	None.
ALTERNATES:	None.
ABSENT:	None.
ABSTAIN:	None.

3. Consider a Fiscal Year-end Litigation Reserve Fund Transfer.

Recommended Action: Recommend that the Commission authorize a fiscal year-end balance sheet journal entry transfer of approximately \$150,000.00 from Account No. 3850 (Unreserved Fund) to Account No. 3800 (Reserve for Litigation) to replenish the Litigation Reserve.

(CEQA: Not a Project under California Environmental Quality Act Guidelines Section 15378).

Executive Officer McKenna presented the report and answered questions.

The Committee reviewed, discussed and asked questions about the report.

There were no comments from the public.

**Committee Action:**

The Committee unanimously agreed to return this item to the full Commission at the Regular LAFCO Commission meeting August of this year for a balance sheet journal entry transfer.

**Executive Officer Announcements**

*The Executive Officer may provide oral or written announcements about current LAFCO activities, for information only.*

None.

**Adjournment**

Commissioner Leffel adjourned the meeting at 3:34 p.m. The next Budget and Finance Committee Meeting to be announced.

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