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Water Needs*

**MINUTES OF THE BOARD OF DIRECTORS
MESA WATER DISTRICT
Monday, December 18, 2017
1965 Placentia Avenue, Costa Mesa, CA 92627
3:30 p.m. Special Board Meeting**

FINANCE COMMITTEE MEETING

CALL TO ORDER	The meeting of the Board of Directors was called to order on December 18, 2017 at 3:38 p.m. by Chairman Bockmiller at the District Office Boardroom, located at 1965 Placentia Avenue, Costa Mesa, California.
PLEDGE OF ALLEGIANCE	Director Fisler led the Pledge of Allegiance.
Directors Present	Fred R. Bockmiller, P.E., Vice President, Chair Marice H. DePasquale, Director James R. Fisler, Director
Directors Absent	Jim Atkinson, President Shawn Dewane, Director
Staff Present	Paul E. Shoenberger, P.E., General Manager Wendy Duncan, Records Management Specialist/ Assistant District Secretary Marwan Khalifa, CPA, MBA, Chief Financial Officer
Others Present	Nitin Patel, CPA, Audit Partner, White Nelson Diehl Evans Kassie Radermacher, CPA, Audit and Assurance Partner, White Nelson Diehl Evans

PUBLIC COMMENTS

There were no comments on non-agendized topics.

CONSENT CALENDAR ITEMS:

Director Fisler pulled Item 1 for discussion. There were no objections.

1. Accounts Paid Listing
2. Monthly Financial Reports
3. Major Staff Projects

MOTION

Motion by Director Fisler, second by Vice President Bockmiller, to approve Items 2 and 3 of the Consent Calendar. Motion passed 3-0-2, with President Atkinson and Director Dewane absent.

Item 1 – Accounts Paid Listing

Director Fisler requested clarification on various line items of the Accounts Paid Listing to which staff responded.

MOTION

Motion by Director Fisler, second by Director DePasquale, to approve Item 1 of the Consent Calendar. Motion passed 3-0-2, with President Atkinson and Director Dewane absent.

PRESENTATION AND DISCUSSION ITEMS:

4. Committee Meeting Dates and Chair Appointment

MOTION

Motion by Director DePasquale, second by Director Fisler, to confirm the third Thursday of each month at 3:30 p.m. as the monthly day and time of the 2018 Finance Committee meetings, and to appoint Vice President Bockmiller as the Finance Committee Chair. Motion passed 3-0-2, with President Atkinson and Director Dewane absent.

5. Fiscal Year 2017 Audit Results and Comprehensive Annual Financial Report

CFO Khalifa introduced White Nelson Diehl Evans' Audit Partner Nitin Patel who proceeded with a presentation which highlighted the following:

- Scope of Services
- Auditors' Opinion and Reports
- Communication with Those Charged with Governance
- Financial Statement Highlights

Mr. Patel responded to questions and the Board thanked him for the presentation.

ACTION ITEMS:

None.

REPORTS:


6. Report of the General Manager
7. Directors' Reports and Comments

INFORMATION ITEMS:

None.

The Board meeting was adjourned at 4:07 p.m.

Approved:



Jim Atkinson, President



Denise Garcia, District Secretary