



Phelan Piñon Hills Community Services District

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**PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT
SPECIAL BOARD MEETING
November 2, 2011 – 6:00 p.m.
Phelan Community Center
4128 Warbler Road, Phelan, CA 92371**

MINUTES

Board Members Present: Joe Fahlender, President
Mark Roberts, Vice President
Ken Anderson, Director
Al Morrissette, Director
Charlie Johnson, Director

Board Member Absent: None

Staff Present: Don Bartz, General Manager
Debbie Bishop, Board Secretary

Call to Order

President Fahlender called the meeting to order at 6:02 p.m. and the Pledge of Allegiance was conducted.

Roll Call

All Board Members were present except for Director Fahlender who will be late.

Public Comment

1. Audit Workshop

Christopher Brown, CPA and Senior Manager from Charles Z. Fedak & Company briefed the Board on the Audit Report.

Mr. Brown stated the District was given a clean opinion in the Audit Management Report. He also stated it is the District's first year on new software and there were some reclassifications that he had expected with the use of the new software.

Mr. Brown stated a new addition in the Financial Statement is GASB 54.

A discussion took place regarding the term "park fund" on page 3, third bullet point of the Management's Discussion and Analysis. The Board asked for that term to be renamed to the "government fund."

Director Fahlender asked where the rental of the buildings is reflected. Mr. Brown stated he would research that and report back to the Board tomorrow.

Mr. Brown briefed the Board on the Statement of Net Assets. He gave the Board the changes from last year.

Mr. Brown then briefed the Board on the Enterprise Fund and gave them the changes from last year.

Adjourn

With no further business, the meeting was adjourned at 6:53 p.m.

Board approved the above Minutes on December 7, 2011:

_____	_____
Joe Fahrlander, President	Date
_____	_____
Debbie Bishop, Board Secretary	Date