

## Sullivan County NH

**Type of meeting:** Board of Commissioners – Special Meeting Minutes  
Draft Audit Review

**Date/Time:** Wednesday, September 13, 2006; 10 AM

**Place:** Newport – County Complex, 14 Main Street 1<sup>st</sup> Floor  
Commissioners Conference Room

**Attendees:** Commissioners Donald S. Clarke – *Chair*, Ben Nelson – *Vice Chair* and Ethel Jarvis – *Clerk*; Ed Gil de Rubio – *County Manager*; Jeff Graham – *Graham & Graham CPA*; Sheryl Stephenson-Burke and Frank Biron of *Melanson & Heath Associates*; Sharon Johnson-Callum (minute taker)

**Other attendees:** State-County Delegates John Cloutier, Jay Phinizy, Peter Franklin and Larry Converse; William Roach – Sunapee Selectman; Donna Nashawaty – Sunapee Town Manager; Sharron King – Registrar of Deeds; Sheriff Michael Prozzo; Gordon Flint; Matthew McCormick – Eagle Times Staff Writer; Aaron Aldrich – Argus Champion Staff Writer.

**10:00 AM** Commissioner Clarke brought the meeting to order and led all in the *Pledge of Allegiance*. Commissioner Clarke indicated this meeting was an unusual meeting, as, normally, the draft audit report is first reviewed by the County Manager, then by the Board of Commissioners, followed up by Delegates. He noted they were “jumping ahead due to public concern”. He noted the County Manager will make some opening remarks for year end figures, then turn it over to the auditors, followed up by Jeff Graham to discuss the MS42 form. Mr. Clarke indicated they would entertain questions from the public last.

### OPENING REMARKS

Mr. Gil de Rubio reiterated the normal draft audit review method:

1. County Manager receives draft audit report
2. Manager reviews draft with Melanson & Heath
3. They come to a consensus
4. County receives final numbers to do adjustments
5. They distribute the final report
6. Auditors set exit interview

Mr. Gil de Rubio noted they purposely arranged this meeting, requesting Mr. Graham, on a part time/contract basis to field questions. He noted he met with Sheryl and Dodi last week to go over the draft of the draft audit. From there, the auditors adjusted some numbers. We received the final entries and adjustments Monday and Dodi printed the draft audit last night. Mr. Gil de Rubio requested Johnson-Callum to disburse copies of the “Year End 6/30/06” financial figures report and “DRAFT Annual Financial

Statement” to all in attendance. (Copies provided to all. Both documents on file at the Commissioners Office.)

Mr. Gil de Rubio reminded all last year of County surplus of roughly \$800,000, the nursing home had a deficit of \$229,000 of which \$1.6 million of property tax supported the nursing home.

YEAR END 6/30/06: COUNTY WORKSHEETS REV/EXP

Mr. Gil de Rubio reviewed the “*Year End 6/30/06: County Worksheet Rev/Exp*” a summary financial report. Fund 10 is the General. Fund 22 Registry of Deeds. Fund 24 Grants. Fund 30 Intergovernmental services. Fund 42 Capital. Fund 40 Health Care. Fund 41 Trust Fund. This audit is a “snapshot” of just 6/30/06, and, that if they had a snapshot of a two-year basis, figures would look differently. Mr. Gil de Rubio discussed variables that they could not control, such as year end adjustments, Human Services over expenditure of \$800,000, uncollectible accounts at the nursing home that go back 5-6 years. Mr. Gil de Rubio thanked Melanson & Heath for “hitting it hard”. He noted, “Ironically enough, they received the NH Retirement financials for the FY05 year today” .... “We have a draft in hand ... just shows the effort Melanson & Heath put forward...in just two months”.

**AGENDA ITEM NO. 1 REVIEW FY06 DRAFT AUDIT**

Mr. Frank Biron introduced himself as President of the Melanson & Heath CPA’s and Sheryl Stephens-Burke as Manager doing the field work and day to day functions of the audit. He noted it is unusual to have an audit completed within two months, but commended the County for closing the books quickly. For 2006 there was an operating loss but that it was something planned, using Fund balance from previous year. He noted, whenever you use Fund balance, you are budgeting to have a loss. Fund balance is not new revenue, but earned in a prior year. If the budget had come in exactly the way they budgeted a year ago, they would have had a loss for whatever fund was used. It happens that the loss was not as much as budgeted, so, technically, the County did better than a year prior, as the loss budgeted was more than the actual loss. Mr. Biron noted Stephens-Burke would discuss highlights of the financial statement, then they would review the management letter – a summary of recommendations of improvements based on the audit performed.

**DRAFT FINANCIAL STATEMENT**

Ms. Stephens-Burke highlighted on the following on the “*DRAFT Sullivan County, New Hampshire Annual financial Statements For the Year Ended June 30, 2006*”:

- *Independent Auditors Report* - Page 2 through Page 3
- *Management’s Discussion and Analysis* - Page 4 through Page 10
- *Statement of Net Assets June 30, 2006* – Page 11
- *Governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances For Year End June 30, 2006* - Page 15
- *Statement of Revenues, Expenses and Changes In Fund Net Assets* - Page 19
- *General Fund – Statement of Revenues And Other Sources, and Expenditures and Other uses – Budget and Actual*, Page 17 – placed in the report for a comparative

purpose “how did we do compared to what we thought we were going to do”. The page shows Revenue difference at \$21,271 – more than budgeted. The page shows Expenditure different at \$855,602 – meaning the County did not spend as much as budgeted. Biron also noted the \$21,271 and \$855,602 closed to the fund balance at the end of the year – positive items, but that the negative things that took away was the use of the fund balance.

- *Government Funds Balance Sheet June 30, 2006* – Biron noted the \$364,264 is fund balance which can be used in the FY07 budget. Mr. Biron noted this was down a little from last year, but not much; and, is a strong number according to bond agents. Bond agencies focus in on this number, and consider a very strong fund balance to have 5-10% of their budget in that number – based on General Fund budget. It was noted \$703,010 was last year’s amount in this spot.
  - Commissioner Clarke noted the uncontrollable Health Services costs.
  - Commissioner Nelson wanted it publicly known Melanson & Heath’s role was as independent auditors. Mr. Biron and Stephens-Burke noted they do not do accounting work or take on management responsibilities, but review the records from outside and substantiate the numbers.
  - Commissioner Jarvis asked what it means when they do “adjustments”
    - Mr. Biron noted they prove the numbers to supporting documentation and based on that testing if they believe there is an inaccuracy, they propose adjustments. The numbers are the County’s so the County could say “no”; but if not followed, the opinion given by them would not be a “clean opinion”, which means, because you did not abide by the opinion the financial statements are not in accordance with general accounting principals.
- *Property Fund State of New Assets* – Page 18, a “balance sheet of the nursing home”, \$3,880,265 total net assets – the equity of the nursing home.
  - Commissioner Clarke drew attention to the \$1,761,035 Accounts Receivable – that is the issue we are trying to straighten out. Ms. Stephens-Burke noted a lot was done with this, this year.
  - Mr. Biron also noted the nursing home is reported on an accrual basis of accounting - different from a cash basis; and because it is an enterprise fund, the revenue is revenue when the bill goes out; fixed assets are depreciated and included in the net assets.
- *Proprietary Fund Statement of Revenues, Expenses and changes in fund Net Assets For the Year ended June 30, 2006* – Page 19 – an “income statement from nursing home”. \$3,836,540 shows a equity. \$43,725 is the net income for year. \$847,777 budgeted monies transferred from the General fund to subsidize the nursing home. This transfer created a surplus, which means you did not need to transfer all that money in. Income loss Before Transfers was \$804,052, with a lot of factors contributing: write offs of old receivables from many years ago of \$400,000 to \$500,000, in addition there are still old nursing home receivables on the books – some over six months old – accordingly they recorded an allowance for uncollectibles of \$185,000.

- Mr. Gil de Rubio noted as far as nursing home revenues, the nursing home took in over \$428,000 more than budgeted. Mr. Graham noted this was up from prior year. Stephens-Burke pointed out, if they had not had those write offs and uncollectibles the nursing home would have been close at breaking even. Mr. Gil de Rubio concurred; pointing out it would have been approximately \$50,000, in the positive.
- Commissioner Nelson noted the write offs were an accumulation of uncollected accounts from 6-7 years, and as all know Medicaid does not normally pay the account in full. Clarke – noted that some are Medicare, Medicaid and a few private. Mr. Gil de Rubio noted Genesis jumped in to make them aware of the uncollectibles, provide training to staff on collections, and continue to work on this issue – difficult to deal with by nursing homes. Mr. Gil de Rubio concurred there was one Medicare account from 2001 of approximately \$350,000. Mr. Biron noted they saw getting a handle on the nursing home receivables and collectibles was the major issue last year – come to find out they discovered there were more write offs than what was anticipated a year ago.
- Proprietary Fund Statement of Cash Flows - Page 20
- Notes to Financial Statements - Page 21 through Page 32

#### VERBAL SUMMARY STATEMENT

Ms. Stephens-Burke noted they ended the year in a negative 1 million dollar situation but that it was a planned type of a loss. She noted various factors contributed to the loss, but if taken away the nursing home is on it's way to better supporting itself, than in the past. Mr. Biron indicated one issue related to budgeted that contributed to the loss, more fund balance used as funding source than on hand a year ago, as a result, the fund balance decreased. Mr. Graham pointed out that, chronologically, as the FY 06 budget was created the audit for '05 had not been presented, so it was the best estimate of fund balance use at that time. Mr. Gil de Rubio concurred it was a best guess. Mr. Biron indicated, typically, the recommendation is not to budget the fund balance you anticipate you are going to have, but to limit it to what you have in hand. Mr. Biron recommends, in future years, not to use fund balance, unless the County has fund balance left over from the year before. Graham indicated, for example, use FY06 in the FY08. Graham and Biron spoke briefly on the use fund balance and entity situation.

#### DRAFT MANAGEMENT LETTER

Mr. Biron and Ms. Stephens-Burke reviewed the "*Sullivan County, New Hampshire Management Letter For the Year Ended June 30, 2006*", reviewing:

#### Current Year Recommendations:

1. Improve Controls Over Resident Trust Fund (reportable condition)
  - Recommendation – Resident social security checks be deposited to County's bank account. Individual responsible for maintaining the trust fund books be different from the person responsible for approving disbursements. Check signor should not be the bookkeeper.
    - Mr. Gil de Rubio discussed the work they have done with Mr. Marshall, Julie Woodman, Dodi Violette and with Genesis bringing

awareness of the Health Care Business Office work flow and how to improve upon practices by adding additional staff to provide support for Ms. Woodman and collections – reducing accounts receivables. They are looking at stepping up the accounting work by Jeff with the nursing home to eliminate the issue of “checks and balances” and the issue with the social security checks.

2. Improve Supporting Documentation for Disbursements
  - Recommendation – improve supporting documentation for disbursements, including maintaining invoices/receipts and documentation for proper approvals. Also, that support for competitive bidding/quotes be documented and accompany the invoice or receipt. Mr. Gil de Rubio noted these pertained to telephone bids.
3. Improve Budgeting
  - Recommendation – Include only legitimate revenue sources and use only available unreserved fund balance to balance the budget. Using funds not budgeted, “other financing source” on the MS42 – maturing CD – should not have been budgeted, as it is a reclassification as it does not impact revenues.
4. Properly Record Self Insurance Fund Expenditures
  - Recommendation – record insurance expenditures when bills are received. Record transfers from operating account to bank account as decrease to one cash account and an increase to another.

#### Status of Prior Year Recommendations

5. Improve Oversight Over Nursing Home receivables (reportable condition)
  - Current Year Status – Recommendation resolved. Perfect to a penny. No further action required.
6. Improve Controls Over Various Cash Accounts (reportable condition)
  - Current Year Status – All but one account, the Alix Ungren CD was closed and brought in to the GL as recommended. Good steps. Further action should include bringing that one account over, under the control of the County Treasurer. This item is a \$3,000 CD.
7. Improve Year End Processing
  - Current Year Status – Partially resolved. In '06 open purchase orders in the GL were correctly recorded as encumbrances, not expenditures. However, approximately \$462,00 were for goods/services received or rendered as of 6/30/06, that should have been recorded as payables and expenditures in '06. Additionally, open po's, encumbrances, in excess of \$100,00 should have been closed out. These items overstated expenditures for budget to actual reporting.
  - Further Action Required – County needs to continue to review year-end processing so that payable and encumbrances are properly reported under the GAAP. Recommend – if you have an encumbrance list, go through in detail, become part of year end process, if received before 6/30/06 book them as accounts payable. Must be ordered or contracted before the end of the year.

8.
  - A. Revise Various Accounting Procedures: Record Budgeted Transfers
    - Current Year Status – Transfers from Registry to the General fund were made during FY '06. Budgeted transfers from the General Fund to the Nursing Home were not made.
    - Further Action Required – County should work with outside consultant to establish standard accounting entries to record budgeted Nursing Home transfers in the GL. Mr. Gil de Rubio noted they were taking care of this in the FY07 budget.
  - B. Close Year-End Surplus/Deficit in Registry Fund.
    - Current Year Status – Comment addressed.
    - Further Action Required – none.
  - C. Reconcile Miscellaneous Ledger Balances:
    - Current Year Status – Most balance sheet accounts were reconciled to support. However, adjustments to reconcile accounts payable and some accruals were still required.
9. Improve Year – End Reporting at the Nursing Home
  - Current Year Status – Many of the adjustments noted were again necessary in '06 audit.
  - Further Action Required – continue to recommend the Nursing Home address the issues noted so that accurate financial information is provided to the County in a timely manner. Authorize the write offs – take the step further to record it.

*11:05 Meeting was recessed for 5 – 10 minutes.*

*11:13 Meeting resumed from recess.*

**AGENDA 2. DISCUSSIONS ON MS42 FORMS**

Mr. Jeff Graham indicated he brought the “*NH Code of the Administrator Rules*” that deals with the MS42 form. He noted on page 16, one rule requirement is that the inter fund operating transfers “shall be classified”, and accountants see the word “shall” as “must”. He met with the Barb Robinson of the NH DRA to discuss function 4910 inter fund transfers. He’s proposing to meet again with the DRA, to literally go through the process and address if they really need to put the transfers in, if so, two numbers will appear on the form: a source of revenue and expenditure dollar, that nets out to zero. It will not tie out to audit, as the audit does not have revenue transfers. The MS42 total budget is greater than actual by the transfers made each year. It does not change revenues or expenditure sources, nor amount to be paid by taxes to balance the budget. Mr. Graham noted he could make copies of the code, or, they could attain it through the DRA. MS42 requires those numbers to be here. With respect to the forms that were filed for FY06 and to be filed for FY07, when he met with Ms. Robinson, she noted she looked at the documents and spoke with those that completed it, and does not see anything wrong with what the administrative office has done, and has requested Graham return to reconcile the audit numbers of '06 to the form submitted. He noted he will do this for both '06 and '07.

Commissioner Clarke asked if, as a result of all this, he could foresee any changes they should be requesting in the MS42 form?

- Mr. Gil de Rubio indicated Ms. Robinson contacted them entertaining a notion of changing the form and asked if he would testify at a public hearing. He asked her if this was just an exercise or were they serious of changing, and she replied they were not serious, it is a hearing to just get input, and did not anticipate making any changes to the form. As the Manager, he will be sitting down with Jeff Graham and Dodi around Christmas to see how administration will deal with this, or even if they will fill it out; from what he understands this is an exercise to be done by the Delegation and suggested Jeff Graham work with the Delegation ... he'll report back further on this issue towards the end of December. Mr. Graham commented briefly about how the CD was recorded, that he does have recommendations for changes to the form he could express to the DRA, and reviewed a chronology of the MS42, preparation of the MS42 is prior to year-end figures being known. He noted the MS42 has rounded numbers and not exact as the audit report. It was also noted the final version of the Convention minutes, not a draft, must be submitted with the MS42.

#### **PUBLIC PARTICIPATION**

11:25 Commissioner Clarke opened the floor to any Board questions:

**Q.** Commissioner Jarvis asked how they expected the Delegation to do the MS42 form without year end figures?

**A.** Mr. Gil de Rubio indicated the same way – work with the accountant on the proposed budget and role up your sleeves and give it your best shot.

**A.** Comm. Nelson noted it should be a shared process.

Additional comment: Mr. Gil de Rubio indicated that could be done, but with guidelines. Comm. Jarvis noted her point was that she herself did not receive year end figures until today, so the Delegation would be unable to complete the form. Mr. Biron noted they would need to create a policy from year to year, just to use the fund balance surplus from two years prior; so next June, make June as a catch-up year.

Mr. Gil de Rubio noted the County's figures at the actual year end -- should not be distributed until audited numbers are received ... *"in the past they have done projects, given soft numbers, gotten into debates ... from now on, in this political climate, this will not be done"*.

11:31 Commissioner Clarke opened the meeting to the public for a Q & A:

**Q.** Rep. Franklin noted first he had a remark/rhetorical question: The MS42 form is filed after the Commissioners have a budget and this year, was sent in in late May, you expect the Delegation to prepare this also? He noted that Mr. Grahams chronological display showed the MS42 being done by September 1<sup>st</sup> and this year the MS42 form was

received July 18<sup>th</sup>, why were we rushing before the auditor even started? Besides, from that, are you saying that the transfer from a capital reserve of the \$1,222,750 million is justifiable?

A. Mr. Graham spoke to capital reserve fund and it's appearance on the MS42 and the Rules of code for the MS42. Based on page 16, yes, it's appropriate to put it in there. The line it appears on would not change the financing source total, nor the capital outlay, or the amount to be raised by taxes.

Q. Commissioner Nelson asked for clarification of this issue, Wasn't the recording of the capital on the MS42 lines, with DRA, clarified with a phone call between Jeff, Ed, Dodi and DRA?

A. Mr. Graham confirmed yes.

Q. Rep. Franklin – spoke of his question “if it was appropriate” as an attempt to get at the fact that the county does not have capital reserve fund, that there is no such thing as a \$1,222,750 in a capital reserve fund, which is set up according to code of Administrative rule, per RSA 34/35 ... that does not exist in Sullivan county.

A. Mr. Graham indicated he was correct with respect to the total of \$1,222,750, he wants to say there were some monies set aside and restricted for capital projects from prior years. Ms. Stephens-Burke confirmed there was. Mr. Graham, “If your specific question is ... did they have \$1,222,750 set aside for capital, the answer is no.” Rep. Franklin asked what they set aside as capital projects. Mr. Graham indicated he could find out. Mr. Biron noted they did not audit the 2007 MS42 report, but discussed the numbers that appeared, and that it has no affect on the tax rate as it appears on both sides. Commissioner Clarke noted there was a disagreement among the DRA about what lines it should appear on. Mr. Biron noted the only thing that affects the bottom line is the fund balance you use.

Q. Rep. Franklin asked Mr. Graham, when he was referring to MS line 4901, Land and Improvements, have you looked in the chart [Administrative Rules] of accounts for definition of “Land & Improvements”?

A. Mr. Graham quoted from the rules “*Land & Improvements: they are expenditures related to the acquisition of land for future use or conservation purposes not allocated to other functions.*” Rep. Franklin asked if there was \$1,222 million budgeted to acquire or improve land and indicated he could not see this in the budget. Mr. Graham requested Mr. Franklin to “help him out as he tends to give ½ the story and tends to wait for the shoe to fall before he gives the other ½ of the story. If you know that that line is not correct, why don't just say something that says Jeff I don't think 4901 Land and Improvements at \$1,222,750 is the correct number, because at the Delegation Convention we said it should be on some other number, other than that. That's part of the process, we have to come to these meetings to get this information out and you wait to the very end to do that. If you think there is some problem with that particular line ... you and I met over in Claremont about this and you pulled me off of another meeting you could have said “why didn't we use 4902, 4903, or 4904. You never give that type of information until you are in a pubic meeting. That's hard for anybody to

answer on the spot unless you have the entire budget.” Rep. Franklin interrupted, indicating, “I agree with you. I work under that burden all the time since I can get no financial information from the County Manager. I can’t get a financial report for June, July or August, even though it’s statutory requirements. We both work under the same problems”. Mr. Graham noted, “in fairness to the folks he is asking those questions of, if you gave a them the full compliment of your concerns, I can have a answer to”. Again Rep. Franklin interrupted to ask, “Does it change the value of the questions, whether it comes late or early? I think the questions is still the same, whether you knew it last month or two months ago, or today, is it a valid question or not?” Mr. Graham noted he was unsure the structure of his question, other than “your saying should the \$1,222,750 be placed entirely in 4901. If I had known that questions before today, I could have brought that evidence with me, I don’t have that with me.” Comm. Clarke noted the concerns he has is that these numbers are for capital improvements, which is what the land states, “Land and Improvements”, and asked why that was not the appropriate line to place it? Graham noted the lines 4901 through 4904 is clearly the lines to place the items in, “but after hearing [Rep. Franklin] the question today, should that be broken down into any one of the four as to apposed to one – while that is a great question I still do not have the answer.” Mr. Clarke pointed out it still does not affect the bottom line. Mr. Graham concurred. Mr. Gil de Rubio noted this issue was why the DRA representatives were arguing back and forth between each other in a phone call the County made to them. Commissioner Nelson noted he gets the gist the DRA’s main concern is the bottom line, not whether it’s on a specific line. Mr. Graham concurred, noting DRA wants to know how many dollars have to be raised from taxes. They want to know that from some sort of approved budget convention where it all was vetted in public and allow for opportunity to say “nay” or “yea”.

**Q.** Rep. Cloutier asked Mr. Graham if they should lean on the DRA or file a bill to redesign the MS42 form to fit the unique situations the counties face?

**A.** Mr. Gil de Rubio noted this is a template that seems only to be a concern in Sullivan County and not in other counties, per the DRA.

**A.** Mr. Graham pointed out that the MS42 was a short document to disclose financial information. It’s a short document and will have consolidation. “What you disclose on each line should be able to be backed up by any number of documents that went in to providing the appropriations or revenue sources.” County Manager concurred that back up documentation details was the budget book they created. Mr. Graham noted there is disclosure and detail can be found in other sources.

**A.** Mr. Gil de Rubio is unsure what the form is used for, but indicated the DRA can at any time request details on how we derived at the number entered on each line. Mr. Gil de Rubio noted the frustration comes from the political side, when they get slammed for transferring data from a large budget book to the lines on the MS42. He noted the County has not done anything wrong.

**Q.** Rep. Franklin noted they spoke of the planned deficit, and who planned it?

A. Ms. Stephen-Burke noted it was part of the MS42 from '06, you used the fund balance as a revenue source, to used to balance the budget. Mr. Biron noted that whoever approved of using 1 million of the fund balance as a funding source that is the planned deficit for the year - that is when it was voted on.

A. Mr. Gil de Rubio noted it was approved in the *Subsidiary Revenue* that breaks out the amount to be raised by taxes; therefore, the Commissioners and Delegation approved the line. "It's in the budget book; and in fact, the delegates at the Convention raised it on the floor. FY 06 planned fiscal year deficit."

**Additional comments:** Rep. Franklin indicated he was not aware of this and asked who planned it? Mr. Biron indicated "the important thing to remember is that when we say "*planned deficit*" you are planning the way your financial statements appear, the bottom line, your income statement – you are going to have a loss of 1 million if you use your fund balance. The important thing to remember, whenever you vote to use some of your fund balance as a funding source, you are voting to have a deficit that year, your spending money in your pocket." \$686,607 line 3189, reflects the transfer. Mr. Biron noted, "that was what he said earlier, not auditing the MS42 '07, in my opinion, right now, the only number incorrect is that number, because it's more than what you have in fund balance, by \$300,000 or so."

**Q.** Ms. Nashawaty asked if there was a plan for the County to come back and review this?

A. Mr. Gil de Rubio confirmed they will not be over expending on this and would be making adjustments on expenditures throughout the fiscal year.

A. Mr. Clarke noted their plan is not to use more than the fund balance of the previous year.

**Q.** Rep. Cloutier asked if, pending the DRA setting the tax rate, as far as they can tell, for what the Delegates and Commissioners intended in the budget - a slight amount of money to go back to tax payers; as far as they know - it's still on track to do that?

A. Mr. Graham noted he [Cloutier as Delegate] was best to answer that question. He can see it in writing, but was not there when the numbers were debated at the Convention.

A. Mr. Gil de Rubio indicated that number, 9.4 million, has not changed and that the County has a balanced budget.

A. Graham noted the audit shows there was a deficit slightly more than the use of the fund balance, and there were monies to pay for the 2006 deficit, earned in prior years. The \$1,222,750 is not coming out of a CD or any other ear marked total, so balance of the funds will have to come out of operations and those were planned as transfers. The \$686,606 dollars is not there, it's \$342,000, approximately, and Mr. Gil de Rubio has said to Mr. Graham the difference will have to be made throughout the year.

**12:02 Commissioner Clarke adjourned the meeting.** No "exit interview date" was set.

*Respectfully submitted,*

A handwritten signature in cursive script that reads "Ethel Jarvis". The signature is written in black ink and is positioned below the phrase "Respectfully submitted,".

*Ethel Jarvis, Clerk  
Board of Commissioners*

*EJ/s.j-c.*