

## AGENDA ITEMS FOR Holly Lake B-BOARD OPEN MEETING

Last Updated Friday, 24 April 2009 15:49

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JULY 17, 2007

- A. Audit Report
- B. Pot Hole Repair Update
- C. Restaurant Update
- D. Clyde Johnson: Holly Herald Article written by R. James
- E. Dick Martin: Introduce Belinda Flowers
- F. Ban of Alcohol/Smoking at HLRA pools
- G. Clergy List for Gate Entry
- H. Report on the use of a Chipper
- I. What are the rules for parking vehicles on one's property?
- J. Meeting Facilities
- K. Open Discussion

### MINUTES OF B-BOARD OPEN MEETING

JULY 17, 2007 AT HOLLY HALL

(NOTE: This is an open meeting where the above agenda items are presented and explained to the property owners of Holly Lake Ranch. Comments and questions from the participants are discussed. The property owners may present additional agenda items during the "Open Discussion" segment of the meeting. No action is taken at this meeting. These agenda items will be brought before the Combined A & B Board meeting for discussion and, where necessary, action. This meeting will be held July 31, 2007.)

I. The meeting was open by Bill Beggs at 2:00p.m. In attendance were Vice-President, John Sparks, Treasurer, Larry Bowman, and Secretary, Jeanette Sterner. The General Manager, Rob James, was also present.

II. Discussion of Agenda Items:

A. Audit Report. Bill announced that Larry would present the "Preliminary Draft" of the audit report from Squyres, Johnson, Squyres, Co., L.L.P., who are members of the American Institute of Certified Public Accountants. The full report will be presented to the A & B Board later this month. Larry gave a slide presentation and reviewed the deficiencies noted in the auditors' report. He said that he will point out weaknesses and areas where the Association needs to

make changes in order to improve the accounting system and financial controls. Below is a summary of the report.

1. In the area of Administration and Accounting. Bank Reconciliation

The auditors noticed that bank reconciliation were not signed or initialed by the reviewer to document the review process. An important part of internal control is documentation of account reconciliation review by management.

The auditors recommend that bank reconciliation be reviewed and initialed by management each month to document the review process.

2. Purchase Orders

The auditors noted that purchase orders are not used in initiating purchases. Approved purchase orders provide control over cash disbursements so that there is proper approval before a purchase is made and not after.

The auditors recommend that a policy be established for using purchase orders for purchases over a certain dollar amount as determined by the board. Implement this system by using tax forms and records. Larry noted that apparently the Association has not been keeping copies of the sales tax reports and tax returns. The auditors felt that is essential requirement of the state and therefore the Association should begin keeping copies of all tax information. Keep these copies on site so the association will have them for reference.

3. Preparation of Sales Tax Form

The auditors noted that in preparing the state sales tax form, taxable sales were calculated by using the sales tax payable and backing into an amount for taxable sales. For proper documentation and compliance with sales tax reporting, taxable sales should be obtained from a report generated by the computer system based upon sales subject to state sales tax.

The auditors recommend that the state sales tax form be prepared using a report that identifies sales subject to state sales tax and that this report be kept as supporting documentation.

**4. Petty Cash Drawer Key**

The auditors noticed that the key to the petty cash drawer was left in the drawer. The key to the petty cash drawer should be kept in a locked location with only the person in charge of petty cash having access to it.

The auditors recommend that the individual in charge of maintaining the petty cash drawer keep the key in a secure location that only they have access to. Too many people currently have access to the petty cash drawer.

**5. Financial Statement Preparation**

The Association asked the firm to assist in preparing the financial statements, including the footnotes, for the year ended December 31, 2006. In doing this we have determined that the Association does not have a designated individual that has the expertise to prevent, detect, and correct a material misstatement in the financial statements prepared in accordance with generally accepted accounting principles. To maintain proper internal controls over financial reporting, expertise is needed to prevent, detect, and correct a material misstatement in the financial statements.

The auditors recommend that this expertise be obtained through education and training of an Association employee or through hiring the services of an accountant with the appropriate expertise to advise you on accounting and financial reporting matters.

**6. Key Employee Backup**

There is not a trained backup for the office manager position. The office manager performs a key role in the accounting process for the Association and is currently the only one who posts to the general ledger and no one is trained to do this job in the office manager's absence.

The auditors recommend that cross training be initiated for the office manager's position as well as for all accounting positions.

**7. Bank Balances in Excess of FDIC Limits**

The Association maintains cash balances at several banks. The Federal Deposit Insurance Corporation (FDIC) up to \$100,000 insures accounts at each institution. At December 31, 2006, the Association's cash balances in one of these banks exceeded the FDIC insurance

The auditors recommend that Association manage cash balances to insure the balances do not exceed FDIC limits. This is a precautionary step in case of a bank failure some other financial disaster.

#### 8. Computer Backup

The Association makes a weekly back up of the data files from the computer system. The back up file is kept offsite but is not tested to ensure that it would provide the required data restoration if needed. This procedure has not been done in the past. At this time, if a disaster were to happen, critical data may not be retrievable.

The auditors recommend that the Association make computer system back up files at least weekly, if not daily, and that the back up files be periodically tested to ensure that they will perform properly. This is a precautionary step in case of a disaster.

#### 9. Bad Debt Charge Offs

The Association Board had given the general manager approval to make deals with members that have delinquent dues and to charge off or waive delinquent dues to either help sale a lot or get the member to start paying again. However, the auditors feel that the general manager should provide a report to the board of all liens, deals made and all amounts written off so that there is proper oversight by the board of directors.

The auditors recommend that on a monthly basis the general manger provide the board with a report of agreements made with members to charge off or waive delinquent dues.

#### 10. Delinquent Accounts

The Association does not have a formalized policy for billing delinquent member accounts. It is the auditors' understanding that the Association's generally stops billing a member account after its delinquent for 18 months. However, if the general manager believes that it will eventually be collected, then billing is continued.

The auditors recommend that a formal policy approved by the board and management be implemented with regard to billing delinquent accounts. A reserve account needs to be established for bad debts. With this procedure in place it will be easier to forecast future financial actions.

11. Documentation of Cash Collection Procedures

The Association does not have cash collection procedures in writing for cash collection points. Documenting cash collection procedures will make it easier for management to review the procedures and for new employees to follow the procedures.

The auditors recommend that cash collection procedures be documented for each cash collection point.

12. Form I-9 Documentation

In testing of payroll, the auditors noticed instances where a signed Form 1-9 was not in the employee's file. To comply with legal requirements, Form 1-9 must be signed and maintained in all employees' files.

The auditors recommend that all current employee files be reviewed to ensure that a signed Form 1-9 is on file and that all new employees sign a Form 1-9 and kept in their employee file.

13. Account Reconciliation

There are general ledger control accounts that are not reconciled on a monthly basis to subsidiary ledgers or other supporting documentation. This includes but is not limited to AR Clearing, credit card receivables, prepaid dues, accounts payables, accrued expenses, and notes payable accounts. Numerous audit adjustments were required to correct account balances at the year ended December 31, 2006. Reconciling general ledger accounts on a monthly basis is an important part of internal control and accurate financial reporting.

The auditors recommend that all general ledger accounts be reconciled to a subsidiary ledger or other supporting documents on a monthly basis and all reconciliation should be reviewed and initialed by management. In addition, they recommend that invoices be input into a payable system as they are received and paid through this system so that invoices are tracked and paid timely and there is supporting detail for the general ledger accounts payable account.

14. Segregation of Duties

During the auditors' testing of cash disbursements, it was noticed that the office manager posts

entries to the general ledger, reconciles bank accounts, and also signs checks. For proper segregation of duties, the same person should not perform these functions.

The auditors recommend that the person with general ledger responsibilities not have check signing authority.

#### 15. Credit Card Usage

The auditors noted that there was no documentation of approval for payment on the monthly credit card invoices and there were several instances where there were no receipts to support the expenditures. The credit card statements do provide a detail of purchases but the turning in of receipts is part of the Association's unwritten policy and provides additional support for documenting who made the purchase. Also, a list of authorized users and credit limits is not maintained along with a signed agreement between the user and HLRA as to the Association's policy with regard to proper use and procedures.

The auditors recommend that the Association provide a written policy for credit card use that is agreed to and signed by each employee that uses an Association credit card. In addition, a master list of all Association credit cards should be maintained that indicates where each card is located.

#### 16. Restaurant Gift Certificates

The auditors noted that when gift certificates were sold by the restaurant cash for the equivalent amount of the certificate was kept in an envelope with the certificate number on it and when the certificate was presented at the restaurant as payment then the cash in the envelope was taken out and put in with the day's deposit to make the deposit reconciliation balance. Holding cash in this manner provides opportunity for theft and is not a correct way to report a current payment for a future service. Similarly to prepaid dues, gift certificate receipts should be recorded in a deferred revenue account and recognized as income when the certificates are presented for use.

The auditors suggest that the Association create a deferred revenue account for gift certificates and record receipts to this account and reclassify to a revenue account when the certificates are presented for use. The deposit reconciliation sheet can be modified to include this new account so that daily cash receipts can be properly reconciled and posted.

17. Inventory

An inventory was taken at the restaurant at year ended December 31, 2006. However, prices or values were not assigned to the inventory items and there was no value recorded in the general ledger. Valuation is a necessary part of the inventory process along with the inventory count and the properly valued inventory needs to be recorded in the general ledger at year-end. The inventory is necessary at least once a month and it needs to be priced so one can determine costs. This will assist with keeping account of losses and shrinkage.

The auditors recommend that inventory be properly counted and valued or priced at purchased cost and recorded in the general ledger at year-end.

18. Cash Payments to Vendors

During the audit, they noted that the soft drink vendors that delivered to the Association were paid in cash with the cash being taken out of the daily deposit. To ensure proper controls over cash deposits and cash disbursements, vendors should only be paid by accounts payable check and not with cash.

The auditors recommend that all vendors be paid with an accounts payable check.

19. Restaurant Receipts Not Deposited and Posted Timely

During our testing of restaurant receipts, the auditors noted instances where the daily deposits were not deposited and/or posted timely to the general ledger. It appears that in many instances there was a problem in the deposit not balancing or not being properly coded for posting and it was returned to the restaurant for correction. To maintain proper controls over cash, cash receipts should be deposited daily. In addition, cash receipts should be posted daily to insure correctly stated cash balances in the general ledger.

The auditors recommend that all cash receipts be deposited and posted daily. Also, an over/short account should be set up and used so that differences can be posted to this account and monitored by management.

**20. Nepotism**

Per inquiry of board members, concern was raised regarding employees working for the Association that are related by either marriage or birth. In one case, a manager directly supervises an employee that is also their child. There can be internal control problems when related individuals are supervising each other especially involving the handling, processing, and posting of cash receipts and disbursements. The fact that individuals are related may increase the likely hood of collusion for committing fraud or create an appearance of conflict of interest. There currently is no policy regarding nepotism.

The auditors recommend that the board establish a policy with regards to nepotism. There is now a policy concerning this issue.

**21. Personal Use of Company Vehicles**

The Association allows certain employees to drive Association owned vehicles home. The miles driven to and from work each day are commuting miles and are considered personal use miles along with any other miles driven outside of the business use of the vehicle. Internal Revenue Service regulations require that personal use of company owned vehicles be included on an employee's W-2 as taxable income.

The auditors recommend that a method be implemented to track personal use of Association owned vehicles and that the personal use value be calculated as required by IRS Regulations and included in the employees' W-2s.6

**22. Golf Program Dues**

It was noted that cash for yearly golf dues is paid in the pro shop. Yearly golf dues represent a significant amount of money when paid and is a large amount of money going through the pro shop register. The yearly golf dues should be paid at the HLRA administration office in the same manner as membership dues.

To provide better control over cash receipts, we recommend that yearly golf program dues be paid at the HLRA administration office and that a list of those who have paid be furnished to the pro shop.

**23. Approval of Time Sheet**

The auditors noted an instance where the office manager signed an employee's time sheet in the absence of the employee's supervisor.

The auditors recommend that the department head or general manager sign for the supervisor in the event of the supervisor's absence.

#### 24. Plant and Equipment

The Association does not capitalize plant and equipment purchases and does not periodically inventory plant and equipment.

The auditors recommend that the Association consider establishing policies for capitalization and periodic inventory procedures.

Larry noted that the auditors also feel that the accrual basis will be a more effective and accurate method of financial reporting for the Association and recommend that the Association maintain their books on this basis of accounting. They found this particularly so for the restaurant. Another example would be the dues. A lot of people pay the entire amount at the first of the year, which is pre-paid revenue. Now, it is posted as a lump sum; however, that is incorrect, it should be dated out throughout the year.

#### 25. GAAP Basis Reporting

As part of the audit, the auditors proposed numerous audit adjustments to convert the Association's books from the modified cash basis to a full accrual basis as required under generally accepted accounting principles (GAAP). The following entries were required for the conversion to the full accrual basis:

- Reclassify prepaid dues from AR Clearing to a prepaid dues account which represents deferred revenue because these are payments for future benefits and should be recognized by the Association as revenue in these future periods.

- Record an allowance for doubtful accounts rather than using the direct write off method.

- Payables at year end were recorded to accrue for expenses incurred in the year ended

December 31, 2006 but paid in 2007.

- Property tax payments were adjusted to reflect 2006 property tax as an accrued expense at the year ended December 31, 2006 and 2005 property taxes as an expense in prior year even though paid in 2006.

- Record fixed assets and depreciation expense.

- Record principal portion of note payments to the corresponding note payable account so that the correct principal balance is reflected in the general ledger.

Again, the auditors believe that the accrual basis will be a more effective and accurate method of financial reporting for the Association and recommend that the Association maintain their books on this basis of accounting.

Larry concluded with reading of the final paragraph of the auditors' summary statement. "A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Association's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Association's financial statements that is more than inconsequential will not be prevented or detected by the Association's internal control." Larry said that there was no indication of theft or fraud; however, the deficiencies in the accounting system could lend itself to both. The Board will be working with the General Manager to put into place the accounting procedures recommended by the auditors.

A resident asked the cost of the audit. Larry said that the cost was \$20,000 and, as of this time, he has not received any indication that any extra fees will be charged. Larry did say that the firm spent a lot of hours reviewing the records because an audit by a CPA has not been completed in many years.

The majority of the comments and questions centered on their concern about correcting the deficiencies mentioned above. Most thought it was a wise idea to have the audit completed so as to help with the accountability of how the Association spends money received. Most thought it was something that needed to be done. It was noted that if the Association does not implement these suggestions that it could negatively effect the Association's non-profit status. The Board takes these findings very seriously and will begin immediately to correct the problem areas. The A and B Board will work with the GM and staff to insure the recommendations are carefully reviewed and carried out. The problem areas will be prioritized and action plans will be implemented. Follow-up will take place to insure the corrections are made. Each item will be "checked" off as it is corrected. Reports on progress will be made available to the property owners.

Bill said that the Work Group is looking at drainage issues and they are suggesting areas that would benefit from having a culvert installed. The Association would provide the labor of installing the culverts. The property owner may purchase the culvert and the Association will install it.

2. The Road WG also has a form that can be used for drainage issues. Once completed, the form will be placed on the website for people to copy and complete and turn into the Admin office.

3. It was noted that the heavy trucks have caused a great deal of damage to the roads and even the culverts. Part of the building permit money goes toward roads. It is true for the garbage fee.

C. Restaurant Update - Rob began his presentation by responding to questions that have been raised by the article he wrote in the Holly Herald. He noted that the profit and loss statements for the restaurant in the Holly Herald were not accurate and he took full responsibility for the errors. He explained his calculations that led to the mistake. For one, he did not include the note on the restaurant. He feels that the restaurant can make a turnaround. Rob said that it is a

5-year note. We have approximately \$70,000 yet to pay. The kitchen equipment is also on a 5-year note. Rob next spoke about the new restaurant manager, Dutch Pencis. He said that Dutch is doing a really good job and "he was the type of guy that we needed." Rob said that Dutch has worked in similar facilities for over 45 years; therefore, he brings a lot of experience to our situation. He said that he is a certified executive chef. He is doing a good job training the staff and trying out new specialties. Some of the actions that Dutch is enacting at the restaurant are:

1. The beer prices will be raised. Only canned beer will be sold.
2. The cost of paper goods is really outrageous. There will be a \$.25 surcharge for all "take out" orders; this includes cups. This does not include "doggie bags."
3. Dutch is going to use the "whole" kitchen and get rid of the 19th Hole kitchen. He has plans for a different, more user -friendly kitchen layout. This will have to be reviewed as far as costs and design.
4. A question was raised as to who was in charge when Dutch is not there. Karen Riner is his assistant. Megan Parker is a lead person at the restaurant. If someone has a comment they can refer to one of these three people.

D. Clyde Johnson: Holly Herald Article written by R. James - Clyde was satisfied with Rob's explanation of how he came up with erroneous figures about the restaurant. Mr. Johnson agreed that the article Rob wrote in the Holly Herald was inaccurate. Again, Rob apologized for the errors.

E. Dick Martin Introduces Belinda Flowers - Dick thanked Karon Flagg who has kept many Holly Lake residents informed of special events occurring on the Ranch. Plus, she always informed people of the specials at the restaurant. Belinda Flowers is now taking over these duties, since Karon is moving. Her e-mail newsletter is called, "Holly Lake E-News." She has 221 property owners enrolled and can take more. She has her business cards available for those who would like to receive her informational e-mails. Dick also let everyone know that the new 19th Hole menu will go into effect on July 18. Dick gave a little more background information on Dutch's credentials, to include the designing of restaurants and kitchens. Dick

invited all to come and meet Dutch!

F. Ban of Alcohol/Smoking at HLRA pools - The Parks and Recreation Work Group recommended a change in the smoking and drinking policy. (NOTE: The present B Board allowed a policy that was enacted a few years ago, to stay intact. However, there have been some concern expressed when people realized what the policy entailed. The Parks and Recreation WG received several inquiries.) The WG recommended to the Board that no smoking or drinking be allowed in the pool area of HLRA pools. Questions or comments:

1. Silverleaf sets the policies for the Silverleaf pool. It was suggested that the Board ask Silverleaf to reconsider their policies on smoking and drinking at the pool. A question was asked if timeshare people could use HLRA pools. They can receive a gate card and pool pass if they want one. Generally, they use the pool close to the units.

2. Those who rent homes may also receive a pool pass.

G. Clergy List for Gate Entry - It was suggested that clergy be allowed to be placed on a separate list at the Security Gate to make it easier for them to enter the grounds to serve the people. The Board decided that to be on this list, the clergy have to submit a request on church letterhead. The clergy will still check in at the gate. The clergy has to tell the gate guard whom it is they are visiting; they just are not allowed in without a specific reason for coming on the grounds. The clergy will not be given a gate card. This policy is similar to property owners' guests who are on their "guest list." This should make it easier for clergy to visit residents, especially in times of emergency, without having to trouble the resident about "calling in" to the security office. There were no comments or questions from the audience.

H. Report on the use of a Chipper - It has been suggested in the past that The Board review the possibility of using a chipper to handle the brush and trees that need to be disposed. There is a need to reduce the amount of brush burned at the brush dump so as to minimize the amount of smoke from the air. It is not possible to totally eliminate the need for a brush burn because of the size of some trees and limbs that have to be disposed of safely. Plus, the residue from the chipper could be used for gardens. John Sparks contacted three different companies, which offer chipping and shredding services. Only one of the companies is interested in discussing this possibility further and that is Harris Company, who has workers on the Ranch almost every day. They are contractors who do tree trimming, brush removal, chipping etc. for Upshur County Rural Electric among others. The method of service that has

been discussed so far is similar to what we are doing as far as the brush burn. Their crew and equipment would come the HLR once a month and more often if demand was there. They would come to whatever location we would determine. They would chip and shred the same way that our brush dump operates. The property owner brings the brush to the location, help unload it, and then their crew would complete the job. The company is insured therefore the liability would be totally on the company if something were to happen to one of their workers. The company is willing to haul it away or leave it for those who want to use the residue for gardening. Bids have been requested. There were also discussions about going to a particular section, for example, Section VI. But this is not as efficient as going to one location or as cost effective.

The preferred method is to come to one location. Volunteers could be utilized to help unload the trucks and trailers to expedite the process. If individuals contract them to come to your home, they will leave the shredded material there for your use. Questions and comments:

1. What is the cost? One suggestion is that HLRA could make this a budget item and collect a fee from each load brought to the chipping site. Again, this is similar to the procedure in place at the brush dump. This would help offset the cost of the service.

2. One homeowner has used this company and recommends this company. She does use the residue for her garden.

3. Rob mentioned that Triumph was bought out by IESI. (A BFI company located in Canada.) In a meeting with the executive from the company, the issue of chipping was discussed. Bids from this company will be obtained as well. This would be an additional service to the garbage pick-up; therefore, there would be a separate fee for chipping.

4. A homeowner questioned if the company is supposed to pick-up trash on holidays. Rob said that if the company is scheduled to pick-up trash, it does not matter if it is a holiday. Others complained that they have not picked up on holidays, even if it was a scheduled pick-up day. If they are not picking up trash on the "scheduled" day of the week, then call the Admin office, because that is part of the contract.

5. A question was asked about "curb side" pickup of recycled items. Rob said it would have to

be a separate fee. He will obtain more information about the additional services IESI can provide besides garbage pick-up. He will talk with John and obtain bids on both IESI and Harris Company.

I. What are the rules for parking vehicles on one's property? - Rob received a letter from a property owner concerning the issue of where one can park vehicles. Rob quoted the "Rules and Regulations," which reads that owners are to provide appropriate parking for their vehicles, boats, RVs, trailers, etc. for themselves and their guests. Rob said that the words "appropriate parking" are at the discretion of the Board and GM to make that call. He stated that the decision has been that appropriate parking as been defined as a driveway, gravel or behind the front wall of the home. Therefore, one could park the boat or trailer beside your house. So, if someone has a boat in their driveway that is "100% within the rules." There were no comments or questions.

J. Meeting Facilities - Rob received a letter concerning the use of facilities on the Ranch. The concern in the letter was the fact that a particular organization is allowed to book multiple buildings several times a month. It was felt that it prohibits others to book facilities. The fee charged was also questioned. Rob said that the fee is \$10 every time they use the facility. Rob said that the expenses of the facility greatly exceed the fee charged. He said that the organization is using other amenities while there, such as the pool. Rob said that homeowners, who belong to this group, are booking the facilities. He said that he and the Board have been addressing this issue for some time with the idea of closing the loophole that seems to exist. At the same time, we want organizations to use the facilities without charging a high fee. For example, "Ladies Night Out" or "Pickin' and grinning" do benefit property owners on the Ranch and we do not want to charge for those events. Rob said that we are trying to find a method of stopping a group from using the facilities, especially multiple facilities, all of the time. Again, because this prohibits others to use the facilities. The B Board and the GM are going to finalize a policy statement that should adequately address the issue, which would encompass various types of organizations, which chose to use the facilities. Questions and Comments:

1. A resident said that she has paid more than \$10; it was more like \$75. Rob said the fee depends on whether it is an "open" or "closed" event. If anyone can come, there is no fee. Again, the Cloggers are open to everyone, so they are not charged. HLRA wants to have functions available to the property owners.

2. The question was concerning a down payment. Rob said that groups have to pay a deposit for clean up and damages. It is refundable if the organization cleans the facility. If the function is open to the Ranch, the fee is only \$10 to pay for paper goods and electricity.

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Last Updated Friday, 24 April 2009 15:49

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3. Someone asked the name of the organization in question. It is Summit Heights Baptist Church. Homeowners do call in to reserve multiple facilities. It is open to the public.

4. Bill said that the problem is that you cannot eliminate one group and not others.

5. Someone suggested a time limit because they have an office on FM 2869. Bill said that was one of the considerations that will be in the new policy.

K. Open Discussion - A resident wanted to know about the rumor that the Association was going to add a "restaurant fee/credit" of \$25 to the dues. Every property owner would be charged a monthly \$25 credit to go and eat at the restaurant. Bill said that such a credit has been mentioned before, but it is not under serious consideration at this time. Bill said the best rule to follow as far as rumors, is not to pass it on unless you can substantiate the rumor. Just because it is on e-mail, does not mean it is fact. Someone asked about the golf course proposal. Bill said that it is still being negotiated. Someone asked why, and he replied that we have not come to an agreement.

THERE BEING NO FURTHER BUSINESS, A MOTION WAS MADE A SECONDED THAT THE MEETING BE ADJOURNED. THE MOTION PASSED. THE SECRETARY OF THE BOARD SUBMITTED THE MINUTES OF THIS MEETING. THEY WILL BE CATALOGED UNDER THE NUMBER 071707. THEY WILL BE AVAILABLE IN THE OFFICE OF THE ADMINISTRATIVE ASSISTANT BY APPOINTMENT ONLY. Jeanette L. Sterner, Secretary