Mitigation Advisory Committee Meeting Minutes
January 10, 2008

Attendees:
Gary Alexander, Thurston County
Lorrie Brown, Office of Financial Management
Kevin Fuhrer, City of Tukwila
Sheila Gall, Association of Washington Cities
Jim Justin, Association of Washington Cities
Neil Kruse, City of Kirkland
Danielle Larson, City of Tacoma
Lucy Liu, City of Bellevue
Julie Murray, Washington State Association of Counties
Bob Nachlinger, City of Kent
Gary Prince, King County Department of Transportation
Jim Schmidt, Office of Financial Management
Jim Turpie, Community Transit
Iwen Wang, City of Federal Way

Department of Revenue Staff: Russ Brubaker, Kim Davis, Miki Gearhart, Don Gutmann, Tim Jennrich, Tiffany Johnson, Rebecca Johnston, Diane Mielke, James Petit, Greg Potegal, Andrea Stanley, Valerie Torres, Mary Welsh

Announcements

Committee members are asked to review the issue documents and give feedback to Andrea Stanley by January 25, 2008. DOR will put the finalized issue documents on the web site.

Please let Miki Gearhart know if there are any terms you would like added to the glossary of terms that DOR is compiling.

The "road show" informational meetings will take place in April or May.

Gary Alexander is replacing John Bartz as the Advisory Committee member for Thurston County.

Discussion

Russ Brubaker - The Department of Revenue's goal is to do as much analysis as the Committee wants when they can. The issue will be the timing when some of the work can be done.

Jim Justin – We want as detailed a look as possible. It is very important that we get this right the first time. There are a number of jurisdictions that will get mitigation for a number of years. We believe this is important. We understand the dilemma of resources and are ready to help when we can.

Negatives in the Data – Issue 01-02

Valerie Torres– There are some reasons why we get negatives in the data. They are usually due to adjustments for past activity that is impacting a current reporting period.

Kim Davis – We don't want to show a negative taxable retail sales so we put in zero. The negative could lower the amount of mitigation that a jurisdiction gets.

Don Gutmann – For that particular monthly tax return for that particular location.

Neil Kruse – Negative should be zeroed out but current activity should be included.

Don Gutmann – We agree – we plan to zero out the negative taxable. Since the deduction amount is for multiple periods, we can't break it out. We are talking about one-tenth of 1 percent, a very small percentage.

Valerie Torres – The negative amount is all netted together – we can't pull out the current activity.

Lorrie Brown – If zeroed out, it would be an issue if it is a really large taxpayer.

Neil Kruse – The problem is what would they have reported if they hadn't had adjustments?

Jim Turpie – What happens if the negative is in the mitigation year?

Kim Davis – If in pre-sourcing year it could lower the amount of mitigation that you would receive. If in the second year it would probably increase your mitigation because it would make your loss larger.

Lorrie Brown – It could, but only if the negative is from another jurisdiction.

Julie Murray – When you're providing us the data, can you look at the base year and identify which jurisdiction had one of these and the jurisdiction can determine whether it is significant?

Lorrie Brown – How do you suggest that DOR adjust it?

Julie Murray – Look at the average of the prior twelve months. Hopefully it is just one month of activity, so you could use the average.

Russ Brubaker – Presumably we would want to have some criteria around a threshold.

Don Gutmann – We can easily identify the taxpayers and periods that we zeroed out. We need to do a little more research to see if we can use the average. If there is a limited number of cases, then it is doable. I will report back at the next meeting.

Jim Justin – If you're going to look at the data for adjustments, you could provide the jurisdiction with the data up front so the jurisdiction can pursue it with DOR.

Jim Turpie – We should be talking about thresholds – either the size of the jurisdiction or the dollar amount.

Annexations – Issue 06-01 a

Don Gutmann – We are talking about annexations during FY 2008. Our only change to what the committee has recommended is that we want to focus on the firms in the annexed area that have employees. If we use Employment Security data it is at the address level so we can allocate the activity to the annexed area. DOR data is where we mail the tax return. It may be to an accountant and not the store location.

Julie Murray – But these are cities, so is it possible to get a data set of the businesses by their business licenses?

Don Gutmann – We are missing the sole proprietors who don't have any employees. Is the committee okay if we change its recommendation to reflect that we are only going to focus on firms that have employees for FY 2008?

In FY 2008 we differ in two instances – we are only focusing on firms with employees and we will do the annexations that occur in all four quarters after the 2009 session. We will hopefully have FY 2008 annexations done by July of 2008. We will start on annexations that occur in FY 2009 as they happen. One problem is the session. We would work on the voluntary sellers in the fall.

Russ Brubaker – The people who really need to manage it, understand it, and need to supervise it are the same people who are needed during session.

Julie Murray – That was always my assumption that we are taking on the two extra quarters.

Don Gutmann – Jurisdictions will get less or more money for those two quarters than they should have.

Jim Justin – Is it the same calendar year? So the jurisdiction would still get a trued-up figure?

Julie Murray – Adjustments to those numbers – is prospective instead of retroactive going to apply both ways? I don't think the paper on prospective applications is very clear.

Bob Nachlinger – That would apply to the tax and not the mitigation because FY 2008 is going to get adjusted as if the annexation was for the full year for mitigation. If I have an annexation that is effective January 1, 2008, for DOR's purposes you would adjust my sales tax to give me the effect of that annexation for the full year?

Don Gutmann – That is correct.

Neil Kruse – What if it happens in 2009?

Lorrie Brown – If it happens during 2009 it is not going to be reflected during the first three quarters of mitigation checks. It will be reflected in the fourth quarter and then will be trued up.

Jim Turpie – What are you going to compare it to?

Rate Changes and New Local Taxes – Issue 01-07

Kim Davis – Background – this has to do with the rate changes and how we look at new taxes that are implemented. When we take the pre-destination sourcing period and compare it to the post-destination sourcing period, what tax rate do we use?

Julie Murray – Fix the chart so the options correspond to the numbers in the “Possible Solutions.”

Kim Davis – At the last meeting the majority of the committee preferred option 3 and other committee members preferred options 1 and 2.

Jim Justin – Under “Possible Solutions” the committee was choosing number 5 which corresponds to option 3 on the chart. And that is all the committee wanted to do – is that correct?

Julie Murray – When you’re saying that DOR is recommending option 2 it is option 3 on the chart.

Kim Davis – The committee is preferring option 5 and the Department is preferring option 2.

Jim Justin – What is your justification?

Don Gutmann – That is when we switch to destination sourcing.

Iwen Wang – Is it a fixed rate as of June 30, 2008, which will be a base of comparison and mitigation will be fixed based on that difference regardless of the rate change?

Kim Davis – That is correct.

Julie Murray – If it is a new tax and the rate comes after that date, there is no mitigation for that?

Miki Gearhart – Yes.

Neil Kruse – The other part of the mitigation equation is the offset for voluntary compliers – what rate will be used?

Don Gutmann – It is the same rate for both.

Neil Kruse – The offset is a dynamic amount.

Julie Murray – Are you looking at the tax dollar loss or the tax base loss? If it is just the base, I don't know why you wouldn't keep the rate constant.

Gary Alexander – It is not the base, it is the total revenue. The rate is just a factor. I have a question of whether the revenue base is a combination of rate and value.

Don Gutmann – Julie, are you proposing that we use the same rate for the voluntary seller adjustment?

Julie Murray – Yes. The rate at that date is applied to the voluntary sellers.

Jim Justin – A new paper in front of us that outlines the tax rate for voluntary sellers.

Julie Murray – You are doing it with the assumptions of a new base and it may be less and it may be more.

Bob Nachlinger – You will true that up as if it was effective for the full year?

Kim Davis – We would look at the rates that were in effect for the entire year.

Miki Gearhart – The same for the PFDs?

Bob Nachlinger – I have a PFD that implemented a new tax rate ten days ago so in FY 2008 I will have six months of tax. Will I get mitigated for the whole year or for the six months?

Kim Davis – We would have to look at it.

Russ Brubaker – You will be coming back with new descriptions?

Miki Gearhart – Any new tax imposed after June 30, 2008, will be excluded.

Julie Murray – If they had a rate increase of one-tenth, the new revenue generated from the one-tenth by the voluntary sellers should not be used to reduce the mitigation amount.

Miki Gearhart – We will write a paper on that too.

Bob Nachlinger – Also for the voluntary sellers?

Don Gutmann – We need to think about this a little more. We use the same rate for mitigation and for voluntary sellers.

Neil Kruse – The base and the voluntary sellers' pieces of the equation are using the same rate?

Kim Davis – Correct.

Julie Murray – When will we know DOR's decision? I want to be able to tell my folks you are not getting mitigated for these tax rates for this period of time.

Russ Brubaker – We will aim for January 25 and circulate something before then so people have a chance to look at it.

Miki Gearhart – Decision by the 25th. We will get these out as quickly as possible so people can review the write-ups.

<u>Voluntary Collector Amounts -- Data – Issue 09-01</u>

Don Gutmann – This is referring to the adjustment amount for voluntary sellers. The data problem that we have is in those instances where we have a dot-com but they lump the activity from the dot-com with their brick and mortar business. We are setting up a new account for every business that comes in. The problem is that they might not be using the new account and are using their existing account. We propose to look at the activity for FY 2009 and compare it to FY 2008. We will look at that change in recording activity and will assume that the increase in location codes is due to the new sourcing.

Russ Brubaker – About 75 percent of the dollars are not being reported.

Bob Nachlinger – How do you differentiate the dot-com from ones that started delivering in that area?

Don Gutmann – That's the problem.

Julie Murray – You are getting the list of everyone who signed up under the agreement. Before and after is still the same number of location codes.

Lorrie Brown – I don't think we will see that. If these guys are doing remote sales they won't be signed up as a voluntary seller in collecting new tax.

Julie Murray – If you see the amounts vary widely between location codes.

Lorrie Brown – When you have a multi-channel seller that has not in the past maintained two separate entities, they are currently not collecting sales tax on their sales into Washington State.

Julie Murray – Can we exclude those and say there are no remote sales? Barnes and Noble – if you were one of the jurisdictions with a storefront you wouldn't be able to tell.

Lorrie Brown – We are looking at the big ones by hand. We are looking to see if they opened a new store. Or we look for a big decrease. If they are doing deliveries, we will still see a decrease in Lacey. We will be able to tell that there are deliveries going on.

Julie Murray – It is more the direct sales.

Lorrie Brown – There will be a mix-up because there will be a decrease in Olympia.

Julie Murray – It will generally be the larger retail cities that have less of a reduction because of sales by remote sellers. You're not doing anything with the location code for the storefront unless you see a big change?

Lorrie Brown – There really is not a problem. Assume they are doing deliveries. The new money coming in you don't see as much of a change so you don't get mitigated for as much. On the other hand, you don't get offset as much so it is kind of a wash. It matters after mitigation is fixed and it is kind of a benefit.

Iwen Wang – If they have a store without delivery and there are gross plus voluntary sales, are you going to assume that all the gross is voluntary compliance?

Bob Nachlinger – If there is a storefront you can't tell if it is from the remote sales or the storefront.

Lorrie Brown – If they have a storefront we will probably look at it as a delivery.

Don Gutmann – If it is a new location code and a large volume in sales, we need to know whether a new store opened up.

Iwen Wang – You will not parse out any portion of that gross as voluntary compliance so you ignore that?

Don Gutmann – We don't have any way to tell that.

Russ Brubaker – Do you have a high confidence level, Lorrie Brown?

Lorrie Brown – We hit the biggest issue if there is a storefront. But it won't matter for the first year. It will matter later, so how we do those will make it more or less confident. I think we can do a pretty good job of figuring it out.

Don Gutmann – We are going to look at them by hand.

Lorrie Brown – We are assuming a small number, so it will be doable by hand.

Neil Kruse – Early compliers?

Don Gutmann – We have about 300 firms already signed up.

Sheila Gall – You have been able to flag who should have been reporting all along?

Don Gutmann – Yes, we have. You guys understand the difficulty of this whole process. Hopefully we are talking about 100 to 200 firms that are large. We are talking about a manual process and a lot of work. The committee wanted us to do this for all of 2009. We will have to look at it again for each quarter. We are talking about a lot of work for us. We are recommending that we keep the voluntary seller adjustment constant for the next two periods and true it up at the end.

Kim Davis – We will look at all firms but not until session is over.

Lorrie Brown – The offset won't be as high.

Don Gutmann – Yes – we will capture all during the true-up period and then go forward.

Bob Nachlinger – Your timeline only has one quarter that you wouldn't be doing that, not two.

Don Gutmann - That is supposed to reflect the session and the session doesn't fall in one quarter. The third and fourth quarters of the payments we would not adjust – we would wait until the true-up period to make the adjustments.

Bob Nachlinger – Should it be second quarter of FY 2009 because you won't have the detail until January 20 which would probably conflict with session?

Don Gutmann – You're right.

Julie Murray – The first three payments would have a lesser offset but the fourth quarter payment would have a larger offset.

Don Gutmann – I want to have the annexations done by the end of FY 2008 so we can concentrate on this.

Miki Gearhart – We are only talking about this year.

Julie Murray – If you are looking at new location codes, why does this issue of the merging entity matter?

Kim Davis – We learned from other states that some firms report for six months and then change to the other account.

Lorrie Brown – It is because what we are doing is comparing one year to another year. As you get farther away from the base year, it makes less and less sense. It makes sense when they are closer together and you can make assumptions, but after that you don't know.

Don Gutmann – The comfort level goes down the farther you go out.

Neil Kruse – The theory is the voluntary offset eventually replaces mitigation. In five years?

Lorrie Brown – A significant amount are not out after five years. It is not an issue of resources and time after a few years, it is an issue of reliability. We have lots of good ideas on how to compare the multi-channel businesses.

Miki Gearhart – In agreement with the DOR preference for 09-01?

Jim Turpie – Yes, but the written description needs to be cleaned up to be more clear.

Voluntary Collector Amounts -- Growth Rate - Issue 09-02

Don Gutmann – We don't have a difference with the committee but we have received some new information from Executive that they don't feel we will be able to get additional information from the SSTP.

Russ Brubaker – It takes a long time for the SSTP to formulate policies. Over time hopefully they will do more governance. The SSTP rely on the states to report what they know. There may be two or three other states that do any kind of reasonable job with the data. Data from SSTP won't be a good reality check. Data from a few other states might be a good reality check. If the data is available and is good we will use it, but right now I don't think it will be very much help.

Julie Murray – The third bullet under "Committee Recommendations," sample of multi-channel sellers that are reporting under their current UBI – it is not that they are reporting incorrectly.

Lorrie Brown – We were thinking that we will have the firms that are reporting in a clear way so we will know what their collections are. After the first year we will take that number and grow it. For a growth rate we want to have at least a statewide growth rate and possible jurisdictional growth rates. We think we could take firms that are like multi-channel firms who are remote sellers and we can use those for a proxy for these firms.

Julie Murray – Just make it more clear in the issue. Were we going to weight it a little bit differently based on population or growth? That was going to Russ Brubaker' point if we had better data from other states about growth we could do a reality check. Pure remote sellers, the growth of those that we know have both storefront sales and remote, and jurisdictions' total taxable sales. You would have to show some positive growth that meets or exceeds the average to inflate it at all.

Lorrie Brown – We discussed and agreed not to define how we are going to do this until later. We will have data from the voluntary collectors then, so we were purposely trying to leave this open. We could say what we are trying to do is get to a jurisdictional growth rate and possibly use a combination of samples that would somehow reflect what's happening in the individual jurisdictions as well as statewide. We have other solutions that DOR thinks are better. This is what we started with.

Bob Nachlinger – Growth rates by jurisdiction?

Lorrie Brown – Just for the piece that we can't measure directly.

Russ Brubaker – As a check we would look at the national growth rates, right?

Lorrie Brown – Yes, we would look at national growth rates to see if it is reasonable.

Bob Nachlinger – I am strongly pushing for growth rate by jurisdictions instead of a national average or state average. My concern is when a statewide growth rate doesn't take into account the variables among jurisdictions.

Lorrie Brown – We are leaving it open because we don't know who is reporting.

Bob Nachlinger – But I thought they are already reporting and they are in the mitigation anyhow.

Lorrie Brown – When we become a full member we will know who they are.

Julie Murray – To me the difference is the trust to the buyer. Some large firms that break up, the people want to go to a credible company like Barnes and Noble. I think the pattern can be different and the more trustworthy firms are the ones who signed up.

Lorrie Brown – The bias would be if we just used the remote sellers' NAICS. I think you will see higher growth rates than big companies.

Julie Murray – You want to have that mix to demonstrate the patterns.

Don Gutmann – We will be working with the committee on it.

Russ Brubaker – It is hard to say how we will do this until we see some of the data.

Bob Nachlinger – Multi-channel retailers – how are you going to tell when a firm starts a dot-com and starts reporting under their current account?

Lorrie Brown – If you get a group of firms that look a lot like them, their growth rates would be parallel.

Russ Brubaker – I don't know how interested SSTP will be in providing information. They're into simplification and not additional reporting.

Lorrie Brown – We can leave it on the recommendations but we should not build solutions counting on the data.

Iwen Wang – Clarify that you are looking at the total NAICS and all the businesses within the NAICS, not just the remote sellers.

Bob Nachlinger – You would take out the effect of the multi-channel sellers.

Lorrie Brown – We can look at the sales to Washington jurisdictions of anyone who is a pure remote seller and is selling in Washington State. A lot of the remote sellers in that NAIC are small, so we don't want to use just that NAIC. If a jurisdiction is losing population, that will show up in the data.

Kim Davis – Are you saying using the list of NAICS in Issue 01-01 to come up with the growth rate?

Bob Nachlinger – I am concerned because we just had this discussion about multi-channel sellers that 75 percent of their sales are coming through their regular accounts.

Lorrie Brown – One way to get a jurisdictional part is to use the NAIC for remote sellers because we do have that. However, because they are mainly small firms, I would also look at another group of sellers that have been selling in Washington State that look like the multi-channel sellers and look at their statewide or their jurisdictional sales so we are not overstating what the growth is for remote sellers.

Russ Brubaker – We have a pretty good idea, we just can't say it with precision. It is an estimate.

Lorrie Brown – We don't know exactly what would be the best match, the best source of the growth rate, but we want to recognize in our write-up that we want to get as close a match as possible and it will probably be a combination.

Bob Nachlinger – In our conference call we were very adamant that a statewide growth rate would not be acceptable and we want to get down to a jurisdictional growth rate.

Lucy Liu – And the growth rate would be calculated each year?

Lorrie Brown – Definitely – every year or every quarter.

Don Gutmann – We need to discuss that more.

Taxpayer Errors – Issue 02-06

Kim Davis – This is about taxpayer errors that are late to change – the adjustment process during the first year of mitigation.

Don Gutmann – We are proposing that adjustments are not made during the first year.

Lorrie Brown – It is for the same reason that we are not making other adjustments, it is because of session. During the process of doing the modeling we will not have the time and resources to get into this because it has to be done by hand and we would fix it during the true-up period.

Don Gutmann – All the other adjustments we talked about will be done once a year. If any adjustments come forward in the first year they will be done during the true-up period and will go forward only. We have shown through statistical analysis that it is really hard to tell if there are early filers.

Lorrie Brown – This is about late filers. There could be a fair number of late filers in the first year.

Russ Brubaker – We are hopeful but we know that there will be some lag in people checking up with what they need to do. And they will mainly be small ones, so it is hard for us to know.

Jim Turpie – Sounds like a dramatic change to wait until doing adjustments as they go along. This is a substantial change from what we talked about before.

Lorrie Brown – I thought the majority of the committee had decided that we wouldn't go back.

Russ Brubaker – We do correct the data.

Miki Gearhart – Make clarification that we mean adjustments to the data and not adjustments to the distribution?

Lorrie Brown – Going backward in the data means that for the final payment we are looking at the data for the whole year and we would change the data for a firm who changed during the year to show it for the full year.

Jim Turpie – If we are changing that, I want to be clear about that because it is a big change.

Neil Kruse – If it is substantial, it would be a one-time hit.

Lorrie Brown – During the first year we are not making the adjustments, so for two or three quarters you're not getting as much mitigation.

<u>Issue 02-04</u>

Kim Davis – The committee recommendation says to use that same recommendation for Issue 02-06?

Sheila Gall – There is also a six-month correction in there so you would only make adjustments within the previous six months. We wanted that to match up a little bit, so I think that's why the comfort level is better with a shorter time frame.

Russ Brubaker – I wonder if this is one where the degree of supervision and amount of management time would be as great as it would be on other issues. If we had more resources, would that help?

Sheila Gall – I think Jim stands ready to help you with that.

Jim Turpie – I personally would be okay with doing what you propose.

Kim Davis – I believe that TAA will still be trying to catch late-changing taxpayers. The work we are doing for mitigation won't impact the work that TAA does in this area.

Lorrie Brown – The timing on this – taxpayers who are late to change – a taxpayer changes in the third quarter. Our TAA people will catch that. That will be reflected in the Quarter 3 distribution but it shouldn't show in Quarter 1 and Quarter 2.

Russ Brubaker – TAA will only make them go back if it is a big taxpayer and it would make a difference.

Lorrie Brown – It is really only important that we take care of it at the end of the year when we are reflecting a whole year.

Jim Turpie – It is again a change in the conversation. The original thought was that we could do this during the year as we went along as they are identified to make sure that we are making the adjustments. Maybe we need to wait until Jim Justin and Julie Murray are here.

Lorrie Brown – It is not a shift. As soon as we see that they are starting destination sourcing, they will be reflected in the payments. There weren't losses and gains associated with that business before it started destination sourcing.

Miki Gearhart – Does it make a difference if it is in that six-month period or not?

Lorrie Brown – After the full year we have two months where it is true-up time. At that point we will need to have them all adjusted because we will base the next two quarters on that data. We will have to identify all of the taxpayers who are late to change during that year. If they change during the middle of the year we have to adjust the data to show they did it the whole year. We have to do it before Quarter 5.

Jim Turpie – I thought we said we are going to do the fifth and sixth quarters like the first four.

Lorrie Brown – Do it quarter by quarter? That's a change.

Russ Brubaker – We don't have to resolve this today.

Sheila Gall – I think it is Issue 01-06.

Lorrie Brown – After the fourth quarter before we do the fifth mitigation payment, that is the time to make all the late change adjustments if we are going to do it as correctly as possible.

Miki Gearhart – Let's table this one and come back to it.

Sheila Gall – As far as not being enough mitigation funds available, if we need more funds we will work with that as well.

Bob Nachlinger – We had an issue similar to this where the problem was the legislative session and we said we are going to take care of it during the true-up period and I don't see what the difference is between this issue and that issue.

Lorrie Brown – We will make it clear.

Issue 04-01

Sheila Gall – Do you know who the 100 firms are?

Don Gutmann – We will know.

Sheila Gall – If a jurisdiction wants to review more than the 100, can you provide that information?

Don Gutmann – Yes.

Iwen Wang – Do we want to clarify that it would be without thresholds?

Progress Check and Wrap-up

Miki Gearhart asked committee members to give an update on their knowledge and comfort levels based on a scale of 1 to 5 with 5 being the highest rating.

Iwen Wang – Knowledge a little higher, not sure of my comfort level yet – lots of issues not settled yet.

Gary Alexander – A 2. Not sure I can explain this to others.

Lucy Liu – Knowledge a 4 or 5, comfort a 3. Not as comfortable until the details are worked out.

Sheila Gall – Knowledge still close to a 5. Comfort has dropped a little bit because there are a lot more tricky issues than I imagined. I thought there would be data from the SSTP.

James Petit – Knowledge – 4. Comfort – high 3 to 4 because of resources. We don't know how many resources we will need.

Tiffany Johnson – A 4 straight across.

Rebecca Johnston – A 4.

Don Gutmann – A 4 on both.

Valerie Torres – A 3 on both.

Kim Davis – A 3 on both, more because of the programming aspects.

Mary Welsh – My comfort level is very high because I supervise these people – these are very smart people.

Danielle Larson – Knowledge – a 4. Comfort – a 3 to 4.

Greg Potegal – Comfort – 3 to 4. Knowledge – closer to 3.

Tim Jennrich – A 3 – still learning about the issues.

Neil Kruse – Knowledge – 4 to 5, comfort – 4.

Bob Nachlinger – Knowledge – 2. A good experience for me working with people from DOR and other areas in the state.

Jim Turpie – Comfort – pretty high, knowledge – 3 to 4. We get into some things that won't impact the bottom line very much. I have confidence in the process. I feel really good that we are going to get there.

Jim Schmidt – Very confident because people participate and there is consensus developing on some of these things. I think it will work out in the long run.

Lorrie Brown – Knowledge – 5. It has surprised me that we have come up with some great solutions that I didn't think of or foresee. Feeling a lot more comfortable than when I started. I am concerned about the workload for Don, Valerie, and Kim Davis.

Russ Brubaker – Respect in the process and the people around this table. I respect the attitude that everyone has come to this table to make it work. It is still going to be very difficult. My comfort level isn't high, but I have confidence that this group can accomplish it.

Miki Gearhart – Knowledge – a 4, comfort – a 3.

Miki Gearhart – To wrap up, please review the issues and send any comments to Andrea Stanley by January 25. The next meeting will be held in April.

Minutes Submitted By
Diane Mielke