

Luther Speight & Company
Certified Public Accountants and Consultants

**SHREVEPORT-BOSSIER AFRICAN AMERICAN
CHAMBER OF COMMERCE
FINANCIAL STATEMENTS AND ACCOMPANYING
INDEPENDENT ACCOUNTANT'S REVIEW REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020**

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To Management of
Shreveport-Bossier African American
Chamber of Commerce
Shreveport, LA

We have reviewed the accompanying financial statements of Shreveport-Bossier African American Chamber of Commerce (the Chamber), which comprise the statement of financial position as of December 31, 2020, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Continued,

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

A handwritten signature in blue ink that reads "Luther Speight & Co". The signature is stylized and cursive.

Luther Speight & Company CPAs
New Orleans, LA
February 21, 2022

SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2020

ASSETS

Cash and Cash Equivalents	\$ 43,366
Accounts Receivable	19,155
Property and Equipment, Net	<u>20,199</u>

TOTAL ASSETS \$ 82,720

LIABILITIES

Accounts Payable	\$ 635
Payroll Liabilities	<u>1,732</u>

TOTAL LIABILITIES 2,367

NET ASSETS

Without Donor Restrictions	<u>80,353</u>
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TOTAL NET ASSETS 80,353

TOTAL LIABILITIES AND NET ASSETS \$ 82,720

The accompanying notes are an integral part of these financial statements.

SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND REVENUE			
Grant Income	\$ 81,974	\$ -	\$ 81,974
Membership Income	4,520	-	4,520
Corporate Sponsorships	7,500	-	7,500
Other Income	<u>5,326</u>	<u>-</u>	<u>5,326</u>
Total Support and Revenue	99,320	-	99,320
EXPENSES			
Program Services	5,554	-	5,554
Management & General	<u>68,418</u>	<u>-</u>	<u>68,418</u>
TOTAL EXPENSES	<u>73,972</u>	<u>-</u>	<u>73,972</u>
Change in Net Assets	25,348	-	25,348
NET ASSETS, BEGINNING OF YEAR	39,555	-	39,555
NET ASSETS ADJUSTMENT	<u>15,450</u>	<u>-</u>	<u>15,450</u>
NET ASSETS, END OF YEAR	<u>\$ 80,353</u>	<u>\$ -</u>	<u>\$ 80,353</u>

The accompanying notes are an integral part of these financial statements.

SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020

	Program Services	Management & General	Total
Payroll Expense	-	\$ 37,143	\$ 37,143
Payroll Tax Expense	-	2,811	2,811
Utilities	-	5,367	5,367
Building Expenses	-	4,872	4,872
Professional Services	-	4,322	4,322
Advertising	463	7,234	7,697
Insurance	-	510	510
Travel	-	627	627
Office Expense	-	846	846
Special Programs and Events	5,091	-	5,091
Miscellaneous Expenses	-	1,343	1,343
Depreciation	-	3,343	3,343
Total Expenses	\$ 5,554	\$ 68,418	\$ 73,972

The accompanying notes are an integral part of the financial statements

SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

Cash Flows from Operating Activities

Change in Net Assets	\$	25,348
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation		3,343
Net Changes in Assets and Liabilities:		
Increase in Accounts Payable		635
Increase in Payroll Liabilities		(1,097)
Total Adjustments		<u>8,726</u>
Net Cash Provided by Operating Activities		<u>34,074</u>
Net Change in Cash and Cash Equivalents		34,074
Cash and Cash Equivalents - Beginning of Year		<u>9,292</u>
Cash and Cash Equivalents - End of Year	\$	<u><u>43,366</u></u>

The accompanying notes are an integral part of these financial statements.

SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 1 – BACKGROUND AND NATURE OF OPERATIONS

Shreveport-Bossier African American Chamber of Commerce (the Chamber) is a non-profit corporation organized under the laws of the State of Louisiana. The Organization serves as an education, networking, support, and marketing resource for African American businesses in Northwest Louisiana. The Chamber is lead by a 13 member board of directors, who each brings a unique perspective from their various industries and professions that when combined create a positive and progressive minded body with the primary focus of building capacity and creating an environment conducive for economic empowerment.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Accounting

The Chamber's financial statements are prepared on the accrual basis of accounting, whereby revenue is recorded when earned and expenses are recorded when incurred.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, The Chamber considers all highly liquid debt instruments purchased with a maturity of three months or less redeemable without penalty for the early withdrawal, to be cash. The Chamber maintains, at a financial institution, cash which may exceed federally insured amounts at times.

Receivables

Receivables represent amounts due from various state and local granting agencies. The receivables are stated at net realizable value. If the amounts due become uncollectible, they will be charged to operations when that determination is made. The Chamber had \$19,155 in outstanding balances at December 31, 2020. Management has determined the full balance is collectible. Accordingly, an allowance for doubtful accounts has not been recorded.

SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

Property and equipment is carried at cost less accumulated depreciation using the straight-line depreciation method with useful lives ranging from 5 to 30 years.

Income Taxes

The Chamber has been determined to be tax exempt under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes is made in the accompanying financial statements.

Financial Statement Presentation

In accordance with the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 958, which established standards for external financial reporting by not-for-profit organizations, The Chamber classifies resources for accounting and reporting purposes into two net asset categories which are without donor restrictions and with donor restrictions. A description of these two net asset categories is as follows:

- Net assets without donor restrictions include funds not subject to donor-imposed stipulations. The revenues received and expenses incurred in conducting the mission of The Chamber are included in this category. The Chamber has determined that any donor-imposed restrictions for current or developing programs and activities are generally met within the operating cycle of The Chamber and therefore, their policy is to record those net assets as without donor restrictions.
- Net assets with donor restrictions include funds that are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. At December 31, 2020, The Chamber had no net assets with donor restrictions.

SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized.
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as revenue with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. Conditional contributions are recognized when the barriers to entitlement are overcome and the promises become unconditional. Unconditional contributions are recognized as revenue when received. Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award. Exchange transactions are reimbursed based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

Functional Allocation of Expenses

The costs of providing various program and supporting services have been reported on a functional basis in the statements of functional expenses. Expenses that are identified with a specific program or support service are charged directly according to the natural classification. Other shared costs have been allocated among the various program and supporting services based on usage or other estimates made by management.

SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2020 consists of the following:

Buildings	\$ 35,000
Improvements	11,000
Total Cost	<u>46,000</u>
Accumulated Depreciation	<u>(25,801)</u>
Net Property and Equipment	<u>\$ 20,199</u>

The Organization recorded \$3,343 in depreciation expense during the year ended December 31, 2020.

NOTE 4 – GRANT REVENUE

Grant revenue includes funding from state and local sources. Grant revenue consists of the following:

<u>Grantor</u>	<u>Amount</u>
State of Louisiana	44,474
City of Shreveport	37,500
	<u>\$ 81,974</u>

NOTE 5 – COVID-19 GLOBAL PANDEMIC

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) spread across multiple countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the United States have declared a state of emergency. It is anticipated that these impacts will continue for some time. Future potential impacts may include disruptions in operations.

SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 6 – NET ASSETS ADJUSTMENT

Management determined two adjustments were needed to correct the accounts receivable and grant revenue balances. A total of \$15,450 in adjustments were made in order to increase beginning net assets to the proper amount.

NOTE 7 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were issued on February 21, 2022 and determined that no other events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**SHREVEPORT-BOSSIER AFRICAN AMERICAN CHAMBER OF COMMERCE
 SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO
 AGENCY HEAD OR OFFICERS
 FOR THE YEAR ENDED DECEMBER 31, 2020**

Agency Head Name: Brittney Dunn, President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-FCA	-
Benefits-Insurance	-
Benefits-Retirement	-
Benefits-Executive Parking	-
Car Allowance	-
Vehicle Provided by Government	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	-
Continuing Professional Education Fees	-
Housing	-
Unvouchered Expenses	-
Special Meals	-

Note: Agency head did not receive any compensation benefits, and other payments during the year ended December 31, 2020.



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Certified Public Accountants and Consultants

ATTESTATION REPORT

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To Shreveport-Bossier African American Chamber of Commerce and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by Shreveport-Bossier African American Chamber of Commerce (the Chamber) and the Louisiana Legislative Auditor (the specified parties), on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2020, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. *Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.*

The Agency provided us with the following list of expenditures made for the state and local grant award received during the fiscal year ended December 31, 2020:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
City of Shreveport Grant	2020	N/A	\$ 37,500
State of LA Appropriation	2020	N/A	25,319
Total Expenditures			\$ 62,819

2. *For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.*

We randomly selected 6 disbursements from each grant program listed in Procedure 1.

7. *Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.*

We were not provided close-out reports for fiscal 2020.

Open Meetings

8. *Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.*

The Agency had no requirement to adhere to the open meetings law.

Budget

9. *For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.*

We were provided budgets for the two grant programs and no exceptions were noted.

State Audit Law

10. *Report whether the agency provided for a timely report in accordance with R.S. 24:513.*

The Agency's original deadline was June 30, 2021. While the Agency was granted emergency extensions, the report was not submitted by the extended deadline.

11. *Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).*

The Agency's management represented that the Agency did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

12. *Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.*

No prior year comments noted.

7. *Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.*

We were not provided close-out reports for fiscal 2020.

Open Meetings

8. *Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/llala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.*

The Agency had no requirement to adhere to the open meetings law.

Budget

9. *For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.*

We were provided budgets for the two grant programs and no exceptions were noted.

State Audit Law

10. *Report whether the agency provided for a timely report in accordance with R.S. 24:513.*

The Agency's original deadline was June 30, 2021. While the Agency was granted emergency extensions, the report was not submitted by the extended deadline.

11. *Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).*

The Agency's management represented that the Agency did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

12. *Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.*

No prior year comments noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Agency's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in blue ink, appearing to read "Luther Speight", written in a cursive style.

Luther Speight & Company, LLC

New Orleans, LA

February 21, 2022

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

2/28/22 (Date Transmitted)
Leather Speight & Co, CPAs (CPA Firm Name)
1100 Poydras Street (CPA Firm Address)
New Orleans, LA 70113 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2020 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes No [] N/A []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes No [] N/A []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No [] N/A []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No [] N/A []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes No [] N/A []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes No [] N/A []

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No [] N/A []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No [] N/A []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No [] N/A []

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No [] N/A []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No [] N/A []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No [] N/A []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No [] N/A []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No [] N/A []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No [] N/A []

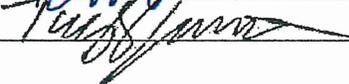
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No [] N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No [] N/A []

The previous responses have been made to the best of our belief and knowledge.

	Secretary		Date
	Treasurer	2/28/2022	Date
	President	1-28-2022	Date