

**INDUSTRIAL DEVELOPMENT BOARD  
OF THE PARISH OF CALDWELL, INC.  
Columbia, Louisiana**

**Financial Statements  
As of and for the Year Ended  
December 31, 2024**

INDUSTRIAL DEVELOPMENT BOARD  
OF THE PARISH OF CALDWELL, INC.  
Columbia, Louisiana

Financial Statements  
As of and for the Year Ended December 31, 2024

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*M. Carleen Dumas*  
CERTIFIED PUBLIC ACCOUNTANT

369 DONALDSON ROAD • CALHOUN, LOUISIANA 71225 • TELEPHONE 318/644-5726

**Independent Accountant's Review Report**

BOARD OF DIRECTORS  
INDUSTRIAL DEVELOPMENT BOARD  
OF THE PARISH OF CALDWELL, INC.  
Columbia, Louisiana

I have reviewed the accompanying financial statements of the Industrial Development Board of the Parish of Caldwell, Inc., (the "Board") (a non-profit organization), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Board's financial statements as listed in the table of contents. 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, I 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**

My 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 American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of the Board and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

BOARD OF DIRECTORS  
INDUSTRIAL DEVELOPMENT BOARD  
OF THE PARISH OF CALDWELL, INC.  
Columbia, Louisiana

**Accountant's Conclusion**

Based on my review, I am 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.

**Other Matters**

**Supplementary Information**

The accompanying schedule of compensation, reimbursements, benefits, and other payments to agency head is presented for the purpose of additional analysis and is not a required part of the financial statements. The information is the representation of management. I have reviewed the information and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the supplementary information and, accordingly, do not express an opinion on such information.

**Report on Other Legal and Regulatory Requirements**

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report dated April 5, 2025, on the results of my agreed-upon procedures performed 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*. The purpose of that report is solely to describe the scope of testing performed on the Board'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.



Calhoun, Louisiana  
April 5, 2025

## **FINANCIAL STATEMENTS**

**Statement A**

**INDUSTRIAL DEVELOPMENT BOARD  
OF THE PARISH OF CALDWELL, INC.  
Columbia, Louisiana**

**Statement of Financial Position  
December 31, 2024**

**ASSETS**

Current assets:

Cash	\$268,391
Investments - certificates of deposit	<u>704,824</u>
Total current assets	973,215
Property and equipment (net of accumulated depreciation)	<u>390,191</u>

TOTAL ASSETS	<u><u>\$1,363,406</u></u>
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**LIABILITIES AND NET ASSETS**

Current liabilities - accounts payable	\$23,354
Net assets without donor restrictions	<u>1,340,052</u>

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$1,363,406</u></u>
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See accompanying notes and independent accountant's review report.



**Statement B**

INDUSTRIAL DEVELOPMENT BOARD  
OF THE PARISH OF CALDWELL, INC.  
Columbia, Louisiana

Statement of Activities  
For the Year Ended December 31, 2024

**Support and Revenue:**

Caldwell Parish Police Jury grant	\$182,836
Interest income	32,220
Leases	7,100
Other	<u>1,069</u>
Total support and revenue	<u>223,225</u>

**Expenses:**

Main Street expenses	59,917
Martin Homeplace expenses	15,244
Schepis Museum expenses	28,405
Ouachita River Nature Preserve project	2,593
Professional fees	1,449
Advertising	649
Depreciation	4,355
Other	<u>7,276</u>
Total expenses	<u>119,888</u>

**Increase in Net Assets** 103,337

**Net Assets at Beginning of Year** 1,236,715

**Net Assets at End of Year** \$1,340,052

See accompanying notes and independent accountant's review report.

**Statement C**

INDUSTRIAL DEVELOPMENT BOARD  
OF THE PARISH OF CALDWELL, INC.  
Columbia, Louisiana

Statement of Cash Flows  
For the Year Ended December 31, 2024

**CASH FLOWS FROM OPERATING ACTIVITIES**

Increase in net assets	\$103,337
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	4,355
Increase (decrease) in operating assets and liabilities:	
Receivable - other	38
Accounts payable	<u>14,643</u>
Net cash provided by operating activities	<u>122,373</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Increase in investments	(32,220)
Purchase of land	(81,125)
Purchase of equipment	<u>(42,530)</u>
Net cash used by investing activities	<u>(155,875)</u>

**DECREASE IN CASH** (33,502)

**CASH AT BEGINNING OF YEAR** 301,893

**CASH AT END OF YEAR** \$268,391

See accompanying notes and independent accountant's review report.



**INDUSTRIAL DEVELOPMENT BOARD  
OF THE PARISH OF CALDWELL, INC.  
Columbia, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2024

**1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

**A. NATURE OF ACTIVITIES**

The Industrial Development Board of the Parish of Caldwell, Inc., (“the Board”) is a nonprofit corporation domiciled in Columbia, Louisiana, and organized under the provisions of Louisiana Revised Statutes (LSA-RS) 51:1151-1165. The Board is governed by a ten member board of directors, appointed by the Caldwell Parish Police Jury. Board members serve without compensation. As provided by LSA-RS 51:1152, the corporation was created for the purpose of promoting the health, welfare, and safety of the citizens of the parish by reducing, controlling, abating, and preventing environmental pollution and promoting the economic development and stability of the parish by securing and retaining private industrial, commercial, and other enterprises resulting in higher employment. The Board has no employees.

**B. INVESTMENTS**

At December 31, 2024, investments consist of nonnegotiable certificates of deposits with original maturities that exceed 90 days that are reported in the accompanying financial statements at cost.

**C. PROPERTY AND EQUIPMENT**

The Board capitalizes property and equipment over \$200. Purchased property and equipment is capitalized at cost. The depreciation is calculated on the straight-line basis over the estimated useful lives of 20-40 years for buildings and 15 years for equipment. Depreciation expense for the year ended December 31, 2024 was \$4,355.

**D. GRANTS**

The accounting and reporting of grants is determined by the underlying substance of the transaction. A grant may be accounted for as contribution, an exchange transaction, or a combination of the two. If it is determined to be a contribution, a grant may be considered a conditional or an unconditional grant.

See independent accountant’s review report.

INDUSTRIAL DEVELOPMENT BOARD  
OF THE PARISH OF CALDWELL, INC.  
Notes to the Financial Statements (Continued)

The Board adopted Accounting Standards Update (“ASU”) 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, issued by the Financial Accounting Standards Board (“FASB”). The ASU provides clarified guidance on evaluating whether grant funds should be accounted for as a contribution or an exchange transaction based on whether the grantor is receiving value in return for the resources transferred to the grantee. Grant funds are considered contributions if the grantor does not receive commensurate value in exchange for the assets transferred. ASU 2018-08 also provides guidance to determine whether grants funds that are accounted for as contributions are considered conditional or unconditional. Grant funds are considered conditional if the grantee must overcome one or more barriers before it is entitled to the funds and a right of return to the grantor exists for funds transferred. For conditional grants, revenue is recognized in the period the condition or conditions are met. For grants that are considered unconditional, revenue is recognized in the period the grant funds are received.

For the year ended December 31, 2024, the Board received grant funds from the Caldwell Parish Police Jury. The grant is accounted for as a contribution and is considered unconditional because there are no barriers the Board must overcome before it is entitled to the funds and there is no right of return to the police jury for the funds transferred.

**E. INCOME TAX STATUS**

The Board is a nonprofit organization that is exempt from federal income taxes under Section 501(c)(6) of the Internal Revenue Code.

The Board’s Forms 990, *Return of Organization Exempt from Income Tax*, for the years ended 2021, 2022, and 2023 are subject to examination by the IRS, generally for three years after they are filed.

**F. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**G. FUNCTIONAL ALLOCATION OF EXPENSES**

The Board’s only activity is to promote economic development in the parish. All

See independent accountant’s review report.

INDUSTRIAL DEVELOPMENT BOARD  
OF THE PARISH OF CALDWELL, INC.  
Notes to the Financial Statements (Continued)

costs incurred by the Board are incurred for this purpose; therefore, it is not feasible to allocate expenses between program services and support services.

**2. DEPOSITS IN FINANCIAL INSTITUTIONS**

At December 31, 2024, the Board has cash and investments (book balances) as follows:

Checking account	\$268,391
Certificates of deposit	<u>704,824</u>
Total	<u><u>\$973,215</u></u>

These deposits are stated at cost, which approximates market. At December 31, 2024, the Board has \$1,007,750 in deposits (collected bank balances). These deposits are secured from risk by \$847,349 in federal deposit insurance and \$169,883 of pledged securities held by an unaffiliated bank in the name of the fiscal agent bank.

**3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects the Board's financial assets as of December 31, 2024, reduced by amounts not available for general use because of contractual restrictions or Board designations within one year of the balance sheet date:

Financial assets at December 31, 2024	\$973,215
Less those unavailable for general expenditure within one year, due to contractual restrictions or board designations	<u>NONE</u>
Financial assets available to meet cash needs for general expenditure, within one year	<u><u>\$973,215</u></u>

**4. PROPERTY AND EQUIPMENT**

A summary of property and equipment at December 31, 2024, is as follows:

Land	\$268,093
Buildings	155,292
Equipment	42,530
Less accumulated depreciation	<u>(75,724)</u>
Total	<u><u>\$390,191</u></u>

See independent accountant's review report.



INDUSTRIAL DEVELOPMENT BOARD  
OF THE PARISH OF CALDWELL, INC.  
Notes to the Financial Statements (Continued)

**5. CONCENTRATION OF REVENUE**

The Board received approximately 82% of its funding from the Caldwell Parish Police Jury for the year ended December 31, 2024.

**6. SUBSEQUENT EVENTS**

The Board has evaluated subsequent events through April 5, 2025, the date which the financial statements were available to be issued.

See independent accountant's review report.

**SUPPLEMENTAL INFORMATION SCHEDULE**

See independent accountant's review report.

INDUSTRIAL DEVELOPMENT BOARD  
OF THE PARISH OF CALDWELL, INC.  
Columbia, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE  
As of and For the Year Ended December 31, 2024

**SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND  
OTHER PAYMENTS TO AGENCY HEAD**

The schedule of compensation, reimbursements, benefits, and other payments to agency head is presented in compliance with Louisiana Revised Statute 24:513 A (3).



**Schedule 1**

**INDUSTRIAL DEVELOPMENT BOARD  
OF THE PARISH OF CALDWELL, INC.  
Columbia, Louisiana**

**SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS,  
AND OTHER PAYMENTS TO AGENCY HEAD  
For the Year Ended December 31, 2024**

**BOARD COMPENSATION**

Agency Head - Monty B. Adams, Sr. - President

**NONE**

See independent accountant's review report.

**Independent Accountant's Report on Applying  
Agreed-Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide* and the *Louisiana Attestation Questionnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

*M. Carleen Dumas*  
CERTIFIED PUBLIC ACCOUNTANT

369 DONALDSON ROAD • CALHOUN, LOUISIANA 71225 • TELEPHONE 318/644-5726

**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

BOARD OF DIRECTORS  
INDUSTRIAL DEVELOPMENT BOARD  
OF THE PARISH OF CALDWELL, INC.  
Columbia, Louisiana

Louisiana Legislative Auditor

I have performed the procedures enumerated below on the Industrial Development Board of the Parish of Caldwell, Inc.'s, (the "Board"), compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Board's management is responsible for its financial records and compliance with applicable laws and regulations.

The Board has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Board's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2024. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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.

Management provided me with a list of the local government grant expenditures. The Board received no federal or state grant awards during the year.

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.

Board of Directors  
Industrial Development Board  
of the Parish of Caldwell, Inc.  
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On Applying Agreed-Upon Procedures  
December 31, 2024

I selected six disbursements paid from the local grant.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

Two of the six selected disbursements were not coded to the correct general ledger account.

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

Each of the selected disbursements were approved in accordance with the Board's policies and procedures.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

The Board received no federal grant awards during the year. The Board does not have a grant agreement for its local grant award.

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.

No close-out reports were required for the local grant award.



Board of Directors  
Industrial Development Board  
of the Parish of Caldwell, Inc.  
Columbia, Louisiana  
Independent Accountant's Report  
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December 31, 2024

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 <https://app.la.state.la.us/lla> to determine whether a non-profit agency is subject to the open meetings law.

Management provided documentation that agendas for meetings were posted as required by Louisiana Revised Statute 42:11 through 42:28.

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.

No budget was required for the local grant.

State Audit Law

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

The Board's review/attestation report for the year ended December 31, 2023, was submitted to the Louisiana Legislative Auditor before June 30, 2024.

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 Board was in compliance with R.S. 24:513 (the audit law).

Board of Directors  
Industrial Development Board  
of the Parish of Caldwell, Inc.  
Columbia, Louisiana  
Independent Accountant's Report  
On Applying Agreed-Upon Procedures  
December 31, 2024

Prior-Year Comments

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

There were no prior year suggestions, recommendations, and/or comments.

I was engaged by the Board to perform this agreed-upon procedures engagement and conducted my engagement 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. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Board's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Board and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Board'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.



Calhoun, Louisiana  
April 5, 2025



## **Louisiana Attestation Questionnaire**

The accompanying *Louisiana Attestation Questionnaire* has been completed by management and is included in this report as required by the *Louisiana Governmental Audit Guide*.

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

\_\_\_\_\_ (Date Transmitted)

M. Carleen Dumas, CPA  
369 Donaldson Road  
Calhoun, LA 71225

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2024 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 acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [☒] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

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 provided you with all relevant information and access under the terms of our agreement.

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 are not aware of any material misstatements in the information we have provided to you.

Yes [☒] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes [☒] No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [☒] No [☐] N/A [☐]

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

Reuné L. Darden Treasurer 2-3-25 Date