

Siler City ABC Board

Performance Audit Report



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Alcoholic Beverage Control

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November 25, 2025

Siler City ABC Board
Garry Reives, Chair
1404 East 11th St
Siler City, NC 27344

Chairperson Reives,

On the following pages, you will find the performance audit report conducted by the staff of the ABC Commission reviewing the operations of the Siler City ABC Board. The report consists of an overview of the objectives & background summary, financial analysis and findings, and a summary of actions recommended based upon your board's performance and related findings. Additional considerations are listed as well to provide further guidance and enhance awareness to promote ABC board's success.

Please reach out if you have any questions or require assistance in implementing any of the statute requirements, Commission rules, or other recommendations included in the report. On behalf of the North Carolina ABC Commission, I thank you and your staff for your assistance and cooperation in conducting this periodic review. We appreciate the continued efforts by your board to comply with the performance standards, as well as the board's commitment to increase profitability and reduce expenses.

If we can be of assistance in the future, please do not hesitate to reach out to the Commission staff.

Respectfully,

Michael DeSilva
Deputy Commissioner

OBJECTIVE, PURPOSE & BACKGROUND INFORMATION

In addition to regular and special financial audits, G.S. 18B-705(a) authorizes the NC ABC Commission to conduct performance audits of all local ABC boards in the state. Performance audits are examinations of existing operating policies, practices, controls, and activities to determine those areas in which there may be a need for improvement.

The audits are designed to ensure that all local ABC Boards comply with established performance standards pursuant to G.S. 18B-203(a)(20). The audit's scope addresses compliance with ABC laws and rules, store appearance, operating efficiency, solvency, and customer service.

To achieve the objectives of the audit, auditors:

- Review applicable General Statutes, ABC Commission Rules, and Administrative Policies
- Review applicable reports and studies of ABC Boards with similar size and geography.
- Verify compliance with Commission and Board policies.
- Verify results of previous performance audit recommendations
- Review ABC Board annual independent financial audits.
- Review ABC Board reporting and documentation reports.
- Visit the store(s)
- Interview key ABC Board personnel.

Siler City, North Carolina, is a small town located in the western part of Chatham County. Known for its blend of agricultural roots, manufacturing history, and cultural diversity, Siler City has long been considered a hub for the county's economic and community life. The town developed in the late 19th century as a railroad stop and soon became a center for farming, textiles, and poultry processing, industries that still influence its character today.

With a population of around 8,000 residents, Siler City is one of the larger towns in Chatham County. It has gained recognition as a diverse community, with a significant Hispanic and Latino population contributing to its cultural richness, small businesses, and local traditions. This diversity is reflected in community events, local markets, and the town's growing reputation for authentic cuisine.

Siler City's location along U.S. Highway 64 and near U.S. Highway 421 provides convenient access to larger metropolitan areas like Greensboro, Raleigh, and Chapel Hill, making it both a quiet residential community and a practical home base for commuters. The town is also within easy reach of the scenic Jordan Lake area and other natural resources, giving residents opportunities for outdoor recreation.

In recent years, Siler City has experienced renewed attention for economic development, particularly through the Chatham-Siler City Advanced Manufacturing Site, a certified mega site designed to attract major industries. This effort, along with revitalization projects in the historic downtown area, reflects the town's commitment to balancing its traditional roots with modern growth.

Siler City also holds a place in North Carolina's cultural landscape. It was home to several well-known artists, including folk artist Clyde Jones, and is remembered as the retirement home of television actor Frances Bavier, best known for her role as "Aunt Bee" on *The Andy Griffith Show*. These connections, along with a growing local arts community, help maintain the town's cultural identity. Siler City has an estimated population of about 8,000 residents, making it one of the most populated towns in Chatham County. The community is notable for its diversity, with a significant Hispanic and Latino population that has influenced local culture, cuisine, and businesses. This blend of traditions gives Siler City a distinctive identity compared to many other small towns in the region.

The general manager is responsible for the oversight of all daily operations, inventory management, accounts payable, human resource organization and other administrative decisions for the board. The board hired an external accountant who assists the annual audit and provides additional support quarterly. All store employee's primary responsibility is to provide friendly customer service to all customers, store upkeep and stock maintenance.

A mixed beverage referendum occurred on November 8, 1983, and it passed. Currently, the Siler City ABC Board appoints a chairperson, two board members and a general manager to serve on the ABC board. The Siler City ABC Board currently operates one (1) retail store. The board staffs (8) in total personnel. These include (4) full-time employees and (4) part-time personnel. The general manager is responsible for daily store operations including supervising personnel, inventory management, and various retail functions. The board's Finance Officer is Johnny Perla. He and the GM provide the board with fiscal management, administrative support, and oversees routine operations of the ABC stores. Sales associate responsibilities include, selling products, daily stocking, and floor upkeep & maintenance.

The last performance audit for the Siler City ABC Board occurred in 2016. The Commission audit serves as a continuous way to provide local boards with information and best practices that target areas for improvement.



1404 East 11th St - Hwy 64, Siler City N.C.

OPERATIONAL OBSERVATIONS, FINDINGS, REQUIRED ACTIONS, & RECOMMENDATIONS

On Wednesday, September 24, 2025, ABC Board Program Analyst II Eric McClary, visited the Siler City ABC Board and interviewed Nancy Gooch (General Manager). Below is a financial analysis followed by operation observations, findings, and recommendations related to the performance audit.

FINANCIAL ANALYSIS

PROFIT PERCENTAGE TO SALES & OPERATING COST RATIO

- In fiscal year (FY) 2024-2025, the Siler City ABC Board had a profit percentage to sales ratio of 8.1%. The NC ABC Commission profit to sales standards for ABC Boards with gross sales greater than \$2M is 6.5%.
 - The Siler City ABC Board's gross sales totaled \$2,598,343, which was an approximate 6.4% increase from the previous fiscal year.
- Siler City ABC Board operates one retail store with mixed beverage sales. The operating cost ratio for the board was .63 in FY 2024-2025. The NC ABC Commission standard for ABC Boards with one or two stores and mixed beverage is .73 or less.
 - Operating cost ratio is calculated by dividing total operating expenses less depreciation by the gross profit on sales (Total operating expenses less depreciation/Gross Profit).
- Thus, the Siler City ABC Board meets both the profitability and the operating cost standards set by the NC ABC Commission. Below are charts showing gross profit on sales, total operating expenses, and income from operations for recent years.

	FY 2024-2025	FY 2024-2025
Gross Profit on Sales	\$653,420	\$604,367
Income from Operations	\$211,493	\$202,696

Factors affecting profitability and cost include:

- Surrounding areas with other ABC systems which are within a 25-mile radius include Pittsboro ABC, Asheboro ABC, Liberty ABC, and Ramseur ABC.
- There was 4.1% unemployment rate in Chatham County in June of 2025 compared to 3.9% the previous year and month.
- The board currently has approximately 4 active mixed beverage customers.

➤ FINANCIAL ANALYSIS (cont.)

➤ *Factors affecting expenses:*

- Total operating expenses increased around (10.0%) from the last fiscal year.
- Board salaries were approximately (9.0%) of total annual sales.
- Cost of Goods Sold (COGS) was roughly 52.3% for the fiscal year with a normal range being 52% to 54%.

BUDGET ANALYSIS

	FY 2024-2025 Budget Projections	FY 2024-2025 Actual	Variance	Variance %
Sales	\$2,665,000	\$2,598,343	(66,657)	2.5%
Revenue over or (under)				
Expenditures		\$151,133		

In reviewing the budget for actual analysis of the FY 2024-2025 financial audit, actual sales revenues were less than forecasted projections by 2.5%. After reconciliation, the change in the Board's end net position was \$1,272,555.

DISTRIBUTIONS

G.S. 18B-805 (b) requires the board to pay from gross receipts, all expenses, excise, and rehabilitation taxes. G.S. 18B-805(c)(2) requires the board to *typically* distribute at least five percent (5%) of applicable gross receipts to law enforcement and *typically* at least seven percent (7%) for alcohol education. *Before assigning these percentage distributions, G.S. 18B-805(c)(1) requires the board to first make a minimum quarterly distribution of the 3.5% markup & relevant bottle charges to certain county/municipal recipients. Some of these distribution percentages are designated by an official local enabling act (and thus distribution requirements and recipients are subject to vary).* Siler City ABC made a total of \$586,565 in primary distributions and other taxes were paid to the NC Department of Revenue (NCDOR), NC Department of Health & Human Services (NCDHHS), and the county commissioners of Chatham County.

Per the local enabling act, the distribution formula for recipients of net profits is as follows:

- *100% to Siler City General Fund.*

WORKING CAPITAL

- G.S. 18B-805(d) allows the board to set aside a portion of the remaining gross receipts, within the limits set by the rules of the Commission, as cash to operate the ABC system.
 - NCAC 15A .0902 sets a working capital maximum standard for boards with annual gross sales greater than \$1.5M as an amount equal to three (3) months of gross sales.
 - G.S. 18B-702(g)(3) defines "Working Capital" as the total of cash, investments, and inventory less all unsecured liabilities. As it pertains to working capital computation, gross sales mean gross receipts from the sale of alcoholic beverages less distributions as defined in G.S. 18B-805(b)(2), (3), and (4).
- Based upon the existing rules, as of June 30, 2025, the Siler City ABC Board is required to maintain a minimum working capital of \$77,376 with a maximum working capital amount of \$502,499.
 - The Siler City ABC Board had a working capital balance of \$496,482 which is more than the minimum and less than the maximum Commission requirements for this section (*).

*** FY 2024-2025: *Working Capital (WC)*graphic**



Under 18B-805(d), with approval of the appointing authority for the board, the local board may set aside a portion of the remaining gross receipts as a fund for specific capital improvements whenever working capital is exceeded.

➤ **STATUTORY DISTRIBUTIONS:**

- Net Profit Distributions - The Siler City ABC Board has routinely made the minimum mandatory distributions to the designated recipients over the last three years referencing NCGS 18B-805(c)(1). **The table below references distributions calculated by CPA on the left and total net profit distributions made by the ABC Board for the last three (3) years on the right.**
- Law Enforcement Distributions: Have been properly disbursed at or above the regular 5% statute amount over the last three (3) fiscal years.
- Alcohol Education Distributions: Have been disbursed at or above the standard 7% statute amount of the last three (3)

NC GENERAL STATUTE: 18B-805 (c)(1)			
Calculation of Minimum Mandatory Distribution for Net Profit to Designated Recipients		Siler City ABC Board Net profit distribution made annually by fiscal year	
<u>Note:</u> Referencing CPA Audit Reports			
CPA Calculated Amount		Total paid to recipient(s)	
FY-2025	\$73,585	FY-2025	\$79,777
FY-2024	\$69,201	FY-2024	\$75,280
FY-2023	\$67,321	FY-2023	\$103,002

PERSONNEL, OPERATIONAL & ADMINISTRATIVE COMPLIANCE

The findings for personnel, operational & administrative compliance are as follows:

Board Members

- The board consists of *chairperson, two members and a general manager*. The GM receives proper compensation.
 - Board members are compliant on ethics training.
 - Terms are properly staggered.
 - Members have professional experience in insurance, business, and other professional areas.
- Members may have taken an oath of office per G.S. 11-7, copies of oaths are not available at the board's administrative office.
- Meetings are generally held the last Tuesday of each month and public notices are posted on the board's website.
- Meeting minutes are well organized and available and follow the order of proceedings, providing detail of business discussed in a transparent and easily comprehensible manner. The board meetings are stored electronically.
 - Minutes were reviewed and contained most required notations including time and date, approval of previous meetings minutes, and distinguished between new and old minutes.
 - Full financial reports prepared by the monthly by the FO. They are presented including sales for mixed beverages, comparisons for previous year, P&L and balance sheet.

- o Board members are heavily encouraged by the Commission to use checks and balances to ensure that cash management practices are upheld especially on payroll. Boards should also, routinely review any notes and recommendations provided by the CPA firm on annual audits.
- The board's login website had been updated at and prior to Commission visit and contains accurate information pertaining to board members, personnel, and store location.
 - o *The expectation going forward is that ABC boards will routinely manage this information online and work to communicate with the Commission particularly when new members are added, or whenever any current serving members resign before a term has ended.*

Law Enforcement

- The board has a law enforcement contract with the Siler City Police Department from 2024 and a copy is on file in Commission records.
- Law enforcement reports are submitted regularly by Detective Sydney Clark and are current to date. The Board obtains pertinent LE data from the Siler City Police Department.
 - o Reports often provide details of activities for accountability per G.S. 18B-501(f1). *The board could consider discussing activities related to law enforcement at board meetings.*

Board Personnel

- The board currently staffs (4) total employees, with (4) full time, and (4) part time.
- General Manager has served in this role with the board for approximately 22 years.
 - o General manager is full time, his salary is within the allowable compensation per G.S. 18B-700(g1). All members are compliant on ethics training.
 - o Their responsibilities include full oversight of all daily store operations, human resources, ordering, inventory, and other operational tasks.
- The Finance Officer supports the general manager with many additional responsibilities. He is cross trained and has other key responsibilities. The GM is compliant with ethics training.
- The board uses a third-party firm for some accounting related duties.
 - o Their main responsibilities include processing much of the information provided by personnel, providing financial reports for member review and the annual CPA audit, and providing general financial oversight and guidance.
- The board has a lead store clerk, on different shifts who assist the GM with operational duties on the floor.
- All other store employees are part time sales associates and primarily responsible for providing friendly customer service, general store cleaning and upkeep, and stock maintenance.
- Training is provided to new employees from management and other personnel and is on the job and mentorship styled.
 - o RASP training has been completed in recent years and management is receptive to the idea and benefit.
 - o Product knowledge training is handled informally between management and team members.
- Employee files are kept in the administrative office and include tax and other applicable information and personnel manual acknowledgment form.
- No conflicts pertaining to nepotism found and per discussion with general manager.

Policies

- The board has a comprehensive personnel manual that details various policies, behavioral standards, and aspects of employee benefits. Some of the headlines included in the manual are as follows:
 - o Ethics standards and customer, employee, and personnel relationship.
 - o Media, internet, equipment usage and cell phones.
 - o Alcohol sales for identification of age, intoxication, employee, or families.
 - o Cash handling including deposits and register balancing.
 - o Pay, leave and benefits including holidays, timekeeping, scheduling, overtime, insurance, illness, medical, military, pregnancy, and employment categories.
 - o Conduct standards including appearance, attendance, etiquette, drug or alcohol use, smoking, discipline, and harassment.
 - o Employee evaluations, and discipline.
- Additional policies that are practiced include shelf management, breakage, price discrepancy, mixed beverage, and a code of ethics.
- For travel, the board chooses to adhere to the local municipality travel policy in compliance with G.S. 18B-700(g2). The GM has provided a copy of the annual approval.
- The board could consider adopting written policies for credit/bank card usage, lottery, tastings, and employee tastings.

Operations

- Full inventory is conducted monthly, quarterly and annually with code-based inventories and other random counts, and the auditor participates.
 - o Both the GM, and other team members participate.
 - o Scanners are used, and discrepancies are investigated.
 - o Adjustments are made by the general manager and sheets are retained.
 - o Strategies for slow moving products include tastings and selling to other boards.
- Board receives deliveries for goods the first and third Wednesday of each month.
 - o Offload is conducted using a purchase order receipt list checking off cases by code.
 - o Variances are reviewed and recounted before sending notification to LB&B.
- The board currently has 4 mixed beverage customer accounts.
 - o Invoices are provided to permittees at the time of the transaction and copies are retained for each account.
 - o Mixed beverage customers use the retail entrance for purchases and staff assist in verifying order accuracy and help the customers with loading.
- General manager makes liquor orders by using SPA history and rate of sale across time to try and always to position the board to buy low and sale high. Once quarterly and SPA pricing is reviewed, and adjustments are made.

Financial, Administrative, and Internal Controls

- Invoices for liquor are processed for all deliveries and payments are processed via written check within 30 days.
 - *A sample of payment dates was reviewed and indicated invoices were paid within the thirty-day requirement.*
- Board's checks have the required disbursement certificate in compliance with G.S. 18B-702(q). and are signed by the GM and the Finance Officer.
- The GM and the FO conduct regularly review liquor orders, the pre-audit stamp required by G.S. 18B-702(m) is also being properly affixed to purchase orders.
- The general manager has a credit card, and it's kept in a secure location at the administrative office.
 - Itemized receipts for purchases are provided to the GM for review before the account is balanced.
 - *The board does not have a written credit card policy but should consider.*
- Deposits are conducted daily. Deposit slips and other banking information are retained at the board's office. and the GM provides documentation to the third-party accounting firm.
 - *A review of one month's deposit information was conducted, and no discrepancies were found between deposits and register receipts.*
- The board has 2 registers in their showroom. Tills start at \$250.00.
 - Drawers are counted at the beginning and end of each shift and a slip for each till is signed by the applicable employee.
- Funds are kept in a pooling bank approved by the North Carolina Treasury Office.
- Payroll is weekly and processed by the General Manager.
 - Employees use the register system to clock in and out and hours are reviewed by all the GM.
- Board keeps thorough records for unsaleable merchandise reports and emails copies of the claims to the Commission regularly in compliance with NCAC 15A .1701(c).
- The annual CPA audit was received by the Commission on September 30, 2024.
- All board members and the general manager are each bonded for \$50,000 per G.S. 18B-700(i).

STORE INSIGHT & OVERVIEW

- The board's administrative office is located off a major commercial thoroughfare and near an interstate.
 - o Outside area surrounding the board is well-maintained and free of debris or trash.
 - o There is ample parking, and deliveries are conducted at the board warehouse.
 - o The floor's carpeting is also very nice.
 - o The Fetal Alcohol Syndrome poster required by G.S. 18B-808 is displayed, and the quarterly price book is available should customers request.
 - o Listings for specially priced items are printed and available for customers to review.
- The warehouse and administrative areas form a full horseshoe around the retail spaced.
 - o The area is well lit and organized and can accommodate many cases.
- Shelf management practices are fully implemented, and a written plan is available for store personnel which corresponds with NCAC 15A .1708.
 - o Products are fronted and dusted, and most are placed in categorized areas around the store.
 - o Premium products are generally found at eye-level or top shelf at all retail locations.
 - o Bottles are generally arranged so they increase in size left to right of the same item at all retail locations.
- Sales associate interactions with customers are attentive, courteous, and the staff is very familiar with many of their patrons.
- A sample of approximately 100 items were selected to determine if uniform pricing is displayed. Of those selected, no item's prices were inaccurately posted.
 - o Price discrepancies are handled in the customers favor if the shelf tag were to be lower than the current price mandate.
- Store is generally open from 9:00 am until 9:00 pm daily, Monday through Saturday. The board is closed every Sunday. Besides closing on the two (2) required annual holidays and every Sunday, the board may opt to continue closing on New Year's Day, July 4th, and Labor Day annually.
- Security systems are in place and functional in all designated areas.
 - o *The board has (18) security cameras.*

RECOMMENDED ACTIONS (PER STATUTES OR COMMISSION RULES)

- ABC Boards are required to operate within a balanced budget each fiscal year. Budget amendments must be approved by the board before any funds are transferred between accounts and utilized, occurring at the actual point of time an adjustment of funds is necessary. This would include the point in time during the fiscal year when the board will exceed its annual forecasted sales budget. *Ensure budget amendment copies are submitted to the ABC Commission as required per NCGS 18B-702(h), to include a final reconciliation budget amendment for the fiscal year end.*
- Please ensure all newly adopted policies or any updated policies are submitted electronically to the Commission for recordkeeping and review per NCAC 15A .1102 Rule. Electronic copies of the personnel manual should be emailed to Commission personnel for recordkeeping. A credit card policy is recommended to established authorized use (sample copy forwarded for consideration). A tastings policy is recommended if tastings are done routinely.
- Board does not have copies of oath before taking office or before the execution of the office per G.S. 11-7. *Written copies of oaths should be available at the board's administrative office.*
- ABC Boards are required to work within general minimum and maximum limits for working capital, as established per Commission Rule NCAC 15A .0902(a)(2). When ABC Boards exceed maximum working capital in any given FY due to planned capital improvements, please secure written approval from the applicable County or Municipal authorities per N.C.G.S. 18B-805(d) and forward to the Commission. As best measure, securing documentation prior to exceeding maximum working capital would be the most ideal approach.

ADDITIONAL CONSIDERATIONS & GUIDANCE

- The Commission's primary focus for ABC board members:
- ABC board members are highly encouraged to meet monthly for the best formal oversight and review of board operations, routinely recording meeting minutes (*adhering to closed meeting requirements where applicable*) and ensuring either no conflicts of interest are present or that they are addressed appropriately when presented. Monthly sales should be reported to the Commission at beginning of next month, providing annual budgets, budget amendments, miscellaneous financial reporting to Commission following timelines, and ensuring Commission has annual CPA audits by Sept 30th.
- ABC boards are highly encouraged to keep term begin dates & term end dates updated on the Commission's board login website for all ABC board members and other information such as store hour changes, pictures, email updates, etc. *Moreover, liaising with the Commission when new members are appointed or when member resign early before term has ended is very important for recordkeeping efforts of the Commission.*
- ABC boards are highly encouraged to find straightforward ways to lower any recurring expenses. *A very tangible way to lower operating costs is to fully maximize monthly special purchase allowance (SPA) liquor products that routinely sell well in the store to lower cost of goods sold (COGS).* ABC Boards can limit the number of personnel travelling to conference and convention events across the state. Other ways to try to improve expenses include requesting bids annually from various vendors to get the best rates possible on financial audits, various utilities, maintenance contracts, and *credit card processing companies.*
- ABC boards are encouraged to closely review financial statements monthly, comparing with the annual budget forecast, approving budget amendments when necessary and submitting copies to the Commission for anticipated sales increases as well as other adjustments for budgeted accounts.
- Cross training opportunities for personnel should be maximized to ensure solid continuity of operations occurs for ABC boards. Also, training opportunities can work well to develop store employees for increased responsibility roles and serving to make both the routine operations and employee morale stronger.
- NCAC Rule 15A .1701 requires quarterly reports be submitted for any unsaleable merchandise (breakage) and retain original copies for three (3) years. *All breakage reports should only be transmitted via email submission to Commission staff; copies should not be mailed.*
- As a reminder, remove all faded posters and replace with new ones when applicable. Reach out to the Commission to provide fetal alcohol syndrome posters, NC Dept of Labor can provide wage & hour posters, and OSHA can provide some applicable federal posters if any are needed.
- ABC boards can explore additional training opportunities periodically available through the ABC Commission as well as partnering with other ABC boards on specific areas such as best retail and marketing practices.

10 28 2025
Month Day Year

SILER CITY
ABC Board

Certificate of Accountability

This document assures this Board and the State of North Carolina that the following statutory duties required of local ABC Boards have been properly performed.

1. The system has complied with all State uniform pricing requirements pursuant to NCGS §18B-804.
2. That all alcoholic beverages sold have been approved by the Commission for sale in this State pursuant to NCGS §18B-800.
3. That all "gross receipts" pursuant to NCGS §18B-805(a) have been properly accounted for and are lawful.
4. That all taxes due and board expenses have been properly and timely paid pursuant to NCGS §18B-805(b).
5. That all distributions pursuant to NCGS §18B-805 have been properly and timely paid.
6. That the finance officer for the board has properly performed all duties as required pursuant to NCGS §18B-702(k).

Nancy Wood
General Manager

John Olu
Financial Officer

Ang Rewes
Chairman

Chas A. Hill
Board Member

John M. Fore
Board Member

Board Member

Board Member

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ALCOHOL BEVERAGE CONTROL BOARD
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Garry Reives, Chairperson
John M. Pore, Secretary
Charles Hudson, Member

Nancy Gooch, General Manager
Johnny Perla, Finance Officer/Asst. Mgr.

October 29, 2025

Response to the Siler City ABC Board Performance Audit

As per the recommended actions provided with the audit draft:

- The Board usually does a budget amendment when needed but since the difference was minimal, we didn't do one this past year.
- We have not established policy for credit cards and tastings yet but will get around to it.
- I have asked the town for copies of oaths, and we are waiting to hear back from them.

Thank you,
Nancy Gooch
General Manager