

**FRESNO COUNCIL OF GOVERNMENTS
MEASURE C FUNDS
ADMINISTRATION PLANNING PROGRAM**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT
AND
COMPLIANCE REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2021**

**FRESNO COUNCIL OF GOVERNMENTS
MEASURE C FUNDS
ADMINISTRATION PLANNING PROGRAM
JUNE 30, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Fresno County Transportation Authority
Fresno, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Fresno County Transportation Authority's pass-through Measure C Funds (Measure C Funds) of Fresno Council of Governments (FCOG), as of and for the year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to FCOG's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of FCOG's internal control as it relates to the Measure C Funds. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure C Funds of FCOG as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Measure C Funds of FCOG are intended to present the financial position and the changes in financial position of only that portion of the Measure C Funds of FCOG that is attributable to the transactions related to the Fresno County Transportation Authority's pass-through Measure C Funds. They do not purport to, and do not present fairly the financial position of FCOG as of June 30, 2021, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted a management's discussion and analysis and budgetary comparison information that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic or historical context. Our opinion on the financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise FCOG's financial statements. The Balance Sheet by Funding Source and the Statement of Revenues Expenditures, and Changes in Fund Balances by Funding Source (the Schedules) are presented for purposes of additional analysis and are not a required part of the financial statements.

The Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2022, on our consideration of FCOG's internal control over financial reporting as it relates to the Measure C Funds, and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of FCOG's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering FCOG's internal control over financial reporting and compliance as it relates to the Measure C Funds.

Price Pange & Company

Clovis, California
June 29, 2022

FINANCIAL STATEMENTS

**FRESNO COUNCIL OF GOVERNMENTS
MEASURE C FUNDS
ADMINISTRATION PLANNING PROGRAM
BALANCE SHEET
JUNE 30, 2021**

ASSETS

Cash and investments	\$ 6,653,966
Due from FCTA	<u>419,909</u>
 Total assets	 <u>\$ 7,073,875</u>

LIABILITIES

Unearned revenues	\$ <u>7,073,875</u>
 Total liabilities	 <u>7,073,875</u>

FUND BALANCE

Restricted	<u>-</u>
 Total liabilities and fund balance	 <u>\$ 7,073,875</u>

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

**FRESNO COUNCIL OF GOVERNMENTS
 MEASURE C FUNDS
 ADMINISTRATION PLANNING PROGRAM
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED JUNE 30, 2021**

REVENUES

Intergovernmental allocations	\$	1,252,875
Taxi scrip revenue		64,556
Interest		<u>94,984</u>
 Total revenues		 <u>1,412,415</u>

EXPENDITURES

Current:

Transportation planning		<u>1,412,415</u>
 Total expenditures		 <u>1,412,415</u>

Net change in fund balance		-
Fund balance - beginning		<u>-</u>
Fund balance - ending	\$	<u>-</u>

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

**FRESNO COUNCIL OF GOVERNMENTS
MEASURE C FUNDS
ADMINISTRATION PLANNING PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Fresno County Transportation Authority's pass-through Measure C Funds (Measure C Funds) of Fresno Council of Governments (FCOG) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The financial statements presented are only from the accounts and financial transactions of the Measure C Funds of FCOG. Accordingly, they do not present the financial position or the results of operations of FCOG. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. FCOG's significant accounting policies are described below.

A. Reporting Entity

The Fresno County Transportation Authority (FCTA) was created by the approval of Measure C by the voters of Fresno County (the County) in November 1986. Measure C authorized the imposition of a ½% sales and use tax (sales tax) in the County for 20 years. The proceeds of Measure C are principally reserved for highway improvements, local transportation improvements, growth management and regional planning purposes (programs) in the County. The ½% sales tax commenced July 1, 1987 and expired on June 30, 2007.

In November 2006, the County voters approved a ballot measure authorizing FCTA to continue the ½% retail transaction and use tax for an additional 20 years. Under the terms of the extension of the Measure C program, proceeds of Measure C are principally reserved for regional public transit, local transportation, regional transportation, alternative transportation and environmental enhancement programs in the County. The ½% sales tax commenced July 1, 2007 and will expire on June 30, 2027.

The sales tax revenue received by FCTA under Measure C, after deducting certain administrative costs, is to be spent for programs as set forth in the expenditure plan included in Measure C and approved by the voters of the County. All revenues, including interest and other revenues, not designated by Measure C for a specific purpose are to be spent on capital projects for other governmental agencies set forth in the expenditure plan. The expenditure plan will be updated every two years to adjust the projection of sales tax receipts.

The primary elements of the 2006 Measure C Extension Sub-Programs consist of the following:

- **Regional Public Transit Program** – will fund projects dealing with bus route maintenance, expansion of buses, bus services, bus shelters, and public transit safety measures.

- ♦ *Public Transit Agencies* (Fresno Area Express (FAX), Clovis Transit and Fresno County Rural Transit Agency (FCRTA))

The goal of all transit agencies within the County who derive funding allocations from this program is to improve the level of public transit services within the County and to continue to seek ways to coordinate and/or consolidate services in order to achieve a seamless passenger travel system for the public. Priority service improvements planned for each agency include improving frequency of service, extending weekend service hours, enhancing Para-transit services to the senior or disabled community, and installing and integrating a regional automated farebox system to enhance transit coordination.

- ♦ *Farmworker Car/Van Pools*

Farmworker Van Pool – Measure C funds will be used to subsidize Farmworker Van Pool programs within the County, providing an equal opportunity for both public and private industry competition, as well as potential public/private partnerships. Vanpools must originate in the County and allow for safe effective transportation to and from work.

**FRESNO COUNCIL OF GOVERNMENTS
MEASURE C FUNDS
ADMINISTRATION PLANNING PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

• **Regional Public Transit Program (Continued)**

♦ *Farmworker Car/Van Pools (Continued)*

The Measure C Car Pool program is an incentive program to the County residents to carpool with at least one other person, two days per week. The program offers incentives in the form of cash prizes and services from participating vendors.

The Measure C Van Pool program offers a variety of subsidies and reimbursements to help ensure that commuters reach their destinations safely by using a cost-effective alternative to a single occupant vehicle.

• **Local Transportation Program** – will go towards the local transportation program projects such as filling potholes, re-paving streets, improving sidewalks, catering to pedestrians and maintaining trails and bicycle systems.

♦ *Local Allocation*

Street Maintenance – A mandated 50% of the local transportation program must be earmarked for street maintenance/rehabilitation such as pothole repair, patching or overlay projects. An agency may reserve these funds for no more than five years to fund a large street maintenance project.

ADA Compliance – These funds are set aside for the local agencies to meet the current requirements of the Americans with Disabilities Act. Jurisdictions that receive less than \$200,000 annually from the total local transportation program would be exempt from this provision.

Flexible Funding – The flexible funding sub-program allows the local agency to utilize these funds on transportation related projects.

♦ *Pedestrian/Trails – Urban (Clovis and Fresno Sphere of Influence) and Rural*

Approximately 3% of Measure C is provided to fund significant improvements to the existing planned pedestrian and trail system. The funds can also be used for needs such as signage, striping and master plan updates. Jurisdictions with a population threshold less than 25,000 would be exempt from this provision and receive these funds in the Flexible Funding program.

♦ *Bicycle Facilities*

Approximately 1% of Measure C is provided to fund significant improvements to the existing and planned bicycle facilities and/or systems. Bicycle Trail funds may be used for Class II bicycle facilities, signage and striping and for the development of the master plan. Jurisdictions with a population threshold less than 25,000 would be exempt from this provision and receive these funds in the Flexible Funding program.

• **Regional Transportation Program** – will fund projects centered on improving and making changes to the freeway land and commuter corridors. This fund will also cover road safety measures.

• **Alternative Transportation Program** – will be used towards safety measures for emergency vehicle and school routes, reducing traffic congestion and facilitating new underpasses or overpasses.

• **Environmental Enhancement Program** – will accommodate the school bus replacement programs and deal with other transit-related development.

• **Administration/Planning Program** – will help to prepare updates for the expenditures plan and develop and administer other planning related activities.

**FRESNO COUNCIL OF GOVERNMENTS
MEASURE C FUNDS
ADMINISTRATION PLANNING PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation

FCOG uses fund accounting to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The operations of the Measure C Funds of FCOG are accounted for in a separate set of self-balancing accounts that comprise the funds' assets, liabilities, fund balance, revenues and expenditures.

The Measure C Funds of FCOG are accounted for in the General Fund within the governmental category using the modified accrual basis of accounting whereby revenues are recognized when they become measurable and available and expenditures are recognized when the liabilities are incurred. FCOG considers certain revenues reported in the governmental funds to be available if the revenues are collected within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Intergovernmental revenues (primarily grants and subventions), which are received as reimbursement for specific purposes or projects, are recognized based upon the expenditures recorded. Intergovernmental revenues, which are usually unrestricted as to use are revocable only for failure to meet prescribed compliance requirements, and are reflected as revenues at the time of receipt or earlier, if they meet the availability criterion.

C. Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which FCOG is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

Amounts cannot be spent either because they are in nonspendable form (such as inventory or prepaid expense, and long-term loans and notes receivable) or because they are legally or contractually required to be maintained intact (such as principal of a permanent fund).

Restricted

Amounts with external constraints placed on the use of these resources (such as debt covenants, grantors, contributors, or laws or regulations of other governments, etc.) or imposed by law through constitutional provisions or enabling legislation.

Committed

Amounts that can only be used for specific purposes pursuant to constraints imposed by FCOG's Board, FCOG's highest level of decision-making authority, through an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the Board removes or changes the specified uses through the same type of formal action taken to establish the commitment.

**FRESNO COUNCIL OF GOVERNMENTS
MEASURE C FUNDS
ADMINISTRATION PLANNING PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Balance Classification (Continued)

Assigned

Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Intent is expressed by the Board or its designee and may be changed at the discretion of the Board or its designee. For all governmental funds other than the General Fund, any remaining positive amounts not classified as nonspendable, restricted or committed must be designated as assigned fund balance.

Unassigned

This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within FCOG.

When both restricted and unrestricted resources are available for use, it is FCOG's policy to use restricted resources first, followed by the unrestricted committed, assigned and unassigned resources as they are needed.

NOTE 2 – CASH AND INVESTMENTS

Cash is pooled with FCOG's cash and investments. Income from the investment of pooled cash is allocated based upon the actual balance of the fund as a percentage of the total pooled cash balance. FCOG's cash is held with the County Auditor-Controller/Treasurer. The County values all of its cash and investments at fair value on a portfolio basis. The County manages its pooled idle cash and investments under a formal investment policy that is adopted and reviewed by the County, and that follows the guidelines of the State of California Government Code.

County-wide information concerning cash and investments for the year ended June 30, 2021, including authorized investments, custodial credit risk and interest rate risk for debt securities and concentration of investments, carrying amount and market value of deposits and investments, may be found in the notes of the County's annual financial report.

NOTE 3 – UNEARNED REVENUE

The FCTA allocates Measure C Funds to FCOG to provide various program administrative and planning services. Allocations are considered earned when they are properly spent for operations. Allocations received but not earned are recorded as unearned revenues. Changes in the unearned revenues account for the year ended June 30, 2021 are summarized as follows:

	Planning	ADA/ Seniors	Farmworker/ Van Pool	Car/Van Pool	Total
Unearned revenues, beginning	\$ 756,039	\$ 2,313,140	\$ 1,910,452	\$ 1,083,760	\$ 6,063,391
Funds received	461,910	729,817	535,816	535,816	2,263,359
Funds allowed	(387,761)	(309,966)	(307,049)	(407,639)	(1,412,415)
Interest	11,531	37,467	29,655	16,331	94,984
Taxi Scrip	-	64,556	-	-	64,556
Unearned revenues, ending	<u>\$ 841,719</u>	<u>\$ 2,835,014</u>	<u>\$ 2,168,874</u>	<u>\$ 1,228,268</u>	<u>\$ 7,073,875</u>

**FRESNO COUNCIL OF GOVERNMENTS
MEASURE C FUNDS
ADMINISTRATION PLANNING PROGRAM
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 4 – CONTINGENCY

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus, COVID-19, a pandemic. Accordingly, some functions of FCOG's operations were limited to protect the health and safety of its employees. The financial impact that could occur as a result of the pandemic is unknown at this time.

SUPPLEMENTARY INFORMATION

**FRESNO COUNCIL OF GOVERNMENTS
 MEASURE C FUNDS
 ADMINISTRATION PLANNING PROGRAM
 BALANCE SHEET BY FUNDING SOURCE
 JUNE 30, 2021**

	Planning	ADA/Seniors	Farmworker/ Van Pool	Car/Van Pool	Total
ASSETS					
Cash and investments	\$ 756,023	2,699,615	\$ 2,069,467	\$ 1,128,861	\$ 6,653,966
Due from FCTA	<u>85,696</u>	<u>135,399</u>	<u>99,407</u>	<u>99,407</u>	<u>419,909</u>
Total assets	<u>\$ 841,719</u>	<u>\$ 2,835,014</u>	<u>\$ 2,168,874</u>	<u>\$ 1,228,268</u>	<u>\$ 7,073,875</u>
LIABILITIES					
Unearned revenues	<u>\$ 841,719</u>	<u>2,835,014</u>	<u>\$ 2,168,874</u>	<u>\$ 1,228,268</u>	<u>\$ 7,073,875</u>
Total liabilities	<u>841,719</u>	<u>2,835,014</u>	<u>2,168,874</u>	<u>1,228,268</u>	<u>7,073,875</u>
FUND BALANCE					
Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 841,719</u>	<u>\$ 2,835,014</u>	<u>\$ 2,168,874</u>	<u>\$ 1,228,268</u>	<u>\$ 7,073,875</u>

**FRESNO COUNCIL OF GOVERNMENTS
 MEASURE C FUNDS
 ADMINISTRATION PLANNING PROGRAM
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES BY FUNDING SOURCE
 FOR THE YEAR ENDED JUNE 30, 2021**

	Planning	ADA/Seniors	Farmworker/ Van Pool	Car/Van Pool	Total
REVENUES					
Intergovernmental allocations	\$ 376,230	207,943	\$ 277,394	\$ 391,308	\$ 1,252,875
Taxi scrip revenue	-	64,556	-	-	64,556
Interest	11,531	37,467	29,655	16,331	94,984
Total revenues	<u>387,761</u>	<u>309,966</u>	<u>307,049</u>	<u>407,639</u>	<u>1,412,415</u>
EXPENDITURES					
Current:					
Transportation planning	<u>387,761</u>	<u>309,966</u>	<u>307,049</u>	<u>407,639</u>	<u>1,412,415</u>
Total expenditures	<u>387,761</u>	<u>309,966</u>	<u>307,049</u>	<u>407,639</u>	<u>1,412,415</u>
Net change in fund balance	-	-	-	-	-
Fund balance - beginning	-	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMPLIANCE REPORT



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* AND THE RULES
AND REGULATIONS OF THE MEASURE C ENABLING LEGISLATION

To the Board of Directors
Fresno County Transportation Authority
Fresno, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Fresno County Transportation Authority's pass-through Measure C Funds (Measure C Funds) of Fresno Council of Governments (FCOG), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise FCOG's Measure C Funds financial statements, and have issued our report thereon dated June 29, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered FCOG's internal control over financial reporting (internal control), as it relates to the Measure C Funds, as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of FCOG's internal control. Accordingly, we do not express an opinion on the effectiveness of FCOG's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of FCOG's Measure C Funds financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Compliance and Other Matters

As part of obtaining reasonable assurance about whether FCOG's Measure C Funds financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or the Measure C Enabling Legislation.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of FCOG's internal control or on compliance as it relates to the Measure C Funds. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering FCOG's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Pange & Company

Clovis, California
June 29, 2022