
CONTRACTOR'S EDUCATIONAL TRUST FUND

FINANCIAL STATEMENTS

DECEMBER 31, 2020 AND 2019
(SEE ACCOUNTANTS' REVIEW REPORT)

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Trustees
Contractor's Educational Trust Fund
Baton Rouge, Louisiana

We have reviewed the accompanying financial statements of the Contractor's Educational Trust Fund (the Fund) (a nonprofit organization), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities and changes in net assets, cash flows and functional expenses by nature and class for the years 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 the 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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountants' 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.

Accountants' Conclusion

Based on our reviews, 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.

Postlethwaite & Netterville

Baton Rouge, Louisiana
July 13, 2021

CONTRACTOR'S EDUCATIONAL TRUST FUND
BATON ROUGE, LOUISIANA

STATEMENTS OF FINANCIAL POSITION
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT

	<u>2020</u>	<u>2019</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 389,123	\$ 285,995
Accrued interest	3	7
	<u>389,126</u>	<u>286,002</u>
<u>TOTAL ASSETS</u>	<u>\$ 389,126</u>	<u>\$ 286,002</u>
<u>CURRENT LIABILITIES</u>		
Accounts payable	\$ 5,000	\$ -
<u>NET ASSETS</u>		
Without donor restrictions	<u>384,126</u>	<u>286,002</u>
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>\$ 389,126</u>	<u>\$ 286,002</u>

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

CONTRACTOR'S EDUCATIONAL TRUST FUND
BATON ROUGE, LOUISIANA

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT

	<u>2020</u>	<u>2019</u>
	Without Donor Restriction	Without Donor Restriction
<u>REVENUES</u>		
Contributions received	\$ 328,044	\$ 245,598
Interest income	80	25
Total revenues	<u>328,124</u>	<u>245,623</u>
<u>EXPENSES</u>		
Program expenses	212,000	57,500
Management and general expenses	18,000	16,521
Total expenses	<u>230,000</u>	<u>74,021</u>
Change in net assets	<u>98,124</u>	<u>171,602</u>
<u>CHANGE IN NET ASSETS</u>		
Net Assets Without Donor Restriction - beginning of year	<u>286,002</u>	<u>114,400</u>
Net Assets Without Donor Restriction - end of year	<u>\$ 384,126</u>	<u>\$ 286,002</u>

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

CONTRACTOR'S EDUCATIONAL TRUST FUND
BATON ROUGE, LOUISIANA

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT

	<u>2020</u>	<u>2019</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ 98,124	\$ 171,602
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Changes in operating assets and liabilities:		
Accrued interest	4	(4)
Accounts payable	5,000	-
Net cash provided by operating activities	<u>103,128</u>	<u>171,598</u>
Net change in cash	103,128	171,598
Cash, beginning of year	<u>285,995</u>	<u>114,397</u>
Cash, end of year	<u>\$ 389,123</u>	<u>\$ 285,995</u>

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

CONTRACTOR'S EDUCATIONAL TRUST FUND
BATON ROUGE, LOUISIANA

STATEMENTS OF FUNCTIONAL EXPENSES BY NATURE AND CLASS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT

	2020		
	Program Expenses	Management and General	Total
Contributions made	\$ 212,000	\$ -	\$ 212,000
Accounting and professional services	-	5,000	5,000
Bank custodial fees	-	2,750	2,750
Dues	-	6,000	6,000
Miscellaneous	-	434	434
Legal	-	1,200	1,200
Training	-	2,616	2,616
	\$ 212,000	\$ 18,000	\$ 230,000

	2019		
	Program Expenses	Management and General	Total
Contributions made	\$ 57,500	\$ -	\$ 57,500
Accounting and professional services	-	5,000	5,000
Bank custodial fees	-	2,750	2,750
Dues	-	5,000	5,000
Miscellaneous	-	80	80
Training	-	3,691	3,691
	\$ 57,500	\$ 16,521	\$ 74,021

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

CONTRACTOR'S EDUCATIONAL TRUST FUND
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1. Description of Fund

The Contractor's Educational Trust Fund (the Fund) was established as a not-for-profit organization to provide funds to universities in Louisiana who meet the eligibility requirements to further the education of interested persons in the field of construction contracting in and for the State of Louisiana.

2. Significant Accounting Policies

Basis of Accounting

The Fund prepares its financial statements on the accrual basis of accounting.

Basis of Presentation

Financial statement presentation follows U.S. generally accepted accounting principles (GAAP), which requires the Fund to report information regarding their financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Fund. These net assets may be used at the discretion of the Fund's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Fund or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities. For the years ended December 31, 2020 and 2019, 100% of the contributions received were provided by the Louisiana State Licensing Board for Contractors. The Fund did not have any net assets with donor restrictions or any net assets that had been internally designated at December 31, 2020 or 2019.

Revenue Recognition

The Fund implemented the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (606) effective January 1, 2019. The fund recognizes contributions when received, typically once a year. Contributions are earned as received at the point in time the transaction occurs. Revenue earned includes no related financing component and no variable consideration.

CONTRACTOR'S EDUCATIONAL TRUST FUND
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

2. Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure 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 these estimates.

Cash and Cash Equivalents

The Fund considers all highly liquid debt instruments with original maturities of three months or less to be cash equivalents.

Functional Allocation of Expenses

The costs of providing program and other activities have been summarized on a functional basis in the statements of functional expenses by nature and class. Accordingly, certain costs have been allocated between program and supporting services. Such allocations are based on direct charges to each class.

Income Taxes

The Fund has been recognized by the Internal Revenue Service as a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code. The Fund received a letter from the IRS stating such exemption. Accordingly, no provision for income taxes has been made. However, should the Fund engage in activities unrelated to the purpose for which it was created, this could result in taxable income. The Fund had no unrelated business income for the fiscal years ended December 31, 2020 or 2019.

3. Availability and Liquidity

The following represents the Fund's financial assets at December 31, 2020 and 2019:

Financial assets at year end:	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 389,123	\$ 285,995
Accrued interest receivable	<u>3</u>	<u>7</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 389,126</u>	<u>\$ 286,002</u>

The above amounts were available to be liquidated within one year of the date of the statements of financial position and none of these assets were subject to donor or other contractual restrictions that would make them unavailable for general expenditure within one year.

CONTRACTOR'S EDUCATIONAL TRUST FUND
BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

4. Custodial Credit Risk

There are times the Fund's cash balances with financial institutions may be in excess of the FDIC insured limits. The Fund has not experienced any losses in its cash accounts and management believes it is not exposed to any significant credit risk on cash and cash equivalents.

5. Concentration of Revenue

All revenue received was in the form of contributions from the Louisiana Contractors Licensing Board. These funds were used to fulfill the purpose of the Fund, as established in its trust document.

6. Compliance with Act 706 of the 2014 Regular Session

Act 706 amends R.S. 24:513(A)(3) and requires that the total compensation, reimbursements, and benefits of a Fund head, political subdivision, or chief executive officer be reported as a supplemental report within the financial statement of the local auditee. The Contractor's Educational Trust Fund is governed by the board of directors and no compensation or reimbursements are paid to the board; therefore, no supplemental schedule has been included as a part of these financial statements.

7. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, July 13, 2021 and determined that no events occurred that require additional disclosure. No events occurring after this date have been evaluated for inclusion in these financial statements.

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees
Contractor's Educational Trust Fund
Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by any Quasi-Public Fund and the Louisiana Legislative Auditor (the specified parties), on the Fund'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 Fund'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.

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 Fund's management.

No grants were received by the Fund during the year ended December 31, 2020. All revenue received was in the form of contributions from the Louisiana Contractors Licensing Board. These funds were used to fulfill the purpose of the Fund, as established in its trust document.

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.

Not applicable due to no grants being received during the year ended December 31, 2020.

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.

Not applicable due to no grants being received during the year ended December 31, 2020.

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

Not applicable due to no grants being received during the year ended December 31, 2020.



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

Not applicable due to no grants being received during the year ended December 31, 2020.

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:

Not applicable due to no grants being received during the year ended December 31, 2020.

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 Fund's financial records; and report whether the amounts in the close-out reports agree with the Fund's financial records.

Not applicable due to no grants being received during the year ended December 31, 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.

Not applicable due to the Fund not being subject to open meetings law.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the Fund 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.

Not applicable due to no grants being received during the year ended December 31, 2020.

State Audit Law

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

The Board did not meet this filing deadline in accordance with R.S. 24:513.

11. Inquire of management and report whether the Fund 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 Fund was not in compliance with R.S. 24:513 (the audit law).

The Fund's management represented that the Fund did not enter into any contracts during the year ended December 31, 2020 that were subject to public bid law.



Prior Comments

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

No prior suggestions, recommendations, and/or comments were 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 Fund'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 Fund'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.

Postlethwaite & Netterville

Baton Rouge, Louisiana
July 13, 2021

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Quasi-Public Agencies)

7/13/2021 (Date Transmitted)

Postlethwaite & Netterville

8550 United Plaza Blvd., Suite 1001

Baton Rouge, LA 70809

In connection with your audit of our financial statements as of December 31, 2020 and for December 31, 2020 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of July 13, 2021 (date completed/date of the representations).

PART I. Agency Profile

1. Name and address of the organization.

Contractor's Educational Trust Fund

No physical address

2. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

Ryan Gootee

Kenneth E. Naquin - Secretary

Victor F. Weston - President

Eric T. Hebert

Christopher Stuart

Mark O. Graham - Treasurer

Byron E. Talbot

Art Favre

David Gallo

3. Period of time covered by this questionnaire.

January 1, 2020 - December 31, 2020

4. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

The Fund has been recognized by the Internal Revenue Service as a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code

5. Briefly describe the public services provided.

The Contractor's Educational Trust Fund (the Fund) was established as a not-for-profit organization to provide funds to universities in Louisiana who meet the eligibility requirements to further the education of interested persons in the field of construction contracting in and for the State of Louisiana.

6. Expiration date of current elected/appointed officials' terms.

There are no term limits on elected/appointed officials.

Part II. Federal, State, and Local Awards

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

NA – Only Contribution revenue received Yes [] No []

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

NA – Only Contribution revenue received Yes [] No []

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

NA – Only Contribution revenue received Yes [] No []

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

NA – Only Contribution revenue received Yes [] No []

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

NA Yes [] No []

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

Yes [X] No []

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

NA Yes [] No []

14. We have complied with all applicable compliance requirements of all federal programs we administer,

NA Yes [] No []

15. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.

NA Yes [] No []

16. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

NA Yes [] No []

17. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

NA Yes [] No []

Part III. Public Records

18. We are familiar with the Public Records Act and have made available to the public those records as required by R.S. 44:33.

Yes [X] No []

Part IV. Open Meetings

19. 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.**

NA - not subject to open meetings law Yes [] No []

Part V. Budget

20. For each federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

NA Yes [] No []

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

NA Yes [] No []

22. For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

NA Yes [] No []

Part VI. Reporting

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

Yes [X] No []

24. 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 [X] No []

25. 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.

NA-Due to the Contractors Education Trust Fund is not being governed by an agency head, political subdivision, or chief executive officer and there is no compensation or reimbursement paid.

Yes [] No []

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies 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 this report. We acknowledge our responsibility to disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur subsequent to the issuance of your report.

<u>Kenneth E. Naquin</u>	<u>Secretary</u>	<u>7/13/21</u>	<u>Date</u>
<u>Victor F. Weston</u>	<u>Chairman</u>	<u>7/13/21</u>	<u>Date</u>
_____	_____	_____	_____



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A Professional Accounting Corporation

To the Board of Directors of
Contractors Education Trust Fund
Baton Rouge, Louisiana

We have reviewed the financial statements of Contractors Education Trust Fund, a nonprofit organization, as of and for the year ended December 31, 2020, 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. 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.

During our review of the Fund's financial statements as of and for the year ended December 31, 2020, we became aware of the following matter that represents an opportunity for improving financial reporting and/or refining policies and procedures, including those that help ensure compliance with third party agreements. The following paragraph summarizes our comments and suggestions regarding this matter. This letter does not affect our review report dated July 13, 2021 on the financial statements of the Fund.

Non-compliance with State Audit Law

Criteria: In accordance with R.S. 24:513, the Fund must have their financial statements reviewed in a timely manner. The due date of the review report is six months after the Fund's fiscal year end.

Condition: The Fund was required to have a review completed by the filing of June 30, 2021 (six months after its fiscal year end) and the Board did not meet this filing deadline.

Cause: Due to trustee constraints, there was a delay in obtaining information for the review procedures.

Effect: The Fund did not apply for an extension with the Louisiana Legislative Auditor by the necessary date. The report is required to be submitted no later than June 30, 2021.

Recommendation: The Fund should ensure requested documentation is provided in a timely manner to allow sufficient time for the reviewer to complete their procedures in accordance with State Law and meet future deadlines.

Management response: We will ensure that the requested documentation is provided in a timely manner in order to meet the filing deadline in accordance with State law.

Postlethwaite & Netterville

Baton Rouge, Louisiana
July 13, 2021