

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

Denham Springs Louisiana

**Annual Financial Statements
And
Report on Agreed-Upon Procedures**

As of and for the Year Ended
December 31, 2021

ANTHONY B. BAGLIO, CPA.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation
Hammond, Louisiana

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**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

Annual Financial Statements
As of and for the Year Ended December 31, 2021
With Supplemental Information Schedules

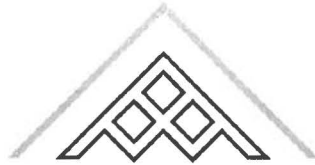
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ANTHONY B. BAGLIO, CPA
PRESIDENT

MEMBER

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ANTHONY B. BAGLIO, CPA

A PROFESSIONAL ACCOUNTING CORPORATION

Independent Accountant's Review Report

Board of Directors
Louisiana Youth d/b/a
Livingston Parish SADD
Denham Springs, Louisiana

I have reviewed the accompanying financial statements of Louisiana Youth d/b/a Livingston Parish SADD (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the object 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 include 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 AICPA. 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 Louisiana Youth d/b/a Livingston Parish SADD and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

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.

Supplementary Information

The supplementary information included in the schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the supplementary information. I have not audited the supplementary information and do not express an opinion on such information.



Anthony B. Baglio, CPA
A Professional Accounting Corporation
Hammond, LA
May 27, 2022

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

**STATEMENT OF FINANCIAL POSITION
December 31, 2021**

ASSETS

Current assets:

Cash and cash equivalents

\$ 54,434

Total current assets

54,434

Property and equipment

2,866

TOTAL ASSETS

57,300

LIABILITIES

Current liabilities:

Payroll taxes payable

4,838

TOTAL CURRENT LIABILITIES

4,838

NET ASSETS

Without donor restrictions

52,462

TOTAL NET ASSETS

52,462

TOTAL LIABILITIES AND NET ASSETS

\$ 57,300

See accompanying notes and independent accountant's review report

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

**STATEMENT OF ACTIVITIES
Year ended December 31, 2021**

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:

Revenues and gains	
State grants	\$ 242,026
Private donations	3,286
	3,286

TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS 245,312

Expenses

Advertising and promotions	4,971
Depreciation	250
Donations	500
Dues and subscriptions	2,142
Facility rental	500
Insurance - Health	12,547
License	15
Meals	1,421
Office expense	6,735
Outside services	1,755
Payroll taxes	9,236
Postage	57
Prevention programs	49,710
Printing	12,826
Professional fees	6,273
Repairs and maintenance	1,346
Salaries and wages	120,736
Telephone	1,235
Training programs	250
Travel	242
Utilities	809
	809

TOTAL EXPENSES 233,556

INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS 11,756

NET ASSETS AT BEGINNING OF YEAR 40,706

NET ASSETS AT END OF YEAR 52,462

See accompanying notes and independent accountant's review report

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

**STATEMENT OF FUNCTIONAL EXPENSES
Year ended December 31, 2021**

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
Advertising and promotions	\$ 4,971	\$ -	\$ 4,971
Depreciation	-	250	250
Donations	500	-	500
Dues and subscriptions	2,142	-	2,142
Facility rental	500	-	500
Insurance - Health	-	12,547	12,547
License	-	15	15
Meals	1,420	-	1,421
Office expense	-	6,735	6,735
Outside services	1,755	-	1,755
Payroll taxes	9,236	-	9,236
Postage	57	-	57
Prevention programs	49,710	-	49,710
Printing	12,826	-	12,826
Professional fees	-	6,273	6,273
Repairs and maintenance	-	1,346	1,346
Salaries and wages	120,736	-	120,736
Telephone	-	1,235	1,235
Training programs	250	-	250
Travel	242	-	242
Utilities	-	809	809
	<u>\$ 204,345</u>	<u>\$ 29,210</u>	<u>\$ 233,556</u>

See accompanying notes and independent accountant's review report

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

**STATEMENT OF CASH FLOWS
Year ended December 31, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$ 11,756
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	250
Increase in operating assets:	
Accrued liabilities	<u>2,207</u>
NET CASH PROVIDED BY OPERATING ACITIVITIES	14,213
 CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase furniture and equipment	<u>(3,116)</u>
NET CASH (USED) BY INVESTING ACITIVITIES	(3,116)
 CASH FLOWS FROM FINANCING ACTIVITIES	-
 NET INCREASE IN CASH AND CASH EQUIVALENTS	<u>11,097</u>
 BEGINNING CASH AND CASH EQUIVALENTS	<u>43,337</u>
 ENDING CASH AND CASH EQUIVALENTS	<u><u>\$ 54,434</u></u>

See accompanying notes and independent accountant's review report

LOUISIANA YOUTH ADVISORS D/B/A LIVINGSTON PARISH SADD
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2021

NOTE A – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Louisiana Youth Advisors d/b/a Livingston Parish SADD (the Organization), is a non-profit corporation under the laws of Louisiana. In 2013, the community-based non-profit was started in Livingston Parish from the success of a local SADD Chapter at Denham Springs High School. The organization's mission is to empower young people to successfully confront the risk and pressures that challenge them throughout their daily lives by creating, equipping, and sustaining a network of student led chapters in schools focused on peer-to-peer education. SADD stands for "Students Against Destructive Decisions".

Basis of Presentation

The financial statements of the organization have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the organization to report information regarding its 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 may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the organization'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 organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the fund be maintained in perpetuity and used only for a specified purpose.

Donor restricted contributions are reported as increases to 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 statement of activities.

New Accounting Pronouncements:

During the year ended December 31, 2020, the organization adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016-14 – *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14)*. This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between

LOUISIANA YOUTH ADVISORS D/B/A LIVINGSTON PARISH SADD
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2021

New Accounting Pronouncements (continued):

not-for-profit entities. A key change required by ASU 2016-14 is a change in the net asset classes used in the financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with restrictions.

Estimates

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

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with the initial maturity of three months or less to be cash equivalents.

Property and Equipment

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of each asset.

Contributed Services

No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization at school facilities other venues, but these services do not meet the criteria for recognition as contributed services. The organization receives more than 5,500 volunteer hours per year.

Income Tax Status

The organization is exempt from federal income tax under Section 501 (C) (3) of the Internal Revenue Code.

The organization has adopted the provisions of ASC 740, *Income Taxes*. Management of the Organization believes it has no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax benefits. With few exceptions, the Organization is not subject to U.S. federal and state income tax examinations by tax authorities beyond three years from filing of those returns

LOUISIANA YOUTH ADVISORS D/B/A LIVINGSTON PARISH SADD
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2021

Functional Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Costs are directly charged to the function they benefit. Expenses are allocated to functions based upon management's equitable determination.

Fair Values of Financial Instruments

The organization's financial instruments, none of which are held for trading purposes, included cash. The following method and assumption used by the organization in estimating its fair value disclosures for financial instruments is:

Cash: The carrying amounts reported in the statement of financial position approximated fair value because of the short maturities of those instruments.

Evaluation of Subsequent Events

The Organization has evaluated subsequent events through May 27, 2022, the date, which the financial statements were available to be issued.

NOTE B – CONCENTRATIONS OF CREDIT RISK

The Organization maintains a cash balance at a financial institution located in the Denham Springs area. Accounts at that institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2021, total cash balances held at the financial institution was \$54,434, all of which was secured by FDIC insurance.

NOTE C – PROPERTY AND EQUIPMENT

At December 31, 2021, property and equipment consisted of the following:

	Estimated Useful Lives (in years)	December 31, 2021
Computer equipment	5	\$ 3,116
Accumulated depreciation		(250)
Property and equipment, net		\$ 2,866

LOUISIANA YOUTH ADVISORS D/B/A LIVINGSTON PARISH SADD
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2021

NOTE D – OPERATING LEASE

The organization has a community endeavor agreement with the City of Denham Springs for an office space given to the organization free of charge except for renovations and utilities.

NOTE E – CONCENTRATIONS

During the year ended December 31, 2021, \$242,026, or 98.6%, of the organization's gross revenues were derived from the state of Louisiana.

SUPPLEMENTAL INFORMATION

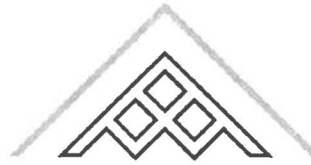
**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

Schedule of Compensation, Benefits and Other Payment to Agency Head
For the Year Ended December 31, 2021

Agency Head: Michael D. Ivy, Executive Director

<u>Purpose</u>	<u>Compensation Received</u>
Salary	\$ 38,530
Social Security and Medicare (match paid by organization)	2,894
Health Insurance (paid by organization)	<u>3,088</u>
Total	<u>\$ 44,512</u>

See independent accountant's review report



ANTHONY B. BAGLIO, CPA

A PROFESSIONAL ACCOUNTING CORPORATION

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Louisiana Youth d/b/a
Livingston Parish SADD and the Louisiana Legislative Auditor

I have performed the procedures enumerated below on the Organization's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency's management is responsible for its financial records and compliance with applicable laws and regulations.

The Organization 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 Agency's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2021. 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 Organization's management.

The organization has provided me with a list of expenditures for the two state grant awards. The organization did not have any federal grants.

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.

Six disbursements were selected from each grant.

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.

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

All of the disbursements were coded to the correct fund and general ledger account.

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

All of the disbursements selected were approved by signature in accordance with the organization's policies and procedures.

5. 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

6. 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.

Close out reports were not required for the programs selected.

7. 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.

The non-profit agency is not subject to the open meetings law.

Budget

8. 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.

The non-profit agency is not required to prepare a budget for its grantor agency.

State Audit Law

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

The agency's report was submitted in a timely manner.

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

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

Prior-Year Comments

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

The organization resolved the prior year finding by completed the reviewed financial statements in a timely manner.

I was engaged by the organization 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 Agency'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 agency 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 organization'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.



Anthony B. Baglio, CPA
Hammond, LA 70403
May 27, 2022

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

Schedule of Prior Year Finding and Responses
For the Year Ended December 31, 2021

Reference Number	Year	Description	Corrective Action Taken
2020-1	2020	Timely Submission of Audit Report	Yes

**LOUISIANA YOUTH ADVISORS D/B/A
LIVINGSTON PARISH SADD**

Schedule of Current Year Finding and Responses
For the Year Ended December 31, 2021

There were no current year audit findings reported as of December 31, 2021.

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

6/1/2022 (Date Transmitted)
Anthony B. Baglio, CPA (CPA Firm Name)
2011 Rue Simone (CPA Firm Address)
Hammond, LA 70403 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of Dec. 30, 2021 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

Open Meetings

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

Yes No N/A

Budget

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

Yes No N/A

Reporting

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

Yes No N/A

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

Prior-Year Comments

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

Yes [] No [] N/A []

General

We 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 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.

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
<u>Elne D. LeBlanc</u>	President	<u>6-1-22</u>	Date