

City Auditor's Fiscal Year 2024/2025 Baseline Funding Verification for the Sacramento Children's Fund

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City of
SACRAMENTO
Office of the City Auditor

Research and Analysis Division

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January 2026

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To provide a catalyst for improvements of municipal operations and promote a credible, efficient, effective, equitable, fair, focused, transparent, and fully accountable City government.

Our Vision

To improve City services by providing independent, objective, and reliable information regarding the City's ability to meet its goals and objectives and establish an adequate system of internal controls, root out improper governmental activities (i.e., fraud, waste, or abuse), and address racial, gender, and ethnic inequities.

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City Auditor's Fiscal Year 2024/2025 Baseline Funding Verification for the Sacramento Children's Fund

Department	Eligible Programs	Fund Goals					Baseline Funding Verification
		1	2	3	4	5	
Youth, Parks, and Community Enrichment	16	•	•	•	•	•	\$ 13,135,132
Department of Community Response	8	•	•	•		•	\$ 3,195,246
Office of Violence Prevention	3	•		•	•		\$ 2,623,552
Sacramento Fire Department	7	•					\$ 2,152,007
Sacramento Police Department	4	•		•	•		\$ 1,302,462
Office of Innovation & Economic Development	2	•				•	\$ 877,905
Office of the City Manager	1	•					\$ 250,000
Total	41						\$ 23,536,304

\$22.9
million

Baseline
Amount

\$23.5
million

Baseline
Verification

Fund goals numbers correspond to the following descriptions: 1) Supporting the mental health and emotional wellness of youth; 2) Preventing and reducing homelessness among youth, including youth transitioning out of foster care; 3) Preventing and reducing youth substance abuse; 4) Preventing and reducing youth violence; 5) Supporting the healthy development of children ages 0 to 5 years old

*We discontinued our analysis of other program expenditures after reaching the baseline. As a result, other eligible expenditures in various City departments were not included in this review

Introduction

In accordance with the Sacramento City Charter and the City Auditor's 2025/26 Audit Plan, we have completed the *City Auditor's Fiscal Year 2024-2025 Baseline Funding Verification for the Sacramento Children's Fund*. The Sacramento Children's Fund was established to support positive youth development and youth violence prevention programs to children and youth less than 25 years of age with a strategic priority on serving children and youth most impacted by poverty, trauma, and violence. This report details the City Auditor's efforts related to verifying that the Baseline Funding amount of \$22.9 million was expended in fiscal year 2024/2025 (fiscal year 2024/25).

The City Auditor's Office would like to thank the Office of the City Manager, the Department of Youth, Parks and Community Enrichment, the Fire Department, the Police Department, the Department of Community Response, the City Attorney's Office and all other City departments for their cooperation and collaboration during this project.

Background

Sacramento Children and Youth Health and Safety Act (Measure L)

The Sacramento Children and Youth Health and Safety Act, also known as Measure L, was passed by voters in November 2022. Measure L amended the Sacramento City Charter, adding Section 120 – Sacramento Children's Fund. The section outlines the establishment and operations of the "Sacramento Children's Fund" in the City of Sacramento. The following are key takeaways from the section:

- **Purpose and Fund Goals:** The Sacramento Children's Fund is created to support positive youth development and youth violence prevention programs in Sacramento. The Fund's goals include supporting mental health, preventing homelessness among youth, reducing substance abuse and violence, and supporting healthy development for children aged 0 to 5.
- **Funding Sources and Allocation:** The Fund is financed by allocating at least 40 percent of the estimated revenue from the "Cannabis Business Operations Tax" (CBOT) each year. Additional funding can come from interest, unspent amounts, grants, gifts, and other sources. These funds are maintained separately from the General Fund.
- **Commission and Oversight:** Measure L established the "Sacramento Children's Fund Planning and Oversight Commission". This commission is responsible for developing Five-Year Strategic Investment plans and reviewing service performance and impact evaluations prepared by the City Manager. It is also empowered to make recommendations to the City Council based on its reviews.

- **Qualified Organizations:** Qualified Organizations refers to specific entities that are eligible to receive funding from the Sacramento Children's Fund to provide youth services. These organizations can include both public entities (including City offices and departments) and organizations that are exempt from taxation under the United States Internal Revenue Code section 501(c)(3).
- **Recipient Organizations:** The City shall select qualified organizations to receive Sacramento Children's Fund money based on an open, transparent, and competitive process, as may be established by the City.
- **Expenditures and Administrative Costs:** Fund money can be used for youth services provided by qualified organizations and allowable administrative costs. Specific services, like mental health counseling, substance abuse prevention, and educational programs, fall within the scope of youth services.
- **Maintenance of Effort:** The Fund does not replace existing Baseline Funding, as calculated by the City Auditor. Each annual budget must include Baseline Funding for youth services in addition to the amount allocated from CBOT. The City Auditor verifies the appropriate Baseline Funding annually.
- **Planning and Reports:** The commission develops and submits Five-Year Strategic Investment Plans to City Council to address Fund Goals, target populations, and performance measures. Annual Service Performance Reports and Youth Impact Evaluation Reports are developed by the City Manager to assess progress in youth service performance and youth outcome metrics.
- **Implementation and Amendments:** The City Council is authorized to pass ordinances and resolutions to implement Measure L's provisions, ensuring consistency with its purpose.

Measure L establishes a mechanism to support youth services in Sacramento through dedicated funding, strategic planning, oversight, and evaluations.

Key Definitions

The following key definitions have been summarized to provide clarification on important aspects of the Sacramento Children's Fund.

Baseline Funding

Baseline Funding, as defined in the City Charter, refers to the amount of General Fund revenue that was expended on Baseline Services during the fiscal year 2022/23.¹ These Baseline Services were services provided to youth that aligned with the objectives of the Sacramento Children's Fund, as outlined in the City Charter. Baseline Funding serves as a foundational level of financial support for Baseline Services. The City Charter establishes guidelines for calculating and adjusting Baseline Funding to ensure its continuation at appropriate levels.

Baseline Services

Baseline Services refer to services provided to youth that are designed to achieve the same objectives as the goals of the Sacramento Children's Fund, as defined in the City Charter. These services are intended to address areas such as mental health and emotional wellness of youth, homelessness prevention, substance abuse reduction, youth violence prevention, and supporting the healthy development of children aged 0 to 5 years old.

Fund Goals

Fund Goals pertain to the overarching objectives set out by the Sacramento Children's Fund. These goals include supporting the mental health and emotional wellness of youth, preventing, and reducing homelessness among youth (including those transitioning out of foster care), preventing, and reducing youth substance abuse, preventing and reducing youth violence, and supporting the healthy development of children aged 0 to 5 years old.

General Fund

The General Fund refers to all revenue received by the City that is not restricted in its usage and can be allocated for any lawful purpose.

Youth

In the context of the Sacramento Children's Fund, "youth" refers to individuals who are under 25 years of age.

¹ Fiscal year 2022/23 refers to the period beginning July 1, 2022, and ending on June 30, 2023.

Youth Services

Youth services encompass services and programs provided by qualified organizations that support and implement the Five-Year Strategic Investment Plan. These services can include, but are not limited to, mental health counseling and wellness services, substance abuse prevention services, street outreach, violence intervention, case management, youth workforce development, summer programs, after-school programs, and early childhood education and family support services.

City Auditor's Responsibilities

The City Auditor's responsibilities primarily relate to the calculation and verification of certain financial aspects of the Sacramento Children's Fund. In December 2023, the City Auditor fulfilled the obligation to calculate and publish the Baseline Funding amount by no later than December 31, 2023; the City Auditor calculated the Baseline Funding amount to be \$22.9 million.² This report details the City Auditor's efforts related to verifying that the Baseline Funding amount of \$22.9 million was expended in fiscal year 2024/25.³ Guidance from City Council states that, in odd years, the City Auditor will publish an analysis of expenditures up to the Baseline Funding amount, and in even years publish a full accounting of eligible youth-related expenditures across all departments. As the current analysis is for the odd year of fiscal year 2024/25, we have published the relevant eligible, youth-related expenditures from the departments needed to meet the Baseline Funding amount.

Objective, Scope, and Methodology

The primary objective of this project was to fulfill the requirement outlined in §120 Sacramento Children's Fund, section (e)(1)(C) of the Sacramento City Charter by verifying that the Baseline Funding amount of \$22.9 million was expended in fiscal year 2024/25. The scope of this project was City expenditures for fiscal year 2024/25, or those made between July 1, 2024, and June 30, 2025. To achieve our objective, we distributed individualized youth program identification worksheets to departments requesting they provide information on programs identified during the Baseline Funding calculation for fiscal year 2023/24; we also requested departments identify any new youth programs and services offered in fiscal year 2024/25. Additionally, we gathered and analyzed general ledger data to support and supplement the information provided by departments. We discontinued our analysis of other program expenditures after reaching the baseline. As a result, other eligible expenditures in various City departments were not included in this review.

² Sacramento City Charter § 120(e)(1)(A)

³ Sacramento City Charter § 120(e)(1)(C)

Program Qualification Analysis

We researched programs identified as a potential youth program, aiming to gain an understanding of their key characteristics. To confirm that a program qualified toward the Baseline Funding verification, we conducted an analysis to verify its compliance with the City Charter. This analysis specifically involved identifying expenditures from fiscal year 2024/25, net of program revenues, confirming their source as unrestricted General Fund revenue, aligning the program with one or more Fund Goals,⁴ and verifying that expenditures did not fall into prohibited categories. We maintained ongoing consultations with the City Attorney's Office throughout this process, seeking their guidance to enhance our comprehension of City Charter compliance and its practical application to the tasks at hand. All program expenditures counted towards the Baseline Funding verification were paid for from either the City's General Fund or the Measure U Special Revenue Fund.⁵

Reliance on Management's Estimates for Youth Expenditure Allocation

In our effort to verify the Baseline Funding amount was expended in fiscal year 2024/25, we collaborated closely with management to accurately identify youth-related expenditures. As we progressed through this process, it became evident that, in certain situations, the most appropriate method for determining the correct allocation of youth-related expenditures was to rely on management's estimates. In specific cases, we employed management's estimations to determine the appropriate distribution of administrative costs among eligible youth programs. Additionally, we depended on management's assessments of youth program participation to isolate and allocate the youth-related portion within programs that had a partial youth component. These estimates were based on available program attendance records. It's important to note that we did not conduct independent audit procedures to validate the accuracy or completeness of management's estimations.

Challenges with Youth Program Identification and Expenditure Tracking

When conducting the tasks associated with verifying the Baseline Funding amount was expended in fiscal year 2024/25, we collaborated with City departments to pinpoint eligible youth expenditures. A significant challenge we encountered during this endeavor revolved around the identification and calculation of youth-related expenses for each department. For example, in one case, we were not able to identify fiscal year 2024/25 program expenditures due to a lack of accounting records. In other cases, departments identified youth programs with eligible youth

⁴ In instances where a program description did not specifically address a Fund Goal, we considered the potential benefits of the type of services provided by the program to ensure Fund Goal alignment.

⁵ Sacramento voters approved a new version of the City's Measure U sales tax on Nov. 6, 2018, extending it and raising it from a half-cent to a full cent. Measure U is a general tax, and the revenue it produces goes in the City's Measure U – Special Revenue Fund and can be used for any municipal purpose.

expenditures that were not identified during the Baseline Funding calculation. We reached out to the City Attorney's Office to determine whether the Baseline Funding amount could be adjusted post-publication. The City Attorney's Office has opined that the Baseline Funding amount published by the City Auditor by December 31, 2023, is final and cannot be adjusted. The City Auditor understands Measure L contemplates youth expenditures as a whole, providing the City the flexibility to adjust youth programming based on changing youth needs. Accordingly, any youth program with eligible expenditures was counted as eligible towards the Baseline Funding verification, whether or not the program was included in the Baseline Funding amount.

Summary of the City Auditor's Fiscal Year 2024/2025 Baseline Funding Verification for the Sacramento Children's Fund

After reviewing the City of Sacramento's youth programs and related expenditures for fiscal year 2024/25, the City Auditor has verified that the City expended the Baseline Funding amount for the Sacramento Children's Fund. The following table summarizes City departments' youth-related expenditures in fiscal year 2024/25 that sum to at least the Baseline Funding level of \$22.9 million, as well as the Fund Goals that those departments' programs address in the Baseline Funding verification. As part of the Baseline Funding Verification process, the City Auditor compiled and analyzed only those departments' expenditures that were needed to meet the Baseline Funding amount, per guidance from the City Council. The City Auditor analysis focused on 41 programs across seven departments, totaling \$23,536,304.

Figure 1: Programs, Amounts, and Fund Goals Counted Towards the fiscal year 2024/25 Baseline Funding Verification by Department

Department	Eligible Programs	Fund Goals					Baseline Funding Verification
		1	2	3	4	5	
Youth, Parks, and Community Enrichment (YPCE)	16	•	•	•	•	•	\$ 13,135,132
Department of Community Response (DCR)	8	•	•	•		•	\$ 3,195,246
Office of Violence Prevention (OVP)	3	•		•	•		\$ 2,623,552
Sacramento Fire Department (SFD)	7	•					\$ 2,152,007
Sacramento Police Department (SPD)	4	•		•	•		\$ 1,302,462
Office of Innovation & Economic Development (OIED)	2	•				•	\$ 877,905
Office of the City Manager	1	•					\$ 250,000
Total	41						\$ 23,536,304

Source: Auditor generated based on Baseline Funding verification analysis.

Note: Fund goals numbers correspond to the following descriptions: 1) Supporting the mental health and emotional wellness of youth; 2) Preventing and reducing homelessness among youth, including youth transitioning out of foster care; 3) Preventing and reducing youth substance abuse; 4) Preventing and reducing youth violence; 5) Supporting the healthy development of children ages 0 to 5 years old.

It is important to note that the table doesn't provide a full accounting of youth program offerings in the City of Sacramento, or necessarily all the youth programs within the listed departments. Other City departments provide youth programs that would be considered eligible towards the Baseline Funding Verification. Instead, the table above highlights the eligible expenditures for programs that were needed only to identify

that the Baseline Funding amount was reached in the 2024/25 fiscal year, so long as those programs met one or more Fund Goals and fit the Baseline Funding criteria of the Sacramento Children's Fund.

In determining the eligibility of expenditures in accordance with the Baseline Funding criteria, some expenditures from youth-related programs were excluded. Common reasons for reducing the amount included as eligible towards the Baseline Funding verification were due to an ineligible funding source, prohibited expenditure category, or programs with only a partial youth component.

Appendix A: City of Sacramento Charter, Section 120 – Sacramento Children's Fund

§ 120 Sacramento Children's Fund.

(a) Definitions. The following definitions apply in this section:

- (1) "Administrative costs" means the City of Sacramento's costs for strategic planning, grant making, grants management, data collection and evaluation, technical assistance, organizational capacity-building, communications, community engagement, and service performance and impact evaluation.
- (2) "Baseline funding" means the amount of general fund revenue expended in the 2022-2023 fiscal year on baseline services, as calculated and annually adjusted pursuant to subsection (e).
- (3) "Baseline services" means services provided to youth that are designed to meet the same objectives as the fund goals (as defined herein), but excluding any amounts that would be considered prohibited expenditures under subsection (d)(2).
- (4) "Budget" means the city's fiscal year budget adopted by the city council pursuant to section 111.
- (5) "Cannabis business operations tax" or "CBOT" means the tax imposed by Sacramento City Code section 3.08.205, as amended from time to time, or any successor tax on cannabis businesses.
- (6) "Commission" means the Sacramento Children's Fund Planning and Oversight Commission.
- (7) "Estimated CBOT" means the amount of cannabis business operations tax revenue in the next fiscal year, as estimated by the city manager no later than January 15 immediately preceding the next fiscal year.
- (8) "Five-Year Strategic Investment Plan" means the plan developed by the Sacramento Children's Fund Planning and Oversight Commission and approved by the city council, as provided in this section.
- (9) "Fund goals" means the following: supporting the mental health and emotional wellness of youth; preventing and reducing homelessness among youth, including youth transitioning out of foster care; preventing and reducing youth substance abuse; preventing and reducing youth violence; and supporting the healthy development of children ages 0 to 5 years old.
- (10) "General fund" means all revenue received by the city that is unrestricted and that can be used for any lawful purpose.
- (11) "Operational department" means an office or department of the city funded primarily from general fund revenue.
- (12) "Qualified organization" means a public entity (including the city through its offices and departments) or any organization exempt from taxation under United States Internal Revenue Code section 501(c)(3).

(13) "Sacramento Youth Commission" means the commission established pursuant to Sacramento City Code chapter 2.126 or any successor commission.

(14) "Sacramento Children's Fund" means the fund that receives the general fund revenue allocation required by subsection (c), and that is maintained and accounted for separately and apart from the remainder of the general fund.

(15) "Youth" means persons under 25 years of age.

(16) "Youth services" means qualified-organization-provided services and programs that support and implement the Five-Year Strategic Investment Plan. Youth services may include, but are not limited to:

- (A) Mental health counseling and wellness services;
- (B) Substance abuse prevention services;
- (C) Street outreach, violence intervention, and case management;
- (D) Youth workforce development, including career pathways that advance the city's climate-action goals;
- (E) Summer programs and after-school programs; and
- (F) Early childhood education and family support services.

(b) Sacramento Children's Fund.

(1) There is hereby established a fund to be known as the Sacramento Children's Fund, which shall be maintained and accounted for separately and apart from the remainder of the general fund.

(2) The Sacramento Children's Fund shall consist of:

- (A) The annual allocation from the general fund required by subsection (c);
- (B) All interest earned on the Sacramento Children's Fund;
- (C) All amounts in the Sacramento Children's Fund not spent or encumbered at the end of a fiscal year, which amounts shall carry over to the next fiscal year as a supplement to the amount required to be allocated in that next fiscal year; and
- (D) Any other money specifically directed to the Sacramento Children's Fund, from sources such as grants, gifts, and council-approved additional allocations.

(c) Annual funding required; calculation; adjustments

(1) Each budget adopted after the effective date of this section must allocate an amount equal to at least 40% of the estimated CBOT, as adjusted according to subsection (c)(2), to the Sacramento Children's Fund.

(2) Starting in 2025, by each January 15 the city auditor shall publish an audited amount of CBOT for the prior fiscal year. If 40% of that audited amount is greater than the amount allocated to the Sacramento Children's Fund in the prior fiscal year, the difference shall be added to the amount required to be allocated the next fiscal year. If 40% of the audited amount is less than the amount allocated to the Sacramento Children's Fund in the prior fiscal year, the difference shall be deducted from the amount required to be allocated the next fiscal year.

(d) Expenditures.

(1) Money in the Sacramento Children's Fund may only be used to engage qualified organizations to provide youth services in accordance with an adopted Five-Year Strategic Investment Plan, plus allowable administrative costs.

(A) Notwithstanding the lack of a Five-Year Strategic Plan during the 2023-2024 fiscal year, money in the Sacramento Children's Fund may be used during the 2023-2024 fiscal year for administrative costs.

(2) Prohibited expenditures. Sacramento Children's Fund money may not be spent for:

(A) Services that only incidentally benefit youth;

(B) Acquisition, lease, or maintenance of any capital item or real property that is not for primary and direct use by youth; or

(C) Services for which a fixed or minimum level of expenditure is mandated by state or federal law, to the extent of that fixed or minimum level of expenditure.

(3) Recipient organizations.

(A) The city shall select qualified organizations to receive Sacramento Children's Fund money based on an open, transparent, and competitive process, as may be established by the city.

(B) All qualified organizations receiving money under this section are subject to, and shall cooperate in, performance and financial audits by the city and its representatives.

(C) Before receiving money from the Sacramento Children's Fund, any non-city public agency must demonstrate a cash match for each dollar it receives from the fund.

(4) Administrative costs.

- (A) For fiscal year 2023-2024, no more than 20% of the Sacramento Children's Fund may be spent on administrative costs.
- (B) For fiscal year 2024-2025, no more than 15% of the Sacramento Children's Fund may be spent on administrative costs.
- (C) Beginning with fiscal year 2025-2026, no more than 10% of the Sacramento Children's Fund may be spent on administrative costs.

(e) Maintenance of effort.

- (1) The Sacramento Children's Fund does not supplant baseline funding. In addition to the annual allocation required by subsection (c), the budget must include the baseline funding amount for baseline services, subject to this subsection (e).
 - (A) The city auditor shall calculate and publish the baseline funding amount no later than December 31, 2023.
 - (B) Recognizing that the baseline funding amount will not be calculated before adoption of the budget for fiscal year 2023- 2024, that budget need not expressly comply with this subsection (e)(1). However, if the auditor's verification pursuant to subsection (e)(1)(C) establishes the fiscal year 2023-2024 expenditures on baseline services fell below the baseline funding amount, the difference shall be added to the fiscal year 2025-2026 budget as a one-time addition to fund baseline services, as provided in subsection (e)(1)(C).
 - (C) Beginning in 2025, by January 15 of each year the city auditor shall verify that the baseline funding amount was expended in the previous fiscal year. If in any year the auditor determines expenditures for baseline services fell below the baseline funding amount, the difference between amount expended and the baseline funding amount shall be added to the succeeding fiscal year budget as a one-time addition to fund baseline services.
- (2) The baseline funding amount may be reduced in any year during which general fund revenue support for operational departments is reduced; provided, however, the percentage reduction in baseline funding cannot exceed the percentage reduction of general fund revenue support to operational departments.
- (3) Following any reduction pursuant to subsection (e)(2) above, in subsequent years during which there are increases in general fund revenue support to operational departments, the reduced baseline funding amount must receive the same percentage increase as the percentage increase of general fund revenue support to operational departments, until such time as the baseline funding amount returns to the amount described in subsection (e)(1).

(f) Planning and Oversight Commission.

- (1) There is hereby established a nine-member Sacramento Children's Fund Planning and Oversight Commission.
- (2) The commission has the power and duty to:

- (A) In consultation with the Sacramento Youth Commission, develop Five-Year Strategic Investment Plans and submit them to the city council for adoption;
- (B) Conduct a review of each Five-Year Strategic Investment Plan before the end of the third year of that plan;
- (C) Review and accept annual Service Performance Reports, Three-Year Youth Impact Evaluation Reports, Five-Year Youth Impact Performance Reports, and fiscal and performance audit reports; and
- (D) Make recommendations to the city council as a result of its review of the plans and reports described in subsections (f)(2)(B), (C).

(3) Appointment; qualifications.

- (A) Notwithstanding section 230 of this charter, each member of the city council (including the mayor) shall appoint one member to the commission. In making these appointments, the members of the city council shall endeavor to constitute a commission that reflects the demographic profile of the city's youth.
- (B) Each commission member must have:
 - (i) Personal experience as a consumer (past or present) of youth services; or
 - (ii) Demonstrated knowledge and professional experience in youth development theory, youth program implementation, or youth program evaluation.
- (4) Except as otherwise provided in this section, the commission and commissioners shall be subject to the same rules and regulations as other city boards and commissions.
- (5) The city manager shall assign sufficient staff to support the commission in the discharge of its duties, including the preparation of plans and reports.

(g) Plans and Reports.

(1) Five-Year Strategic Investment Plan.

- (A) The commission shall develop and submit to the city council for final adoption Five-Year Strategic Investment Plans, which may be amended from time to time.
- (B) The first Five-Year Strategic Investment Plan covers the period of July 1, 2024 through June 30, 2029; subsequent plans cover succeeding five-year periods.

(C) Contents. Each Five-Year Strategic Investment Plan must include the following:

(i) Problems and challenges to be addressed in each of the fund goals;

(ii) Target populations to be served within each of the fund goals, using multiple data sources to identify those populations most impacted by poverty, trauma, and violence;

(iii) Service performance measures and youth outcome metrics to evaluate progress toward achieving the fund goals;

(iv) Strategies to achieve outcomes for the target populations for each of the fund goals;

(v) Alignment, leveraging, and coordination of other public and private resources, including resources of the County of Sacramento, local school districts, and philanthropy, to maximize program performance and impact beyond what Sacramento Children's Fund monies can achieve alone.

(2) Annual Service Performance Reports. The city manager shall develop for the commission's review an annual report evaluating all services funded by the Sacramento Children's Fund, assessing those services' performance and progress toward youth outcome metrics established in the Five-Year Strategic Investment Plan.

(3) Youth Impact Evaluation Reports. After the third year of each Five-Year Strategic Investment Plan, as well as after the end of each Five-Year Strategic Investment Plan, the city manager shall develop for the commission's review Youth Impact Evaluation Reports that assess progress in youth services performance and youth outcome metrics.

(h) Implementation.

(1) The city council may adopt ordinances and resolutions to implement this section, to the extent those are consistent with this section and effectuate its purpose.

(2) If the Sacramento Youth Commission, including any successor, ceases to exist, the city council shall identify another city board, commission, or committee to perform the duties of the Sacramento Youth Commission under this section. (Added by Res. 2022-0231, 7/21/22)