



Arizona Department of Education

The Audit Unit

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Average Daily Membership Audit Report Arizona Call-a-Teen Youth Resources, Inc. Fiscal Years 2018, 2019 and 2020

Report Number—21-39

May 12, 2021



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Arizona Department of Education

Audit Unit

May 12, 2021

Sharlet Barnett, Chief Executive Officer
Arizona Call-a-Teen Youth Resources, Inc.
649 N 6th Ave
Phoenix, AZ 85003

Dear Chief Executive Officer Barnett:

The Arizona Department of Education Audit Unit has conducted an audit of the Arizona Call-a-Teen Youth Resources, Inc. (School) Average Daily Membership (ADM) for Fiscal Years 2018, 2019 and 2020. The purpose of the audit was to address whether the School properly reported student enrollment, and to determine if it received the correct amount of Basic State Aid.

Auditors determined that the School had incorrectly reported the enrollment data and FTE status of 69 students. Auditors also determined that the School had misreported or was missing documentation for Dropout Recovery Program (DRP) enrollments for 53 students. This resulted in its ADM being overstated by 53.55. As a result, the School was overfunded by \$423,902.85 which the School must repay to ADE. Additionally, auditors determined that the School failed to properly maintain some required documentation in student cumulative files.

We appreciate the cooperation and assistance provided by the School's administration during the course of the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "Melissa Moreno".

Melissa Moreno,
Chief Auditor

Kathy Hoffman, Superintendent of Public Instruction

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INTRODUCTION AND BACKGROUND

The Arizona Department of Education (ADE) Audit Unit has conducted an Average Daily Membership (ADM) audit of the Arizona Call-a-Teen Youth Resources, Inc. (School) pursuant to Arizona Revised Statutes (A.R.S.) § 15-239. This audit focused on whether the School properly reported enrollment data to ADE and received the correct amount of Basic State Aid for Fiscal Years (FY) 2018 through 2020.

Average Daily Membership audits of district and charter holder funding—Pursuant to A.R.S. § 15-239, ADE may conduct ADM audits, which help ensure the appropriate distribution of Basic State Aid provided annually to school districts and charter schools. School districts and charter schools receive Basic State Aid based on several factors related to student enrollment and attendance. To receive funding, school districts and charter schools report enrollment and attendance data to ADE. ADE processes that data, determines payment amounts according to the relevant statutory funding formulas and distributes payments to schools up to twelve times each year.

The ADM audit process determines whether payments were correct or if an adjustment is needed. The audit process compares the school district's or charter school's information reported to ADE's student data system to information found on the original records kept at the school. If auditors find that the school district's or charter school's reported information does not match the original documentation, the audit will calculate and report the funding adjustment needed to the school district's or charter school's Basic State Aid. These funding adjustments can be positive or negative, depending upon the audit findings. The audit findings are written and compiled into a report that is then issued to the audited entity.

Superintendent's legal notice links the audit and appeals processes—In addition to the report, the audited entity receives The Notice of Audit Findings and Required Reimbursement (Notice) that details the audit findings and determination of the Superintendent of Public Instruction (Superintendent) regarding adjustments to be made to the school district or charter school pursuant to A.R.S. § 15-915. The audited entity may appeal the Superintendent's decision in the Notice.

Opportunity to appeal the audit—A.R.S. § 41-1092.03 provides the audited school district or charter school that disagrees with the Superintendent's decision in the Notice with the opportunity to file a formal appeal within thirty (30) days after the report was issued. If an appeal is filed, the school district or charter school and ADE may reach agreement in an informal settlement conference. If an agreement is not reached at the informal settlement conference, the appeal will be adjudicated by the Office of Administrative Hearings.

Funding adjustment process and timeframes—When the Notice is finally settled or adjudicated, if ADE has determined that a school district or charter school received an incorrect amount of Basic State Aid, A.R.S. § 15-915 directs that corrections to schools' funding be made in the current budget year. In case of hardship, schools may request that the Superintendent

allow a correction to be made partly in the current budget year and partly in the following budget year.

School information—The School, located in Phoenix, Arizona, offered instruction in grades 9 through 12 during the fiscal years audited. The School operated one high school. Table 1 presents the School’s unaudited student, staffing and financial information for FY2018, FY2019 and FY2020.

Table 1

**Arizona Call-a-Teen Youth Resources, Inc.
Total students, revenues and expenditures
Fiscal years 2018, 2019 and 2020
(Unaudited)**

	2018	2019	2020
Students enrolled	150	119	109
Number of teachers	5	5	5
Revenue			
Local	\$ 114,913	\$ 180,442	\$ 1,453
Intermediate	\$ 0	\$ 0	\$ 0
State	\$ 1,071,810	\$ 1,051,319	\$ 1,025,166
Federal	\$ 69,284	\$ 78,425	\$ 63,271
Total revenues	\$ 1,256,007	\$ 1,310,186	\$ 1,089,890
Total expenditures	\$ 1,256,007	\$ 1,310,186	\$ 968,464

Source: Annual Report of the Arizona Superintendent of Public Instruction for fiscal years 2018, 2019 and 2020.

SCOPE AND METHODOLOGY

The audit focused on whether the School accurately reported its data to ADE and received the correct amount of Basic State Aid in accordance with statutes, the Uniform System of Financial Records for Arizona Charter Schools (USFRCS) and its own policies and procedures for FY2018, FY2019 and FY2020.

To conduct this audit, auditors used a variety of methods, including examining School and ADE records to review 188 of 632 students over the three fiscal years audited. Adjustments to ADM are based solely on those identified students that the auditors evaluated further and are not extrapolated to create findings for the entire student population. Auditors also reviewed state statutes and School policies and procedures and interviewed School management and staff. Specifically:

- **Enrollment data** – Auditors reviewed student schedules, enrollment histories and attendance data to determine if the enrollment data reported to ADE was correct. Auditors compared the entry and exit dates to determine if an adjustment was necessary. Auditors also reviewed absences to ensure that they were reported correctly and made adjustments if they were needed.
- **FTE calculations** – Auditors reviewed the bell schedules and student schedules to determine whether the School reported the correct full-time enrollment (FTE) data to ADE. Auditors calculated the FTE based on the classes and time a student was enrolled in the School and compared the FTE to what was reported to ADE. When the FTE was incorrect, auditors made an adjustment.
- **Dropout Recovery Program (DRP)** – Auditors reviewed written learning plans, monthly progress indicators, and enrollment histories to determine if DRP enrollment data reported to ADE was correct. When DRP enrollment was incorrect, auditors made an adjustment. In addition, auditors identified elements required in the written learning plans that were not documented.
- **Student files** – Auditors reviewed student files to ensure that they maintained required documentation such as birth certificates, immunization records, and supporting residency documentation. Auditors identified files that did not contain all the documentation that was required to be kept in them by statute and ADE guidelines.
- **Instructional hours** – Auditors reviewed the bell schedules and calendars for the School for FY2018, FY2019 and FY2020. The total instructional hours offered for each grade met the minimum required by statute for each of the three fiscal years audited.
- **SPED Data** – Auditors determined whether an adjusted student had also been funded for a special education (SPED) category. No findings were identified for this area.

- **Limiting** – Auditors reviewed the total ADM for each enrolled student to ensure that they were appropriately limited by ADE’s system. No findings were identified for this area.

The Audit Unit expresses its appreciation to the School’s administration and staff members for their cooperation and assistance during the course of the audit.

FINDING 1: THE SCHOOL DID NOT ACCURATELY REPORT SOME STUDENT DATA, RESULTING IN AN OVERPAYMENT OF \$291,511.52.

Auditors determined that the School inaccurately reported the student data for 69 students for FY2018, FY2019 and FY2020. Specifically, auditors found that 59 students had an incorrectly reported FTE, seven students had incorrectly reported enrollment dates and three students had not attended the School. As a result of these errors, the School's ADM was overreported by 36.91 and the School was overfunded by \$291,511.52 in Basic State Aid. According to A.R.S. § 15-915, ADE needs to recover these monies from the School.

The School inaccurately reported some student data

The School inaccurately reported 69 student's enrollment data to ADE, which resulted in the School's ADM being overstated by 36.91.

According to A.R.S. § 15-901, for a high school student to be reported as a 1.0 FTE, the student must be enrolled in at least four subjects which meet at least 123 hours annually each and total at least 720 instructional hours for the year. A student who does not meet these requirements is considered a part-time student and their FTE status must be reduced based on the number of actual instructional hours provided and courses enrolled.¹ However, the School did not always adhere to these requirements. Specifically, for the students that were sampled:

- 59 students had an incorrect FTE reported. As a result, the ADM for the School was overreported by 34.76.
- 7 students were reported with incorrect enrollment dates. As a result, the ADM for the School was overreported by 0.42.
- 3 students were reported as attended but did not actually attend the School. As a result, the ADM for the School was overreported by 1.73.

¹ Pursuant to A.R.S. § 15-901, a full time student (1.0 FTE) in grades 9 through 12 must be scheduled for and attending at least 720 hours of instruction and at least four subjects each of which meets for at least 123 hours annually; a 0.75 FTE student must be scheduled for at least 540 hours of instruction and at least three subjects each of which meets for at least 123 hours annually, a 0.50 FTE student must be scheduled for at least 360 hours of instruction and at least two subjects each of which meets for at least 123 hours annually and a 0.25 FTE student must be scheduled for at least 180 hours of instruction and at least one subject which meets for at least 123 hours annually.

As shown in Table 2, data reporting errors resulted in an ADM overstatement of 36.91 for the three fiscal years audited.

Table 2

**Arizona Call-a-Teen Youth Resources, Inc.
ADM adjustments due to enrollment data errors
Fiscal years 2018, 2019 and 2020**

	Incorrect FTE	Incorrect enrollment dates	Did not attend	Total
2018	18.86	-	-	18.86
2019	15.75	-	1.73	17.48
2020	0.15	0.42	-	0.57
Total	34.76	0.42	1.73	36.91

Source: Auditor analysis of School records, ADE data for fiscal years 2018, 2019 and 2020.

The School failed to comply with statute and ADE guidelines

The School did not follow statute and ADE guidelines when calculating and reporting student FTE or student enrollment data.

Auditors determined that 59 of the School’s students did not meet the statutory and ADE guideline requirements for full time enrollment (FTE). Additionally, according to analysis of the School’s bell schedule and calendar for the School’s high school, auditors determined that some courses did not meet for at least 123 annual instructional hours. The FTE that was reported for 59 students was not correct based on the number of qualifying courses the students were enrolled in. As a result, the School overreported the FTE for 59 students.

Additionally, the School misreported the enrollment data of 10 students. According to ARS § 15-901, the first day of membership for continuing or pre-enrolled students, shall be defined as either the first day a student physically attends school or the first day that classroom instruction is offered, provided that such students physically attend school within the first ten school days. For all other students, the first day of membership shall be defined as the first day a student physically attends school. The School incorrectly reported the entry/exit dates of seven students and three students were reported to ADE that did not attend.

In the future, the School must ensure it complies with statute and ADE guidelines to properly calculate and report FTE and report student enrollments.

The School was overfunded by \$291,511.52

Auditors determined that the School did not receive the correct amount of Basic State Aid due to the inaccurate student data reported to ADE for FY2018, FY2019 and FY2020. The student data incorrectly reported by the School resulted in its ADM being overstated by 36.91. As a result, the School was overfunded by \$291,511.52 in Basic State Aid, which ADE must recoup from the School. Table 3 shows the ADM and funding adjustments required for the School for FY2018, FY2019 and FY2020.

Table 3

**Arizona Call-a-Teen Youth Resources, Inc.
ADM and funding adjustments
Fiscal years 2018, 2019 and 2020**

	ADM adjustment	Total
2018	18.86	\$144,471.60
2019	17.48	\$142,289.37
2020	0.57	\$ 4,750.55
Total	36.91	\$291,511.52

Source: Auditor analysis of School and ADE records for fiscal years 2018, 2019 and 2020.

Recommendations:

1. The School must repay to ADE \$291,511.52 in Basic State Aid due to incorrectly reported student data.
2. The School must ensure that it properly calculates and reports students' enrollment dates and FTE pursuant to statute and ADE guidelines.
3. The School must ensure courses meet annual instructional requirements pursuant to A.R.S. § 15-901.

FINDING 2: THE SCHOOL HAD INACCURATE DRP REPORTING AND FUNDING, RESULTING IN AN OVERPAYMENT OF \$132,391.33

Auditors determined that the School's ADM funding and reporting was inaccurate for 53 DRP students for FY2018, FY2019 and FY2020. Specifically, auditors found that 51 students did not have a written learning plan for part or all of their DRP enrollment, one student had an incorrect FTE reported and one student did not receive full funding for their DRP enrollment. As a result of these errors, the School's ADM was overreported by 16.64 and the School was overfunded by \$132,391.33 in Basic State Aid. According to A.R.S. § 15-915, ADE needs to recover these monies from the School.

The School inaccurately reported some student data

The School did not properly report or was not appropriately funded for 53 students which resulted in the School's ADM being overstated by 16.64.

According to A.R.S. § 15-901.06, each eligible pupil who is enrolled in a dropout recovery program shall have a written learning plan developed by the pupil's assigned mentor. In addition, funding is determined based on the participation of the students and their satisfactory or unsatisfactory monthly progress indicators as defined in A.R.S. § 15-901.06. However, the School did not always adhere to these requirements. Specifically, for the students that were sampled:

- 51 students were reported but did not have a written learning plan for all or part of their DRP enrollment. As a result, the ADM for the School was overreported by 17.16.
- 1 student was reported with incorrect FTE. As a result, the ADM for the School was underreported by 0.04.
- 1 student was not appropriately funded by ADE for their DRP enrollment. As a result, the ADM for the School was underfunded by 0.48.

As shown in Table 4 (see page 9), data errors resulted in an ADM overstatement of 16.64 for the three fiscal years audited.

Table 4

**Arizona Call-a-Teen Youth Resources, Inc.
ADM adjustments due to DRP data errors
Fiscal years 2018, 2019 and 2020**

	Written learning plan	Incorrect FTE	Underfunded	Total
2018	8.89	-	(0.48)	8.41
2019	3.90	(0.04)	-	3.86
2020	4.37	-	-	4.37
Total	17.16	(0.04)	(0.48)	16.64

Source: Auditor analysis of School records, ADE data for fiscal years 2018, 2019 and 2020.

The School must properly reconcile its enrollment data with ADE

The School can identify errors in the future by ensuring it regularly and correctly reconciles its data to the data contained in ADE's system. Additionally, the School must ensure that a process is in place that captures the proper entry and exit dates of DRP students to ensure proper funding and reporting of data. The School should review its reconciliation practices to ensure that its staff properly review the reports produced by ADE and reconcile them to the School's SMS data to identify any discrepancies and correct any errors identified.

The School did not properly maintain written learning plan documentation

The School did not maintain the proper DRP written learning plan documentation required by statute. According to A.R.S. § 15-901.06, the written learning plan shall include the following elements: the start date and anticipated end date of the plan, courses to be completed by the pupil during the academic year, whether courses will be taken sequentially or concurrently, state competency exams to be taken, as necessary, expectations for satisfactory monthly progress and expectations for contact with the pupil's assigned mentor. However, of the 125 written learning plans reviewed:

- 51 DRP enrollments were missing written learning plans for part or all of the enrollment.
- 6 written learning plans did not include the planned start date.
- 48 written learning plans did not include the anticipated end date.
- 18 written learning plans did not include courses to be completed in the academic year.

- 32 written learning plans did not include whether courses were concurrent or sequential.
- 26 written learning plans did not include state competency exams to be taken.
- 2 written learning plans did not include expectations for satisfactory monthly progress.
- 19 written learning plans did not include expectations for mentor contact.

Table 5 lists the written learning plan documentation maintained by the School for FY2018, FY2019 and FY2020.

Table 5

**Arizona Call-a-Teen Youth Resources, Inc.
Written learning plan documentation
Fiscal years 2018, 2019 and 2020**

	2018	2019	2020	Total
Missing written learning plan	26	14	11	51
Missing start date	-	-	6	6
Missing anticipated end date	12	15	21	48
Missing courses to be completed	10	5	3	18
Missing sequential or concurrent	19	9	4	32
Missing exams	16	10	-	26
Missing satisfactory monthly progress expectations	-	2	-	2
Missing mentor contact expectations	16	3	-	19

Source: Auditor analysis of School records for fiscal years 2018, 2019 and 2020.

The School must ensure that student written learning plans include all elements required by statute.

The School was overfunded by \$132,391.33

Auditors determined that the School did not receive the correct amount of Basic State Aid due to missing written learning plans and inaccurate DRP data reported to ADE in FY2018, FY2019 and FY2020. The missing written learning plans and incorrectly reported student data resulted in the School's ADM being overstated by 16.64. As a result, the School was overfunded by \$132,391.33 in Basic State Aid, which the School must pay to ADE. Table 6 (see page 11) shows the ADM and funding adjustments required for the School for FY2018, FY2019 and FY2020.

Table 6

**Arizona Call-a-Teen Youth Resources, Inc.
DRP ADM and funding adjustments
Fiscal years 2018, 2019 and 2020**

	ADM adjustment	Total
2018	8.41	\$64,403.03
2019	3.86	\$31,381.10
2020	4.37	\$36,607.20
Total	16.64	\$132,391.33

Source: Auditor analysis of School and ADE records for fiscal years 2018, 2019 and 2020.

Recommendations:

1. The School must pay to ADE \$132,391.33 in Basic State Aid due to incorrectly reported student data, missing written learning plans and incorrect DRP funding.
2. The School must ensure that it properly reports students' DRP enrollments pursuant to statute and ADE guidelines.
3. The School must ensure that student written learning plans are maintained according to record retention schedules and include all elements required by statute.
4. The School must reconcile to ensure that DRP enrollments are reported and funded accurately pursuant to A.R.S. § 15-901.06.

FINDING 3: THE SCHOOL DID NOT PROPERLY MAINTAIN SOME STUDENT RECORDS AS REQUIRED BY STATUTE AND GUIDELINE

Auditors determined that the School failed to properly maintain residency, birth certificate and immunization documentation for some students as required by statute and ADE guidelines. The School did not properly maintain required documentation in some of its student cumulative files. In the future, the School should properly maintain these documents to ensure compliance with statute and ADE guidelines.

The School did not properly maintain student file documentation

Auditors determined that the School failed to maintain residency documentation for some students as required by statute and ADE guidelines. According to A.R.S. § 15-823 and the ADE Arizona Residency Guideline, school districts and charter schools are required to maintain verifiable documentation of Arizona residency in the student's cumulative file. This documentation must be provided each time a student enrolls in a school district or charter school and reaffirmed during the annual registration process. The ADE Arizona Residency Guideline identifies an approved list of options a parent or legal guardian may provide to the school district or charter school to meet these requirements.

Auditors also determined that the School failed to maintain birth certificate documentation for some students as required by statute. According to A.R.S. § 15-828, a photocopy of the student's birth certificate or other reliable proof of the student's identity and age must be placed in the student's file.

In addition, auditors determined that the School failed to maintain immunization documentation for some students as required by statute. According to A.R.S. § 15-872, "A pupil shall not be allowed to attend school without submitting documentary proof to the school administrator unless the pupil is exempted from immunization pursuant to section 15-873."

The School did not maintain the proper documentation required by statute and ADE's residency guideline. Of the 90 students sampled, 59 of the student files did not have the proper residency documentation, 36 did not have the residency reaffirmed, five did not have a birth certificate in their file and 11 students did not have immunization record documentation in their file. Table 7 (see page 13) lists the student file documentation maintained by the School for FY2018, FY2019 and FY2020.

Table 7
Arizona Call-a-Teen Youth Resources, Inc.
Student cumulative file documentation
Fiscal years 2018, 2019 and 2020

	Total sampled	Missing residency documentation	Residency not reaffirmed	Missing birth certificate	Missing immunization
2018	30	23	14	1	4
2019	30	20	13	2	5
2020	30	16	9	2	2
Total	90	59	36	5	11

Source: Auditor analysis of School records for fiscal years 2018, 2019 and 2020.

In the future, the School must ensure that it complies with statute by collecting and maintaining in each student’s cumulative file copies of verifiable residency, birth certificate documentation and immunization documentation as required by law.

Recommendation:

1. The School must comply with statute by collecting and maintaining in each student’s cumulative file copies of verifiable residency, birth certificate and immunization documentation as required by law.

ADM AND FUNDING ADJUSTMENTS

A.R.S. § 15-915 requires that ADE makes corrections for audit findings to both budget capacity and state aid. ADE’s School Finance Unit’s Memo 13-011 informs LEAs of these statutory requirements:

A.R.S. §15-915, as amended by Laws 2012, Chapter 357, Section 3, requires the superintendent of public instruction, when it is determined that state aid or budget limits have been calculated in error, within the prior 3 years, to make corrections to budget limits and state aid in the current year. (Hardship application may be approved by the superintendent). Effective for audits initiated during 2013 and continuing in subsequent years, corrections for audit findings to both budget capacity and state aid (when applicable) will be made.

Basic State Aid adjustment of \$423,902.85 required to be paid to ADE—Auditors identified an overall funding adjustment of \$423,902.85 for the three fiscal years audited due to inaccurate student enrollment and DRP data.

Table 8 lists the ADM adjustments and the associated Basic State Aid adjustments for the School for fiscal years 2018, 2019 and 2020.

Table 8

**Arizona Call-a-Teen Youth Resources, Inc.
ADM and funding adjustments
Fiscal years 2018, 2019 and 2020**

	2018		2019		2020		Total
	ADM	Funding	ADM	Funding	ADM	Funding	
Inaccurate enrollment data	18.86	\$144,471.60	17.48	\$142,289.37	0.57	\$4,750.55	\$291,511.52
DRP	8.41	\$64,403.03	3.86	\$31,381.10	4.37	\$36,607.20	\$132,391.33
Total funding adjustment	27.27	\$208,874.63	21.34	\$173,670.47	4.93	\$41,357.75	\$423,902.85

Source: Auditor analysis of ADE and School student and financial data for fiscal years 2018, 2019 and 2020.