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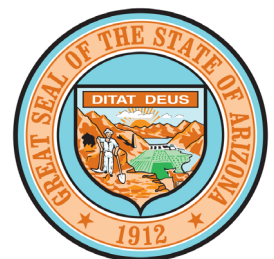
Phoenix, Arizona 85007

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Average Daily Membership Audit Report Glendale Elementary School District Fiscal Years 2018, 2019 and 2020

Report Number—22-21

January 12, 2022



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Arizona Department of Education

Audit Unit

January 12, 2022

Cindy Segotta-Jones, Superintendent
Glendale Elementary School District
7301 N. 58th Ave.
Phoenix, AZ 85301

Dear Superintendent Segotta-Jones:

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

Over the three years, auditors determined that the District incorrectly reported the enrollment data of 57 students out of the 3,000 students sampled, which resulted in its ADM being overstated by 12.35. Furthermore, the District failed to provide the statutorily required number of instructional hours for grades 7 and 8 at one school in FY 2018 by 0.68% by providing 993 hours of instruction instead of the required 1,000, which resulted in its ADM being overstated by 0.58. Lastly, auditors determined that the District failed to properly maintain some required documentation in student cumulative files. Over a three year period, the District was overfunded by \$58,666.64, which the District must repay to ADE.

We appreciate the cooperation and assistance provided by the District'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 Glendale Elementary School District (District) pursuant to Arizona Revised Statutes (A.R.S.) § 15-239. This audit focused on whether the District 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.

In addition, ADE will adjust the District’s budget capacity if required. ADE School Finance Memorandum 13-011 summarizes the budget capacity adjustment authorized by statute:

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 FY2013 and continuing in subsequent years, corrections for audit findings to both budget capacity and state aid (when applicable) will be made.

District information—The District, located in Glendale, Arizona, offered instruction in grades PreK through 8 during the fiscal years audited. They operated 17 elementary schools. Table 1 presents the District’s unaudited student, staffing and financial information for FY2018, FY2019 and FY2020.

Table 1

**Glendale Elementary School District
Total students, revenues and expenditures
Fiscal years 2018, 2019 and 2020
(Unaudited)**

	2018	2019	2020
Students Enrolled	12,527	12,160	11,622
Number of Teachers	551	610	577
Revenue			
Local	\$ 18,191,880	\$ 18,153,314	\$19,583,288
Intermediate	\$ 5,957,812	\$ 5,529,727	\$ 5,237,076
State	\$ 30,390,467	\$ 61,084,166	\$ 64,175,601
Federal	\$ 18,614,605	\$ 22,901,419	\$ 19,740,204
Total Revenues	<u>\$ 73,154,764</u>	<u>\$ 107,668,626</u>	<u>\$ 108,736,169</u>
Total Expenditures	<u>\$ 96,410,770</u>	<u>\$ 106,975,214</u>	<u>\$ 110,407,243</u>

Source: Annual Report of the Arizona Superintendent of Public Instruction for FY2018, FY2019 and FY2020.

SCOPE AND METHODOLOGY

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

To conduct this audit, auditors used a variety of methods, including examining District and ADE records to review 3,000 of 39,938 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 District policies and procedures, and interviewed District management and staff. Specifically:

- **Enrollment data** – Auditors reviewed 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.
- **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 District for FY2018, FY2019 and FY2020. For each grade that did not meet the minimum required hours, an adjustment was determined.
- **SPED Data** – Auditors determined whether an adjusted student had also been funded for a special education (SPED) category. No material 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 District's administration and staff members for their cooperation and assistance during the course of the audit.

FINDING 1: THE DISTRICT DID NOT ACCURATELY REPORT STUDENT DATA FOR 57 OF 3,000 SAMPLED STUDENTS, RESULTING IN AN OVERPAYMENT OF \$56,145.37

Auditors determined that the District inaccurately reported the student data for 57 students for FY2018, FY2019 and FY2020. Specifically, auditors found that 19 students were reported with 10 or more unexcused absences and should have been withdrawn, 15 students did not receive sufficient homebound instruction, 12 preschool students were funded using an incorrectly reported calendar, five students were reported with incorrect enrollment dates, four students generated a non-fundable period due to excessive absences as defined by School Finance Manual Section G, one student had an incorrectly reported FTE, and one student had been reported who had not attended the District. As a result of these errors, the District's ADM was overreported by 12.35. As a result, the District was overfunded by \$56,145.37 in Basic State Aid. According to A.R.S. § 15-915, ADE needs to recover these monies from the District.

The District inaccurately reported some student data

The District inaccurately reported 57 students' enrollment data to ADE, which resulted in the District's ADM being overstated by 12.35.

According to A.R.S. § 15- 901, a student with 10 consecutive unexcused absences must be withdrawn. Beginning in FY2019, School Finance Manual (G) states that students who have reached the 10% threshold for cumulative absences (excused or unexcused) based on the number of instructional calendar days at their school and incur 10 or more consecutive absences will generate non-fundable ADM intervals. A.R.S. § 15-901 also states that homebound students must receive at least 4 hours of instruction per week to be considered full-time. Further, A.R.S. § 15-901 requires that ADM be calculated on the first 100 days of the school year, which must be reported accurately to ensure proper funding. School districts are responsible for reporting annually to ADE which days are instructional versus non-instructional for each school day, for all programs operated by the District. Also, according to ADE External Guideline and Procedures GE-17 and A.R.S. § 15-901, with the exception of pre-enrolled students, the enrollment dates for a student are the first day of actual attendance and the last day of actual attendance or excused absence. Finally, A.R.S. § 15-901 states that a part-time student will be funded as, "one-fourth, one-half or three-fourths of a full-time student if the student is enrolled in an instructional program that is at least one-fourth, one-half or three-fourths of the time a full-time student is enrolled." However, the District did not always adhere to these requirements. Specifically, for the students that were sampled:

- 19 students had 10 consecutive unexcused absences and should have been withdrawn. As a result, the ADM for the District was overreported by 3.60.

- 15 students did not receive sufficient homebound instruction. As a result, the ADM for the District was overreported by 6.32.
- 12 students were reported with an incorrect calendar, which resulted in ADM being calculated on the incorrect 100th day. As a result, the ADM for the District was overreported by 0.24.
- 5 students were reported with incorrect enrollment dates. As a result, the ADM for the District was overreported by 0.69.
- 4 students had excessive absences which resulted in a non-fundable period. As a result, the ADM for the District was overreported by 0.38.
- 1 student had an incorrect FTE reported. As a result, the ADM for the District was overreported by 0.12.
- 1 student was reported as attended but did not actually attend the District. As a result, the ADM for the District was overreported by 1.00.
- 9 of the students that had data reported incorrectly were also funded with a SPED category; however, there were no material findings.

As shown in Table 2, data reporting errors resulted in an ADM overstatement of 12.35 for the three fiscal years audited.

Table 2

**Glendale Elementary School District
ADM adjustments due to enrollment data errors
Fiscal years 2018, 2019 and 2020**

	2018	2019	2020	Total
10 day absences	3.01	0.11	0.48	3.60
Homebound	3.28	2.06	0.98	6.32
Preschool calendar	(0.04)	0.01	0.27	0.24
Incorrect enrollment dates	0.61	0.08	-	0.69
Excessive absences	-	-	0.38	0.38
Incorrect FTE	-	-	0.12	0.12
Did not attend	-	-	1.00	1.00
Total	6.86	2.26	3.23	12.35

Source: Auditor analysis of District records, ADE data for FY2018, FY2019 and FY2020.

The District failed to comply with statute and ADE guidelines

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

Auditors determined that the District misreported the enrollment data of 29 students. A.R.S. § 15-901 requires that students with 10 consecutive unexcused absences must be withdrawn. According to School Finance Manual (G) students who have reached the 10% threshold for cumulative absences (excused and unexcused) based on the number of instructional calendar days at their school and incur 10 or more consecutive absences will generate non-fundable ADM intervals. According to ARS § 15-901 and ADE guidelines, 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. In sum, 19 students had 10 or more consecutive unexcused absences and should have been withdrawn, five students were reported with incorrect enrollment dates, four students generated a non-fundable interval due to excessive absences, and one student was reported as attended but did not actually attend the district.

Additionally, the District did not provide 15 students sufficient homebound instruction. According to ARS § 15-901, a homebound student must be certified by a medical doctor as being unable to attend regular classes for a period of not less than three school months during a school year. A homebound student can be counted as in attendance for each day in a week where at least four hours of instruction were provided. However, the District did not always provide at least four hours of instruction a week for 15 students.

Furthermore, the District misreported the school days for 12 preschool students. Per A.R.S. § 15-901, ADM is to be calculated on the first 100 days of the school year, which must be reported accurately to ensure proper funding. The calendar for the preschool students reported five days of attendance per week, but the preschool was in session only 4 days per week. This changed the 100th day for students enrolled in the preschool program, which affected the membership days for 12 students.

Lastly, auditors determined that one of the District's students did not meet the statutory and ADE guideline requirements for full time enrollment (FTE). A.R.S. § 15-901 states that a part-time student will be funded as, "one-fourth, one-half or three-fourths of a full-time student if the student is enrolled in an instructional program that is at least one-fourth, one-half or three-fourths of the time a full-time student is enrolled." The District failed to properly report the correct FTE for one student. As a result, the District overreported the FTE for one student.

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

The District was overfunded by \$56,145.37

Auditors determined that the District 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 District resulted in its ADM being overstated by 12.35. As a result, the District was overfunded by \$56,145.37 in Basic State Aid for the three fiscal years audited which ADE must recoup from the District pursuant to A.R.S. § 15-915.

Table 3

**Glendale Elementary School District
ADM and funding adjustments
Fiscal years 2018, 2019 and 2020**

	ADM Adjustment	Total
2018	6.86	\$29,614.19
2019	2.26	\$10,448.94
2020	3.23	\$16,082.24
Total	12.35	\$56,145.37

Source: Auditor analysis of District and ADE records for FY2018, FY2019 and FY2020.

Recommendations:

1. The District must repay to ADE \$56,145.37 in Basic State Aid due to incorrectly reported student data.
2. The District needs to ensure that it properly reports students' FTE pursuant to statute and ADE guidelines.
3. The District must reconcile to ensure that enrollment dates are reported accurately pursuant to A.R.S. § 15-901.
4. The District must collect required medical certification documentation and provide education services to homebound students for a minimum of four hours per week for students certified as Homebound pursuant to A.R.S. § 15-901.
5. The District should ensure that students with excessive absences be properly withdrawn and that excused and unexcused absences be reported correctly.
6. The District should ensure that Preschool calendars and dates are reported accurately pursuant to A.R.S. § 15-901.

FINDING 2: THE DISTRICT DID NOT PROPERLY MAINTAIN SOME STUDENT RECORDS AS REQUIRED BY STATUTE AND GUIDELINE

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

The District did not properly maintain student file documentation

Auditors determined that the District 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 District 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 District 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 District did not maintain the proper documentation required by statute and ADE's residency guideline. Of the 150 students sampled, 64 of the student files did not have the proper residency documentation, 55 of the student files did not have the residency reaffirmed annually, 10 did not have a birth certificate in their file and seven students did not have immunization record documentation in their file. Table 4 (see page nine) lists the student file documentation maintained by the District for FY2018, FY2019 and FY2020.

Table 4

**Glendale Elementary School District
Student cumulative file documentation
Fiscal years 2018, 2019 and 2020**

	Total Sampled	Missing Residency Documentation	Residency not Reaffirmed	Missing Birth Certificate	Missing Immunization
2018	50	27	15	4	3
2019	50	21	19	5	2
2020	50	16	21	1	2
Total	<u>150</u>	<u>64</u>	<u>55</u>	<u>10</u>	<u>7</u>

Source: Auditor analysis of District records for FY2018, FY2019 and FY2020.

In the future, the District 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 District must comply with statute and collect and maintain in each student's cumulative file copies of verifiable residency, birth certificate and immunization documentation as required by law.

FINDING 3: SOME STUDENTS WERE NOT PROVIDED SUFFICIENT INSTRUCTIONAL HOURS AT ONE SCHOOL, RESULTING IN AN OVERPAYMENT OF \$2,521.27

The District did not provide the statutorily required number of instructional hours to its 7th and 8th grade students at Glendale Landmark School for fiscal year 2018. As a result, the District was overpaid \$2,521.27 in Basic State Aid. Pursuant to A.R.S. § 15-915, ADE should recover these monies from the District, and the District should ensure that it provides all students with sufficient instructional hours.

The District failed to provide some students with sufficient instructional hours

Although all schools are required by statute to provide a minimum number of instructional hours to students, the District did not meet this requirement for some of its 7th and 8th grade students for fiscal year 2018. Specifically, A.R.S. § 15-901 requires that public schools provide at least 1000 instructional hours for 7th and 8th grade students in fiscal year 2018.

In 2018, the District provided 7th and 8th grade students at Glendale Landmark 993 hours out of the 1000 required hours required. As a result, it only provided 99.32% of the required hours for fiscal year 2018.

Table 5

**Glendale Elementary School District
Glendale Landmark School
ADM overstatement due to insufficient
instructional hours
Fiscal year 2018**

Grade	2018	
	7	8
Reported ADM	94.18	76.58
Instructional hours required	1000	1000
Instructional hours provided	993	993
Percentage met	99.32%	99.32%
ADM overstated	0.58	

Source: Auditor analysis of ADE and District student data for fiscal year 2018.

The District was overfunded by \$2,521.27

As a result of providing insufficient instructional hours for these students during the fiscal year audited, the District's ADM was overstated and the District was overpaid Basic State Aid¹. In total, the District was overfunded by \$2,521.27 in Basic State Aid due to an ADM overstatement of 0.58 as shown in Table 6.

Table 6

**Glendale Elementary School District
ADM overstatement and funding adjustments
due to insufficient instructional hours
Fiscal year 2018**

	2018
ADM overstated	0.58
Total overpayment	\$2,521.27

Source: Auditor analysis of ADE and District student data for fiscal year 2018.

Recommendations:

1. The District must repay ADE \$2,251.27 in Basic State Aid due to incorrectly reported enrollment data.
2. The District should review its schedules yearly to verify that they meet the statutory minimum requirements for instructional hours per grade.
3. The District should ensure that it provides all students with at least the statutorily-required minimum number of instructional hours

¹ ADE Guideline GE-18 provides directions for determining the ADM adjustment based on insufficient instructional hours. According to the Guideline, "If school districts or charter holders are not in compliance with the requirements for annual classroom instruction hours pursuant to A.R.S. §15-901, then annual equalization funding shall be prorated accordingly. Example: A school with deficient annual hours will have their reported membership decreased based on the actual amount of instruction hours provided compared to the required annual hours. For instance, a school that provides 90 percent of the required hours will have the reported membership days reduced by 10 percent, thus ADM will be reduced by 10 percent. Annual equalization will be based on this revised ADM."

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.

Budget capacity adjustment required—The District must adjust its budget capacity for the three fiscal years audited. Budget capacity adjustment calculations for the District will be made by ADE once the audit is finalized.

Basic State Aid adjustment of \$58,666.64 required to be paid to ADE—Auditors identified an overall funding adjustment of \$58,666.64 for the three fiscal years audited due to inaccurate student enrollment and insufficient instructional hours.

Table 7 lists the ADM adjustments and the associated Basic State Aid adjustments for the District for FY2018, FY2019 and FY2020.

Table 7

**Glendale Elementary School District
ADM and funding adjustments
Fiscal years 2018, 2019 and 2020**

	2018		2019		2020		Total	
	ADM	Funding	ADM	Funding	ADM	Funding	ADM	Funding
Inaccurate enrollment data	6.86	\$29,614.19	2.26	\$10,448.94	3.23	\$16,082.24	12.35	\$56,145.37
Insufficient instructional hours	0.58	\$2,521.27	-	-	-	-	0.58	\$2,521.27
Total funding adjustment	7.44	\$32,135.46	2.26	\$10,448.94	3.23	\$16,082.24	12.93	\$58,666.64

Source: Auditor analysis of ADE and District student and financial data for FY2018, FY2019 and FY2020.