

ONEJUSTICE



FINANCIAL STATEMENTS

JUNE 30, 2021

CONTENTS

Independent Auditors' Report	1
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4
Statement of Cash Flows	5
Notes to Financial Statements	6-14

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
OneJustice

Report on the Financial Statements

We have audited the accompanying financial statements of OneJustice (a nonprofit organization), which comprise the Statement of Financial Position as of June 30, 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.

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 includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of OneJustice as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Report on Summarized Comparative Information

We have previously audited OneJustice's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 17, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Harrington Group

Oakland, California
February 8, 2022

ONEJUSTICE

STATEMENT OF FINANCIAL POSITION

June 30, 2021

With comparative totals at June 30, 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents	\$ 1,867,172	\$ 1,068,764
Accounts receivable (Note 2)	205,529	424,223
Pledges receivable (Note 4)	512,030	550,000
Prepaid expenses	23,929	110,647
Property and equipment (Note 5)	-	-
TOTAL ASSETS	<u>\$ 2,608,660</u>	<u>\$ 2,153,634</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 91,844	\$ 45,617
Accrued liabilities (Note 6)	212,315	170,706
Deferred revenue	111,581	99,629
Paycheck protection program loan (Note 7)	375,012	375,000
TOTAL LIABILITIES	<u>790,752</u>	<u>690,952</u>
NET ASSETS		
Without donor restrictions	542,213	60,704
Without donor restrictions - board designated (Note 11)	232,463	232,463
With donor restrictions (Note 10)	1,043,232	1,169,515
TOTAL NET ASSETS	<u>1,817,908</u>	<u>1,462,682</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,608,660</u>	<u>\$ 2,153,634</u>

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

ONEJUSTICE

STATEMENT OF ACTIVITIES

For the year ended June 30, 2021

With comparative totals for the year ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	2021	2020
REVENUE AND SUPPORT				
Grants	\$ 554,733	\$ 937,175	\$ 1,491,908	\$ 1,817,204
Special event - net of expenses of \$44,027	407,496		407,496	447,153
Other income	364,105		364,105	52,843
Contributions	198,156		198,156	220,794
Workshops and conference	115,123		115,123	113,523
Fee for service contracts	87,343		87,343	293,839
In-kind contributions	1,450		1,450	45,212
Interest	671		671	3,742
Net assets released from restrictions (Note 10)	1,063,458	(1,063,458)	-	-
TOTAL REVENUE AND SUPPORT	2,792,535	(126,283)	2,666,252	2,994,310
EXPENSES				
Program services	1,620,432		1,620,432	2,169,359
Management and general	330,476		330,476	439,702
Fundraising	360,118		360,118	463,115
TOTAL EXPENSES	2,311,026	-	2,311,026	3,072,176
CHANGE IN NET ASSETS	481,509	(126,283)	355,226	(77,866)
NET ASSETS, BEGINNING OF YEAR	293,167	1,169,515	1,462,682	1,540,548
NET ASSETS, END OF YEAR	\$ 774,676	\$ 1,043,232	\$ 1,817,908	\$ 1,462,682

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

ONEJUSTICE

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2021

With comparative totals for the year ended June 30, 2020

	Program Services		Total Program Services	Support Services		Total Support Services	Total Expenses	
	Healthy Nonprofits	Pro Bono Justice		Management and General	Fundraising		2021	2020
Salaries	\$ 402,903	\$ 483,247	\$ 886,150	\$ 148,995	\$ 178,950	\$ 327,945	\$ 1,214,095	\$ 1,706,113
Employee benefits	63,266	76,905	140,171	21,500	26,054	47,554	187,725	169,995
Payroll taxes	32,515	39,993	72,508	11,716	14,901	26,617	99,125	138,906
Total personnel cost	498,684	600,145	1,098,829	182,211	219,905	402,116	1,500,945	2,015,014
Contracted services	55,801	137,097	192,898	93,755	25,350	119,105	312,003	451,883
Rent	98,843	126,880	225,723	37,150	46,178	83,328	309,051	276,634
Telephone and online	12,047	24,954	37,001	4,497	12,544	17,041	54,042	51,535
Miscellaneous	200	390	590	71	45,336	45,407	45,997	21,623
Repair and maintenance	3,632	30,922	34,554	686	1,560	2,246	36,800	5,647
Dues and fees	4,617	5,091	9,708	7,420	4,543	11,963	21,671	19,392
Insurance	3,726	4,650	8,376	886	1,727	2,613	10,989	11,934
Supplies, postage, and printing	4,778	206	4,984	3,363	2,024	5,387	10,371	23,340
Travel and training	835	3,764	4,599	109	562	671	5,270	83,858
Meals and entertainment	489	578	1,067	284	209	493	1,560	21,324
In-kind services		1,450	1,450			-	1,450	45,212
Meetings	433		433	44		44	477	38,126
Advertising	210	10	220		10	10	230	2,923
Library			-		170	170	170	3,731
TOTAL 2021 FUNCTIONAL EXPENSES	\$ 684,295	\$ 936,137	\$ 1,620,432	\$ 330,476	\$ 360,118	\$ 690,594	\$ 2,311,026	
TOTAL 2020 FUNCTIONAL EXPENSES	\$ 960,689	\$ 1,208,670	\$ 2,169,359	\$ 439,702	\$ 463,115	\$ 902,817		\$ 3,072,176

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

ONEJUSTICE

STATEMENT OF CASH FLOWS

For the year ended June 30, 2021

With comparative totals for the year ended June 30, 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS TO OPERATING:		
Change in net assets	\$ 355,226	\$ (77,866)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Paycheck protection program loan - forgiveness	(318,408)	
(Increase) decrease in operating assets:		
Accounts receivable	218,694	(171,601)
Pledges receivable	37,970	(307,500)
Prepaid expenses	86,718	(48,423)
Increase (decrease) in operating liabilities:		
Accounts payable	46,227	(21,537)
Accrued liabilities	41,609	12,035
Deferred revenue	11,952	82,629
	<u>479,988</u>	<u>(532,263)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES:		
Paycheck protection program loan - proceeds	375,012	375,000
Paycheck protection program loan - repayment	(56,592)	-
	<u>318,420</u>	<u>375,000</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES		
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	798,408	(157,263)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,068,764</u>	<u>1,226,027</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,867,172</u>	<u>\$ 1,068,764</u>

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

1. **Organization**

Mission

With over 40 years of experience as the backbone for California’s civil justice infrastructure, OneJustice brings life-changing legal help to those in need by transforming the civil legal aid system.

The Need

Millions of Californians face legal barriers to basic life necessities and experience needless suffering from solvable legal problems. While California has a strong statewide network of legal services nonprofits that provide free legal help to those in need, there are simply not adequate resources—including attorneys—to meet the overwhelming need for assistance.

Nature of Activities

Building on a rich history of creativity, strong relationships, and excellent programming, OneJustice serves as a support center and hub for new ideas and demonstration projects that transform and expand the delivery of civil legal services to low-income and other underserved communities. OneJustice’s expertise is its deep knowledge of legal aid and *pro bono* legal services strategy and its understanding of the most pressing issues and how the system can address them. OneJustice provides systems-level analysis on effective legal aid management and delivery and also designs statewide, regional, and local projects that support the continuing development of the legal aid safety net, making it more effective and cohesive for low-income Californians. In terms of key strategies, OneJustice increases the supply of services through the Pro Bono Justice Program and strengthens the delivery of services through its Healthy Nonprofits Program.

Pro Bono Justice: Partnering with the private sector to reach those in need

While there are hundreds of legal services nonprofits across California that provide a safety net for low-income people, too often those in need slip through the cracks because these nonprofits are stretched too thin. OneJustice’s Pro Bono Justice program addresses this lack of resources by expanding volunteerism in the legal community, working with law schools, law firms, corporate legal departments, and nonprofit legal organizations.

Healthy Nonprofits: Increasing service availability through nonprofit strength

Where the boards and executive directors of legal services nonprofits were once able to get by with reliable streams of government funding, these nonprofits now face significant shifts in the broader environment and their historical business models. These nonprofits and their leaders need a new set of skills around effective fundraising, marketing, strategic planning, program evaluation, and board development. OneJustice’s Healthy Nonprofits program provides training, coaching, and consulting to boards, executives, and senior management to build the leadership and management skills they need to survive and thrive in the increasingly complex nonprofit sector.

ONEJUSTICE

NOTES TO FINANCIAL STATEMENTS

1. **Organization**, continued

OneJustice programs work within the existing service delivery system to close the greatest gaps in legal aid while testing new models to transform the sector. OneJustice works on a national level as a thought partner and resource, as well as representing the interests of California's legal aid sector in efforts to change policy and systems. OneJustice also supports the import and export of creative ideas by packaging its own approaches and projects for replication in other states and by identifying effective practices from outside California.

2. **Summary of Significant Accounting Policies**

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements is as follows:

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Without Donor Restrictions. Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for future program expansion and organizational growth.

With Donor Restrictions. Net assets are subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash and Cash Equivalents

OneJustice has defined cash and cash equivalents as cash in banks and certificates of deposits with an original maturity of nine months or less.

Accounts Receivable

Accounts receivable includes outstanding contracts and grants receivable. No allowance for doubtful accounts has been provided as they are all deemed fully collectible.

continued

ONEJUSTICE

NOTES TO FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies, continued

Contributions and Pledges Receivable

Unconditional promises to give that are expected to be collected within one year are recorded as net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk adjusted interest rates applicable to the years in which the promises are received. Amortization of the discount is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. OneJustice reports unconditional contributions as restricted support if they are received with donor stipulations that limit the use of the donated assets.

Concentration of Credit Risks

OneJustice places its temporary cash investments with high-credit, quality financial institutions. At times, such investments may be in excess of the Federal Deposit Insurance Corporation insurance limit. OneJustice has not incurred losses related to these investments.

Fair Value Measurements

Generally accepted accounting principles provide guidance on how fair value should be determined when financial statement elements are required to be measured at fair value. Valuation techniques are ranked in three levels depending on the degree of objectivity of the inputs used with each level:

Level 1 inputs - quoted prices in active markets for identical assets

Level 2 inputs - quoted prices in active or inactive markets for the same or similar assets

Level 3 inputs - estimates using the best information available when there is little or no market

OneJustice is required to measure non-cash contributions at fair value. The specific techniques used to measure fair value for this financial statement element is described in the notes below that relate to the element.

Property and Equipment

Property and equipment are recorded at cost if purchased or at fair value at the date of donation if donated. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets. Maintenance and repair costs are charged to expense as incurred. Property and equipment are capitalized if the cost of an asset is greater than or equal to five thousand dollars and the useful life is greater than one year.

2. Summary of Significant Accounting Policies, continued

Donated Materials and Services

Contributions of donated non-cash assets are measured on a non-recurring basis and recorded at fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair value on a non-recurring basis in the period received (see Note 8).

A number of unpaid volunteers have made contributions of their time to OneJustice. However, the value of these services is not reflected in these statements because the criterion for recognition has not been satisfied.

Functional Allocation of Expenses

Costs of providing OneJustice's programs and other activities have been presented in the Statement of Functional Expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. OneJustice uses the salaries expense related to each functional category to allocate indirect costs.

Income Taxes

OneJustice is exempt from taxation under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d.

Generally accepted accounting principles provide accounting and disclosure guidance about positions taken by an organization in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken by OneJustice in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. OneJustice's returns are subject to examination by federal and state taxing authorities, generally for three and four years, respectively, after they are filed.

Revenue and Revenue Recognition

OneJustice recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

A portion of OneJustice's revenue is derived from state contracts and grants, which are conditioned upon performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when OneJustice has incurred expenditures in compliance with specific contract or grant provisions. Amounts received before incurring qualifying expenditures are reported as deferred revenue in the statement of financial position. As of June 30, 2021, OneJustice has recognized \$111,581 of government contracts and grants as deferred revenue pending qualifying expenditures in fiscal year 2021-2022.

2. **Summary of Significant Accounting Policies, continued**

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, liabilities, revenues, and expenses as of the date and for the period presented. Actual results could differ from those estimates.

Comparative Totals

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with OneJustice's financial statements for the year ended June 30, 2020, from which the summarized information was derived.

Subsequent Events

Management has evaluated subsequent events through February 8, 2022, the date which the financial statements were available for issue. No events or transactions have occurred during this period that appear to require recognition or disclosure in the financial statements.

ONEJUSTICE

NOTES TO FINANCIAL STATEMENTS

3. Liquidity and Availability of Resources

OneJustice receives significant contributions and promises to give that are restricted by donors, and considers contributions restricted for programs that are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures. OneJustice manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. OneJustice targets a year-end balance of reserves that can meet at least 4 months of expected expenditures. To achieve this target, OneJustice regularly forecasts its fiscal-year finance performance and carefully monitors its cash flows, liquidity, and reserves.

Cash and cash equivalents	\$ 1,867,172
Accounts receivable	205,529
Pledges receivable	<u>454,515</u>
Total financial assets at year-end	2,527,216
Less: cash and pledges with donor restrictions	<u>(1,043,232)</u>
Assets available to meet general expenditures within one year	<u>\$ 1,483,984</u>

4. Pledges Receivable

Pledges receivable are recorded as support when pledged unless designated otherwise. Management deemed pledges collectible, accordingly no allowance for doubtful accounts has been established for uncollectible pledges. Additionally, all pledges are valued at the estimated fair present value at June 30, 2021. Discount on pledges receivable is immaterial, accordingly unamortized discount on pledges receivable is not recorded. Total amount of pledges receivable at June 30, 2021 of \$512,030 is expected to be collected as follows:

<u>Year ending June 30,</u>	
2022	\$454,515
2023	<u>57,515</u>
	<u>\$512,030</u>

5. Property and Equipment

Property and equipment at June 30, 2021 consist of the following:

Furniture and equipment	\$ 16,847
Less: accumulated depreciation	<u>(16,847)</u>
	<u>\$ -</u>

No depreciation expense was recorded during the year, as all furniture and equipment were fully depreciated.

continued

ONEJUSTICE

NOTES TO FINANCIAL STATEMENTS

6. Accrued Liabilities

Accrued liabilities at June 30, 2021 consist of the following:

Accrued salaries	\$ 58,911
Accrued vacation	73,886
Other accrued expenses	<u>79,518</u>
	<u>\$212,315</u>

7. Paycheck Protection Program

In April 2020, OneJustice received loan proceeds in the amount of \$375,000 under the Paycheck Protection Program (“PPP”). The PPP, established as part of the Coronavirus Aid Relief and Economic Security Act (“CARES Act”), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business.

The loans and accrued interest are forgivable after twenty-four weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the twenty-four-week period. The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months

In February 2021, \$318,408 and \$2,627 of principal and interest, respectively, were forgiven by the Small Business Administration (“SBA”). OneJustice paid the remaining balance of \$56,592 and \$603 in principal and interest, respectively, in May 2021.

OneJustice received a second PPP loan of \$375,012 in February 2021. The forgiveness terms of the second PPP loan are the same as the first loan. OneJustice intends to use the proceeds for purposes consistent with the PPP. OneJustice currently believes that its use of the loan proceeds will meet the conditions for forgiveness of the loan. The outstanding balance at June 30, 2021 is \$375,012.

The SBA reserves the right to review any loan in their discretion and the SBA will review any loan over \$2 million. Areas of review include eligibility, necessity, calculation of the loan amount, use of loan proceeds, and the calculation of the loan forgiveness amount. PPP loan documentation should be retained for six years after the date the loan is forgiven or repaid in full.

ONEJUSTICE

NOTES TO FINANCIAL STATEMENTS

8. Fair Value Measurements

The table below presents transactions measured at fair value on a non-recurring basis during the year ended June 30, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Contributed services	\$ -	\$1,450	\$ -	\$ 1,450
Pledge contributions – current year	<u> </u>	<u> </u>	<u>512,030</u>	<u>512,030</u>
	<u>\$ -</u>	<u>\$1,450</u>	<u>\$512,030</u>	<u>\$513,480</u>

The fair value of contributed services has been measured on a non-recurring basis using quoted prices for similar assets in inactive markets (Level 2 inputs).

The fair value of pledge contributions – current year has been measured on a non-recurring basis using the value provided by the donor at the date of pledges and based on evaluating the credit worthiness of the donor (Level 3 inputs).

9. Commitments and Contingencies

Obligations Under Operating Leases

OneJustice leases various facilities under operating leases with various terms. Future minimum payments by year and in the aggregate, under these leases with initial or remaining terms of one year or more, consist of the following:

<u>Year ending June 30,</u>	
2022	\$301,703
2023	305,762
2024	148,137
2025	64,032
2026	65,953
Thereafter	<u>50,569</u>
	<u>\$936,156</u>

Rent expense under operating leases for the year ended June 30, 2021 was \$309,051.

Impact of COVID-19 Virus

OneJustice has been adversely affected by the novel strain of coronavirus (“COVID-19”) outbreak in the United States. In March 2020, the World Health Organization declared COVID-19 a global pandemic. This contagious virus has adversely affected the livelihoods of countless individuals and families, including many of OneJustice’s donors, as well as the financial outlook of OneJustice’s nonprofit and for-profit partners and clients. In particular, the virus has temporarily lessened the ability of OneJustice’s core supporters and stakeholders to donate to OneJustice, participate in pro bono legal clinics and technical assistance events, and engage in legal aid consulting projects.

continued

ONEJUSTICE

NOTES TO FINANCIAL STATEMENTS

10. Net Assets With Donor Restrictions

Net assets with purpose restrictions as of June 30, 2021 consist of the following:

Pro Bono Justice	\$ 761,681
Healthy Nonprofits	199,388
Capacity Building	<u>82,163</u>
	<u>\$1,043,232</u>

For the year ended June 30, 2021, net assets released from time and purpose restrictions were \$1,063,458.

11. Board Designated Net Assets

OneJustice received a Cy Pres award of \$400,000 in October 2009. The OneJustice Board of Directors approved the use of \$55,533 of the award in fiscal year 2009-2010 and designated the remaining funds of \$344,467 for future program expansion and organizational growth. The Board approved the use of \$43,000 for program expansion in fiscal year 2010-2011 and the use of \$69,004 for organizational growth in fiscal year 2011-2012, ending with a remaining balance of \$232,463. The Board did not project the need for the use of any board designated funds for program expansion in fiscal year 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, and 2020-2021, and therefore did not approve the use of any funds in those fiscal years.