

CASA for Lancaster County

**Audit of Financial
Statements**

**For the Years Ended
June 30, 2023 and 2022**



BUCKLEY & SITZMAN

CASA for Lancaster County

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June 30, 2023 and 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
CASA for Lancaster County
Lincoln, Nebraska

Opinion

We have audited the accompanying financial statements of CASA for Lancaster County (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CASA for Lancaster County as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CASA for Lancaster County and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – New Accounting Pronouncement

As discussed in Note 1 and Note 12 to the financial statements, CASA for Lancaster County adopted Accounting Standards Update No. 2016-02, *Leases (Topic 842)*, issued by the Financial Accounting Standards Board (FASB), related to the accounting treatment for leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CASA for Lancaster County's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 CASA for Lancaster County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CASA for Lancaster County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Buckley & Sitzman, LLP
Buckley & Sitzman, LLP

**CASA for Lancaster County
Statements of Financial Position
June 30, 2023 and 2022**

ASSETS

	2023	2022
Current Assets		
Cash and Cash Equivalents	\$ 175,152	\$ 159,340
Investments, at Market Value	74,895	68,162
Certificates of Deposit	18,211	-
Promises to Give	97,617	52,227
Total Current Assets	365,875	279,729
Other Assets		
Operating Lease Right-of-Use Assets	33,663	-
Total Other Assets	33,663	-
Total Assets	\$ 399,538	\$ 279,729

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts Payable	\$ 2,680	\$ 1,900
Accrued Payroll Liabilities	15,208	14,490
Current Maturities of Operating Lease Liabilities	22,331	-
Total Current Liabilities	40,219	16,390
Operating Lease Liabilities, Less Current Maturities	11,332	-
Total Liabilities	51,551	16,390
Net Assets		
Without Donor Restrictions	229,751	193,000
Without Donor Restrictions - Board Designated	20,619	18,112
With Donor Restrictions	97,617	52,227
Total Net Assets	347,987	263,339
Total Liabilities and Net Assets	\$ 399,538	\$ 279,729

See accompanying notes to financial statements.

CASA for Lancaster County
Statements of Activities
For the Years Ended June 30, 2023 and 2022

	2023	2022
Changes in Net Assets without Donor Restrictions		
Revenue and Support		
Charitable Donations	\$ 39,177	\$ 60,281
Fundraisers	52,128	13,128
Grants	209,038	138,254
Miscellaneous Revenue	265	190
Investment Income (Loss), Net	7,301	(11,051)
Total Revenue and Support	<u>307,909</u>	<u>200,802</u>
Net Assets Released from Donor Restrictions		
Nebraska Crime Commission	3,797	49,815
United Way	31,873	25,558
Lancaster County	10,000	27,656
Family Violence Council	2,657	-
Contributions	-	950
Total Net Assets Released from Donor Restrictions	<u>48,327</u>	<u>103,979</u>
Total Revenue without Donor Restrictions	<u>356,236</u>	<u>304,781</u>
Expenses		
Program Services	272,216	263,699
Support Services		
Management and General	36,615	40,512
Fundraising	12,047	6,948
Total Expenses	<u>320,878</u>	<u>311,159</u>
Increase (Decrease) in Net Assets without Donor Restrictions	<u>35,358</u>	<u>(6,378)</u>
Changes in Net Assets with Donor Restrictions		
Revenue and Support		
United Way	55,821	31,873
Lancaster County	10,000	10,000
Nebraska Crime Commission	30,000	3,797
Nebraska CASA	1,796	3,900
Family Violence Council	-	2,657
Net Assets Released from Restrictions		
Nebraska Crime Commission	(3,797)	(49,815)
United Way	(31,873)	(25,558)
Lancaster County	(10,000)	(27,656)
Family Violence Council	(2,657)	-
Contributions	-	(950)
Increase (Decrease) in Net Assets with Donor Restrictions	<u>49,290</u>	<u>(51,752)</u>
Increase (Decrease) in Net Assets	84,648	(58,130)
Net Assets, Beginning of Year	<u>263,339</u>	<u>321,469</u>
Net Assets, End of Year	<u>\$ 347,987</u>	<u>\$ 263,339</u>

See accompanying notes to financial statements.

CASA for Lancaster County
Statements of Functional Expenses
For the Years Ended June 30, 2023 and 2022

	2023				2022			
	Program Services	Management and General	Fundraising	Total	Program Services	Management and General	Fundraising	Total
Fundraising expense	\$ -	\$ -	\$ 8,251	\$ 8,251	\$ -	\$ -	\$ 3,325	\$ 3,325
Insurance	4,998	1,665	-	6,663	4,071	1,357	-	5,428
Membership	-	2,596	-	2,596	-	2,743	-	2,743
National conference	-	275	-	275	-	4,699	-	4,699
Office expense	7,038	2,345	-	9,383	9,087	3,028	-	12,115
Salaries	204,961	11,389	3,796	220,146	193,350	10,867	3,623	207,840
Payroll taxes	17,097	5,699	-	22,796	15,461	5,154	-	20,615
Professional fees	4,426	1,474	-	5,900	4,426	1,474	-	5,900
Postage	488	162	-	650	200	66	-	266
Occupancy	17,100	5,700	-	22,800	16,200	5,400	-	21,600
Utilities and telephone	1,801	600	-	2,401	1,655	552	-	2,207
Training expense	1,481	-	-	1,481	864	-	-	864
Travel expense	483	161	-	644	259	86	-	345
Miscellaneous expense	2,581	861	-	3,442	3,191	1,064	-	4,255
Marketing and outreach	2,895	-	-	2,895	4,960	-	-	4,960
Website	-	3,685	-	3,685	-	4,020	-	4,020
Volunteer expense	6,869	-	-	6,869	9,976	-	-	9,976
Total Expenses	\$ 272,216	\$ 36,615	\$ 12,047	\$ 320,878	\$ 263,699	\$ 40,512	\$ 6,948	\$ 311,159

See accompanying notes to financial statements

CASA for Lancaster County
Statements of Cash Flows
For the Years Ended June 30, 2023 and 2022

	2023	2022
Cash Flows from Operating Activities		
Cash received from revenue and support	\$ 352,836	\$ 315,831
Cash paid to employees and suppliers	(319,380)	(311,089)
Interest received	356	189
	<u>33,812</u>	<u>4,931</u>
Net Cash Provided by Operating Activities	33,812	4,931
Cash Flows from Investing Activities		
Purchase of investments	(18,000)	(25,000)
	<u>(18,000)</u>	<u>(25,000)</u>
Net Cash Used in Investing Activities	(18,000)	(25,000)
Increase (Decrease) in Cash and Cash Equivalents	15,812	(20,069)
Cash and Cash Equivalents, Beginning of Year	<u>159,340</u>	<u>179,409</u>
Cash and Cash Equivalents, End of Year	<u>\$ 175,152</u>	<u>\$ 159,340</u>
Reconciliation of Increase (Decrease) in Net Assets to Net Cash Provided by Operating Activities		
Increase (Decrease) in Net Assets	<u>\$ 84,648</u>	<u>\$ (58,130)</u>
Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided by Operating Activities		
Net unrealized and realized gains (losses) on investment (Increase) decrease in assets	(6,944)	11,240
Promises to give	(45,390)	51,751
Increase (decrease) in liabilities		
Accounts payable	780	(392)
Accrued payroll liabilities	718	462
	<u>(50,836)</u>	<u>63,061</u>
Total Adjustments to Increase (Decrease) in Net Assets	(50,836)	63,061
Net Cash Provided by Operating Activities	<u>\$ 33,812</u>	<u>\$ 4,931</u>

See accompanying notes to financial statements.

CASA for Lancaster County
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 1: Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

CASA for Lancaster County is a not-for-profit corporation formed to provide court appointed support and guidance to abused and neglected children in the State of Nebraska.

Method of Accounting

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

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Financial Statement Presentation

The financial statements have been prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America and with the provisions of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, Not-for-Profit Entities, which requires CASA for Lancaster County to classify its net assets into two categories based on the existence or absence of donor-imposed restrictions; net assets with donor imposed restrictions and net assets without donor imposed restrictions.

Net assets with donor restrictions

Those whose use by CASA for Lancaster County has been limited by donors to a specific time period or purpose, and those that CASA for Lancaster County is required to hold in perpetuity.

Net assets without donor restrictions

Those not subject to donor-imposed restrictions. CASA for Lancaster County reports all expenditures in this class of net assets since the use of restricted net assets in accordance with donors' stipulations result in the release of the restriction.

Cash Equivalents

CASA for Lancaster County considers all unrestricted liquid investments with original maturities of three months or less to be cash equivalents.

Vacation Leave Policy

Employees are allowed a maximum of 160 hours of vacation leave per fiscal year and may carry over a maximum of 15 days of unused vacation hours to the following year.

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis within the statement of functional expenses. Certain categories of expenses are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. These expenses are charged directly to program or support services based on specific identification. Indirect expenses have been allocated based on estimates of management.

CASA for Lancaster County
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 1: Nature of Operations and Summary of Significant Accounting Policies – Continued

Promises to Give

Contributions are recognized when the donor makes a promise to give to CASA for Lancaster County that is unconditional. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. All donor restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a time restriction expires or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions. Contributions having donor stipulations that are satisfied in the period the gift is received are reported as revenue and net assets without donor restrictions. Based on a review of outstanding receivables and historical collections information, management has deemed no allowance is necessary for doubtful accounts.

Property and Equipment

Property and equipment is stated at cost if purchased, or at estimated fair value if donated, and is depreciated on a straight-line basis over the estimated useful life of each asset, which is between five and seven years. CASA for Lancaster County's policy is to capitalize property and equipment expenditures over \$500 and expense those under that amount.

Income Taxes

CASA for Lancaster County is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state law. Therefore, income earned in the performance of its exempt purpose is not subject to income tax. However, CASA for Lancaster County is subject to federal income tax on any unrelated business taxable income at normal corporate rates.

Investments, net

Investments in marketable securities with readily determinable fair values, and all investments in debt securities, are reported at their fair values in the statements of financial position. Unrealized gains and losses are included in the statements of activities, net of investment fees.

Revenue Recognition

CASA for Lancaster County follows ASU 2014-09, Revenue from Contracts with Customers (Topic 606) ("ASU 2014-09"). Accordingly, CASA's policy for revenue recognition is defined below.

CASA for Lancaster County's revenues consist primarily of contributions, which are recognized when the donor makes a promise to give that is, in substance, unconditional. Contributions that do not meet the definition of an exchange transaction in accordance with ASU 2014-09 are accounted for under the guidance in Accounting Standards Codification 958 "Not-for-Profit Entities." Contributions that are restricted by the donor are reported as net increases in net assets with donor restrictions unless the restrictions expire in the same fiscal year in which the contributions are recognized. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Amounts due from donors are classified as promises to give on the statements of financial position.

CASA for Lancaster County
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 1: Nature of Operations and Summary of Significant Accounting Policies – Continued

Leases

The Organization calculates operating lease liabilities with a risk-free discount rate, using a comparable period with the lease term. All lease and non-lease components are combined for all leases. Lease payments for leases with a term of 12 months or less are expensed on a straight-line basis over the term of the lease with no lease asset or liability recognized. See Note 12, New Accounting Guidance Implementation.

Reclassifications

Certain prior year amounts have been reclassified to conform to the 2023 financial statement presentation. These reclassifications had no effect on the reported change in net assets.

Note 2: Property and Equipment

The net book value of CASA for Lancaster County’s property and equipment at June 30 consists of:

	2023	2022
Property and equipment	\$ 18,408	\$ 18,408
Less accumulated depreciation	(18,408)	(18,408)
	\$ -	\$ -

Note 3: Net Assets with Donor Restrictions

As of June 30, net assets with donor restrictions consist of:

	2023	2022
Lancaster County	\$ 10,000	\$ 10,000
United Way	55,821	31,873
Family Violence Council	-	2,657
Nebraska Crime Commission	30,000	3,797
Nebraska CASA	1,796	3,900
	\$ 97,617	\$ 52,227

Note 4: Promises to Give

As of June 30, promises to give consist of the following:

	2023	2022
Due within one year	\$ 97,617	\$ 52,227
	\$ 97,617	\$ 52,227

CASA for Lancaster County
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 5: Description of Leasing Arrangements

CASA for Lancaster County conducts its operations from office space covered by an operating lease expiring in January 2025. The organization also leases certain de minimis office equipment under various operating leases extending beyond twelve months.

The following summarizes the line items in the statement of financial position which include amounts for operating leases as of June 30, 2023:

Operating lease right-of-use asset	\$ 33,663
Current portion of operating lease liabilities	\$ 22,331
Noncurrent portion of operating lease liabilities	\$ 11,332
	\$ 33,663

The following summarizes the cash flow information related to operating leases for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows for operating leases	\$ 22,800
Lease assets obtained in exchange for lease liabilities	\$ 55,551

The maturities of operating lease liabilities as of June 30, 2023, are as follows:

	<u>Year ending June 30,</u>	
	2024	\$ 22,800
	2025	11,400
	Total lease payments	\$ 34,200
	Less: Interest	(538)
Present value of operating lease liability		\$ 33,663

Note 6: Uncertain Tax Positions

Management has analyzed the tax positions taken by CASA for Lancaster County, and has concluded that as of June 30, 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. CASA for Lancaster County's tax years open to examination by the IRS are those years ending June 30, 2021, 2022 and 2023.

CASA for Lancaster County
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 7: Investments

Investments consist of marketable securities, fixed income, and equity funds with a total estimated fair market value of \$74,895 and \$68,162 at June 30, 2023 and 2022, respectively. CASA for Lancaster County paid investment advisory fees of \$713 and \$629 during the year ended June 30, 2023 and 2022, respectively.

Note 8: Fair Value of Investments

CASA for Lancaster County has adopted the provisions of FASB ASC 820. Under FASB ASC 820, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

FASB ASC 820 establishes a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of CASA for Lancaster County. Unobservable inputs reflect the entity's assumption about the inputs market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

The fair value hierarchy is categorized into three levels based on the inputs as follows:

- Level 1 Valuations based on unadjusted quoted prices for identical assets or liabilities that the entity has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 securities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment.
- Level 2 Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.
- Level 3 Valuations based on inputs that are unobservable, supported by little or no market activity, and significant to the overall fair value measurement.

The fair value of CASA for Lancaster County investments, based on FASB ASC 820 measurement criteria, total \$74,895 and \$68,162, and fall within Level 1, at June 30, 2023 and 2022 respectively.

Note 9: Subsequent Events

In preparing the financial statements, CASA for Lancaster County management has evaluated events and transactions for potential recognition or disclosure through the report date, which is the date the financial statements were available to be issued.

CASA for Lancaster County
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 10: Endowment Funds

The Financial Accounting Standards Board has issued guidance on the net asset classification of donor-restricted endowment funds for a not-for-profit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA).

The State of Nebraska adopted UPMIFA, and CASA for Lancaster County subsequently adopted the Financial Accounting Standards Board’s guidance and required disclosures. The Board of Directors has determined the majority of the net assets do not meet the definition of “endowment” under UPMIFA.

In accordance with UPMIFA, CASA for Lancaster County considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The purposes of CASA for Lancaster County and the donor-restricted endowment funds
2. The duration and preservation of the funds
3. General economic conditions; the possible impacts of inflation or deflation
4. The expected total return from income and the appreciation of investments
5. CASA for Lancaster County’s investment policies

All endowment net assets relate to board designated endowment funds for which CASA for Lancaster County has the ability to distribute principal, but is managing the funds in accordance with the donor’s desire that the funds be perpetual in nature. As such, the endowed funds totaling \$20,619 and \$18,112 for the years ended June 30, 2023 and 2022, respectively, are entirely included in the without donor restrictions – board designated balance, due to the available variance power granted to CASA in the donor agreements.

To satisfy its long-term rate of return objective, CASA for Lancaster County relies on a total return strategy which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). CASA for Lancaster County maintains a balanced portfolio of equities and fixed income investments in order to achieve its long-term objectives consistent with the preservation of capital.

Changes in endowment net assets for the years ended June 30, 2023 and 2022 are as follows:

2023	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 18,112	\$ -	\$ 18,112
Contributions	-	-	-
Investment return:			
Investment gain, net	2,507	-	2,507
Total investment return	2,507	-	2,507
Amounts appropriated for expenditure	-	-	-
Endowment net assets, end of year	<u>\$ 20,619</u>	<u>\$ -</u>	<u>\$ 20,619</u>

CASA for Lancaster County
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 10: Endowment Funds – Continued

2022	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ 21,630	\$ -	\$ 21,630
Contributions	-	-	-
Investment return:			
Investment loss, net	(3,518)	-	(3,518)
Total investment return	(3,518)	-	(3,518)
Amounts appropriated for expenditure	-	-	-
Endowment net assets, end of year	<u>\$ 18,112</u>	<u>\$ -</u>	<u>\$ 18,112</u>

Note 11: Liquidity and Availability

CASA for Lancaster County’s financial assets available within one year of the balance sheet date for general expenditures are as follows:

	2023	2022
Total assets at year end	\$ 399,538	\$ 279,729
Less:		
Certificates of Deposit	(18,211)	-
Operating Lease Right-of-Use Asset	(33,663)	-
Endowed Funds	<u>(20,619)</u>	<u>(18,112)</u>
Financial assets available at year end for general expenditure:	<u>\$ 327,045</u>	<u>\$ 261,617</u>

Although the Board does not intend to spend from their Board-designated funds, with Board approval, amounts could be made available if necessary.

Note 12: New Accounting Guidance Implementation

Effective July 1, 2022, the Organization changed its accounting method for leases as a result of implementing the requirements in the Financial Accounting Standard Board's Accounting Standards Codification (ASC) 842, Leases, using the modified retrospective transition method. There was no cumulative effect adjustment to the Organization's statement of financial position as of July 1, 2022. Comparative information has not been restated and continues to be reported under the accounting standards in effect for the prior period.

CASA for Lancaster County
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Note 12: New Accounting Guidance Implementation – Continued

The new lease guidance requires the recognition of a right-of-use asset and a lease liability for operating leases. The Organization elected the package of practical expedients, which allowed, among other things, for not reassessing the lease classification or initial direct costs for existing leases. The Organization has not elected the hindsight practical expedient.

As of July 1, 2022, approximately \$55,551 in operating lease right-of-use assets and corresponding lease liabilities were recognized. Adoption of the new guidance did not have a significant impact to the statements of activities or cash flows for the year ended June 30, 2023.