

THE CHEROKEE COUNTY HEALTH SERVICES COUNCIL
TAHLEQUAH, OKLAHOMA
ANNUAL FINANCIAL REPORT
JUNE 30, 2020

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INDEPENDENT AUDITORS' REPORT

The Honorable Members of the Board of Trustees
The Cherokee County Health Services Council
Tahlequah, Oklahoma

Report on Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cherokee County Health Services Council, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Cherokee County Health Services Council's basic 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 statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Controller General Of the United States . Those standards require that I 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 auditor's judgement, 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Cherokee County Health Services Council as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Information

Cherokee County Health Services Council has not presented Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statement.

Other Matters

In accordance with *Government Auditing Standards*, I have also issued my report dated May 26, 2021, on my consideration of Cherokee County Health Services Council's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.



Ralph Osborn
Certified Public Accountant
Bristow, Oklahoma
May 26, 2021

THE CHEROKEE COUNTY HEALTH SERVICES COUNCIL
TAHLEQUAH, OKLAHOMA
STATEMENT OF NET POSITION
JUNE 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 188,594
Receivable from TSET	<u>56,749</u>
Total current assets	<u>245,343</u>
Total assets	<u>245,343</u>
LIABILITIES	
Current liabilities:	
Accounts payable	502
Payroll liabilities	3,442
Deferred revenue	<u>39,184</u>
Total current liabilities	<u>43,128</u>
Total liabilities	<u>43,128</u>
NET POSITION	
Unassigned	<u>202,215</u>
Total net position	<u>\$ 202,215</u>

The accompanying notes are an integral part of this statement.

THE CHEROKEE COUNTY HEALTH SERVICES COUNCIL
TAHLEQUAH, OKLAHOMA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Expenses</u>	<u>Program Revenue</u>			<u>Total</u>
		<u>Charges For Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Function/Programs					
Governmental activities					
Health Services	\$ 459,320	\$ 393,930	\$ 4,200	\$ -	\$ (61,190)
Total governmental activities	<u>459,320</u>	<u>393,930</u>	<u>4,200</u>	<u>-</u>	<u>(61,190)</u>
Total government	<u>\$ 459,320</u>	<u>\$ 393,930</u>	<u>\$ 4,200</u>	<u>\$ -</u>	<u>\$ (61,190)</u>

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	\$ (61,190)
General revenues	
Interest	<u>4,211</u>
Total general revenues	<u>4,211</u>
Change in net position	(56,979)
Net position - beginning	<u>259,194</u>
Net position - ending	<u>\$ 202,215</u>

The accompanying notes are an integral part of this statement.

THE CHEROKEE COUNTY HEALTH SERVICES COUNCIL
TAHLEQUAH, OKLAHOMA
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

	<u>Council</u>
ASSETS	
Cash and cash equivalents	\$ 188,594
Receivable from TSET Grant	<u>56,749</u>
TOTAL ASSETS	<u>\$ 245,343</u>
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	\$ 502
Payroll liabilities	3,442
Deferred revenue	<u>39,184</u>
Total current liabilities	<u>43,128</u>
TOTAL LIABILITIES	<u>43,128</u>
FUND BALANCES	
Unassigned	<u>202,215</u>
TOTAL FUND BALANCES	<u>202,215</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 245,343</u>

The accompanying notes are an integral part of this statement.

THE CHEROKEE COUNTY HEALTH SERVICES COUNCIL
TAHLEQUAH, OKLAHOMA
RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS
WITH THE STATEMENT OF NET ASSETS
JUNE 30, 2020

Total fund balance	\$ 202,215
Adjustments to fund balance	<u>-</u>
Total net assets	<u><u>\$ 202,215</u></u>

The accompanying notes are an integral part of this statement.

THE CHEROKEE COUNTY HEALTH SERVICES COUNCIL
TAHLEQUAH, OKLAHOMA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Council</u>
Grant Revenue	\$ 311,210
Grant Revenue - Indirect	523
HRSA Rent	2,250
TSET Reimbursement	47,400
Community Partner Revenue	523
Other Revenue	4,136
Other Grants	32,088
Interest	<u>4,211</u>
Total revenue	<u>402,341</u>
 Expenditures	
Current	
Administrator	28,141
Evaluator	9,500
Accounting and auditing	13,357
Conferences and education	630
Dues and memberships	75
Insurance	18,072
Meeting expenses	1,591
Miscellaneous	10,449
Office management	34,060
Rent	22,875
Health	7,475
Coalition	8,600
Printing	72
Small equipment	3,150
Salaries, taxes, and benefits	245,160
Supplies and postage	10,556
Telephone and utilities	3,336
Travel and lodging	12,168
Website	2,624
Grant expenses	<u>27,429</u>
Total expenditures	<u>459,320</u>
 Net change in fund balances	(56,979)
 Fund balances, beginning	<u>259,194</u>
 Fund balances, ending	<u><u>\$ 202,215</u></u>

The accompanying notes are an integral part of this statement.

THE CHEROKEE COUNTY HEALTH SERVICES COUNCIL
TAHLEQUAH, OKLAHOMA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Net changes in fund balances - total governmental funds	\$ (56,979)
Adjustments to net changes	<u>-</u>
Change in net assets	<u>\$ (56,979)</u>

The accompanying notes are an integral part of this statement.

THE CHEROKEE COUNTY HEALTH SERVICES COUNCIL
TAHLEQUAH, OKLAHOMA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
COUNCIL
FOR THE YEAR ENDED JUNE 30, 2020

	Original	Final		Variance with
	Budget	Budget	Actual	Final Budget
				Positive
				(Negative)
Revenues				
Grant Revenue	\$ 237,150	\$ 237,150	\$ 311,210	\$ 74,060
Grant Revenue - Indirect	-	-	523	523
Rentals	3,375	3,375	-	(3,375)
HRSA Rent	-	-	2,250	2,250
TSET Reimbursement	23,700	23,700	47,400	23,700
Community Partner Revenue	-	-	523	523
Other Revenue	-	-	4,136	4,136
Other Grants	-	-	32,088	32,088
Interest	-	-	4,211	4,211
Total Revenues	<u>264,225</u>	<u>264,225</u>	<u>402,341</u>	<u>138,116</u>
Expenses				
Administrator	24,000	24,000	28,141	(4,141)
Evaluator	-	-	9,500	(9,500)
Accounting	6,200	6,200	13,357	(7,157)
Conferences/education	2,255	2,255	630	1,625
Dues and memberships	700	700	75	625
Insurance	1,200	1,200	18,072	(16,872)
Meeting expenses	1,200	1,200	1,591	(391)
Miscellaneous	3,012	3,012	10,449	(7,437)
Office manager	32,300	32,300	34,060	(1,760)
Rent	21,000	21,000	22,875	(1,875)
Health	1,665	1,665	7,475	(5,810)
Coalition	-	-	8,600	(8,600)
Printing	-	-	72	72
Small equipment	-	-	3,150	(3,150)
Salaries, taxes, and benefits	196,255	196,255	245,160	(48,905)
Supplies and postage	1,970	1,970	10,556	(8,586)
Telephone and utilities	1,700	1,700	3,336	(1,636)
Travel and lodging	5,653	5,653	12,168	(6,515)
Website	500	500	2,624	(2,124)
Grant expenses	<u>23,700</u>	<u>23,700</u>	<u>27,429</u>	<u>(3,729)</u>
Total Expenditures	<u>323,310</u>	<u>323,310</u>	<u>459,320</u>	<u>(136,010)</u>
Net Income				
before transfers	(59,085)	(59,085)	(56,979)	2,106
Transfer In/(Out)	-	-	-	-
Net Income	(59,085)	(59,085)	(56,979)	2,106
Beginning Cash Balance	<u>281,046</u>	<u>281,046</u>	<u>259,194</u>	<u>-</u>
Ending Cash Balance	<u>\$ 221,961</u>	<u>\$ 221,961</u>	<u>\$ 202,215</u>	<u>\$ 2,106</u>

The accompanying notes are an integral part of this statement.

THE CHEROKEE COUNTY HEALTH SERVICES COUNCIL
TAHLEQUAH, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity - Basis of Presentation

The Cherokee County Health Services Council (the "Council") was created by an interlocal cooperative agreement between The Cherokee Nation (the "Nation"), Northeastern State University (the "University"), the Tahlequah Hospital Authority (the "Authority"), and the Board of County Commissioners of Cherokee County Oklahoma (the "County") on February 25, 1999 under the provisions of 74 O.S. 1981, § 1004, Oklahoma Statutes. The primary purpose of the Council is to create an organization capable of performing comprehensive long and short range health planning for Cherokee County, seek resources, both public and private, to implement health plans and services for the citizens of Cherokee County, disburse funds to appropriate entities or directly operate programs and services that will enhance the health status of Cherokee County citizens, insure community participation by creating a Health Coalition that is representative of the community, act as a clearinghouse for health related matters, and within resources, assist the health care industry of Cherokee County through feasibility studies, health and health related studies, and help facilitate community health education.

The Council is governed by a five member board of trustees appointed in the following manner:

- (1) The Authority shall appoint the Chairman, or his/her designee, of the Tahlequah Hospital Authority.
- (2) The University shall appoint the Dean, or his/her designee, of the College of Optometry.
- (3) The Nation shall appoint the Director, or his/her designee, of The Cherokee Nation Health Division.
- (4) The County shall appoint a member to the Board, said member should have experience or expertise in the health field.
- (5) The four members of the Board appointed by the Authorizing Organizations of the Council shall appoint one additional member to the Board.

The four Authorizing Organizations are entitled to receive the residue of the trust estate upon termination of the trust. The Authorizing Organizations do not have any authority, power, or right to control or direct the actions of the trustees or to transact any business for the Council. The Council is otherwise independent of the Authorizing Organizations.

Government-Wide and Fund Financial Statements

The government-wide financial statements include the statement of net assets and the statement of activities. These statements report financial information for the Council as a whole excluding fiduciary activities such as employee pension plans. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes and Council general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers.

THE CHEROKEE COUNTY HEALTH SERVICES COUNCIL
TAHLEQUAH, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A functional program is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include (1) charges for services which report fees, fines and forfeitures, and other charges to users of the Council's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets and include fees to developers. These revenues are subject to externally imposed restrictions to these programs uses. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

Fund Financial Statements

Fund financial statements of the Council are provided for governmental funds. Major individual governmental funds are reported in separate columns with composite columns for non-major funds.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

The financial statements of the Council are prepared in accordance with generally accepted accounting principles (GAAP). The Council's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements and applicable Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless they conflict with GASB pronouncements. The Council's reporting entity does not apply FASB pronouncements or APB opinions issued after November 30, 1989.

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Council considers revenues to be available if they are collected within 30 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported as expenditures in the year due.

THE CHEROKEE COUNTY HEALTH SERVICES COUNCIL
TAHLEQUAH, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

Major revenue sources susceptible to accrual include: sales taxes, intergovernmental revenues, and investment income. In general, other revenues and expenses are recognized when cash is received.

FUND TYPES AND MAJOR FUNDS

The Council is a special purpose governmental unit. It reports a general fund and a Tobacco Settlement Endowment Trust (TSET) fund.

Budget

The Council adopts a budget annually.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations, is employed in the governmental funds. Encumbrances outstanding at year end are cancelled if not used. Any cancelled encumbrances are added to fund balance.

Inventories and Prepaids

Inventories in governmental funds consist of expendable supplies held for consumption stated on a first-in, first-out basis. They are reported at cost which is recorded as an expenditure at the time individual inventory items are used. The Council has not maintained inventory records, however, the value of inventory on hand at June 30, 2020 is not believed to be material.

Prepaids record payments to vendors that benefit future reporting periods and are also reported on the consumption basis. Both inventories and prepaids are similarly reported in government-wide and fund financial statements.

Capital Assets, Depreciation, and Amortization

The Council's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost or at estimated historical cost for those items not previously reported and comprehensively reported in the government-wide financial statements. The Council maintains infrastructure assets records consistent with all other capital assets. Donated assets are stated at fair value on the date donated. The cost of normal maintenance and repairs that do not add to the assets value or materially extend useful lives are not capitalized. Capital assets, including those of component units, are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are moved from the respective accounts, and the resulting gain or loss is recorded in operations.

THE CHEROKEE COUNTY HEALTH SERVICES COUNCIL
TAHLEQUAH, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

Estimated useful lives, in years, for depreciable assets are as follow:

Buildings	5-60
Improvements, other than buildings	2-50
Mobile equipment	3-40
Furniture , machinery, and equipment	3-30
Utility system	5-60

Reserves and Designations

Reserves represent those portions of fund balance not available for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

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, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

NOTE B - CASH AND INVESTMENTS

Custodial Credit Risk

Custodial credit risk is the risk that in the event of failure of counterparty, the Council will not be able to recover the value of its deposits or investments. Deposits are exposed to custodial credit risk if they are uninsured and uncollateralized. Investment securities are exposed to custodial credit risk if they are uninsured, are not registered in the name of the Council, and are held by counterparty or the counterparty's trust department but not in the name of the Council. The Council's policy requires that all deposits and investments in excess of amounts covered by federal deposit insurance be fully collateralized by the entity holding the deposits or investments. As of June 30, 2020, all of the Councils deposits and investments were either covered by federal deposit insurance or were fully collateralized.

Deposits

The Council had deposits at financial institutions with a carrying amount of approximately \$188,594 at June 30, 2020. The bank balance of the deposits at June 30, 2020 was approximately \$189,499.

Credit Risk

Fixed-income securities are subject to credit risk. However, the Council did not have fixed income securities at June 30, 2020.

THE CHEROKEE COUNTY HEALTH SERVICES COUNCIL
TAHLEQUAH, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Board of Directors monitor's the investment performance on an ongoing basis to limit the Council's interest rate risk. As of June 30, 2020, the Council's deposits consisted of demand deposits.

NOTE C - RECEIVABLES

The Council reported receivable from TSET of \$56,749. This amount was received in July 2020 for June 2020 expenses.

NOTE D - DEFERRED REVENUE

The Council reported deferred revenue of \$39,184. The grant funds were given up front before any expenses were incurred. None of the grants had a specific time they had to spent. The deferred revenue consists of the following:

Telligen Grant	\$ 27,076
ALT Funds	2,176
Kaboom Play Everywhere	9,593
Open Streets Funds	<u>339</u>
Total Deferred Revenue	<u>\$ 39,184</u>

NOTE E - CAPITAL ASSETS

The Council has not reported any capital assets at June 30, 2020. Office furniture and equipment used by the Council is provided by the University.

NOTE F - RESERVED FUND BALANCE

The Council has reserved fund balance in the amount of \$28,332 for use in funding the TSET grant program.

NOTE G - RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Council carries commercial insurance for risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE H - SUBSEQUENT EVENTS

The Council has considered subsequent events through May 26, 2021, the date which the financial statements were available for release. The Organization is not aware of any items which need to be disclosed during that period.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Members of the Board of Trustees
The Cherokee County Health Services Council
Tahlequah, Oklahoma

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cherokee County Health Services Council, Oklahoma, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Cherokee County Health Services Council's basic financial statements and have issued my report thereon dated May 26, 2021, which did not include Management's Discussion and Analysis.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Cherokee County Health Services Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cherokee County Health Services Council's internal control. Accordingly, I do not express an opinion of the effectiveness of Cherokee County Health Services Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cherokee County Health Services Council, Oklahoma's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests did not disclosed any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of the Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,



Ralph Osborn
Certified Public Accountant
Bristow, Oklahoma
May 26, 2021