



# Financial Statements

## Haiti Teen Challenge

Minneapolis, Minnesota

For the years ended December 31, 2021 and 2020



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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Haiti Teen Challenge  
Minneapolis, Minnesota

### Opinion

We have audited the accompanying financial statements of Haiti Teen Challenge (a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, 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 Haiti Teen Challenge as of December 31, 2021 and 2020, 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 Haiti Teen Challenge and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### 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 Haiti Teen Challenge 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, including omissions, 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 the Organization'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 the Organization'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.



**Abdo**  
Minneapolis, Minnesota  
July 21, 2022



## FINANCIAL STATEMENTS

Haiti Teen Challenge  
 Statements of Financial Position  
 December 31, 2021 and 2020

	2021	2020
Assets		
Current Assets		
Cash and cash equivalents	\$ 961,785	\$ 878,914
Prepaid expenses	31,953	28,500
Total Current Assets	993,738	907,414
Property and Equipment		
Building improvements	11,349	11,349
Furniture	12,469	12,469
Equipment	79,751	79,751
Vehicles	154,000	154,000
Total Property and Equipment, Cost	257,569	257,569
Less Accumulated Depreciation	(247,322)	(240,653)
Total Property and Equipment, Net	10,247	16,916
Total Assets	\$ 1,003,985	\$ 924,330

See Independent Auditor's Report and Notes to the Financial Statements.

Haiti Teen Challenge  
 Statements of Financial Position (Continued)  
 December 31, 2021 and 2020

	2021	2020
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 8,652	\$ 15,220
Accrued payroll liabilities	10,000	10,000
Total Liabilities	18,652	25,220
Net Assets		
Without donor restriction		
Undesignated	746,127	620,426
With donor restriction	239,206	278,684
Total Net Assets	985,333	899,110
Total Liabilities and Net Assets	\$ 1,003,985	\$ 924,330

See Independent Auditor's Report and Notes to the Financial Statements.

**Haiti Teen Challenge**  
**Statements of Activities**  
For the Year Ended December 31, 2021  
(With Comparative Information for the Year Ended December 31, 2020)

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>2021 Total</u>	<u>2020 Total</u>
Support and Revenue				
Support				
Pledges and contributions	\$ 1,271,099	\$ 159,216	\$ 1,430,315	\$ 771,174
In-kind contributions	33,973	-	33,973	90,390
Special events				
Revenue	88,325	-	88,325	-
Expenses	(29,824)	-	(29,824)	-
Grants	34,100	-	34,100	132,000
Total Support	<u>1,397,673</u>	<u>159,216</u>	<u>1,556,889</u>	<u>993,564</u>
Revenue				
Interest income	238	-	238	200
Other revenue	3,106	-	3,106	4,019
Total Revenue	<u>3,344</u>	<u>-</u>	<u>3,344</u>	<u>4,219</u>
Net Assets Released from Restrictions				
Satisfaction of program restrictions	<u>198,694</u>	<u>(198,694)</u>	<u>-</u>	<u>-</u>
Total Support and Revenue, Net	<u>1,599,711</u>	<u>(39,478)</u>	<u>1,560,233</u>	<u>997,783</u>
Expenses				
Program services	1,152,415	-	1,152,415	1,089,638
Support services				
Management and general	167,226	-	167,226	130,037
Fundraising	154,369	-	154,369	76,227
Total Expenses	<u>1,474,010</u>	<u>-</u>	<u>1,474,010</u>	<u>1,295,902</u>
Change in Net Assets	125,701	(39,478)	86,223	(298,119)
Net Assets, Beginning of Year	<u>620,426</u>	<u>278,684</u>	<u>899,110</u>	<u>1,197,229</u>
Net Assets, End of Year	<u>\$ 746,127</u>	<u>\$ 239,206</u>	<u>\$ 985,333</u>	<u>\$ 899,110</u>

See Independent Auditor's Report and Notes to the Financial Statements.



Haiti Teen Challenge  
Statements of Activities (Continued)  
For the Year Ended December 31, 2020

	Without Donor Restriction	With Donor Restriction	Total
Support and Revenue			
Support			
Pledges and contributions	\$ 650,513	\$ 120,661	\$ 771,174
In-kind contributions	90,390	-	90,390
Grants	132,000	-	132,000
Total Support	872,903	120,661	993,564
Revenue			
Interest income	200	-	200
Other revenue	4,019	-	4,019
Total Revenue	4,219	-	4,219
Net Assets Released from Restrictions			
Satisfaction of program restrictions	712,909	(712,909)	-
Total Support and Revenue, Net	1,590,031	(592,248)	997,783
Expenses			
Program services	1,089,638	-	1,089,638
Support services			
Management and general	130,037	-	130,037
Fundraising	76,227	-	76,227
Total Expenses	1,295,902	-	1,295,902
Change in Net Assets	294,129	(592,248)	(298,119)
Net Assets, Beginning of Year	326,297	870,932	1,197,229
Net Assets, End of Year	\$ 620,426	\$ 278,684	\$ 899,110

See Independent Auditor's Report and Notes to the Financial Statements.

**Haiti Teen Challenge**  
**Statements of Functional Expenses**  
**For the Year Ended December 31, 2021**

	<u>Supporting Services</u>			Total
	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	
<b>Personnel Costs</b>				
Salaries	\$ 296,111	\$ 73,537	\$ 112,241	\$ 481,889
Payroll taxes	26,326	12,206	93	38,625
Employee benefits	26,716	8,219	3,089	38,024
<b>Total Personnel Costs</b>	<u>349,153</u>	<u>93,962</u>	<u>115,423</u>	<u>558,538</u>
<b>Expenses</b>				
Grant for mission infrastructure	257,702	-	-	257,702
Occupancy	141,747	7,593	-	149,340
Student expenses	107,557	-	-	107,557
Food expense	102,959	-	-	102,959
Professional fees/contractors	28,619	43,305	18,124	90,048
Relief aid and community outreach	42,118	250	1,119	43,487
Travel	29,764	5,702	3,705	39,171
Vehicle maintenance	32,322	2,007	-	34,329
Supplies	12,688	4,473	136	17,297
Postage and printing	1,199	3,708	11,496	16,403
Small equipment	12,838	1,139	-	13,977
Telephone and communication	9,508	1,184	950	11,642
Depreciation	6,669	-	-	6,669
Furnishings	6,364	23	-	6,387
Bank charges and fees	696	1,831	2,437	4,964
Staff training	3,261	664	138	4,063
Miscellaneous expense	2,856	366	-	3,222
Graduation expenses	2,954	-	-	2,954
Conferences and meetings	1,441	-	-	1,441
Newsletters and marketing	-	269	841	1,110
Insurance	-	750	-	750
<b>Total Expenses</b>	<u>\$ 1,152,415</u>	<u>\$ 167,226</u>	<u>\$ 154,369</u>	<u>\$ 1,474,010</u>

See Independent Auditor's Report and Notes to the Financial Statements.

**Haiti Teen Challenge**  
**Statements of Functional Expenses (Continued)**  
**For the Year Ended December 31, 2020**

	<u>Supporting Services</u>			<u>Total</u>
	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	
<b>Personnel Costs</b>				
Salaries	\$ 252,987	\$ 61,720	\$ 11,532	\$ 326,239
Payroll taxes	17,920	3,394	85	21,399
Employee benefits	29,345	1,641	1,982	32,968
<b>Total Personnel Costs</b>	<u>300,252</u>	<u>66,755</u>	<u>13,599</u>	<u>380,606</u>
<b>Expenses</b>				
Grant for mission infrastructure	344,119	-	-	344,119
Occupancy	126,736	6,604	-	133,340
Professional fees/contractors	15,344	38,811	40,930	95,085
Food expense	84,919	402	-	85,321
Student expenses	66,988	-	-	66,988
Vehicle maintenance	33,830	867	-	34,697
Travel	22,634	3,992	3,087	29,713
Supplies	19,439	3,288	1,623	24,350
Relief aid and community outreach	15,030	-	-	15,030
Small equipment	13,853	66	-	13,919
Depreciation	12,773	-	-	12,773
Newsletters and marketing	5,139	-	7,413	12,552
Bank charges and fees	784	4,966	4,506	10,256
Telephone and communication	8,197	1,682	-	9,879
Furnishings	6,980	237	-	7,217
Graduation expenses	6,815	-	-	6,815
Postage and printing	279	951	5,069	6,299
Conferences and meetings	3,230	65	-	3,295
Staff training	2,297	14	-	2,311
Insurance	-	1,337	-	1,337
<b>Total Expenses</b>	<u>\$ 1,089,638</u>	<u>\$ 130,037</u>	<u>\$ 76,227</u>	<u>\$ 1,295,902</u>

See Independent Auditor's Report and Notes to the Financial Statements.

Haiti Teen Challenge  
 Statements of Cash Flows  
 For the Years Ended December 31, 2021 and 2020

	2021	2020
Cash Flows from Operating Activities		
Change in net assets	\$ 86,223	\$ (298,119)
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation expense	6,669	12,773
(Increase) decrease in assets:		
Accounts receivable	-	540,000
Due from ACC	-	1,020
Prepaid expenses	(3,453)	-
Increase (decrease) in liabilities:		
Accounts payable	(6,568)	4,112
Accrued payroll liabilities	-	10,000
Net Cash Provided by Operating Activities	82,871	269,786
Net Increase in Cash and Cash Equivalents	82,871	269,786
Beginning Cash and Cash Equivalents	878,914	609,128
Ending Cash and Cash Equivalents	\$ 961,785	\$ 878,914
Supplemental Disclosure of Cash Flow Information		
Disposal of fully depreciated assets	\$ -	\$ 11,000

See Independent Auditor's Report and Notes to the Financial Statements.

Haiti Teen Challenge  
Notes to the Financial Statements  
December 31, 2021 and 2020

## Note 1: Summary of Significant Accounting Policies

### A. Nature of Activities

In 2010, Haiti Teen Challenge (HTC) was formed as a Minnesota Christian non-profit and tax exempt 501(c)(3) charitable organization. HTC received their 501(c)(3) status from the IRS on July 6, 2010. The HTC program launched in February 2011 in Port au Prince, Haiti.

#### **Overview**

For decades outside governments and thousands of organizations have tried and failed to mend Haiti. With 65% of the populations under age 30 there is urgency because Haiti is unable to meet the basic needs of food, water, housing and healthcare for its people, infrastructure is missing, education is difficult to attain, needed skills and leadership are rare, the economy is broken and there is a lack of leaders who can be trusted. Many dollars have been poured into Haiti, but funding has not gone to empower Haitians to change their future.

HTC is confronting the mistakes of the past that have created dependency and the impact of absent fathers that has resulted in the weight of the society being borne on uneducated and untrained women. HTC recognizes that addressing only material needs does not drill down to the core of the issues of poverty, and handouts create never ending co-dependencies, therefore HTC's focus is on development, not relief.

HTC is dedicated to asset-based community development, empowering Haitians to lead any significant and sustainable change in their nation. It is not about how we are going to fix Haiti, but how we are going to walk together with our Haitian brothers and sisters, establishing trust, supporting their leadership, helping them to recognize their resources, build leadership capacity and develop strategy to achieve deep and lasting change.

HTC cultivates godly and high-performance Haitian leaders to achieve our mission and vision. All staff in Haiti is Haitian. HTC invests in every staff member through counsel and leadership training, mentoring, quarterly staff training, and annual staff retreats, and trains staff to demonstrate excellence in evaluation of outcomes of students, adherence to a documented reporting system, development of an annual operating plan and achievement of results.

#### **Our Beliefs**

1. Only power released through unity in the Holy Spirit can transform lives and a nation.
2. Believers and citizens of a nation must take the responsibility for their nation's healing.
3. Poverty is rooted in broken relationships with God, self, others and one's environment.
4. A thriving church is vital for long-term sustainability.
5. Christ-like action through the power of the gospel will change Haiti.

#### **Our Mission**

*"To build godly leaders of integrity so Haitians are empowered to rebuild their nation."* Based on Isaiah 61

#### **Our Uniques**

1. New Paradigm
2. Haitian helping Haitian
3. Catalyst for sustainable change

#### **Our Governance and Accountability Pledge**

It is our promise to function with utmost integrity, accountability, and transparency. The US Board and the Haiti Foundation Board quarterly monitor and evaluate adherence to the HTC mission and strategic plan, financial and program outcomes.

Haiti Teen Challenge  
Notes to the Financial Statements  
December 31, 2021 and 2020

**Note 1: Summary of Significant Accounting Policies (Continued)**

***Our Pathway to Success***

HTC identifies young men and women who desire change. The 18 to 20-month HTC is the only residential program in Haiti and is relational and intimate in nature, a discipleship model of Jesus Christ, and transformative as a result. Personal growth is spurred during this time of healing in their relationships and in their valued purpose, and they emerge committed to serve others. They are then sent out to restore their families, communities and ultimately the nation of Haiti. The program has 4 components.

1. Transform: Repair broken relationships with God, self, others and their environment.
2. Equip: Empower through educational and vocational scholarships, train in life skills, mentor and model on how to use their own resources and skills to solve problems, be employed and live a life of dignity.
3. Mobilize: Lead community restoration and outreach, job creation, become catalysts for change, understanding that it is THEIR responsibility to restore their nation.
4. Sustain: Grow and sustain young men and women through the local church, marketplace opportunities, networking and by linking influencers to elevate change and strategic partnerships to restore the health and future for the people of Haiti.

***2021 Outcomes***

Student Outcomes: HTC has established systems to monitor graduates for five years. These include regular communication with schools, employers, churches and neighbors.

- 90% remain committed to a new lifestyle
- 78% of graduates serve in their local church
- 70% of graduates are working to improve their communities
- 70% qualify for Educational Scholarships
- +1,500 Haitians served by HTC students
- 100% of students and graduates have mentors
- 5,000 people reached weekly through Rendezvous Christ Church, an outgrowth of HTC. The Church is the key catalyst for sustainability and change, and 65% of leadership in Church is provided by HTC graduates.
- 7 Port Au Prince Communities served
- 2 year wait list for HTC Program
- HTC Economic Engine – HTC Auto Repair profitable business that creates internships and jobs and provides a needed service.
- HTC links influencers, i.e., launched partnership with Ayiti Clean Challenge (ACC) a for profit business that seeks to restore the beauty and health of Haiti through proper waste disposal that included trash collection, transfer stations, legitimate environmentally safe lined landfills, recycling facilities and educational centers.

Haiti Teen Challenge  
Notes to the Financial Statements  
December 31, 2021 and 2020

**Note 1: Summary of Significant Accounting Policies (Continued)**

**B. Basis of Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Contributions received are recorded as an increase in non-donor-restricted or donor-restricted support depending on the existence or nature of any donor restrictions. Accordingly, net assets of HTC and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Those resources over which HTC has discretionary control. Designated amounts represent those revenues that the Board of Directors has set aside for a particular purpose.

Net Assets With Donor Restrictions

Those resources subject to donor imposed restrictions, which are satisfied by actions of HTC or passage of time, or are to be maintained permanently by HTC.

**C. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that may affect certain reported amounts and disclosures in the financial statements and accompanying notes. Actual results could differ from these estimates.

**D. Cash and Cash Equivalents**

For the purpose of the statement of cash flows, all highly liquid investments with a maturity of three months or less are considered to be cash equivalents.

**E. Prepaid Expenses**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in the financial statements.

**F. Property and Equipment**

Property, improvements and equipment, are presented at cost or donated (appraised) value. Depreciation is computed on the straight-line basis over the estimated useful lives, currently 3 to 40 years. HTC generally capitalizes items or a group of items for a project with a cost or donated value of \$1,000 or more.

**G. Contributions and Contribution Receivable**

Contributions received are recorded with or without donor restriction depending on the existence and nature of any restrictions. Contributions are recognized when the donor makes a promise to give to HTC that is, in substance, unconditional. All donor-restricted contributions are reported as increases in donor-restricted net assets; when a restriction is fulfilled or expires, donor-restricted net assets are reclassified to net assets without donor restriction. Any unconditional promises to give due in subsequent years are recorded at their net realizable value.

Haiti Teen Challenge  
Notes to the Financial Statements  
December 31, 2021 and 2020

**Note 1: Summary of Significant Accounting Policies (Continued)**

**H. In-Kind Donations**

Donated materials are reflected as contribution in the financial statements at their estimated values at the date of the contribution. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets, or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by HTC. Volunteers also provided services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met for the volunteer services.

Additionally, numerous individuals - both Haitians and US ministry friends - volunteer time and perform a variety of program and fundraising services. These services include, but are not limited to: event planning, vocational training, classroom instruction, construction projects, financial management, and student mentoring. Although not reflected in the financial statements, Management estimates the fair value of these services exceeds \$100,000.

**I. Functional Expense Allocation**

Salaries and related expenses are allocated based on job descriptions and time studies conducted. Expenses, other than salaries and related payroll expenses, that are not directly identifiable by program or support service, are allocated based on the program or service benefited.

**J. Credit Risk**

HTC maintains cash balances with banks insured by the Federal Deposit Insurance Corporation (FDIC). These deposits may, from time to time, exceed the balances insured by the FDIC.

**K. Income Taxes**

HTC is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Minnesota Statute 290.05.

**L. Reclassifications**

Certain amounts in the prior year have been reclassified in order to be consistent with the current year presentation.

**M. Subsequent Events**

Subsequent events were evaluated through July 21, 2022, which is the date the financial statements were available to be issued.

**Note 2: Prepaid Expenses**

The following is a listing of prepaid expenses at December 31, 2021 and 2020:

	2021	2020
Prepaid rent	\$ 28,500	\$ 28,500
Other prepaids	3,453	-
Total Prepaid Expenses	<u>\$ 31,953</u>	<u>\$ 28,500</u>



Haiti Teen Challenge  
Notes to the Financial Statements  
December 31, 2021 and 2020

**Note 3: Operating Lease**

HTC leases certain property in Haiti. The lease period is one year and renewable by mutual consent. Rent expense for the years ended December 31, 2021 and 2020 was \$75,000 and \$75,000, respectively.

HTC has a contract to lease space for the Women’s Program and Transitional Housing. Future minimum lease payments are \$11,500 and \$11,000 for 2022, respectively. As of December 31, 2021 all future minimum lease payments have been paid and included in prepaid expenses. HTC also leases space for their Men’s Facility; rent payments of \$30,000 per year for this space are gifted to the organization.

**Note 4: Net Assets with Donor Restriction**

At December 31, 2021 and 2020, HTC had the following net assets with donor restriction:

	2021	2020
Vehicle Purchase	\$ 65,000	\$ 100,000
Auto Repair Shop	43,119	43,119
Scholarships	42,898	42,898
Youth Center	39,566	-
Business Start Up	22,395	22,395
Alumni Center	12,500	12,500
Sewing Machines	10,903	10,903
Haiti Belle	1,990	1,990
Impact Clubs	835	835
Solar Panels	-	43,544
Relief	-	500
	\$ 239,206	\$ 278,684

**Note 5: Liquidity and Available Financial Assets**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position, comprise the following:

	2021	2020
Financial Assets		
Cash and cash equivalents	\$ 961,785	\$ 878,914
Less those unavailable for general expenditure within one year:		
Net assets with donor restriction	(239,206)	(278,684)
Financial assets available to meet cash needs for general expenditures within one year	\$ 722,579	\$ 600,230

HTC’s board of directors has approved and continuously monitors a comprehensive set of policies that govern the responsibilities and limitations of executive management. Management routinely monitors liquidity and cash reserves which fund operations and program service delivery in accordance with these board established policies. Additionally, liquidity measures are tracked, provided, and discussed with the board of directors as part of regular reporting cycles.

Haiti Teen Challenge  
Notes to the Financial Statements  
December 31, 2021 and 2020

**Note 6: COVID - 19**

In December 2019, a novel strain of coronavirus (COVID-19) surfaced. The spread of COVID 19 around the world during 2020 and 2021 has caused significant volatility in U.S. and international markets. There is significant uncertainty around the breadth and duration of business disruptions related to COVID-19, as well as its impact on the U.S. and international economies and, as such, HTC is unable to determine if it will have a material impact to its operations.