

**MOMMA'S, INC.**

**FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
TOGETHER WITH  
INDEPENDENT AUDITOR'S REPORT**

**MOMMA'S, INC.**  
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**DECEMBER 31, 2010 AND 2009**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
Momma's, Inc.

I have audited the accompanying statements of financial position of Momma's, Inc. (Momma's) as of December 31, 2010 and 2009, and the related statements of activities, functional expenses and cash flows for the years then ended. Management of Momma's is responsible for the financial statements. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Momma's' internal control over financial reporting. Accordingly, I express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Momma's, Inc. as of December 31, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Pisani CPA, LLC  
Brentwood, NY

April 5, 2011

**MOMMA'S, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2010 AND 2009**

	<u>ASSETS</u>	
	<u>2010</u>	<u>2009</u>
<b>Current Assets</b>		
Cash and cash equivalents	\$ 577,714	\$ 508,003
Investments	14,805	14,232
Accounts receivable	57,151	2,805
Grants receivable	53,519	67,515
Promises to give, net	15,435	14,088
Prepaid expenses	-	8,400
	718,624	615,043
Total current assets	718,624	615,043
Property and equipment, net of accumulated depreciation	244,456	262,126
Promises to give, net, long term	1,839	2,000
Timeshare	9,000	9,000
Security deposits	11,000	11,000
	984,919	899,169
<b>Total assets</b>	<b>\$ 984,919</b>	<b>\$ 899,169</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>Current liabilities</b>		
Refundable advance	\$ -	\$ 3,437
Accrued payroll and related liabilities	8,020	3,996
	8,020	7,433
Total current liabilities	8,020	7,433
Security deposit payable	3,991	2,694
<b>Net assets</b>		
Unrestricted	758,689	638,743
Temporarily restricted	214,219	250,299
	972,908	889,042
Total net assets	972,908	889,042
	984,919	899,169
<b>Total liabilities and net assets</b>	<b>\$ 984,919</b>	<b>\$ 899,169</b>

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

**MOMMA'S, INC.**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**

	<u>2010</u>			<u>2009</u>		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Support and revenue</b>						
Contributions	\$ 226,732	\$ 1,150	\$ 227,882	\$ 186,285	\$ -	\$ 186,285
Grant revenue	42,809	94,320	137,129	49,607	126,105	175,712
Contributed equity securities	-	-	-	1,040	-	1,040
Contributed services	-	-	-	2,000	-	2,000
Contributed materials	35,772	-	35,772	27,344	-	27,344
Special events, gross proceeds	118,562	-	118,562	75,511	-	75,511
Less: Direct benefits to donors	(26,499)	-	(26,499)	(20,979)	-	(20,979)
Net proceeds from special events	<u>92,063</u>	<u>-</u>	<u>92,063</u>	<u>54,532</u>	<u>-</u>	<u>54,532</u>
Program service revenue	277,179	-	277,179	107,274	-	107,274
Dividend and interest income	1,871	-	1,871	7,205	-	7,205
Unrealized gain (loss) on investments	665	-	665	749	-	749
Net assets released from restrictions	<u>131,550</u>	<u>(131,550)</u>	<u>-</u>	<u>135,977</u>	<u>(135,977)</u>	<u>-</u>
Total support and revenue	<u>808,641</u>	<u>(36,080)</u>	<u>772,561</u>	<u>572,013</u>	<u>(9,872)</u>	<u>562,141</u>
<b>Expenses</b>						
Program services	526,210	-	526,210	541,730	-	541,730
Support services						
Management and general	109,836	-	109,836	101,064	-	101,064
Fundraising	<u>52,649</u>	<u>-</u>	<u>52,649</u>	<u>34,602</u>	<u>-</u>	<u>34,602</u>
Total support services	<u>162,485</u>	<u>-</u>	<u>162,485</u>	<u>135,666</u>	<u>-</u>	<u>135,666</u>
Total expenses	<u>688,695</u>	<u>-</u>	<u>688,695</u>	<u>677,396</u>	<u>-</u>	<u>677,396</u>
<b>Change in net assets</b>	119,946	(36,080)	83,866	(105,383)	(9,872)	(115,255)
<b>Net Assets, beginning of year</b>	<u>638,743</u>	<u>250,299</u>	<u>889,042</u>	<u>744,126</u>	<u>260,171</u>	<u>1,004,297</u>
<b>Net Assets, end of year</b>	<u>\$ 758,689</u>	<u>\$ 214,219</u>	<u>\$ 972,908</u>	<u>\$ 638,743</u>	<u>\$ 250,299</u>	<u>\$ 889,042</u>

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

**MOMMA'S, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Supporting Services</u>			
	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
<b>Employee Compensation</b>				
Salaries	\$ 278,573	\$ 47,794	\$ 22,077	\$ 348,444
Employee benefits	24,339	4,176	1,929	30,444
Payroll taxes	21,060	3,853	1,780	26,693
Total employee compensation	<u>323,972</u>	<u>55,823</u>	<u>25,786</u>	<u>405,581</u>
<b>Other expenses</b>				
Accounting	\$ -	\$ 6,335	\$ -	\$ 6,335
Advertising	25	1,139	-	1,164
Auto expense	1,378	-	-	1,378
Bad debt	-	9,205	-	9,205
Board expense	-	3,713	-	3,713
Conferences and seminars	273	-	-	273
Dues and subscriptions	-	911	-	911
Event expense	-	-	17,399	17,399
Food	32,252	-	-	32,252
House expense	951	-	-	951
Insurance	6,644	14,576	-	21,220
Miscellaneous	1,027	2,818	-	3,845
Office expense	2,408	3,039	1,879	7,326
Postage	974	1,229	760	2,963
Printing	736	929	575	2,240
Recreation and client services	1,036	-	-	1,036
Rent	87,959	8,027	4,964	100,950
Repairs and maintenance	8,702	-	-	8,702
Supplies	5,650	-	-	5,650
Utilities	34,869	1,892	1,170	37,931
Depreciation	17,354	200	116	17,670
Total other expenses	<u>202,238</u>	<u>54,013</u>	<u>26,863</u>	<u>283,114</u>
Expenses reported by function	<u>\$ 526,210</u>	<u>\$ 109,836</u>	<u>\$ 52,649</u>	<u>\$ 688,695</u>

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

**MOMMA'S, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

		<u>Supporting Services</u>		
	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
<b>Employee Compensation</b>				
Salaries	\$ 285,090	\$ 49,601	\$ 18,919	\$ 353,610
Employee benefits	18,028	3,136	1,196	22,360
Payroll taxes	20,069	3,794	1,447	25,310
Total employee compensation	<u>323,187</u>	<u>56,531</u>	<u>21,562</u>	<u>401,280</u>
<b>Other expenses</b>				
Accounting	\$ -	\$ 5,000	\$ -	\$ 5,000
Advertising	775	-	-	775
Auto expense	853	-	-	853
Contributions	-	200	-	200
Dues and subscriptions	-	450	-	450
Event expense	-	-	3,980	3,980
Food	34,881	-	-	34,881
House expense	1,949	-	-	1,949
Insurance	10,287	17,549	-	27,836
Miscellaneous	-	2,138	-	2,138
Office expense	2,307	3,203	1,485	6,995
Postage	940	1,304	605	2,849
Printing	2,263	3,142	1,457	6,862
Professional fees	2,000	-	-	2,000
Recreation and client services	3,157	-	-	3,157
Rent	87,932	8,791	4,077	100,800
Repairs and maintenance	11,445	-	-	11,445
Supplies	10,297	-	-	10,297
Utilities	34,214	2,452	1,131	37,797
Depreciation	15,243	304	305	15,852
Total other expenses	<u>218,543</u>	<u>44,533</u>	<u>13,040</u>	<u>276,116</u>
Expenses reported by function	<u>\$ 541,730</u>	<u>\$ 101,064</u>	<u>\$ 34,602</u>	<u>\$ 677,396</u>

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

**MOMMA'S, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**

	<u>2010</u>	<u>2009</u>
<b>Cash flows from operating activities</b>		
Change in net assets	\$ 83,866	\$ (115,255)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	17,670	15,852
Unrealized (gain) loss on investments	(665)	(749)
Contribution of marketable equity securities	-	(1,040)
Change in operating assets and liabilities		
(Increase) decrease in accounts receivable	(54,346)	1,574
(Increase) decrease in grants receivable	13,996	135,807
(Increase) decrease in net promises to give	(1,186)	44,189
(Increase) decrease in prepaid expenses	8,400	(8,400)
Decrease in refundable advance	(3,437)	(181)
Increase (decrease) in accrued payroll and related liabilities	4,116	(3,971)
Increase (decrease) in security deposit payable	1,297	2,694
Net cash provided by operating activities	<u>69,711</u>	<u>70,520</u>
<b>Cash flows from investing activities</b>		
Improvements to residential home	-	(16,446)
Net cash used in investing activities	<u>-</u>	<u>(16,446)</u>
<b>Net increase in cash and cash equivalents</b>	69,711	54,074
<b>Cash and cash equivalents, beginning of year</b>	<u>508,003</u>	<u>453,929</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 577,714</u>	<u>\$ 508,003</u>
<b>Supplemental Information</b>		
<b>Non-cash transactions</b>		
Contributed equity securities	\$ -	\$ 1,040
Contributed services	-	2,000
Contributed materials	35,772	27,344
Total non-cash transactions	<u>\$ 35,772</u>	<u>\$ 30,384</u>
The non-cash contributions have been recorded in the following accounts.		
Special events	\$ 20,772	\$ 12,344
Food and supplies	15,000	15,000
Professional fees	-	2,000
Investments	-	1,040
	<u>\$ 35,772</u>	<u>\$ 30,384</u>

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



**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2010 AND 2009**

**(1) Nature of Activities, Nonprofit Status and Significant Accounting Policies**

**Nature of Activities**

Momma's, Inc. is a residential program for young mothers and their children, providing a supportive environment for mother-child bonding and pursuit of work or schooling for up to two years after the birth of the child with the goal of self-sufficiency upon completion of the program. In addition, Momma's provides short-term emergency shelter as needed to homeless young women with children while they seek permanent housing. Momma's operates in Nassau County, New York; revenue consists primarily of contributions, grant revenues and program service revenue.

**Nonprofit Status**

Momma's, Inc. was incorporated in 1986 and is exempt from Federal income taxes as an organization (not a private foundation) formed for charitable purposes under Section 501(c) (3) of the Internal Revenue Code. Donors may deduct contributions made to Momma's within the requirements of the Internal Revenue Code.

**Significant Accounting Policies**

The following are the more significant accounting policies used in the preparation of the accompanying financial statements.

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Under this method, revenue is recognized when earned and expenses are recognized when incurred.

**Financial Statement Presentation**

Financial statement presentation follows the requirements of the Financial Accounting Standards Board. Momma's reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2010 AND 2009**

(1) **Nature of Activities, Nonprofit Status and Significant Accounting Policies** (continued)

Revenue Recognition

Momma's' revenue consists of grants, contributions, fundraising and special event revenues. Unrestricted grants, contributions and fundraising revenue intended for the current period are recognized when received. Restricted grants, contributions and fundraising revenue are recorded as temporarily restricted support and net assets if they are received with donor stipulations that limit the use of the contributed assets. When a donor or sponsor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Contributed Services and Materials

Momma's records various types of contributed support, including services and materials. Momma's recognizes certain services received if those services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by contribution. Contributions of tangible assets are recognized at fair value when received. The amounts reflected in the accompanying financial statements as contributed services are offset by like amounts included in expenses.

Fair Value Measurements

Momma's defines fair value 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.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program and supporting services benefited.

**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2010 AND 2009**

(1) **Nature of Activities, Nonprofit Status and Significant Accounting Policies** (continued)

Property and Equipment

Acquisitions of property and equipment with useful lives greater than one year are recorded at cost. Property and equipment acquisitions are depreciated using the straight-line method over the estimated useful lives of the assets.

Estimates

The preparation of financial statements in accordance with accounting standards 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 and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statements of cash flows, Momma's considers all highly liquid investments available for current use with an initial maturity date of three months or less to be cash equivalents.

Subsequent Events

Momma's has evaluated subsequent events through April 5, 2011 which is the date these financial statements were available to be issued.

(2) **Investments**

Momma's measures its investments at fair value, as defined in Note 1. Accordingly, Momma's uses 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 requiring the most observable inputs be used when available. The hierarchy prioritizes the inputs in the valuation techniques used to measure fair value into three broad levels (Level 1, 2 and 3).

**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
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(2) **Investments** (continued)

Level 1 financial instruments are valued by observable inputs that reflect quoted prices for identical assets or liabilities in active markets that Momma's has the ability to access at the measurement date. Examples of Level 1 securities include highly liquid U.S. Treasury securities and exchange traded securities. The following investments at December 31, 2010 and 2009, respectively are categorized at Level 1.

Investments held by Momma's at December 31, 2010 and 2009, at fair value, consist of the following:

	<u>2010</u>	<u>2009</u>
Equity Securities	\$ <u>14,805</u>	\$ <u>14,232</u>

Investment return consists of the following for the years ended December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Interest and dividend income	\$ 1,871	\$ 7,205
Unrealized gain (loss)	<u>665</u>	<u>749</u>
Total investment return	\$ <u>2,536</u>	\$ <u>7,954</u>

During the years ended December 31, 2010 and 2009, Momma's received contributions of equity securities valued at \$0 and \$1,040, respectively.

(3) **Grants Receivable**

At December 31, 2010 and 2009, grants receivable consisted of the following:

	<u>2010</u>	<u>2009</u>
Nassau County	\$ 20,000	\$ 16,667
Maternity and Early Childhood Foundation	18,750	-
US Housing and Urban Development	<u>14,769</u>	<u>50,848</u>
	\$ <u>53,519</u>	\$ <u>67,515</u>

Management considers all grants receivable to be fully collectible.

**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(4) Unconditional Promises to Give**

Momma's had unconditional promises to give representing the following at December 31, 2010 and 2009, respectively:

	<u>2010</u>	<u>2009</u>
Unrestricted	\$ 8,450	\$ -
Purchase of residential home	<u>9,285</u>	<u>15,120</u>
Total Promises to Give	<u>\$ 17,735</u>	<u>\$ 15,120</u>
Receivable in less than one year	\$ 15,435	\$ 14,088
Receivable in one to five years	<u>2,300</u>	<u>2,750</u>
Total unconditional promises to give	<u>17,735</u>	<u>16,838</u>
Less discounts to net present value	<u>(461)</u>	<u>(750)</u>
Net unconditional promises to give	<u>\$ 17,274</u>	<u>\$ 16,088</u>

Unconditional promises to give are discounted at 5%.

**(5) Property and Equipment**

Property and equipment, accumulated depreciation and the estimated useful lives as of December 31, 2010 and 2009 are as follows:

	<u>2010</u>	<u>2009</u>	<u>Estimated Useful Lives</u>
Office equipment	\$ 450	\$ 450	5 years
Furniture and fixtures	9,232	9,232	5 years
Automobile	17,000	17,000	5 years
Computer equipment	10,919	10,919	5 years
Leasehold improvements	46,852	46,852	5 years
Residential home	<u>265,257</u>	<u>265,257</u>	39 years
	349,710	349,710	
Less accumulated depreciation	<u>105,254</u>	<u>87,584</u>	
Property and equipment, net	<u>\$ 244,456</u>	<u>\$ 262,126</u>	

**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2010 AND 2009**

(5) **Property and Equipment** (continued)

Depreciation expense was \$17,670 and \$15,852 for the years ended December 31, 2010 and 2009, respectively.

(6) **Temporarily Restricted Net Assets**

Temporarily restricted net assets are available for the following periods or purposes at December 31, 2010 and 2009, respectively:

	<u>2010</u>	<u>2009</u>
Operation of residential home	\$ 14,769	\$ 50,849
Purchase of residential home	<u>199,450</u>	<u>199,450</u>
Total temporarily restricted net assets	<u>\$ 214,219</u>	<u>\$ 250,299</u>

(7) **In-kind Contributions**

Momma's receives contributed goods and services in support of various aspects of its programs. During the years ended December 31, 2010 and 2009, Momma's received the following in-kind contributions that have been reflected in the financial statements:

	<u>2010</u>	<u>2009</u>
Special events	\$ 20,772	\$ 12,344
Professional fees	-	2,000
Food and supplies	<u>15,000</u>	<u>15,000</u>
Total in-kind contributions	<u>\$ 35,772</u>	<u>\$ 29,344</u>

Momma's receives a significant amount of contributed services of volunteers in connection with its various programs which do not meet the criteria for recognition. Accordingly, the value of these contributed services has not been reflected in the accompanying financial statements.

**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(8) Leasing Arrangements**

Momma's leases space under a noncancelable lease agreement for use of premises at the Roman Catholic Parish of St. Rocco in Glen Cove, NY which expired on September 30, 2010. The agreement provided for monthly rental payments of \$2,300. Momma's continues to occupy the premises on a month to month basis. Rent expense was \$27,600 for each of the years ended December 31, 2010 and 2009, respectively.

On January 1, 2006, Momma's entered into a new lease for its office facilities on Wantagh Avenue, which expires January 31, 2011. Momma's entered into the agreement to equally share the facilities and lease obligation with another nonprofit organization. Rent expense was \$19,350 and \$19,200 for the years ended December 31, 2010 and 2009, respectively under the agreement. Future lease payments are:

2011	\$	1,750
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On August 1, 2007, Momma's entered into a new lease for a residential home in Hempstead, NY, which expired on July 31, 2009. Momma's had the option to renew the lease for an additional one year period for the next three years at a rental expense of \$3,000 per month. In early 2009, Momma's renegotiated the lease for 2009 at \$2,000 per month. Rent expense was \$24,000 for each of the years ended December 31, 2010 and 2009, respectively. Future lease payments are:

2011	\$	24,000
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**(9) Residential Home Purchase**

In November 2004, Momma's entered into a conditional grant agreement with the US Department of Housing and Urban Development (HUD) to provide permanent supportive housing in Nassau County. The grant amount is \$327,472, \$130,000 of which was designated as part of the purchase price of the E. Massapequa home. The remaining \$197,472 of the grant was originally to be used for the operation and administration of the home for a four year period:

**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(9) Residential Home Purchase** (continued)

2005	\$	16,589
2006		65,824
2007		65,824
2008		49,235
	\$	197,472

Under the terms of the grant, Momma's must maintain ownership of the E. Massapequa home and operate it as supportive housing for a twenty year period from the date of initial occupancy. If the agreement is materially breached in this manner, HUD may reduce or recapture the grant award or continue the grant with a substitute recipient of HUD's choosing.

In June 2005, Momma's purchased the residential home in E. Massapequa, New York which substantially met the terms of the HUD grant. The home provides additional housing for unwed mothers and their children. The purchase price of the home was \$200,000. In the years ended December 31, 2010 and 2009, Momma's received \$0 and \$26,968 under the agreement for the operation and administration of the home. Annual operating expenses for the home are less than originally anticipated. Accordingly, a budget modification for the grant was approved by HUD in the year ended December 31, 2008.

In the year ended December 31, 2009, HUD terminated the November 2004 grant agreement with Momma's and \$34,202 of the unspent contract amount was returned to HUD.

In July 2009, Momma's entered into a new grant agreement with HUD to provide housing for unwed mothers and their children. Momma's received \$77,066 and \$12,808 under the agreement in the years ended December 31, 2010 and 2009, respectively.



**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
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**(10) Residential Home Agreement**

In June 2006, Momma's entered into an agreement with Nassau County to operate a County-owned home in Jericho, NY as a community home and temporary residence for up to five women, up to five babies under two years of age and up to two house mothers. The agreement is cancelable by either party with thirty days notice of termination in writing. The agreement provides for a monthly permit fee of \$2,500. Total permit fee expense was \$30,000 under the agreement for the program for each of the years ended December 31, 2010 and 2009, respectively, and is recorded on the Statement of Functional expenses as Rent.

**(11) Income Taxes**

Under Accounting Standards Codification (ASC) Section 740, the tax status of tax-exempt entities is an uncertain tax position, since events could potentially occur that jeopardize their tax exempt status. Management of Momma's is not aware of any events that could jeopardize their tax exempt status. Therefore, no liability or provision for income tax has been reflected in the financial statements.