

BRANFORD COMMUNITY FOUNDATION, INC.

FINANCIAL STATEMENTS

Year Ended December 31, 2021 and 2020

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Branford Community Foundation Inc.
P.O. Box 462
Branford, Connecticut 06405

We have audited the accompanying financial statements of Branford Community Foundation Inc. (the Foundation), which comprise the statements of financial position as of December 31, 2021 and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Branford Community Foundation, Inc. as of December 30, 2021, 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.

Prior Period Financial Statements

The statements of Branford Community Foundation, Inc. as of December 31, 2020 were audited by other auditors whose report dated September 7, 2021, expressed an unmodified audit opinion described in the Opinion paragraph.

Bailey Scarano, LLC

Branford, Connecticut
November 11, 2022

BRANFORD COMMUNITY FOUNDATION, INC.
 STATEMENTS OF FINANCIAL POSITION
 December 31, 2021 and 2020

	2021	2020
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 182,624	\$ 65,584
Investments	3,034,943	2,927,926
Prepaid expense	923	-
Total	\$ 3,218,490	\$ 2,993,510
 <u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 2,957	\$ 10,286
 NET ASSETS		
With donor restrictions	218,617	215,868
Without donor restrictions	2,996,916	2,767,356
Total	3,215,533	2,983,224
Total	\$ 3,218,490	\$ 2,993,510

See accompanying notes and independent auditors' report.

BRANFORD COMMUNITY FOUNDATION, INC.
STATEMENT OF ACTIVITIES
Year ended December 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Totals
CHANGES IN NET ASSETS			
Revenue and other support			
Contributions	\$ 306,359	\$ -	\$ 306,359
Investment income, net	196,641	15,811	212,452
Total	503,000	15,811	518,811
Expenses			
Program services	204,511	13,062	217,573
General and administrative	44,396	-	44,396
Fundraising	24,533	-	24,533
Total	273,440	13,062	286,502
INCREASE IN NET ASSETS	229,560	2,749	232,309
NET ASSETS - BEGINNING OF YEAR	2,767,356	215,868	2,983,224
NET ASSETS - END OF YEAR	\$ 2,996,916	\$ 218,617	3,215,533

See accompanying notes and independent auditors' report.

BRANFORD COMMUNITY FOUNDATION, INC.
 STATEMENTS OF ACTIVITIES
 Year ended December 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Totals
CHANGES IN NET ASSETS			
Revenue and other support			
Contributions	\$ 434,898	\$ -	\$ 434,898
Investment income, net	385,124	18,182	403,306
PPP loan forgiveness	14,050	-	14,050
Fundraising	55	-	55
Total	834,127	18,182	852,309
Expenses			
Program services	364,036	-	364,036
General and administrative	43,210	-	43,210
Fundraising	23,866	-	23,866
Total	431,112	-	431,112
INCREASE IN NET ASSETS	403,015	18,182	421,197
NET ASSETS - BEGINNING OF YEAR	2,364,341	197,686	2,562,027
NET ASSETS - END OF YEAR	\$ 2,767,356	\$ 215,868	2,983,224

See accompanying notes and independent auditors' report.

BRANFORD COMMUNITY FOUNDATION, INC.
 STATEMENTS OF FUNCTIONAL EXPENSES
 Year ended December 31, 2021

	Program Services	Management and General	Fundraising	Total
Personnel expenses:				
Salaries	\$ 28,766	\$ 26,661	\$ 14,733	\$ 70,160
Fringe benefits and payroll taxes	2,128	1,972	1,090	5,190
Total	<u>30,894</u>	<u>28,633</u>	<u>15,823</u>	<u>75,350</u>
Grants	121,596	-	-	121,596
Scholarships	42,000	-	-	42,000
Printing	5,225	4,843	2,676	12,744
Professional fees	3,920	3,633	2,008	9,561
Sponsorships	6,075	-	-	6,075
Administrative	2,373	2,199	1,215	5,787
Advertising	2,130	1,974	1,091	5,195
Bonuses	1,128	1,045	577	2,750
Insurance	528	490	271	1,289
Dues and subscriptions	869	806	445	2,120
Development	346	321	178	845
Postage	194	179	99	472
Bank fees	113	105	58	276
Payroll service	100	92	51	243
Website	82	76	41	199
Total	<u>\$ 217,573</u>	<u>\$ 44,396</u>	<u>\$ 24,533</u>	<u>\$ 286,502</u>

See accompanying notes and independent auditors' report.

BRANFORD COMMUNITY FOUNDATION, INC.
 STATEMENTS OF FUNCTIONAL EXPENSES
 Year ended December 31, 2020

	Program Services	Management and General	Fundraising	Total
Personnel expenses:				
Salaries	\$ 26,988	\$ 25,014	\$ 13,823	\$ 65,825
Fringe benefits and payroll taxes	2,991	2,772	1,532	7,295
Total	<u>29,979</u>	<u>27,786</u>	<u>15,355</u>	<u>73,120</u>
Grants	270,351	-	-	270,351
Scholarships	38,500	-	-	38,500
Printing	4,454	4,128	2,281	10,863
Administrative	3,175	2,942	1,626	7,743
Professional Fees	2,967	2,749	1,519	7,235
Advertising	2,891	2,679	1,480	7,050
Sponsorships	6,750	-	-	6,750
Insurance	893	828	458	2,179
Nonprofit workshop series	2,000	-	-	2,000
Website	757	702	388	1,847
Dues and subscriptions	467	432	239	1,138
Postage	392	363	200	955
Development	351	325	179	855
Payroll service	109	101	56	266
Depreciation	-	175	85	260
Total	<u>\$ 364,036</u>	<u>\$ 43,210</u>	<u>\$ 23,866</u>	<u>\$ 431,112</u>

See accompanying notes and independent auditors' report.

BRANFORD COMMUNITY FOUNDATION, INC.
 STATEMENTS OF CASH FLOWS
 Years ended December 31, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 232,309	\$ 421,197
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	-	260
Unrealized gains on investments	(137,353)	(327,038)
Changes in operating assets and liabilities:		
Increase in:		
Prepaid expense	(923)	-
Decrease in:		
Accounts payable	(7,329)	3,649.00
Amounts held on for others	-	(50,000)
Total adjustments	(145,605)	(373,129)
NET CASH PROVIDED BY OPERATING ACTIVITIES	86,704	48,068
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of investments	294,224	112,520
Purchases of investments	(263,888)	(220,762)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	30,336	(108,242)
NET INCREASE (DECREASE) IN CASH	117,040	(60,174)
CASH - BEGINNING OF YEAR	65,584	125,758
CASH - END OF YEAR	\$ 182,624	\$ 65,584

See accompanying notes and independent auditors' report.

BRANFORD COMMUNITY FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE #1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Entity

The Branford Community Foundation, Inc., (The Foundation) was established in 1980 to benefit all residents of the Branford community in charitable, educational and scientific endeavors.

Basis of Accounting

The Foundation prepares its financial statements on the accrual basis of accounting whereby income is recorded when earned, rather than received, and expense recorded when incurred rather than when paid.

Income Taxes

The Branford Community Foundation, Inc., is exempt from Federal Income Taxes under 501(c)(3) of the Internal Revenue Code, therefore, no provision is made for taxes.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. This will affect the reported amount of assets and liabilities, disclosures 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 these estimates.

Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of the donation. Thereafter, investments are reported at their fair values in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Cash and Cash Equivalents

Cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

BRANFORD COMMUNITY FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE #1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using the present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statements of activities. We determine the allowance for uncollectible promises to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectable.

Property and Equipment

Property and equipment additions over \$500 are recorded at cost, or if donated, at fair value on the date of the donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 7 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

Net Assets

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and board-designated endowment.

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

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of the donation.

BRANFORD COMMUNITY FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE #1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Advertising Costs

Advertising costs are expensed as incurred. Advertising expense was \$5,195 and \$7,050 during the years ended December 31, 2021 and 2020, respectively.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

Risks and Uncertainties

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S. have declared a state of emergency. It is anticipated that these impacts will continue for some time. There has been no immediate impact to the Foundation's operations. Future potential impacts may include disruptions or restrictions on our employees' ability to work, donor's ability to give and returns on the endowment. Operating functions that may be changed include ability of vendors to provide services and the needs of the community and supported organization. Changes to the operating environment may increase operating costs. The future effects of these issues are unknown.

Date of Management Evaluation

Subsequent events have been evaluated by management through November 11, 2022, the date on which the financial statements were available to be issued.

NOTE #2 – INVESTMENTS

The Foundation established the Branford Community Foundation and Branford Community Foundation High School Scholarship funds with the Community Foundation for Greater New Haven Inc. (the CFGNH) in January 2016. The Funds were established as an endowment agency funds with both principal and income available for the support of The Branford Community Foundation, Inc. The CFGNH administers the account in a managed pooled fund which allocated to The Branford Community Foundation a calculated portion of the total fair values of the securities in the underlying portfolio.

To estimate the fair value of the investment in the Fund, the CFGNH uses the "net asset value per share" method, and follows the provisions of ASU 820, Fair Value Measurements and Disclosures, and ASU No. 2009-12 Investments in Certain Entities that Calculate Net Asset Value per Share (or Its Equivalent.)

BRANFORD COMMUNITY FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE #2 – INVESTMENTS (CONTINUED)

Investments were comprised of pooled investment funds valued at \$3,034,943 and \$2,927,926 as of December 31, 2021 and 2020, respectively.

The following table presents the Fund's assets measured at fair value on a recurring basis at December 31, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Investments valued at NAV</u>	<u>Total</u>
Assets					
Marketable securities	\$126,099	\$ -	\$ -	\$1,508,834	\$1,634,933
Alternative investments	-	-	-	1,133,870	1,133,870
Fixed income	<u>180,558</u>	<u>-</u>	<u>-</u>	<u>85,582</u>	<u>266,140</u>
Total	<u>\$306,657</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,728,286</u>	<u>\$3,034,943</u>

The following table presents the Fund's assets measured at fair value on a recurring basis at December 31, 2020:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Investments valued at NAV</u>	<u>Total</u>
Assets					
Marketable securities	\$121,653	\$ -	\$ -	\$1,455,630	\$1,577,283
Alternative investments	-	-	-	1,093,888	1,093,888
Fixed income	<u>174,192</u>	<u>-</u>	<u>-</u>	<u>82,563</u>	<u>256,755</u>
Total	<u>\$295,845</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,632,081</u>	<u>\$2,927,926</u>

The following schedule summarizes the investment return and its classification in the statements of activities for the years ended:

	<u>2021</u>	<u>2020</u>
Unrealized gain	\$ 137,353	\$ 327,038
Realized gain	105,728	108,537
Investment income	8,268	4,478
Investment fees	<u>(38,897)</u>	<u>(36,747)</u>
Total investment income, net	<u>\$ 212,452</u>	<u>\$ 403,306</u>

NOTE #4 – FAIR VALUE MEASUREMENTS

The Foundation's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date

BRANFORD COMMUNITY FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE #4 – FAIR VALUE MEASUREMENTS (CONTINUED)

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs are unobservable and have the lowest priority. The Foundation uses appropriate valuation techniques based on the available inputs to measure the fair value of investments. When available, the Foundation measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 or 3 inputs were available to the Foundation.

Level 1 Fair Value Measurements: The fair value of mutual funds is based on quoted net asset value of the shares held by the Foundation at year-end. The fair values of common stocks, corporate bonds, and U.S. Government securities are based on the closing price reported on the active market where the individual securities are traded.

Level 2 Fair Value Measurements: Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant information and value drivers are observable in active markets, either directly or indirectly.

NOTE #5 – FUNDS

The Foundation had the following fund balances as of December 31, 2021 and 2020:

	Balance	Balance
Scholarship Funds:	12/31/2021	12/31/2020
William Schwanfelder Scholarship Fund	160,653	157,272
Wheeler Scholarship Fund	66,144	44,759
Carol D. Redden Scholarship Fund	64,560	63,265
Vincent S. Giordano Scholarship Fund	63,249	58,388
PJ Ferriolo Memorial Fund	56,583	54,781
Linda Edsall Winward Scholarship	39,137	36,562
Mari-Ellen Reed Fund	33,082	30,916
Joyce Watson Potts & Carl E. Potts Scholarship	25,039	24,469
Peggy Welch Scholarship Fund	23,661	21,802
D. William Owens, Jr. & Robert M. Scholarship	22,324	21,853
Joseph H. Higgins, Jr. 9-11 Memorial Scholarship	20,976	15,157
Reynolds Scholarship Fund	18,348	14,647
Kendra Martin Scholarship Fund	16,451	15,633
Cathyann Roding Performing Arts Scholarship Fund	15,957	15,485
Philip A. Delise Scholarship	13,762	13,395
Austin Ryer Fund	13,538	13,284
John B. Sliney Fund	13,425	13,179
Robert Dow Scholarship Fund	7,004	7,567
Total	673,893	622,413

BRANFORD COMMUNITY FOUNDATION, INC.
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2021 and 2020

NOTE #5 – FUNDS (CONTINUED)

Unrestricted funds	Balance 12/31/2021	Balance 12/31/2020
General Trustees Fund	470,009	462,932
Dr. Thomas H.G. Aitkin Fund	334,159	329,772
Joyce & Robert Mailhouse Fund	183,633	179,758
Darin G. Etzel Fund	180,760	168,330
William C. & Barbara R. Lyons Fund	142,997	139,287
GSB Charitable Fund	111,410	99,246
Jacqueline Ulrich Fund	98,350	98,704
Donald W. & Carla Grigley Fund	77,958	72,962
Mobeck Family Fund	71,821	54,302
Thomas C. Hooker Fund	60,624	52,998
John E. Donegan Fund	53,982	47,920
Deidre Schiffer Fund	45,314	46,212
Andriole Family Fund	36,908	36,159
Torello Family Fund	36,389	24,535
Stephanie & Leonard Farber Fund	24,744	21,262
William T. Gorman Fund	23,592	23,139
Lasala Family Fund	23,217	20,924
BACA	20,781	-
Robert J. Massey, Sr. Family Fund	20,475	19,987
Peter Borgemeister Fund	17,406	17,086
Tom & Carol Gagliardi Fund	17,402	16,547
Brain Injury, Brain Illness & Mental Health Fund	17,083	16,784
H Allen Carroll Fund	16,685	16,413
Clark Family Fund	15,452	14,617
Shoreline Village CT Legacy Fund	15,169	-
James F. Ryan Fund	14,778	14,350
A. Peter & Fae Delfini Memorial Fund	13,816	13,548
Jane W. Rosenthal Fund	13,706	12,810
Farricielli Fund	12,781	9,813
Donald & Mary Lou Welch Fund	12,659	12,174
Todds Hill Preserved Fund	12,039	-
Virginia Page- Page Family Legacy Fund	9,812	8,323
John & Carol Moss Fund	9,394	9,235
Linda Edsall Winward & Walter Winward Fund	6,009	7,387
Nobile Fund for Cultural and Artistic Innovation	2,499	2,426
Branford Community Foundation Operating Fund	2,286	19,703
Total	2,226,099	2,089,646
Total funds without donor restrictions	2,899,992	2,712,059
Restricted Branford High School Scholarship Funds	218,617	215,868

BRANFORD COMMUNITY FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE #6 – GRANTS

The following organizations benefitted from the Foundation’s work during the year:

Woman & Family Life Center	\$ 20,000
Community Dining Room	10,633
Feed Branford Kids	10,000
New Antioch Church of God	10,000
First Congressional Church	8,000
Branford Microfund	7,500
Shoreline Chamber of Commerce	5,500
Clifford W. Beers Guidance Clinic, Inc	5,000
Legacy Theatre	5,000
Literacy Volunteers of Greater New Haven	5,000
New Reach, Inc,	5,000
Branford Land Trust	4,100
Orchard House Medical Adult Day Care	3,900
The Nat & Jack Farrell House, Inc	3,000
Neighborhood Music School	2,500
Pratt Institute	2,500
Ready to Grow	2,500
The Connecticut Hospice	2,500
Camp Hazen	2,000
Rev Dr MLK Breakfast Committee	2,000
Shorline Arts Alliance	1,500
Keep Branford Healthy Grant	1,163
Special Olympics of Connecticut	1,000
Branford Compassion Club	700
Branford Fire Department	500
Miscellaneous	100
Total	<u>\$ 121,596</u>

NOTE #7 – SHARED SERVICES

The Foundation has teamed with similar organization for shared administrative and management services. Services are allocated based on time spent on each organization and billed by the other organization to the Branford Community Foundation Inc. Total billed services were \$85,152 and \$80,621 for 2021 and 2020, respectively.

NOTE #8 – LIQUIDITY AND AVAILABILITY

The Organization’s financial assets that are readily available within one year of December 31, 2021 and 2020.

	<u>2021</u>	<u>2020</u>
Cash	\$ 182,624	\$ 65,584
Investments	<u>3,034,943</u>	<u>2,927,926</u>
Financial assets, at year end	<u>\$3,217,567</u>	<u>\$2,993,510</u>

BRANFORD COMMUNITY FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2021 and 2020

NOTE #9 – RECLASSIFICATIONS

Certain amounts from the 2020 financial statement have been reclassified to conform to the 2021 presentation. There was no effect on changes in net assets without donor restrictions.