Boys to Men Mentoring Network, Inc.

Financial Statements

December 31, 2022 and 2021

Boys to Men Mentoring Network, Inc.

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Independent Auditor's Report

To the Board of Directors of the
Boys to Men Mentoring Network, Inc.
Spring Valley, CA

Opinion

We have audited the accompanying financial statements of Boys to Men Mentoring Network, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, 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 Boys to Men Mentoring Network, Inc. as of December 31, 2022 and 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.

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 Boys to Men Mentoring Network, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 Boys to Men Mentoring Network, Inc. 's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Boys to Men Mentoring Network, Inc. '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 Boys to Men Mentoring Network, Inc. '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.

JGD & Associates, LLP

San Diego, California
October 3, 2023

Boys to Men Mentoring Network, Inc.

Statements of Financial Position
Year Ended December 31, 2022 and 2021

Assets	2022	2021
Current assets:		
Cash and cash equivalents	$ 1,068,424	$ 980,208
Investments (Note 2)	81,429	74,797
Accounts receivable, net	41,750	121,451
Prepaid expenses and other current assets	147,135	85,029
Total current assets	1,338,738	1,261,485
Other assets:		
Property and equipment, net (Note 3)	142,206	130,800
Operating right-of-use asset, net (Note 4)	79,730	-
Total other assets	221,936	130,800
Total assets	$ 1,560,674	$ 1,392,285
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	$ 36,046	$ 3,657
Accrued expenses (Note 5)	32,139	46,854
Current portion of operating lease liability (Note 4)	26,260	-
Total current liabilities	94,445	50,511
Long-term liabilities:		
Operating lease liability, net of current portion (Note 4)	51,770	-
Total long-term liabilities	51,770	-
Total liabilities	146,215	50,511
Commitments and contingencies (Note 4)		
Net assets:		
Without donor restrictions	1,279,103	1,189,030
With donor restrictions (Note 6)	135,356	152,744
Total net assets	1,414,459	1,341,774
Total liabilities and net assets	$ 1,560,674	$ 1,392,285

Boys to Men Mentoring Network, Inc.

Statement of Activities
Year Ended December 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and support			
Public support received directly:			
Contributions	$ 315,774	$ -	$ 315,774
Special events	424,544	-	424,544
Total revenue from public support	740,318	-	740,318
Revenue from grants and governmental agencies	82,205	160,057	242,262
Program service fees	70,329	-	70,329
Total revenues and support	152,534	160,057	312,591
Net assets released from restrictions	177,445	(177,445)	-
Total revenue and support	1,070,297	(17,388)	1,052,909
Operating expenses:			
Program services:			
Community engagement	208,024	-	208,024
Mentoring	183,368	-	183,368
Community events	176,503	-	176,503
Total program services	567,895	-	567,895
Supporting services:			
General administrative	138,160	-	138,160
Funraising	274,856	-	274,856
Total supporting services	413,016	-	413,016
Total operating expenses	980,911	-	980,911
Change from operations	89,386	(17,388)	71,998
Non-operating income (expense)			
Interest and dividends	2,459	-	2,459
Unrealized loss on investments	(2,787)	-	(2,787)
Other	1,015	-	1,015
Total non-operating income	687	-	687
Change in net assets	90,073	(17,388)	72,685
Net assets, beginning of year	1,189,030	152,744	1,341,774
Net assets, end of year	$ 1,279,103	$ 135,356	$ 1,414,459

Boys to Men Mentoring Network, Inc.

Statement of Activities
Year Ended December 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and support			
Public support received directly:			
Contributions	$ 209,747	$ -	$ 209,747
Special events	466,243	-	466,243
Total revenue from public support	675,990	-	675,990
Revenue from grants and governmental agencies	59,815	247,629	307,444
Program service fees	42,708	-	42,708
Total revenues from operations	102,523	247,629	350,152
Net assets released from restrictions	195,152	(195,152)	-
Total revenue and support	973,665	52,477	1,026,142
Operating expenses:			
Program services:			
Community engagement	140,375	-	140,375
Mentoring	137,129	-	137,129
Community events	142,951	-	142,951
Total program services	420,455	-	420,455
Supporting services:			
General administrative	81,101	-	81,101
Fundraising	173,603	-	173,603
Total supporting services	254,704	-	254,704
Total operating expenses	675,159	52,477	675,159
Change from operations	298,506	-	350,983
Non-operating income (expense)			
Interest and dividends	1,324	-	1,324
Unrealized gain on investments	(1,461)	-	(1,461)
PPP loan forgiveness	198,004	-	198,004
Other	(2,284)	-	(2,284)
Total non-operating income	195,583	-	195,583
Change in net assets	494,089	52,477	546,566
Net assets, beginning of year	694,941	100,267	795,208
Net assets, end of year	$ 1,189,030	$ 152,744	$ 1,341,774

Boys to Men Mentoring Network, Inc.

Statement of Functional Expenses
Year Ended December 31, 2022

	Program Services				Supporting services			Total
	Community Engagement	Mentoring	Community Events	Total	General Administrative	Fundraising	Total	2022
Grants and direct assistance	$ 3,500	$ -	$ -	$ 3,500	$ -	$ -	$ -	$ 3,500
Salaries and related expenses	92,504	169,361	156,523	418,388	32,804	123,468	156,272	574,660
Contract services	8,893	-	2,150	11,043	40,916	73,088	114,004	125,047
Non-personnel	21,949	2,003	1,755	25,707	6,567	36,669	43,236	68,943
Facility and vehicle	43,319	1,831	5,224	50,374	20,892	3,483	24,375	74,749
Travel and conference	15,183	6,823	10,683	32,689	2,506	7,019	9,525	42,214
Other program specific	3,805	3,318	-	7,123	-	714	714	7,837
Other	18,871	32	168	19,071	34,475	30,415	64,890	83,961
Total functional expenses	$ 208,024	$ 183,368	$ 176,503	$ 567,895	$ 138,160	$ 274,856	$ 413,016	$ 980,911

Boys to Men Mentoring Network, Inc.

Statement of Functional Expenses
Year Ended December 31, 2021

	Program Services				Supporting services			Total
	Community Engagement	Mentoring	Community Events	Total	General Administrative	Fundraising	Total	2021
Grants and direct assistance	$ 1,280	$ 1,024	$ -	$ 2,304	$ -	$ -	$ -	$ 2,304
Salaries and related expenses	49,255	117,460	133,233	299,948	24,832	119,363	144,195	444,143
Contract services	5,500	-	250	5,750	19,406	26,270	45,676	51,426
Non-personnel	12,637	3,305	2,390	18,332	3,818	12,337	16,155	34,487
Facility and vehicle	44,550	888	1,899	47,337	14,118	2,471	16,589	63,926
Travel and conference	3,584	3,475	3,029	10,088	1,691	1,489	3,180	13,268
Other program specific	4,575	9,712	2,070	16,357	-	-	-	16,357
Other	18,994	1,265	80	20,339	17,236	11,673	28,909	49,248
Total functional expenses	$ 140,375	$ 137,129	$ 142,951	$ 420,455	$ 81,101	$ 173,603	$ 254,704	$ 675,159

Boys to Men Mentoring Network, Inc.

Statements of Cash Flows
Year Ended December 31, 2022 and 2021

	2022	2021
Cash flows from operating activities:		
Change in net assets	$ 72,685	$ 546,566
Adjustments to reconcile change in net assets to net cash flows provided by operating activities:		
Amortization of operating leases of right-of-us assets	4,701	-
Depreciation	14,258	11,639
Gain on extinguishment of debt - PPP loan	-	(198,004)
Unrealized gain on investments	(328)	1,461
Changes in assets:		
Accounts receivable, net	79,701	(110,784)
Prepaid expenses and other current assets	(62,106)	(79,816)
Changes in liabilities:		
Accounts payable	32,389	2,567
Accrued expenses	(14,715)	35,777
Operating lease liability	(6,401)	-
Net cash flows provided by operating activities	120,184	209,406
Cash flows from investing activities:		
Purchases of property and equipment	(25,664)	(17,020)
Purchases of investments	(6,304)	(50,974)
Net cash flows used in investing activities	(31,968)	(67,994)
Cash flows from financing activities:		
PPP loan proceeds	-	72,781
Net cash flows provided by financing activities	-	72,781
Net change in cash and cash equivalents	88,216	214,193
Cash and cash equivalents - beginning of year	980,208	766,015
Cash and cash equivalents - end of year	$ 1,068,424	$ 980,208

Note 1 - Organization and Summary of Significant Accounting Policies

Nature of Activities

Boys to Men Mentoring Network, Inc. (the "Organization") is a nonprofit corporation organized in California in 1996. Since incorporation, the Organization's mission has been to build communities of male role models who, through consistent group mentoring, encourage and empower teenage boys to follow their dreams. The Organization's mentors show up at middle schools, high schools, and community centers to give teenage boys a community of men who listen, encourage, and empower them.

The Organization's community-based mentoring approach gives boys a variety of positive male role models who show up consistently, tell the truth about their struggles as men, ask the boys what kind of man they want to be, praise them for their gifts, support them when they mess up, and encourage them to become the man they want to be. Boys to Men Mentoring facilitates groups at 35 school partner locations across San Diego County serving over 800 boys on a weekly basis.

Basis of Accounting

The financial statements have been prepared utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP) promulgated by the Financial Accounting Standards Board.

Net Asset Classification

The Organization reports information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions

- Net assets without donor restrictions - Net assets represent expendable funds available for operations, which are not otherwise limited and with donor restrictions.

- Net assets with donor-imposed restrictions - Net assets subject to donor-imposed restrictions that can be filled by actions of the Organization pursuant to those stipulations or that expire by the passage of time. The Organization reports gifts of cash and other assets as revenues with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restriction and reported in the statement of activities as net assets released from restriction.

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from those estimates. The Organization's significant accounting estimates include, but are not limited to, fair value of investments, depreciable lives of property and equipment, and the functional allocation of expenses.

Liquidity

The Organization's financial assets available within one year of the balance sheet date for general expenditures such as operating expenses and capital purchases as of December 31, 2022 are as follows:

Cash and cash equivalents	$	1,068,424
Investments		81,429
Accounts receivable, net		41,750
Total financial assets	$	1,191,603

$135,356 of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures for the year ended December 31, 2022. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. As of the balance sheet date and as of the date of this audit report, the Organization held sufficient liquid resources to meet future requirements.

Cash and Cash Equivalents

The Organization considers all highly liquid instruments purchased with an original maturity of three months or less to be cash equivalents. Short-term investments with an original maturity greater than three months are included in investments. Cash and cash equivalents are reported at cost, which approximates market value. The Organization maintains cash in various financial institutions that periodically exceed federally insured limits of $250,000. At December 31, 2022 and 2021, the Organization had $780,169 and $700,724 of cash deposits in excess of federally insured amounts, respectively. Management does not consider these concentrations to be a significant credit risk.

Accounts Receivable

Accounts receivable arise in the normal course of operations. It is the policy of management to review the outstanding accounts receivable at year end, as well as the bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts for uncollectible amounts. Related customer invoices or grant receivables are written off when they are considered uncollectible. An allowance for uncollectible accounts receivable of $5,000 and $3,625 have been reflected in the financial statements as of December 31, 2022 and 2021, respectively.

Investments

Investments consist primarily of mutual funds, bonds, and cash reserve funds, and are recorded at fair value based on quoted market prices. Realized and unrealized gains and losses are included in the Statement of Activities.

Fair Value Measurements

Accounting Standards Codification ("ASC") *Topic 820, Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under ASC Topic 820 are described as follows:

Level Input	*Input Definition*
Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access
Level 2	Inputs to the valuation methodology include: • Quoted process for similar assets or liabilities in active markets; • Quoted prices for identical or similar assets or liabilities in inactive markets; • Inputs or other than quoted prices that are observable for the asset or liability; • Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Property and Equipment
Property and equipment are stated at cost net of accumulated depreciation provided for on the straight-line method over the estimated useful lives of the related assets. Additions, replacements and improvements that extend an asset's life are capitalized. Expenditures for repairs and maintenance and other costs that do not improve the property and equipment, extend the useful life or otherwise do not meet capitalization criteria are charged to expense as incurred.

Depreciation is computed using the straight-line method based upon the following estimated useful lives of the related assets:

	Years
Building	40
Improvements	10 - 15
Furniture and fixtures	7
Vehicles	3 - 7
Computers	3

Impairment of Long-Lived Assets
ASC Topic 360, Property, Plant, and Equipment, requires that long-lived assets and certain identifiable intangibles to be held and used by the Organization be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Impairment, which is determined based upon the estimated fair value of the asset, is recorded when the estimated undiscounted cash flows expected to be generated by the asset is insufficient to recover its net carrying value. As of December 31, 2022, the Organization did not identify any events or circumstances that would require the recognition of an impairment loss under this standard.

Lessee Arrangements
The Organization is the lessee under non-cancelable real estate and equipment lease agreements. Beginning on January 1, 2022, the date of the Organization's adoption of Accounting Standards Update ("ASU") No. 2016-02, Leases ("Topic 842"), operating lease right-of-use ("ROU") assets and liabilities are recognized at the commencement date and initially measured based on the present value of lease payments over the defined lease term. The Organization's lease terms may include options to extend or terminate the lease. The Organization assesses these options using a threshold of reasonably certain. For leases the Organization is reasonably certain to renew, those option periods are included within the lease term and, therefore, the measurement of the right-of-use asset and lease liability. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease agreement does not contain any material residual value guarantees, restrictions or covenants.

As the Organization's leases do not provide an implicit rate, the incremental borrowing rates are estimated based on the information available at the commencement date in determining the present value of lease payments. The implicit rate will be used when readily determinable. The operating lease ROU asset also includes any prepaid lease payments made and are net of lease incentives. The Organization does not record an asset or liability for operating leases with a term of 12 months or less. Prior to the adoption of Topic 842 on January 1, 2022, the Organization did not record an asset or liability for any of its operating leases.

The adoption of the new lease accounting guidance had a material impact to the Organization's balance sheets and related disclosures and resulted in the recording of additional right-of-use assets and lease liabilities of $84,431 as of the date of adoption. This guidance was applied using the optional transition method, which allowed the Company to not recast comparative financial information. Consistent with the optional transition method, the financial information in the balance sheets prior to the adoption of this new lease accounting guidance has not been adjusted and is therefore not comparable to the current period presented. For additional information, including the required disclosures, related to the impact of adopting this standard, see Note 4 — Contingencies and Commitments.

Revenue Recognition
The Organization follows current US GAAP guidance for revenue recognition, including guidance related to ASC Topic 606, *Revenue from Contracts with Customers*, and Topic 958, *Not-For-Profit Entities*. The details of the transaction are reviewed for appropriate application of the guidance. The Organization evaluates each source of revenue to determine whether the parties to the agreement have exchanged commensurate value for the transfer of resources, in which case, revenue is recognized in accordance with Topic 606. If commensurate value has not been exchanged for resources between the parties to the agreement, the transaction is determined to be a contribution and revenue is recognized in accordance with guidance related to Topic 958. For transactions determined to be contracts with customers, the Organization follows a five-step model: (1) Identify the contract with the customer; (2) identify the performance obligations; (3) determine the transaction price; (4) allocate the transaction price to each performance obligation; and (5) recognize revenue when (or as) each performance obligation is met. For transactions determined to be contributions, the transaction review includes determining whether conditions exist that create a barrier that must be fulfilled for revenue to be recognized and whether there are donor restrictions placed on the contribution related to the purpose for which the funds may be used.

Contributions, including unconditional promises to give, are recognized as revenue in the period received and are reported as increases in the appropriate class of net assets. Contributions where donor restrictions are met within the same fiscal year as the contribution is received are included in unrestricted net assets.

Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value. Contributions to be received after one year are discounted at an appropriate discount rate. An allowance for uncollectible contributions is estimated based upon such factors as prior collection history, type of contribution and nature of fundraising activity.

Donated Services and Non-cash Gifts
Contributions of donated non-cash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills provided by individuals possessing those skills and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received.

Income Taxes
The Organization is a public benefit not-for-profit corporation organized under the laws of the State of California. The Organization is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and section 23701(d) of the California Revenue and Taxation Code.

The Organization follows accounting standards generally accepted in the United States of America related to the recognition of uncertain tax positions. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the statement of activities, when applicable. Management has determined that the Organization has no uncertain tax positions at December 31, 2022 and therefore no amounts have been accrued.

Functional Expenses
The costs of program and supporting service activities have been summarized on a functional basis in the statement of functional expenses. The schedule presents the natural classification detail of expenses by function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Expenses are tracked using direct indemnification methodology of charging specific expenses as either program, management and general, or fundraising.

The financial statements report certain categories of expense that are attributable to one or more programs of supporting functions. Expenditures which can be identified with a specific program or support services are allocated directly, according to their natural expenditure classification. Costs that are common to several functions are allocated among the program and supporting services based on time record, space utilized and estimated made by the Organization's management.

Subsequent Events
Subsequent events were evaluated by management through October 3, 2023, which is the date the financial statements were available to be issued.

Note 2 – Investments

All investments at December 31, 2022 and 2021 were classified as Level 1 investments and consist of the following:

	2022	2021
Mutual funds	$ 57,356	$ 50,447
Money market funds	24,073	24,350
Total	$ 81,429	$ 74,797

Note 3 – Property and Equipment

Major categories of property and equipment are summarized as follows, as December 31:

	2022	2021
Buildings	$ 121,167	$ 121,167
Improvements	89,703	89,703
Land	30,292	30,292
Furniture and fixtures	44,563	30,899
Vehicles	21,259	21,259
Computers	11,211	4,209
Construction in progress	5,000	-
Total property and equipment	323,195	297,529
Less accumulated depreciation	(180,989)	(166,729)
Property and equipment, net	$ 142,206	$ 130,800

Depreciation expense for the year ended December 31, 2022 and 2021 was $14,258 and $11,639, respectively.

Note 4 – Contingencies and Commitments

Grants and contracts
The Organization's contracts are subject to inspection and audit by the appropriate governmental funding agency. The purpose is to determine whether program funds were used in accordance with their respective guidelines and regulations. The potential exists for disallowance of previously funded program costs. The ultimate liability, if any, which may result from these governmental audits cannot be reasonably estimated and, accordingly, the Organization has no provisions for the possible disallowance of program costs on its financial statements.

Lease commitments
The Organization leases its administrative office facility under a long-term, non-cancelable operating lease agreement that expires in October 2025.

Supplemental balance sheet information related to operating leases is as follows as of December 31, 2022:

Right-of-use asset obtained in exchange for lease obligation:	
Operating lease	$84,430
Weighted average remaining lease term:	
Operating lease (in months)	34
Weighted average discount rate:	
Operating lease	4.48%

Note 5 – Accrued Expenses

Accrued expenses consist of the following as of December 31:

	2022	2021
Payroll and related	$ 26,853	$ 18,643
Credit cards	1,182	20,237
Other	4,104	7,974
Total	$ 32,139	$ 46,854

Note 6 – Net Assets with Donor Restrictions

Net assets with donor restrictions consist of the following as of December 31:

	2022	2021
Programmatic restrictions for mission related projects	$ 134,254	$ 143,438
Ranch Improvement	1,102	9,306
Total	$ 135,356	$ 152,744

Net assets released from donor restrictions by incurring expenses satisfying the restricted purposes or by the passage of time for the years ended December 31, 2022 and 2021, are as follows:

	2022	2021
Programmatic restrictions for mission related projects	$ 169,241	$ 171,599
Ranch Improvement	8,204	23,553
Total	$ 177,445	$ 195,152