

Doorway Into Light Summary

Mission: To provide palliative and hospice care to aging, dying, and their families.

Category: Health and Wellness

Contact: Reverend Bodhi Be, Executive Director

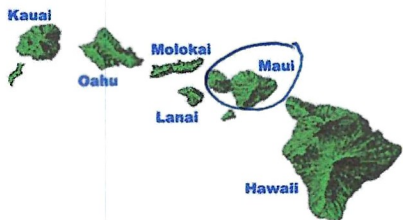
Address: P.O. Box 1268, Haiku, HI 96708 (375 W. Kuiaha Road, Suite 5, Haiku 96708)

Grant History: N/A

2025 Request: \$15,000 for general operating support.
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Notes:

- Provides comfort and care to the aging and dying throughout Maui.
- Community workshops on hospice care and counseling services.
- Train healthcare workers for palliative care field.
- Death doula certification program.
- Certified green funeral home and services.
- Retail store and library.





DOORWAY INTO LIGHT

A 501(c)(3) Educational, Charitable, and Spiritual Organization

PO Box 1268 Haiku, HI 96708 (808) 575-7870

www.DoorwayIntoLight.org info@DoorwayIntoLight.org

January 25, 2025

Aloha Laurence H. Dorcy Hawaiian Foundation Trustees,

I am writing on behalf of Doorway Into Light, a nonprofit organization on Maui, Hawaii providing care, services, and counseling to the aging and dying. We request **\$15,000** in funding to support low-income families as they face the challenging processes of aging, serious illness, and dying.

Our Mission and Request

Doorway Into Light's mission is to empower and support families and communities in Hawaii with holistic care of the aging and dying. We provide comfort and care to those dying, including those on hospice, those who've passed away, and counseling and care for grieving families and loved ones. We offer workshops throughout the community, train healthcare workers, provide a death doula certification program, and operate Hawaii's only not-for-profit and certified green funeral home, offering low-cost environmentally sustainable funeral, burial, and memorial services. We maintain an office in Haiku with a retail store with resources, books, and lending library, as well as counseling and burial services. Our vision is to build and open a sanctuary, park, and natural green burial ground on Maui.

In 2006, along with Ram Dass and my wife Leilah Be, we founded Doorway Into Light to work with families and professionals to engage in advocacy and educational programs on conscious aging, dying, and death. We received 501(c)(3) status in 2015. We serve all of Maui's people, all ages and economic groups, and offer several online programs to all of Hawaii. Doorway currently has four staff, including a certified Hospice and Palliative Care Nursing Assistant, Hospice volunteers, grief counselors, ministers, a casket maker, and a notary. In addition, we have a dedicated team of 28 volunteers ranging in age between 25 and 75, with over 1,200 volunteer hours performed in 2024. Half of our volunteers are trained and willing to support families directly when someone is dying at home. Of our clientele in the past few years half have been low-income families who lack funds for end-of life care and counseling services. Many of our programs are low or no-cost. We have served over 300 of Hawaii's families with end of life care. We are very proud of the work we are doing in this community.

Funding would help us tremendously, including to up-level our administrative support, allocate funds towards marketing so families most in need can learn of our services, and to grow our young adult scholarship program to attract the younger generation to our training programs.

Needs Being Addressed

- **Talking about and experiencing death can be uncomfortable and terrifying.** While death is a natural part of life, many still find it shocking, disorienting, and even terrifying. As a result, many kupuna are unprepared for serious illness or death and loved ones are unprepared to care for them. We live in a culture where dying is often perceived as just a medical event. But it is so much more. Teaching and helping people to 'die well' in a culture terrified of the 'dying' part, supports people to come more fully into deep living. We support people physically, mentally, emotionally, and spiritually. Our goal is to transform how we relate to death to bring more consciousness and compassion to death and dying, become

more responsive and helpful as a community, and to better care for our loved ones who are dying. We want kupuna especially to feel more prepared to transition towards death when it becomes their time.

- **We are in a *health-care crisis* which cannot be filled by hospice and government agencies alone.** According to census statistics, there are approximately 35,000 kupuna in Maui County, which is 21% of its population. More than 1 in 6 working Americans report assisting with the care of an elderly or disabled loved one. Caregivers working at least 15 hours per week indicated that this family assistance significantly affected their work life. We are witnessing high rates of caregiver burnout both by professionals and stay-at-home family members. A large demographic cannot afford to hire private caregivers. We aim to help fill this gap in services by empowering individuals and communities in caring for their dying.
- **Funeral and burial expenses are cost-prohibitive for most Maui families.** Death should not be a financial burden, nor an industry motivated to upsell when people are grieving and in shock. Funeral homes have become a business for the dying, gouging loved ones with extraneous burial costs, and disconnecting families from the community service and sacredness of death. **We offer alternatives to this expensive, disconnected business approach** – we educate, train, and empower families as they make final resting place decisions for their loved ones.
- **Limited career options exist on Maui for younger adults.** Those under 30 have a high rate of unemployment in Maui County. The COVID pandemic, along with the impact of the Lahaina fires and a wavering economy, have seriously impacted our youth in terms of socialization, educational opportunities, and job skills; many are floundering. We aim to create a **new career pathway of end-of-life service work for young people searching for meaning and purpose at a time when so little makes sense and the world's future is uncertain.**
- **To function optimally we need administrative support.** In 2024 we lost our grant-writer and office support person which had a significant impact on our daily operations. We are in the process of regrouping. Four staff and over two dozen dedicated volunteers are involved with Doorway. More families are in need of our services daily. We plan to hire a part-time administrative office position to assist with the increased flow and to help us stay organized and responsive. This year we want to solicit the aid of a marketing expert to ensure that we reach those most economically challenged, often Native Hawaiians most in need of our services. In addition, we expect to submit two additional grants by mid-year.

Doorway is Meeting these Needs

- **A full spectrum of programs to address needs of the aging and dying.** Since Doorway Into Light's inception in 2006, our services have continued to grow and evolve. Current programs include: An Open House and Community Resource Center open every Saturday since 2012 (500 visitors annually), Workshops and Trainings for healthcare professionals and those interested in the field of death and dying (over 800 participants to date), Death Doula Certification program (75 students thus far), Evening Educational Presentations throughout the community (attended by hundreds), grief and end-of-life counseling since

2017 (hundreds throughout Hawaii have benefited), a nonprofit certified green funeral home, and Home Care Services for those dying (over 200 have benefited). Much of our education and counseling services are by donation.

- **Funeral services for low-income families.** We recently raised funds to provide free and low cost burial and funeral services to families who had a family member die in the recent Lahaina fires. We were able to help 24 families. We are now building a fund to provide free services to the homeless, the indigent, and low-income families of Maui County, which are often Hawaiian families.
- **Certified care companions for Maui kupuna who are sick and dying.** Being able to hire Doorway Into Light certified care companions has eased the burden on families and caregivers, and gives kupuna a more social, supported, and easier life. We help kupuna and their families by providing support, information, and actual companions for a variety of non-medical activities. Tasks are easier when one has company. Volunteers assist kupuna in reviewing information online, filling out forms, navigating telehealth and patient portals, and ensuring individual independence and dignity as elders navigate the digital world and its inherent discrimination of those who have not grown up in the digital age.
- **Community and educational resources for the dying, their families, and grieving loved ones.** In 2012 we opened The Death Store, Hawaii's first and only community educational resource center and store for the dying, their families, caregivers to the dying, those grieving the loss of a loved one, professionals working in the fields of death and dying, and all those wishing to explore and educate themselves about their own approaching death. We have a bookstore, lending and reference library, and biodegradable and locally crafted urns, caskets, and shrouds. Counseling services are offered for free or by donation. We help people with advanced health directives, durable power of attorney, simple wills, physicians orders for life sustaining treatment, and navigating the many issues and choices at the end of life. We provide inexpensive caskets to be made available to the public, offered as a service, rather than any need to sell, and have been building simple wooden caskets currently available in our store.
- **Community outreach and networking.** Our success in meeting the needs of Maui families is a direct reflection of our ongoing community outreach efforts. We work with an array of community organizations, such as local hospices, hospitals, nonprofits, and religious organizations in growing and deepening care for the aging and dying. We train and educate healthcare professionals and social service providers throughout Maui to better help their clientele. Professionals on outer islands and the mainland have learned of and participate in our online workshops and trainings.
- **Plans to provide young adult scholarships for our Death Doula Certification Program.** Our Death Doula program is becoming nationally recognized. It entails a 6-month internship requiring a minimum of 12 hours per month of bedside sitting. Many young adults have expressed interest in the community work we are doing. We want to offer Internships to interested young adults (aged 18 to 30) to provide a pathway for career opportunities and development in a field that could use their energy and enthusiasm, particularly as the Baby Boomer population is aging.

Clientele, Numbers Served, Region

Hundreds locally have benefited from our programs and services in 2024 alone. Clientele includes those receiving near-death support and counseling services, memorials, burials, and cremations, participants in workshops and trainings, participants at community presentations, and visitors to our resource center and retail store. Of the 21 burials and cremations performed this past year, 81% were on Maui, while the remaining took place on other Hawaiian Islands. Six of these families were low-income and received significant reductions in costs. In 2024 over 500 people visited our resource center coming from all areas of Maui, as well as from other Hawaiian Islands and the mainland. We worked with twelve families to care for loved ones in the grips of dying. Over 100 people participated in our online workshops and trainings, and we certified 13 new death doulas (62% from Hawaii). We conducted over a dozen successful community educational presentations throughout Maui at such places as Heritage Hall in Paia and Ahimsa Farm Sanctuary in Haiku, each presentation ranging in attendance from 10 to 60 people.

Hawaii has a very diverse population, and our demographics reflect this. At least one-third of our clients are low-income, and no one is turned away from lack of funds. Approximately 5% of our clientele identify as Native Hawaiian, while 20% identify as racially mixed, and the remaining 75% white. We've assisted virtually every age-range and reached every region of Maui, along with families from Lanai, Molokai, Big Island, and Oahu.

Your Funding Would Make an Enormous Difference

We so much want to give back to all those in need on Maui. We are filling the gaps in end-of-life services in a very unique and profound way that other organizations do not provide. Funding from Laurence H. Dorcy Hawaiian Foundation would help us tremendously by allowing us to provide up to 5 scholarships for young adults, support the most economically challenged Hawaiians needing compassion and care during excruciating times, allow us to hire part-time office support, and help us launch a media campaign to target the most economically disadvantaged on Maui. Our services are absolutely necessary and critical in helping Maui's families through the processes of aging and dying. We hope you can join us in these efforts.

Our primary funding sources include program fees from workshops and trainings, individual contributions, sales from our retail store, fundraising events, and grants. Our last grant came from Fred Baldwin Memorial Foundation for \$5,000.

It would be an honor to receive your support. Mahalo for your time and consideration!

Sincerely,

Rev. Bodhi Be, Executive Director
Doorway Into Light
375 W Kuiaha Rd, Suite 5
Haiku, HI 96708
808-283-5950c / 808-575-7870o
bodhi@doorwayintolight.org
www.doorwayintolight.org

Doorway Into Light Inc
Balance Sheet
As of December 31, 2024

Dec 31, 24

ASSETS

Current Assets

Checking/Savings

First Hawaiian Bank Accts

DIL Land Acct Designated Funds 139,908.04

DIL Operating Account 56,561.31

Total First Hawaiian Bank Accts 196,469.35

Total Checking/Savings 196,469.35

Total Current Assets 196,469.35

Fixed Assets

Equipment 1,246.52

Total Fixed Assets 1,246.52

TOTAL ASSETS 197,715.87

LIABILITIES & EQUITY

Equity

Unrestricted Net Assets 250,311.19

Net Income -52,595.32

Total Equity 197,715.87

TOTAL LIABILITIES & EQUITY 197,715.87

Doorway Into Light Inc
Profit & Loss
 January through December 2024

	Jan - Dec 24
Ordinary Income/Expense	
Income	
INCOME DONATIONS	
Non Taxable Donations	
Individual Donations	49,605.40
Land Purchase Donation	500.00
Total Non Taxable Donations	50,105.40
Total INCOME DONATIONS	50,105.40
INCOME PROGRAM	
Public Service Revenue	
Community Outreach	515.00
Doula Training	37,540.21
Facing Death Nourishing Life	5,690.00
Funeral and Burial Services	44,314.69
Store Sales	705.27
Total Public Service Revenue	88,765.17
Total INCOME PROGRAM	88,765.17
Total Income	138,870.57
Cost of Goods Sold	
Cost of Goods Sold - Store	
Books and Publications	539.95
Caskets and Urns	2,797.88
Material Store Items	135.42
Total Cost of Goods Sold - Store	3,473.25
Total COGS	3,473.25
Gross Profit	135,397.32
Expense	
ADMINISTRATIVE EXPENSES	
Auto Expenses	
Gasoline and Fuel	2,735.03
Maintenance and Repair	427.89
Vehicle Insurance	2,597.93
Vehicle Registration	698.32
Total Auto Expenses	6,459.17
Office and Operating Expenses	
Bank & CC Fees	360.36
Books, Subscriptions, Reference	641.55
Computer & Internet Expenses	14,752.37
Dues, Subscriptions, Licenses	933.07
General Excise Tax	6,376.34
Independent Contractors	30,551.76
Postage, Mailing Service	256.55
Printing and Copying	18.62
Supplies	5,701.36
Telephone	648.66
Total Office and Operating Expenses	60,240.64
Professional Services	
Accounting Fees	673.45
Consulting Fees - CCM Program	21,000.00
Consulting Fees - Program Dev.	34,000.00
Total Professional Services	55,673.45
Rent Expense	13,561.78
Total ADMINISTRATIVE EXPENSES	135,935.04

Doorway Into Light Inc
Profit & Loss
January through December 2024

	<u>Jan - Dec 24</u>
Building Maintenance and Repair	143.13
Federal Taxes	3,703.07
PUBLIC PROGRAMS	
Charity	140.00
Doula Training	
Airfare	863.70
Catering	7,453.58
Educational Materials	2,446.68
Lodging	4,275.00
Teachers - independent	2,851.67
Vehicle Rental	1,090.00
Venue Rental	4,920.00
Total Doula Training	23,900.63
Fire Aid	3,716.28
Funeral Burial Services Expense	12,117.10
Public Education	4,745.78
Travel and Meetings	
Conference, Convention, Meeting	2,112.66
Travel	526.93
Travel and Meetings - Other	85.82
Total Travel and Meetings	2,725.41
PUBLIC PROGRAMS - Other	866.20
Total PUBLIC PROGRAMS	48,211.40
Total Expense	187,992.64
Net Ordinary Income	-52,595.32
Net Income	<u><u>-52,595.32</u></u>

COPY
OMB No 1545-0047

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the **2023** calendar year, or tax year beginning , 2023, and ending , 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization **DOORWAY INTO LIGHT**
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
PO Box 1268
 City or town, state or province, country, and ZIP or foreign postal code
Haiku, HI 96708

D Employer identification number
26-2399775

E Telephone number
(808) 575-7870

G Gross receipts \$ **234,993.**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list See instructions
H(c) Group exemption number _____

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **N/A**

K Form of organization: Corporation Trust Association Other

L Year of formation **2017**

M State of legal domicile **HI**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: *Provides services, charitable gifts, and education to individuals, families, and community in all aspects of end-of-life and after-death care.*

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	5
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	0
6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	35,630.	98,873.
9 Program service revenue (Part VIII, line 2g)	39,699.	136,120.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	75,329.	234,993.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
16a Professional fundraising fees (Part IX, column (A), line 11e)		
b Total fundraising expenses (Part IX, column (D), line 25)	0.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	104,331.	207,303.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	104,331.	207,303.
19 Revenue less expenses. Subtract line 18 from line 12	-29,002.	27,690.
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	210,164.	237,854.
21 Total liabilities (Part X, line 26)		
22 Net assets or fund balances. Subtract line 21 from line 20	210,164.	237,854.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer
Bodhi Be, Executive Director
 Type or print name and title

Date **05/08/2024**

Paid Preparer Use Only

Print/Type preparer's name: **Jane Williams, EA 88336**
 Preparer's signature: **Jane Williams, EA 88336**
 Date: **05/08/2024**
 Check if self-employed
 PTIN: **P00644552**
 Firm's name: **ACCOUNTING SERVICES OF MAUI**
 Firm's EIN: **99-0347743**
 Firm's address: **PO BOX 1920, MAKAWAO, HI 96768**
 Phone no: **(808) 573-4709**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns					
	1b	Membership dues					
	1c	Fundraising events	48,002.				
	1d	Related organizations					
	1e	Government grants (contributions)					
	1f	All other contributions, gifts, grants, and similar amounts not included above	50,871.				
	1g	Noncash contributions included in lines 1a-1f	\$				
	1h	Total. Add lines 1a-1f		98,873.			
	Program Service Revenue			Business Code			
2a		Events	624100	20,114.	20,114.	0.	
b		Services	812900	113,503.	113,503.	0.	
c		Sales	456199	2,503.	2,503.	0.	
d							
e							
2f		All other program service revenue					
2g	Total. Add lines 2a-2f		136,120.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)					
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real				
			(ii) Personal				
	6b	Less: rental expenses					
	6c	Rental income or (loss)					
	6d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	7b	Less: cost or other basis and sales expenses					
	7c	Gain or (loss)					
	7d	Net gain or (loss)					
8a	Gross income from fundraising events (not including \$ 48,002. of contributions reported on line 1c). See Part IV, line 18						
8b	Less: direct expenses						
8c	Net income or (loss) from fundraising events						
9a	Gross income from gaming activities. See Part IV, line 19						
9b	Less: direct expenses						
9c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances						
10b	Less: cost of goods sold						
10c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d	All other revenue					
11e	Total. Add lines 11a-11d						
12	Total revenue. See instructions			234,993.	136,120.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management	40,200.	0.	40,200.	0.
b Legal	50,009.	0.	50,009.	0.
c Accounting	6,539.	0.	6,539.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	534.	534.	0.	0.
13 Office expenses	4,131.	0.	4,131.	0.
14 Information technology	4,137.	0.	4,137.	0.
15 Royalties				
16 Occupancy				
17 Travel	411.	0.	411.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	28,631.	28,631.	0.	0.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	156.	0.	156.	0.
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Auto expenses	10,266.	0.	10,266.	0.
b Bldg R/M	2,742.	0.	2,742.	0.
c Rent	12,423.	0.	12,423.	0.
d Dues/subscriptions	1,194.	0.	1,194.	0.
e All other expenses	45,930.	41,751.	4,179.	0.
25 Total functional expenses. Add lines 1 through 24e	207,303.	70,916.	136,387.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1 Cash—non-interest-bearing	209,618.	1	237,464.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		4		
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	0.	8	0.	
	9 Prepaid expenses and deferred charges		9		
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,247.			
	b Less: accumulated depreciation	857.	546.	10c	390.
	11 Investments—publicly traded securities		11		
	12 Investments—other securities. See Part IV, line 11		12		
	13 Investments—program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)		210,164.	16	237,854.	
Liabilities	17 Accounts payable and accrued expenses		17		
	18 Grants payable		18		
	19 Deferred revenue		19		
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25		26		
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions		27		
	28 Net assets with donor restrictions		28		
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.				
	29 Capital stock or trust principal, or current funds		29		
	30 Paid-in or capital surplus, or land, building, or equipment fund	12,045.	30	12,045.	
	31 Retained earnings, endowment, accumulated income, or other funds	198,119.	31	225,809.	
32 Total net assets or fund balances	210,164.	32	237,854.		
33 Total liabilities and net assets/fund balances	210,164.	33	237,854.		