



LANGE FOUNDATION

animal rescue, care, and placement

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

DECEMBER 31, 2023

LANGE FOUNDATION

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
of Lange Foundation

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Lange Foundation (a nonprofit organization) which comprise the statements of financial position as of December, 2023, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position Lange Foundation as of December 31, 2023, 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 ("GAAS"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lange Foundation, 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.

Other Matter

The financial statements of Lange Foundation for the year ended December 31, 2022 were audited by another auditor who expressed an unmodified opinion on those statements on November 14, 2023.

Substantial Doubt About the Entity's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that Lange Foundation will continue as a going concern. As discussed in Note 11 to the financial statements, Lange Foundation has not adopted a succession plan for the President who controls most accounting matters. Management's evaluation of the conditions and management's plans regarding these matters are also described in Note 11. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

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 Lange Foundation's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditors' 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 auditors' 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 GAAS 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 GAAS, 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 Lange Foundation'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 Lange Foundation'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.

Hinricher & Cousino, LLP

Thousand Oaks, California

July 11, 2025

LANGE FOUNDATION

STATEMENT OF FINANCIAL POSITION

December 31, 2023

	<u>2023</u>
<u>ASSETS</u>	
Current assets:	
Cash	
Cash	760,417
Restricted cash	509,065
Total cash	<u>1,269,482</u>
Donations receivable	
Investments	39,447
Prepaid expenses	6,984,294
Total current assets	<u>10,187</u>
	8,303,410
Property and equipment, net of accumulated depreciation	1,947,498
Deposit	10,000
Right of use assets	<u>307,659</u>
Total assets	<u><u>\$ 10,568,567</u></u>
<u>LIABILITIES</u>	
Current liabilities:	
Accounts payable	33,035
Accrued payroll and other liabilities	14,459
Lease liability - current portion	\$ 73,172
Total current liabilities	<u>120,666</u>
Long-term liabilities:	
Lease liability, net of current portion	234,487
Total long-term liabilities	<u>234,487</u>
Total liabilities	<u>355,153</u>
<u>NET ASSETS</u>	
Net assets:	
Without donor-imposed restrictions	9,704,349
With donor-imposed restrictions	509,065
	<u>10,213,414</u>
Total liabilities and net assets	<u><u>\$ 10,568,567</u></u>

See accompanying independent auditors' report and notes to financial statements.

LANGE FOUNDATION
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2023

	2023		
	Without Donor Imposed Restriction	With Donor Imposed Restriction	Total
Public support, revenue, and reclassifications			
Contributions	\$ 2,172,098	\$ 97,160	\$ 2,269,258
Non-cash contributions	1,986	0	1,986
Estate sales	437,293	0	437,293
Adoption fees	50,055	0	50,055
Investment income	263,031	0	263,031
Trailer park investment income	13,000	0	13,000
Net assets released from restrictions	247,126	(247,126)	0
Total public support, revenue and reclassifications	<u>3,184,589</u>	<u>(149,966)</u>	<u>3,034,623</u>
Expenses			
Program expenses			
Kennel	1,051,455	0	1,051,455
Sanctuary	716,024	0	716,024
Justice Fund	55,742	0	55,742
Safety net	224,450	0	224,450
Help others	35,383	0	35,383
Intervention - San Bernadino	560,268	0	560,268
Total program expenses	<u>2,643,322</u>	<u>0</u>	<u>2,643,322</u>
Supporting services			
Management and general	112,185	0	112,185
Fundraising	199,581	0	199,581
Total supporting services	<u>311,766</u>	<u>0</u>	<u>311,766</u>
Total expenses	<u>2,955,088</u>	<u>0</u>	<u>2,955,088</u>
Change in net assets	229,501	(149,966)	79,535
Net assets - beginning of year	<u>9,474,848</u>	<u>659,031</u>	<u>10,133,879</u>
Net assets - end of year	<u>\$ 9,704,349</u>	<u>\$ 509,065</u>	<u>\$ 10,213,414</u>

See accompanying independent auditors' report and notes to financial statements.

LANGE FOUNDATION
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2023

	2023
CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ 79,535
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	44,761
Donated investments	(1,986)
Unrealized (gains)/losses on investments	(47,045)
Realized (gains)/losses on investments	(1,658)
(Increase) or decrease in:	
Donations receivable	(39,447)
Prepaid expenses	(10,187)
Security deposits	(10,000)
Increase or (decrease) in:	
Accounts payable	33,035
Accrued payroll and other liabilities	14,459
Lease liability	(2,050)
Net cash provided by (used in) operating activities	<u>59,417</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of investments	(8,456,302)
Proceeds from the sale of investments	8,021,254
Net cash provided by (used in) investing activities	<u>(435,048)</u>
Total increase (decrease) in cash	(375,631)
Cash and restricted cash at beginning of year	1,645,113
Cash and restricted cash at end of year	<u><u>\$ 1,269,482</u></u>
RECONCILIATION OF CASH AND RESTRICTED CASH:	
Cash	\$ 760,417
Restricted cash	509,065
Total cash	<u><u>\$ 1,269,482</u></u>
Supplemental Cash Flow Information:	
Interest paid during the fiscal year	\$ 0
Income taxes paid	\$ 0
Donated investments	\$ 1,986

See accompanying independent auditors' report and notes to financial statements.

LANGE FOUNDATION
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2023

	Program Services					Supporting Services		Total Expenses
	Kennel	Sanctuary	Justice Fund	Safety Net	Help Others	Intervention San Bernardino	Total	
Salaries	\$ 273,027	\$ 304,302	\$ 0	\$ 11,245	\$ 0	\$ 66,046	\$ 654,620	\$ 654,620
Payroll taxes	22,191	24,074	0	936	0	4,760	51,961	51,961
Employee benefits	35,558	15,931	0	0	0	949	52,438	53,996
Workers' compensation	9,756	10,874	0	402	0	2,360	23,392	23,392
Advertising	0	670	0	0	0	480	1,150	1,150
Animal care	587,173	297,792	51,563	35,980	32,304	283,039	1,287,851	1,309,232
Depreciation	15,732	10,946	803	3,441	504	8,589	40,015	44,761
Helping others	0	0	0	0	2,575	0	2,575	2,575
Information technology	0	2,753	0	0	0	6,185	8,938	8,938
Insurance	0	500	0	0	0	0	500	9,216
Justice fund	0	0	3,376	0	0	0	3,376	3,376
Occupancy	93,884	33,938	0	127	0	2,857	130,806	213,563
Office expense	1,294	2,659	0	34	0	1,936	5,923	7,246
Printing and postage	712	152	0	2,314	0	12,928	16,106	46,081
Professional services	80	1,056	0	0	0	4,554	5,690	99,131
Redemptions	0	0	0	1,238	0	17,787	19,025	19,025
Repairs and maintenance	6,280	3,681	0	0	0	424	10,385	20,353
Security	0	0	0	0	0	0	0	450
Spay and neuter program	0	0	0	167,078	0	133,522	300,600	310,326
Staff meetings	0	44	0	0	0	490	534	1,880
Storage fees	0	0	0	0	0	0	0	5,501
Supplies	25	3,218	0	894	0	10,966	15,103	18,363
Telephone	4,871	918	0	643	0	1,458	7,890	10,005
Taxes and licenses	330	563	0	0	0	212	1,105	34,538
Travel	542	1,953	0	118	0	726	3,339	5,409
Total expenses	\$ 1,051,455	\$ 716,024	\$ 55,742	\$ 224,450	\$ 35,383	\$ 560,268	\$ 2,643,322	\$ 2,955,088
							\$ 112,185	\$ 199,581
								\$ 2,955,088

See accompanying independent auditors' report and notes to financial statements.

LANGE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

NOTE 1 - DESCRIPTION OF ORGANIZATION

Lange Foundation (the "Foundation"), established in 1993, is a 501(c)(3) nonprofit public benefit corporation organized under the laws of California. The Foundation's mission is to rescue and rehome as many impounded animals as possible, as well as to do all it can to keep pets in the homes where they are loved by taking the lead in the innovative intervention programs, giving pet owners alternatives to impounding their own pets in times of need.

During the year ended December 31, 2023, the Foundation funded the following programs:

Kennel and Sanctuary – The Foundation's kennel in Los Angeles and sanctuary in Canyon Country are halfway homes for dogs and cats rescues from Los Angeles County's 26 overcrowded public animal shelters, as well as the San Bernardino City Shelter. The Foundation is the only recourse for the majority of the dogs and cats it rescues that require immediate emergency medical care. Prior to their placements, the Foundation's pets are given exceptional medical care and behavior training, if needed. Once adopted, their progress in their new homes is carefully followed. The Foundation stands behind those it rescues even after they find loving homes. During the year ended December 31, 2023, 311 new rescues joined the Foundation's over 100 previously rescued animals and animals in foster homes, 62 of the new rescues required immediate medical care and surgeries and 322 of the Foundation's pets were placed in new homes.

Safety Net – The Foundation contracted 7 years ago with the Los Angeles County Animal Control Department to conduct a Safety Net Program within the overcrowded Palmdale and Lancaster Shelters. The Foundation's staff worked inside these shelters interviewing owners who felt they had no other alternative other than surrendering their pets, even though they were desperate to keep them in the home where they were loved. The Foundation provided medical care including emergency surgeries, training, food, supplies and temporary boarding. This program also included an Antelope Valley spay/neuter program. The Foundation also contracted with the Los Angeles County Homeless Initiative in 2018 to help look after pets of the homeless by providing medical care, food and grooming.

Surgery Fund – The Foundation rescues pets who had no possible way to be adopted from the shelters as they needed urgent medical care because they were suffering injuries received through trauma or abuse.

Justice Fund – The Justice Fund, started in 2008, is supported by a yearly grant. The Justice Fund is restricted to rescuing dogs over 50 pounds from South Los Angeles shelters (See note 3).

Help Others – The Foundation provides help to individuals who call the Foundation because they are not able to pay for veterinary care for their pets as they are going through financial difficulties. The Foundation pays directly to the veterinary clinics for the services provided.

NOTE 1 - DESCRIPTION OF ORGANIZATION (Continued)

Intervention – San Bernadino – The Foundation is at the forefront of the intervention movement designed to give pet owners an alternative to impounding their own pets when they do not have the funds to buy food or seek medical care. The Foundation has its own staff working inside the Lancaster, Palmdale and San Bernadino Shelters. During the year ended December 31, 2023, the Foundation covered redemption fees for 86 pets whose owners could not afford to get the impound fees required to reclaim their pets. During the year ended December 31, 2023, the Foundation provided regular vet services, including lifesaving surgeries, for 72 pets, 1,488 spay/neuter surgeries, and provided food and supplied for 43 pets of the homeless.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES:

Financial Statement Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with Generally Accepted Accounting Principles ("GAAP") for not-for-profit organizations.

Net Asset Presentation

Net assets, revenue, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Net assets without donor-imposed restrictions are those currently available at the discretion of management and the governing board for use in operations. Net assets with donor-imposed restrictions are those which are stipulated by donors for specific purposes or by passage of time and may include net assets to be held in perpetuity.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities (e.g. the fair value of financial instruments, potential impairments to fixed assets and accrued expenses) at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Income Tax Status

The Foundation is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code (the "IRC") and Section 23701(d) of the California Franchise Tax Code and therefore has made no provision for federal or state income taxes in the accompanying financial statements. In addition, the Internal Revenue Service has determined that the Foundation is not a "private foundation" within the meaning of Section 509(a) of the IRC. There was no unrelated business income (UBTI) for the years ended December 31, 2023. As of December 31, 2023, the Foundation's information returns remain open for examination by federal and state taxing authorities, generally for three years and four years respectively, after they are filed.

LANGE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (Continued)

Advertising

The Foundation expenses the cost of advertising and public outreach in the period incurred. Total advertising costs for the year ended December 31, 2023, was \$1,150.

Cash and Cash Equivalents

Highly liquid investments with initial maturities of three months or less are considered to be cash equivalents unless they have donor-imposed restrictions. At December, 2023, the Foundation had no cash equivalents.

Donations Receivable

Donations receivable consists primarily of receivables from public donations. Receivables are recorded at net realizable value which approximates fair value. The Foundation considers donations and other accounts receivable to be fully collectible, accordingly, no allowance for doubtful accounts is required.

Bequests Receivable

Bequests receivable that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using a market interest rate applicable to the year in which the pledge is received. Future amortization of the discount will be included in contribution revenue. Management closely monitors outstanding balances and writes off any balances deemed uncollectible. The Foundation considers all pledges receivable to be collectible.

Fair Value of Financial Instruments

Financial instruments include cash and cash equivalents, accounts receivable, mortgage loans held for investment, interest receivable, accounts payable and various accrued expenses, and note payable. The carrying amounts of these financial instruments are of approximately fair value due to their short-term maturities or because the terms are similar to market terms and include accrued interest, as applicable.

Property and Equipment

Property and equipment are capitalized at cost, including expenditures that substantially increase the useful lives of existing assets. Contributed property and equipment are capitalized at approximate fair value at the date of donation. Cost of ordinary maintenance and repairs are charged to expense as incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 5 to 39 years.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (Continued)

Revenue Recognition

The Foundation's major sources of revenue are from contributions, adoption fees, and the estate sale.

Contributions

The Foundation recognizes contributions as revenue when they are received or unconditionally pledged and records these revenues as with donor-imposed restrictions or without donor-imposed restrictions according to donor stipulations that limit the use of these assets due to either a time or purpose restriction. Contributions received with donor-imposed restrictions that are met in the year of receipt are recorded as revenues without donor-imposed restrictions. When a restriction expires or is met in a subsequent year, net assets are reclassified from net assets with donor-imposed restrictions to net assets without donor-imposed restrictions in the accompanying statements of activities.

Adoption fees

Adoptions fees are recognized at the time of adoption.

Estate sale

Estate sale revenue is comprised of merchandise sales that are recognized at the time of purchase and reported as estate sales on the accompanying statement of activities.

Contributed Services

The Foundation records donated goods or services at their estimated fair value when the goods or services have been received. Estimated fair value is determined based on appraisals, other objective bases, or in certain circumstances management's best estimate of fair value.

Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased meeting GAAP requirements, are recognized on the financial statements. The Foundation receives substantial donated services each year from volunteers. These volunteer services, however, do not meet the above criteria, and therefore, no recognition of their services are included in the accompanying financial statements.

Functional Allocation of Expenses

The cost of providing the various programs and activities has been detailed on a functional basis in the accompanying statements of functional expenses. Expenses are directly charged to the program activities other than those that benefit multiple functions. Such expenses may include occupancy, telephone, computer support, and maintenance. These expenses are allocated based on management's estimates.

LANGE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 – RESTRICTED CASH

At December 31, 2023, restricted cash for the Justice Fund was \$509,065. For the year ended December 31, 2023, there was \$247,126 of restricted cash that was released from restriction (See note 8).

NOTE 4 - INVESTMENTS

In accordance with authoritative guidance on fair value measurements and disclosures under GAAP, the Organization has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the investments fall within different levels of the hierarchy, the categorization is based on the lowest level input. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Level 3 assets include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation

The following tables present information about the Foundation's investments measured at fair value as of December 31, 2023:

	2023			
	Fair Market Value	Level 1	Level 2	Level 3
Equities	40,438	40,438	0	0
Fixed income	6,943,856	6,943,856	0	0
Totals	<u>\$ 6,984,294</u>	<u>\$ 6,984,294</u>	<u>\$ 0</u>	<u>\$ 0</u>

LANGE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

NOTE 4 – INVESTMENTS (Continued)

The following schedule summarizes the investment income/(losses) for the year ended December 31, 2023:

	2023
Interest and dividends	\$ 214,288
Realized gains/(losses)	1,658
Unrealized gains/(losses)	47,045
Totals	<u>\$ 262,991</u>

NOTE 5 - PROPERTY AND EQUIPMENT

At December 31, 2023, property and equipment consists of the following:

	2023
Land	\$ 1,116,625
Buildings and building improvements	1,661,253
Vehicles	46,188
	<u>2,824,066</u>
Less: accumulated depreciation	(876,568)
	<u>\$ 1,947,498</u>

Depreciation expense for the year ended December 31, 2023, was \$44,761.

NOTE 6 - PROPERTY HELD FOR INVESTMENT

At December 31, 2023, the Foundation held 2.71% of capital in Concord Gardens Mobile Home Park ("CCG") from a prior year noncash donation. Monthly distributions are paid to the Foundation and are shown on the accompanying statement of activities as "Trailer park investment income. Trailer park investment income for the year ended December 31, 2023, is \$13,000.

NOTE 7 – LEASES

The Foundation leases a kennel at 2106 South Sepulveda Boulevard, Los Angeles, CA 90025 for the purpose of housing and treated rescued animals. Management determines if an arrangement is a lease at inception. The Foundation's operating leases (there are no financing leases) are included in right of use assets ("ROU") and lease liabilities in the accompanying statements of financial position.

On November 1, 2024, the operating lease at 2106 South Sepulveda Boulevard, Los Angeles, CA 90025 was extended to February 29, 2028.

LANGE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

NOTE 7 – LEASES (Continued)

Right of use assets represent the Foundation's right to use an underlying asset for the lease term and lease liabilities represent the Foundation's obligation to make lease payments arising from the lease. Operating ROU assets and liabilities are recognized at the commencement date based on the present value of lease payments over the lease term. Leases, generally, do not include an implicit rate, management elected to use the Foundation's incremental borrowing rate based on information available at commencement date to determine the present value of the lease payments. The incremental borrowing rate used was 2.88%. Operating lease ROU assets excludes any lease incentives. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the option will be exercised. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The lease agreements do not include any material residual value guarantees or material restrictive covenants.

Future minimum lease payments for the next five years are as follows:

Years ending December 31:	
2024	\$ 73,172
2025	76,099
2026	78,505
2027	80,860
Thereafter	13,542
Total future minimum lease payments	322,178
Less imputed interest	(14,519)
Present value of lease payments	\$ 307,659

Excluded from the table above is the Foundation's short term lease for the estate sale. This lease is renewed on a three-month basis.

Lease expense for the year ended December 31, 2023, was \$259,377.

NOTE 8 - NET ASSETS WITH DONOR IMPOSED RESTRICTIONS

As of December 31 2023, net assets with donor-imposed restrictions are restricted for the following purposes:

	2023
Subject to expenditure for a specific purpose:	
Justice fund	\$ 509,065
Surgery fund	0
	509,065

LANGE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2023

NOTE 8 - NET ASSETS WITH DONOR IMPOSED RESTRICTIONS (Continued)

During the year ended December 31, 2023, the Safety Net restricted fund was reclassified to unrestricted. This was done at management's discretion. At December 31, 2023, there was \$0 of restricted funds for Safety Net.

NOTE 9 - CONCENTRATION OF CREDIT RISK

The Foundation maintains several bank accounts at three financial institutions. Accounts are insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC"). At December 31, 2023, uninsured cash was \$320,444. It is the opinion of management that the solvency of the referenced financial institutions are not of particular concern at this time.

NOTE 10 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Foundation has \$7,784,158 of financial assets available within one year of the statement of financial position date, consisting of \$760,417 of cash, \$39,447 of donations receivable, and \$6,984,294 of investments to meet cash needs for general expenditures. None of these financial assets are subject to donor-imposed restrictions. In addition to the financial assets available, the Foundation anticipates collection of sufficient revenue to cover general expenditures.

NOTE 11 - GOING CONCERN

The Foundation's management consists solely of the President, Gillian Lange, who controls most operational and financial decisions. In the event of her departure for any reason, the Foundation would experience significant difficulty in transitioning her tasks such as to a new management team. Further the Foundation has made no plans to create a succession plan.

NOTE 12 - EVALUATION OF SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 11, 2025 the date the financial statements were available to issued.

Client: **Lange Foundation**
Engagement: **Lange Foundation**
Period Ending: **12/31/2023**
Workpaper: **Financial Statement Grouping Schedule**

Account	Description	UNADJ 12/31/2023	JE Ref #	AJE	FINAL 12/31/2023
Group : [1000]	Cash				
Subgroup : None					
1001	Chase Safety Net - 8312	248,656.00		0.00	248,656.00
1002	Chase Sanctuary - 6410	126.00		0.00	126.00
1003	USB Sa Bern. Intervention - 9673	8,233.00		0.00	8,233.00
1004	USB Savings - 9665	200,196.00		0.00	200,196.00
1005	Wells Estte Sale - 7514	66,889.00		0.00	66,889.00
1006	Wells Fund - 6228	1,528.00		0.00	1,528.00
1007	Wells General Main - 3776	502,027.00		0.00	502,027.00
Subtotal : None		1,027,655.00		0.00	1,027,655.00
Total [1000] Cash		1,027,655.00		0.00	1,027,655.00
Group : [1100]	Receivables				
Subgroup : None					
1100	Donations Receivable	0.00		39,447.00	39,447.00
Subtotal : None		0.00		39,447.00	39,447.00
Total [1100] Receivables		0.00		39,447.00	39,447.00
Group : [1200]	Investments				
Subgroup : None					
1201	Equity Securities	1,751,106.00		(1,710,668.00)	40,438.00
1202	Fixed Income Securities	4,747,451.00		2,196,405.00	6,943,856.00
1203	Temp Cash Investements	462,587.00		(220,760.00)	241,827.00
Subtotal : None		6,961,144.00		264,977.00	7,226,121.00
Total [1200] Investments		6,961,144.00		264,977.00	7,226,121.00
Group : [1300]	Prepaid Expenses				
Subgroup : None					
1300	Prepaid Insurance	0.00		10,187.00	10,187.00
Subtotal : None		0.00		10,187.00	10,187.00
Total [1300] Prepaid Expenses		0.00		10,187.00	10,187.00
Group : [1400]	Right of Use Asset				
Subgroup : None					
1401	Operating Lease - Right of Use Asset	136,078.00		171,581.00	307,659.00
Subtotal : None		136,078.00		171,581.00	307,659.00
Total [1400] Right of Use Asset		136,078.00		171,581.00	307,659.00
Group : [1500]	Property & Equipment				
Subgroup : None					
1501	Property and Equipment: Automobiles	46,188.00		0.00	46,188.00
1502	Property and Equipment: Buildings	1,661,253.00		0.00	1,661,253.00
1503	Property and Equipment: Land	1,116,625.00		0.00	1,116,625.00
1599	Accumulated Depreciation	(831,807.00)		(44,761.00)	(876,568.00)
Subtotal : None		1,992,259.00		(44,761.00)	1,947,498.00
Total [1500] Property & Equipment		1,992,259.00		(44,761.00)	1,947,498.00
Group : [1600]	Security Deposits				
Subgroup : None					
1601	Deposit	10,000.00		0.00	10,000.00
Subtotal : None		10,000.00		0.00	10,000.00
Total [1600] Security Deposits		10,000.00		0.00	10,000.00
Group : [2000]	Accounts Payable				
Subgroup : None					
2000	Accounts Payable	0.00		(33,035.00)	(33,035.00)
2001	American Express	0.00		0.00	0.00
2002	Chase Creditcard	0.00		0.00	0.00
Subtotal : None		0.00		(33,035.00)	(33,035.00)
Total [2000] Accounts Payable		0.00		(33,035.00)	(33,035.00)
Group : [2050]	Other Liabilities				
Subgroup : None					
2003	Transfer	0.00		0.00	0.00

Client: **Lange Foundation**
Engagement: **Lange Foundation**
Period Ending: **12/31/2023**
Workpaper: **Financial Statement Grouping Schedule**

Account	Description	UNADJ	JE Ref #	AJE	FINAL
		12/31/2023			12/31/2023
2150	Sales Tax Payable	0.00		(14,459.00)	(14,459.00)
2200	Payroll Liabilities	0.00		0.00	0.00
Subtotal : None		0.00		(14,459.00)	(14,459.00)
Total [2050] Other Liabilities		0.00		(14,459.00)	(14,459.00)
Group : [2100]	Right of Use Liability				
Subgroup : None					
2101	Operating Leases - Right of Use Liability	(138,128.00)		(169,531.00)	(307,659.00)
Subtotal : None		(138,128.00)		(169,531.00)	(307,659.00)
Total [2100] Right of Use Liability		(138,128.00)		(169,531.00)	(307,659.00)
Group : [3000]	Net Assets				
Subgroup : None					
3000	Opening Balance Equity	(10,133,879.00)		0.00	(10,133,879.00)
3001	Chane in Net Assets/Retained Earnings	0.00		0.00	0.00
Subtotal : None		(10,133,879.00)		0.00	(10,133,879.00)
Total [3000] Net Assets		(10,133,879.00)		0.00	(10,133,879.00)
Group : [4000]	Revenue				
Subgroup : None					
4001	Adoption Fees	(50,055.00)		0.00	(50,055.00)
4002	Estate Sales	(437,293.00)		0.00	(437,293.00)
Subtotal : None		(487,348.00)		0.00	(487,348.00)
Total [4000] Revenue		(487,348.00)		0.00	(487,348.00)
Group : [4200]	Donations				
Subgroup : None					
4201	Support: Bequests	(1,226,619.00)		0.00	(1,226,619.00)
4202	Support: Donations	(1,017,850.00)		(39,447.00)	(1,057,297.00)
4203	Support: Donations: Discounts/Refunds Given	1,658.00		0.00	1,658.00
4204	Support: Donations: Noncash	0.00		(1,986.00)	(1,986.00)
Subtotal : None		(2,242,811.00)		(41,433.00)	(2,284,244.00)
Total [4200] Donations		(2,242,811.00)		(41,433.00)	(2,284,244.00)
Group : [4300]	Investment Income				
Subgroup : None					
4101	Interest Earned	(40.00)		0.00	(40.00)
4301	Investment: Interest	0.00		(212,777.00)	(212,777.00)
4302	Investment: Dividends	0.00		(1,511.00)	(1,511.00)
4303	Investment: Cap (Gain)/Loss	0.00		(1,658.00)	(1,658.00)
4304	Investment: Unrealized Cap (Gain)/Loss	0.00		(47,045.00)	(47,045.00)
Subtotal : None		(40.00)		(262,991.00)	(263,031.00)
Total [4300] Investment Income		(40.00)		(262,991.00)	(263,031.00)
Group : [5000]	Animal Care				
Subgroup : None					
5002	Animal Care: Adoptions	16,873.00		0.00	16,873.00
5003	Animal Care: Animal Food and Supplies	321,354.00		4,157.00	325,511.00
5004	Animal Care: Dog/Horse Boarding	22,140.00		1,975.00	24,115.00
5005	Animal Care: Dog/Horse Training	17,610.00		0.00	17,610.00
5006	Animal Care: Farrier	325.00		0.00	325.00
5007	Animal Care: Foster Care	6,198.00		0.00	6,198.00
5008	Animal Care: Grooming	13,345.00		0.00	13,345.00
5009	Animal Care: Horse Supplies	1,284.00		0.00	1,284.00
5010	Animal Care: Medical: Medical and Clinic Fees	283,074.00		0.00	283,074.00
5011	Animal Care: Medical: Medicines	13,084.00		0.00	13,084.00
5012	Animal Care: Medical: Veterinarian Fees	573,076.00		22,385.00	595,461.00
5013	Animal Care: Pound Fees	983.00		0.00	983.00
5014	Animal Care: Propane Fuel	5,915.00		0.00	5,915.00
5015	Animal Care: Vaccine and MicroChips	5,454.00		0.00	5,454.00
Subtotal : None		1,280,715.00		28,517.00	1,309,232.00
Total [5000] Animal Care		1,280,715.00		28,517.00	1,309,232.00
Group : [5050]	Cost of Labor				
Subgroup : None					

Client: **Lange Foundation**
Engagement: **Lange Foundation**
Period Ending: **12/31/2023**
Workpaper: **Financial Statement Grouping Schedule**

Account	Description	UNADJ	JE Ref #	AJE	FINAL
		12/31/2023			12/31/2023
5018	Cost of Labor: CalSavers	10,518.00			
5019	Cost of Labor: Employee Benefits	43,479.00		0.00	10,518.00
5020	Cost of Labor: Payroll Tax Expense - Employer	51,961.00		0.00	43,479.00
5021	Cost of Labor: Salaries and Wages	654,620.00		0.00	51,961.00
5022	Cost of Labor: Workmen Comp Insurance	23,393.00		0.00	654,620.00
Subtotal : None		783,971.00		0.00	23,393.00
Total [5050] Cost of Labor		783,971.00		0.00	783,971.00
Group : [5100]	Occupancy Costs				
Subgroup : None					
5028	Occupancy: Animal Transport	275.00			
5029	Occupancy: Equipment Rental	1,877.00		0.00	275.00
5030	Occupancy: Kennel Permits	595.00		0.00	1,877.00
5031	Occupancy: Kennel Repairs and Maintenance	15,614.00		0.00	595.00
5032	Occupancy: Pest Control	1,375.00		0.00	15,614.00
5033	Occupancy: Pool Services and Repair	5,358.00		0.00	1,375.00
5034	Occupancy: Rent Expense	140,400.00		0.00	5,358.00
5035	Occupancy: Utilities	43,654.00		(2,050.00)	138,350.00
5036	Occupancy: Waste Management	5,325.00		1,142.00	44,796.00
Subtotal : None		214,473.00		0.00	5,325.00
Total [5100] Occupancy Costs		214,473.00		(908.00)	213,565.00
Group : [5150]	Outside Services				
Subgroup : None					
5038	Outside Services: Accounting and Taxes	9,000.00			
5039	Outside Services: Estate Sales Staff	50,921.00		0.00	9,000.00
5040	Outside Services: Lunches/Parties/Events	1,881.00		0.00	50,921.00
5041	Outside Services: Movers	14,025.00		0.00	1,881.00
5042	Outside Services: Payroll Processing Fee	7,330.00		0.00	14,025.00
5043	Outside Services: Staffing/Recruiting	5,055.00		0.00	7,330.00
5044	Outside Services: Tech Support	8,938.00		0.00	5,055.00
Subtotal : None		97,150.00		0.00	8,938.00
Total [5150] Outside Services		97,150.00		0.00	97,150.00
Group : [5200]	Other Expenses				
Subgroup : None					
5001	Advertising/Promotional Expense	1,150.00			
5016	Auto/Van Expense	2,245.00		0.00	1,150.00
5017	Bank Charges	1,449.00		0.00	2,245.00
5023	Helping Others	2,575.00		0.00	1,449.00
5024	Insurance	19,403.00		0.00	2,575.00
5024.5	Justice Fund	0.00		(10,187.00)	9,216.00
5025	Legal and Professional Fees	12,800.00		3,376.00	3,376.00
5026	License and Fees	456.00		0.00	12,800.00
5027	Mileage Expense	3,165.00		0.00	456.00
5037	Office General & Administrative	5,796.00		0.00	3,165.00
5045	Postage	5,514.00		0.00	5,796.00
5046	Printing	27,774.00		0.00	5,514.00
5047	Property Taxes	541.00		0.00	27,774.00
5048	Redemptions	19,024.00		0.00	541.00
5049	Repairs and Maintenance	20,353.00		0.00	19,024.00
5050	Sales Taxes	18,475.00		0.00	20,353.00
5051	Security	450.00		14,459.00	32,934.00
5052	Spay & Neuter Program	310,325.00		0.00	450.00
5053	Storage Fees	5,501.00		0.00	310,325.00
5054	Supplies	18,359.00		0.00	5,501.00
5055	Telephone	10,005.00		0.00	18,359.00
5056	Use Tax	607.00		0.00	10,005.00
5057	USPO/Fedex	12,794.00		0.00	607.00
5058	Depreciation	0.00		0.00	12,794.00
Subtotal : None		498,761.00		44,761.00	44,761.00
Total [5200] Other Expenses		498,761.00		52,409.00	551,170.00

Client: **Lange Foundation**
Engagement: **Lange Foundation**
Period Ending: **12/31/2023**
Workpaper: **Working Trial Balance**

Account	Description	UNADJ 12/31/2023	JE Ref #	AJE	FINAL 12/31/2023
Group : [TB]	Trial Balance				
Subgroup : [1]	Balance Sheet				
1001	Chase Safety Net - 8312	248,656.00		0.00	248,656.00
1002	Chase Sanctuary - 6410	126.00		0.00	126.00
1003	USB Sa Bern. Intervention - 9673	8,233.00		0.00	8,233.00
1004	USB Savings - 9665	200,196.00		0.00	200,196.00
1005	Wells Este Sale - 7514	66,889.00		0.00	66,889.00
1006	Wells Fund - 6228	1,528.00		0.00	1,528.00
1007	Wells General Main - 3776	502,027.00		0.00	502,027.00
1100	Donations Receivable	0.00		39,447.00	39,447.00
1201	Equity Securities	1,751,106.00	AJE - 5	39,447.00	40,438.00
1202	Fixed Income Securities	4,747,451.00	AJE - 1	(1,710,668.00)	6,943,856.00
1203	Temp Cash Investments	462,587.00	AJE - 1	2,196,405.00	241,827.00
1300	Prepaid Insurance	0.00	AJE - 1	(220,760.00)	10,187.00
1401	Operating Lease - Right of Use Asset	136,078.00	AJE - 2	10,187.00	307,659.00
1501	Property and Equipment: Automobiles	46,188.00	AJE - 1	171,581.00	46,188.00
1502	Property and Equipment: Buildings	1,661,253.00	AJE - 3	(61,675.00)	1,661,253.00
1503	Property and Equipment: Land	1,116,625.00		233,256.00	1,116,625.00
1599	Accumulated Depreciation	(831,807.00)		(44,761.00)	(876,568.00)
1601	Deposit	10,000.00	AJE - 1	(44,761.00)	10,000.00
2000	Accounts Payable	0.00		0.00	(33,035.00)
2101	Operating Leases - Right of Use Liability	(138,128.00)	AJE - 4	(33,035.00)	(307,659.00)
2150	Sales Tax Payable	0.00	AJE - 1	61,555.00	(14,459.00)
3000	Opening Balance Equity	(10,133,879.00)	AJE - 3	(231,086.00)	(14,459.00)
ubtotal [1] Balance Sheet		(144,871.00)	AJE - 4	(14,459.00)	(10,133,879.00)
				224,406.00	79,535.00
Subgroup : [2]	Income Statement				
4001	Adoption Fees	(50,055.00)		0.00	(50,055.00)
4002	Estate Sales	(437,293.00)		0.00	(437,293.00)
4101	Interest Earned	(40.00)		0.00	(40.00)
4201	Support: Bequests	(1,226,619.00)		0.00	(1,226,619.00)
4202	Support: Donations	(1,017,850.00)		0.00	(1,057,297.00)
4203	Support: Donations: Discounts/Refunds Given	1,658.00	AJE - 5	(39,447.00)	1,658.00
4204	Support: Donations: Noncash	0.00		0.00	(1,986.00)
4301	Investment: Interest	0.00	AJE - 6	(1,986.00)	(212,777.00)
4302	Investment: Dividends	0.00	AJE - 1	(212,777.00)	(1,511.00)
4303	Investment: Cap (Gain)/Loss	0.00	AJE - 6	(213,023.00)	(1,658.00)
4304	Investment: Unrealized Cap (Gain)/Loss	0.00	AJE - 1	246.00	(1,658.00)
5001	Advertising/Promotional Expense	1,150.00	AJE - 1	(1,511.00)	(47,045.00)
5002	Animal Care: Adoptions	16,873.00	AJE - 6	(47,045.00)	1,150.00
5003	Animal Care: Animal Food and Supplies	321,354.00		(48,785.00)	16,873.00
5004	Animal Care: Dog/Horse Boarding	22,140.00	AJE - 4	1,740.00	325,511.00
5005	Animal Care: Dog/Horse Training	17,610.00	AJE - 4	4,157.00	24,115.00
5006	Animal Care: Farrier	325.00		1,975.00	17,610.00
5007	Animal Care: Foster Care	6,198.00		0.00	325.00
5008	Animal Care: Grooming	13,345.00		0.00	6,198.00
				0.00	13,345.00

Client: **Lange Foundation**
Engagement: **Lange Foundation**
Period Ending: **12/31/2023**
Workpaper: **Working Trial Balance**

Account	Description	UNADJ	JE Ref #	AJE	FINAL
5009	Animal Care: Horse Supplies	12/31/2023			12/31/2023
5010	Animal Care: Medical: Medical and Clinic Fees	1,284.00		0.00	1,284.00
5011	Animal Care: Medical: Medicines	283,074.00		0.00	283,074.00
5012	Animal Care: Medical: Veterinarian Fees	13,084.00		0.00	13,084.00
		573,076.00		22,385.00	595,461.00
5013	Animal Care: Pound Fees		AJE - 4	22,385.00	
5014	Animal Care: Propane Fuel	983.00		0.00	983.00
5015	Animal Care: Vaccine and MicroChips	5,915.00		0.00	5,915.00
5016	Auto/Van Expense	5,454.00		0.00	5,454.00
5017	Bank Charges	2,245.00		0.00	2,245.00
5018	Cost of Labor: CalSavers	1,449.00		0.00	1,449.00
5019	Cost of Labor: Employee Benefits	10,518.00		0.00	10,518.00
5020	Cost of Labor: Payroll Tax Expense - Employer	43,479.00		0.00	43,479.00
5021	Cost of Labor: Salaries and Wages	51,961.00		0.00	51,961.00
5022	Cost of Labor: Workmen Comp Insurance	654,620.00		0.00	654,620.00
5023	Helping Others	23,393.00		0.00	23,393.00
5024	Insurance	2,575.00		0.00	2,575.00
		19,403.00		(10,187.00)	9,216.00
5024.5	Justice Fund		AJE - 2	(10,187.00)	
		0.00		3,376.00	3,376.00
5025	Legal and Professional Fees		AJE - 4	3,376.00	
5026	License and Fees	12,800.00		0.00	12,800.00
5027	Mileage Expense	456.00		0.00	456.00
5028	Occupancy: Animal Transport	3,165.00		0.00	3,165.00
5029	Occupancy: Equipment Rental	275.00		0.00	275.00
5030	Occupancy: Kennel Permits	1,877.00		0.00	1,877.00
5031	Occupancy: Kennel Repairs and Maintenance	595.00		0.00	595.00
5032	Occupancy: Pest Control	15,614.00		0.00	15,614.00
5033	Occupancy: Pool Services and Repair	1,375.00		0.00	1,375.00
5034	Occupancy: Rent Expense	5,358.00		0.00	5,358.00
		140,400.00		(2,050.00)	138,350.00
			AJE - 1	120.00	
5035	Occupancy: Utilities		AJE - 3	(2,170.00)	
		43,654.00		1,142.00	44,796.00
5036	Occupancy: Waste Management		AJE - 4	1,142.00	
5037	Office General & Administrative	5,325.00		0.00	5,325.00
5038	Outside Services: Accounting and Taxes	5,796.00		0.00	5,796.00
5039	Outside Services: Estate Sales Staff	9,000.00		0.00	9,000.00
5040	Outside Services: Lunches/Parties/Events	50,921.00		0.00	50,921.00
5041	Outside Services: Movers	1,881.00		0.00	1,881.00
5042	Outside Services: Payroll Processing Fee	14,025.00		0.00	14,025.00
5043	Outside Services: Staffing/Recruiting	7,330.00		0.00	7,330.00
5044	Outside Services: Tech Support	5,055.00		0.00	5,055.00
5045	Postage	8,938.00		0.00	8,938.00
5046	Printing	5,514.00		0.00	5,514.00
5047	Property Taxes	27,774.00		0.00	27,774.00
5048	Redemptions	541.00		0.00	541.00
5049	Repairs and Maintenance	19,024.00		0.00	19,024.00
5050	Sales Taxes	20,353.00		0.00	20,353.00
		18,475.00		14,459.00	32,934.00
5051	Security		AJE - 4	14,459.00	
5052	Spay & Neuter Program	450.00		0.00	450.00
5053	Storage Fees	310,325.00		0.00	310,325.00
5054	Supplies	5,501.00		0.00	5,501.00
5055	Telephone	18,359.00		0.00	18,359.00
5056	Use Tax	10,005.00		0.00	10,005.00
5057	USPO/Fedex	607.00		0.00	607.00
5058	Depreciation	12,794.00		0.00	12,794.00
		0.00		44,761.00	44,761.00
total [2] Income Statement		144,871.00	AJE - 1	44,761.00	
				(224,406.00)	(79,535.00)
Subgroup : None					
Subtotal : None					
Total [TB] Trial Balance		0.00		0.00	0.00
		0.00		0.00	0.00

Client: **Lange Foundation**
Engagement: **Lange Foundation**
Period Ending: **12/31/2023**
Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
Client AJE to match 990			
1202	Fixed Income Securities		
2101	Operating Leases - Right of Use Liability	2,196,405.00	
5034	Occupancy: Rent Expense	61,555.00	
5058	Depreciation	120.00	
1201	Equity Securities	44,761.00	
1203	Temp Cash Investments		1,710,668.00
1401	Operating Lease - Right of Use Asset		220,760.00
1599	Accumulated Depreciation		61,675.00
4301	Investment: Interest		44,761.00
4302	Investment: Dividends		213,023.00
4303	Investment: Cap (Gain)/Loss		1,511.00
4304	Investment: Unrealized Cap (Gain)/Loss		1,658.00
Total		2,302,841.00	48,785.00
			2,302,841.00
Adjusting Journal Entries JE # 2			
Record prepaid insurance			
1300	Prepaid Insurance		
5024	Insurance	10,187.00	
Total		10,187.00	10,187.00
			10,187.00
Adjusting Journal Entries JE # 3			
Adjust ROE and Lease Liability			
1401	Operating Lease - Right of Use Asset		
2101	Operating Leases - Right of Use Liability	233,256.00	
5034	Occupancy: Rent Expense		231,086.00
Total		233,256.00	2,170.00
			233,256.00
Adjusting Journal Entries JE # 4			
Record accrued expenses			
5003	Animal Care: Animal Food and Supplies		
5004	Animal Care: Dog/Horse Boarding	4,157.00	
5012	Animal Care: Medical: Veterinarian Fees	1,975.00	
5024.5	Justice Fund	22,385.00	
5035	Occupancy: Utilities	3,376.00	
5050	Sales Taxes	1,142.00	
2000	Accounts Payable	14,459.00	
2150	Sales Tax Payable		33,035.00
Total		47,494.00	14,459.00
			47,494.00
Adjusting Journal Entries JE # 5			
Record accrued receivables			
1100	Donations Receivable		
4202	Support: Donations	39,447.00	
Total		39,447.00	39,447.00
			39,447.00
Adjusting Journal Entries JE # 6			
Reclass donated stock			
4301	Investment: Interest		
4304	Investment: Unrealized Cap (Gain)/Loss	246.00	
4204	Support: Donations: Noncash	1,740.00	
Total		1,986.00	1,986.00
			1,986.00