
WHERE LOVE, CARE, AND FUN LIVE



A ROSIE PLACE

FOR CHILDREN

COMPILATION REPORT
December 31, 2021

O'HANA HERITAGE FOUNDATION, INC. d/b/a A ROSIE PLACE

South Bend, Indiana

COMPILATION REPORT

December 31, 2021

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors
O'Hana Heritage Foundation, Inc. d/b/a A Rosie Place
South Bend, Indiana

Management is responsible for the accompanying financial statements of O'Hana Heritage Foundation, Inc. d/b/a A Rosie Place (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities by functional and natural classification for the month and year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Kruggel, Lawton & Company LLC'.

Certified Public Accountants

South Bend, Indiana
February 26, 2022

O'HANA HERITAGE FOUNDATION, INC. d/b/a A ROSIE PLACE
STATEMENT OF FINANCIAL POSITION

As of December 31, 2021
(See Independent Accountant's Compilation Report)

ASSETS

Current Assets

General Checking	\$ 59.13
Checking - 1st Source	1,384,231.98
Fidelity	0.85
Petty Cash	250.00
Grant Receivable	337,588.30
Prepaid Insurance	10,782.84

Total Current Assets 1,732,913.10

Property and Equipment

Land	50,693.58
Exterior Buildings	46,560.66
Land Improvements	20,892.88
Furnishings and Equipment	97,218.99
Program Equipment	29,640.28
Building and Improvements	2,560,871.25
Accumulated Depreciation	(843,093.87)

Total Property and Equipment 1,962,783.77

Other Assets

Beneficial Interest in Assets Held by Community Foundation	13,780.77
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Total Other Assets 13,780.77

Total Assets \$ 3,709,477.64

LIABILITIES

Current Liabilities

Accounts Payable	\$ 9,832.52
Accrued Payroll	15,766.38

Total Current Liabilities 25,598.90

Total Liabilities 25,598.90

NET ASSETS

Net Assets Without Donor Restrictions	3,683,878.74
Net Assets With Donor Restrictions	0.00

Total Net Assets \$ 3,709,477.64

O'HANA HERITAGE FOUNDATION, INC. d/b/a A ROSIE PLACE
STATEMENT OF ACTIVITIES
For the Month Ended December 31, 2021
(See Independent Accountant's Compilation Report)

	Program	Support Services Admin	Support Services Fund Raising	Total
Revenue				
Contributions Without Donor Restrictions	\$0.00	\$0.00	\$505,266.19	\$505,266.19
Grants - Government	20,339.14	0.00	0.00	20,339.14
Grants - Individual / Corporate	0.00	0.00	13,500.00	13,500.00
Grants - Private Foundation	0.00	0.00	200,000.00	200,000.00
Fundraisers - Events	0.00	0.00	94,165.13	94,165.13
Fundraising Revenue of Sale	0.00	0.00	300.00	300.00
Community Fundraising Events	0.00	0.00	2,225.00	2,225.00
Medicaid Waiver Revenue Respite	12,751.68	0.00	0.00	12,751.68
Medicaid Waiver Revenue IHC	1,040.30	0.00	0.00	1,040.30
Total Revenue	34,131.12	0.00	815,456.32	849,587.44
Operating Expenses				
Personal Care	5.19	0.00	0.00	5.19
Activity Supplies	695.18	0.00	0.00	695.18
Medical Supplies and Equipment	1,006.76	0.00	0.00	1,006.76
Contract Services	145.44	86.00	0.00	231.44
HAVEN	3,646.56	0.00	0.00	3,646.56
Licenses / Dues / Subscriptions	189.00	0.00	0.00	189.00
Total Operating Expenses	5,688.13	86.00	0.00	5,774.13
Staffing Expenses				
Facility Staff	5,048.09	800.79	0.00	5,848.88
Nursing Staff	32,134.61	0.00	0.00	32,134.61
Support Staff	6,220.36	0.00	0.00	6,220.36
Executive Salaries	8,279.75	24,906.70	0.00	33,186.45
Office Salaries	8,540.20	19,682.41	0.00	28,222.61
Payroll Taxes	3,890.74	2,982.51	0.00	6,873.25
Payroll Fees	0.00	465.81	0.00	465.81
Health Reimbursement Expense	2,734.81	425.42	0.00	3,160.23
Contract Labor	0.00	0.00	9,342.36	9,342.36
Workmen's Compensation	167.92	0.00	0.00	167.92
Staff Appreciation	0.00	206.24	0.00	206.24
Recruitment and New Hire	0.00	482.00	0.00	482.00
Mileage Reimbursement	0.00	979.55	0.00	979.55
Total Staffing Expenses	67,016.48	50,931.43	9,342.36	127,290.27
Facility Expenses				
Depreciation	5,584.76	620.52	0.00	6,205.28
Repairs and Maintenance	0.00	1,223.38	0.00	1,223.38
Housekeeping and Cleaning	290.59	21.48	0.00	312.07
Utilities	1,623.98	1,623.99	0.00	3,247.97
Property Insurance	404.66	404.67	0.00	809.33
Aquarium	322.50	0.00	0.00	322.50
Total Facility Expenses	8,226.49	3,894.04	0.00	12,120.53
Fundraising Expenses				
Marketing and Advertising	0.00	0.00	1,898.40	1,898.40
Events	0.00	0.00	2,965.85	2,965.85
Direct Mail	0.00	0.00	1,227.85	1,227.85
Total Fundraising Expenses	0.00	0.00	6,092.10	6,092.10
General Expenses				
Meals and Entertainment	0.00	0.00	169.52	169.52
Web Site / Social Media	0.00	0.00	0.00	0.00
Liability Insurance	1,067.71	1,067.71	0.00	2,135.42
Director and Officer Insurance	0.00	206.25	0.00	206.25
Accounting Services	0.00	1,960.00	0.00	1,960.00
Advertising and Promotion	4,770.00	0.00	52.68	4,822.68
Total General Expenses	5,837.71	3,233.96	222.20	9,293.87
Administrative Expenses				
Computer Supplies	0.00	42.78	0.00	42.78
Internet	106.25	199.76	0.00	306.01
Office Supplies	142.28	0.00	0.00	142.28
Postage	94.95	0.00	(1,140.85)	(1,045.90)
Telephone	265.07	616.89	0.00	881.96
Total Administrative Expenses	608.55	859.43	(1,140.85)	327.13
Financial (Income) Expenses				
Investment Fees	0.00	15.62	0.00	15.62
Interest / Dividend Income	0.00	(355.06)	0.00	(355.06)
Bank Charges	0.00	525.42	12,163.13	12,688.55
Unrealized Gain / Loss	0.00	280.30	0.00	280.30
Gain/Loss on Sale of Securities	0.00	(6,145.11)	0.00	(6,145.11)
Total Financial Expenses	0.00	(5,678.83)	12,163.13	6,484.30
Total Expenses	87,377.36	53,326.03	26,678.94	167,382.33
Change In Net Assets Without Donor Restrictions	\$ (53,246.24)	\$ (53,326.03)	\$ 788,777.38	\$ 682,205.11

O'HANA HERITAGE FOUNDATION, INC. d/b/a A ROSIE PLACE
STATEMENT OF ACTIVITIES
For the Twelve Months Ended December 31, 2021
(See Independent Accountant's Compilation Report)

	Program	Support Services Admin	Support Services Fund Raising	Total
Revenue				
Contributions Without Donor Restrictions	\$0.00	\$0.00	\$671,391.53	\$671,391.53
Grants - Government	539,585.42	0.00	0.00	539,585.42
Grants - Individual / Corporate	0.00	0.00	63,732.00	63,732.00
Grants - Private Foundation	0.00	0.00	585,000.00	585,000.00
Fundraisers - Events	0.00	0.00	346,587.04	346,587.04
Fundraising Revenue of Sale	0.00	0.00	400.00	400.00
Community Fundraising Events	0.00	0.00	37,624.10	37,624.10
Medicaid Waiver Revenue Respite	152,461.81	0.00	0.00	152,461.81
Medicaid Waiver Revenue IHC	11,021.00	0.00	0.00	11,021.00
Total Revenue	703,068.23	0.00	1,704,734.67	2,407,802.90
Operating Expenses				
Laundry and Bedding	228.30	0.00	0.00	228.30
Personal Care	24.42	0.00	0.00	24.42
Activity Supplies	3,694.92	0.00	0.00	3,694.92
Medical Supplies and Equipment	3,415.17	0.00	0.00	3,415.17
Therapeutic Equipment	95.85	0.00	0.00	95.85
Contract Services	2,024.02	1,470.11	0.00	3,494.13
HAVEN	7,967.09	0.00	0.00	7,967.09
Licenses / Dues / Subscriptions	33,342.02	9,815.47	0.00	43,157.49
Total Operating Expenses	50,791.79	11,285.58	0.00	62,077.37
Staffing Expenses				
Facility Staff	13,319.06	6,062.73	0.00	19,381.79
Nursing Staff	286,582.91	0.00	0.00	286,582.91
Support Staff	51,561.89	0.00	0.00	51,561.89
Executive Salaries	63,075.25	181,579.32	0.00	244,654.57
Office Salaries	56,928.34	143,929.16	0.00	200,857.50
Payroll Taxes	35,711.25	24,549.03	0.00	60,260.28
Payroll Fees	0.00	5,539.16	0.00	5,539.16
Health Reimbursement Expense	8,453.29	5,983.18	0.00	14,436.47
Contract Labor	0.00	0.00	16,092.36	16,092.36
ARP Training and Education	39.00	225.00	0.00	264.00
Workmen's Compensation	1,870.56	1,444.00	0.00	3,314.56
Staff Appreciation	0.00	1,560.01	0.00	1,560.01
Recruitment and New Hire	0.00	2,485.50	0.00	2,485.50
Mileage Reimbursement	0.00	979.55	0.00	979.55
Admin Training and Continuing Education	0.00	5,725.54	0.00	5,725.54
Total Staffing Expenses	517,541.55	380,062.18	16,092.36	913,696.09
Facility Expenses				
Depreciation	63,602.84	7,066.98	0.00	70,669.82
Repairs and Maintenance	291.14	6,357.48	0.00	6,648.62
Housekeeping and Cleaning	3,243.19	331.51	0.00	3,574.70
Utilities	12,165.58	12,165.46	0.00	24,331.04
Property Insurance	4,772.94	4,773.03	0.00	9,545.97
Interior Furnishings	0.00	251.35	0.00	251.35
Aquarium	3,191.48	0.00	0.00	3,191.48
Life Safety System Maintenance	0.00	2,084.63	0.00	2,084.63
Security Expense	373.50	622.50	0.00	996.00
Total Facility Expenses	87,640.67	33,652.94	0.00	121,293.61
Fundraising Expenses				
Marketing and Advertising	0.00	0.00	2,483.40	2,483.40
Events	145.00	36.77	29,210.03	29,391.80
Direct Mail	0.00	0.00	1,227.85	1,227.85
Total Fundraising Expenses	145.00	36.77	32,921.28	33,103.05
General Expenses				
Fundraiser Cost of Sales	150.00	0.00	84.00	234.00
Meals and Entertainment	0.00	314.01	169.52	483.53
Web Site / Social Media	0.00	254.32	0.00	254.32
Liability Insurance	9,748.95	9,748.96	0.00	19,497.91
Director and Officer Insurance	0.00	2,475.00	0.00	2,475.00
Accounting Services	0.00	11,293.75	0.00	11,293.75
Advertising and Promotion	5,449.45	567.78	596.55	6,613.78
Total General Expenses	15,348.40	24,653.82	850.07	40,852.29
Administrative Expenses				
Computer Maintenance	0.00	1,416.42	0.00	1,416.42
Computer Supplies	0.00	837.70	0.00	837.70
Internet	622.05	1,268.36	0.00	1,890.41
Office Supplies	374.72	319.66	0.00	694.38
Postage	491.13	669.18	119.00	1,279.31
Printing and Paper	405.08	1,068.41	40.00	1,513.49
Telephone	1,623.31	3,729.52	0.00	5,352.83
Equipment Maintenance	0.00	611.67	0.00	611.67
Small Equipment Purchase	0.00	1,006.95	0.00	1,006.95
Total Administrative Expenses	3,516.29	10,927.87	159.00	14,603.16
Financial Expenses				
Investment Fees	0.00	41.76	0.00	41.76
Interest / Dividend Income	0.00	(496.61)	0.00	(496.61)
Bank Charges	0.00	7,292.09	12,343.13	19,635.22
Unrealized Gain / Loss	0.00	(1,420.52)	0.00	(1,420.52)
Gain/Loss on Sale of Securities	0.00	(6,392.13)	0.00	(6,392.13)
Total Financial Expenses	0.00	(975.41)	12,343.13	11,367.72
Total Expenses	674,983.70	459,643.75	62,365.84	1,196,993.29
Change in Net Assets Without Donor Restrictions	52,146.53	(459,643.75)	1,642,368.83	1,234,871.61
Change in Net Assets With Donor Restrictions	(24,062.00)	0.00	0.00	(24,062.00)
	\$ 28,084.53	\$ (459,643.75)	\$ 1,642,368.83	\$ 1,210,809.61