
WHERE LOVE, CARE, AND FUN LIVE



A ROSIE PLACE

FOR CHILDREN

COMPILATION REPORT
December 31, 2020

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

South Bend, Indiana

COMPILATION REPORT

December 31, 2020

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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, 2020, and the related statements of activities by functional and natural classification for the month and twelve months 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 disclosures and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statements 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
March 4, 2021

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

As of December 31, 2020
(See Independent Accountant's Compilation Report)

ASSETS

Current Assets

General Checking	\$ 370,418.90
Fidelity	0.26
Petty Cash	100.00
Grant Receivable	113,659.90
Prepaid Insurance	4,457.74

Total Current Assets 488,636.80

Property and Equipment

Land	50,693.58
Exterior Buildings	46,560.66
Land Improvements	16,567.88
Furnishings and Equipment	84,181.50
Program Equipment	3,380.28
Building and Improvements	2,543,871.25
Accumulated Depreciation	(772,424.05)

Total Property and Equipment 1,972,831.10

Other Assets

Beneficial Interest in Assets Held by Community Foundation	11,601.23
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Total Other Assets 11,601.23

Total Assets \$ 2,473,069.13

NET ASSETS

Net Assets Without Donor Restrictions	2,449,007.13
Net Assets With Donor Restrictions	24,062.00

Total Net Assets \$ 2,473,069.13

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

STATEMENT OF ACTIVITIES

For the Month Ended December 31, 2020

(See Independent Accountant's Compilation Report)

	Program	Support Services Admin	Support Services Fund Raising	Total
Revenue				
Unrestricted Contributions	\$0.00	\$0.00	\$43,658.68	\$43,658.68
Grants - Government	102,810.74	67,635.56	0.00	170,446.30
Fundraisers - Events	0.00	0.00	33,080.00	33,080.00
Community Fundraising Events	0.00	0.00	555.00	555.00
Medicaid Waiver Revenue Respite	11,973.85	0.00	0.00	11,973.85
Medicaid Waiver Revenue IHC	628.30	0.00	0.00	628.30
Interest / Dividend Income	0.00	224.17	0.00	224.17
Total Revenue	115,412.89	67,859.73	77,293.68	260,566.30
Operating Expenses				
Activity Supplies	11.49	0.00	0.00	11.49
Contract Services	57.21	95.27	0.00	152.48
HAVEN	1,946.96	0.00	0.00	1,946.96
Licenses / Dues / Subscriptions	383.99	0.00	0.00	383.99
Total Operating Expenses	2,399.65	95.27	0.00	2,494.92
Staffing Expenses				
Facility Staff	617.25	814.94	0.00	1,432.19
Nursing Staff	19,825.64	0.00	0.00	19,825.64
Support Staff	3,039.38	0.00	0.00	3,039.38
Executive Salaries	7,669.20	19,676.92	0.00	27,346.12
Office Salaries	2,120.01	16,788.93	0.00	18,908.94
Payroll Taxes	2,584.21	2,812.94	0.00	5,397.15
Payroll Fees	0.00	218.82	0.00	218.82
Health Reimbursement Expense	222.08	117.50	0.00	339.58
Workmen's Compensation	157.58	0.00	0.00	157.58
Staff Appreciation	0.00	969.43	0.00	969.43
Recruitment and New Hire	0.00	149.00	0.00	149.00
Mileage Reimbursement	0.00	393.00	0.00	393.00
Total Staffing Expenses	36,235.35	41,941.48	0.00	78,176.83
Facility Expenses				
Depreciation	5,169.20	574.35	0.00	5,743.55
Repairs and Maintenance	0.00	381.38	0.00	381.38
Utilities	822.83	822.81	0.00	1,645.64
Property Insurance	377.00	377.00	0.00	754.00
Aquarium	0.00	326.25	0.00	326.25
Total Facility Expenses	6,369.03	2,481.79	0.00	8,850.82
Fundraising Expenses				
Events	0.00	0.00	845.00	845.00
Direct Mail	0.00	0.00	618.00	618.00
Web Site / Social Media	0.00	62.32	30.99	93.31
Total Fundraising Expenses	0.00	62.32	1,493.99	1,556.31
General Expenses				
Liability Insurance	868.18	868.19	0.00	1,736.37
Director and Officer Insurance	0.00	206.25	0.00	206.25
Accounting Services	0.00	640.00	0.00	640.00
Advertising and Promotion	0.00	1,709.30	24.61	1,733.91
Total General Expenses	868.18	3,423.74	24.61	4,316.53
Administrative Expenses				
Computer Maintenance	0.00	275.00	0.00	275.00
Computer Supplies	0.00	296.24	0.00	296.24
Internet	33.40	99.88	0.00	133.28
Office Supplies	72.70	0.00	0.00	72.70
Postage	121.00	121.00	0.00	242.00
Printing and Paper	59.20	28.78	0.00	87.98
Telephone	127.89	256.77	0.00	384.66
Small Equipment Purchase	0.00	99.93	0.00	99.93
Total Administrative Expenses	414.19	1,177.60	0.00	1,591.79
Financial Expenses				
Interest Expense	0.00	517.26	0.00	517.26
Investment Fees	0.00	25.15	0.00	25.15
Bank Charges	0.00	695.96	15.00	710.96
Unrealized Gain / Loss	0.00	(1,248.65)	0.00	(1,248.65)
Gain/Loss on Sale of Securities	0.00	(153.64)	0.00	(153.64)
Total Financial Expenses	0.00	(163.92)	15.00	(148.92)
Total Expenses	46,286.40	49,018.28	1,533.60	96,838.28
Change in Net Assets Without Donor Restrictions	\$ 69,126.49	\$ 18,841.45	\$ 75,760.08	\$ 163,728.02

O'HANA HERITAGE FOUNDATION, INC. d/b/a A ROSIE PLACE
STATEMENT OF ACTIVITIES
For the Twelve Months Ended December 31, 2020
(See Independent Accountant's Compilation Report)

	Program	Support Services Admin	Support Services Fund Raising	Total
Revenue				
Unrestricted Contributions	\$2,902.00	\$0.00	\$223,527.36	\$226,429.36
Restricted Contributions	0.00	0.00	15,000.00	15,000.00
Grants - Government	474,897.36	67,635.56	0.00	542,532.92
Grants - Individual / Corporate	0.00	0.00	46,641.00	46,641.00
Grants - Private Foundation	0.00	0.00	70,000.00	70,000.00
Fundraisers - Events	0.00	0.00	331,959.47	331,959.47
Fundraising Revenue of Sale	0.00	0.00	80.00	80.00
Community Fundraising Events	0.00	0.00	11,790.22	11,790.22
Medicaid Waiver Revenue Respite	126,577.01	0.00	0.00	126,577.01
Medicaid Waiver Revenue IHC	3,244.50	0.00	0.00	3,244.50
Interest / Dividend Income	0.00	243.35	0.00	243.35
Total Revenue	607,620.87	67,878.91	698,998.05	1,374,497.83
Operating Expenses				
Laundry and Bedding	101.75	0.00	0.00	101.75
Personal Care	57.66	0.00	0.00	57.66
Activity Supplies	166.15	0.00	0.00	166.15
Medical Supplies and Equipment	3,542.10	5.97	0.00	3,548.07
Therapeutic Equipment	133.06	0.00	0.00	133.06
Contract Services	1,785.25	1,320.62	3,000.00	6,105.87
HAVEN	3,586.79	0.00	0.00	3,586.79
Licenses / Dues / Subscriptions	26,334.86	2,632.62	0.00	28,967.48
Total Operating Expenses	35,707.62	3,959.21	3,000.00	42,666.83
Staffing Expenses				
Facility Staff	4,527.02	7,005.33	0.00	11,532.35
Nursing Staff	293,061.49	0.00	0.00	293,061.49
Support Staff	46,287.04	0.00	0.00	46,287.04
Executive Salaries	64,672.00	176,191.48	0.00	240,863.48
Office Salaries	36,460.65	131,161.02	0.00	167,621.67
Payroll Taxes	33,985.55	24,036.03	0.00	58,021.58
Payroll Fees	0.00	5,266.13	0.00	5,266.13
Health Reimbursement Expense	6,922.18	4,658.73	0.00	11,580.91
ARP Training and Education	41.62	0.00	0.00	41.62
Workmen's Compensation	1,893.72	0.00	0.00	1,893.72
Staff Appreciation	41.99	1,235.79	0.00	1,277.78
Recruitment and New Hire	0.00	1,450.94	0.00	1,450.94
Mileage Reimbursement	0.00	393.00	0.00	393.00
Admin Training and Continuing Education	0.00	250.00	0.00	250.00
Total Staffing Expenses	487,893.26	351,648.45	0.00	839,541.71
Facility Expenses				
Depreciation	61,700.85	6,855.65	0.00	68,556.50
Amortization	111.00	12.30	0.00	123.30
Repairs and Maintenance	221.16	7,444.32	0.00	7,665.48
Housekeeping and Cleaning	2,741.71	400.56	0.00	3,142.27
Utilities	11,476.65	11,476.57	0.00	22,953.22
Property Insurance	4,482.99	4,483.02	0.00	8,966.01
Interior Furnishings	0.00	1,023.31	0.00	1,023.31
Aquarium	272.91	1,258.47	0.00	1,531.38
Life Safety System Maintenance	0.00	2,409.30	0.00	2,409.30
Security Expense	0.00	1,079.74	0.00	1,079.74
Total Facility Expenses	81,007.07	36,443.24	0.00	117,450.31
Fundraising Expenses				
Fundraiser Cost of Sales	0.00	0.00	2,305.00	2,305.00
Marketing and Advertising	10.00	0.00	0.00	10.00
Meals and Entertainment	0.00	0.00	63.67	63.67
Events	404.00	0.00	55,406.21	55,810.21
Direct Mail	0.00	0.00	618.00	618.00
Web Site / Social Media	0.00	254.32	30.99	285.31
Total Fundraising Expenses	414.00	254.32	58,423.87	59,092.19
General Expenses				
Liability Insurance	9,414.30	9,414.36	0.00	18,828.66
Director and Officer Insurance	0.00	2,218.31	0.00	2,218.31
Accounting Services	0.00	11,802.50	0.00	11,802.50
Advertising and Promotion	0.00	1,871.15	2,677.98	4,549.13
Total General Expenses	9,414.30	25,306.32	2,677.98	37,398.60
Administrative Expenses				
Computer Maintenance	0.00	832.50	0.00	832.50
Computer Supplies	0.00	446.11	0.00	446.11
Internet	346.65	1,173.40	0.00	1,520.05
Office Supplies	217.80	493.58	0.00	711.38
Postage	443.52	810.78	165.00	1,419.30
Printing and Paper	491.57	492.88	9.10	993.55
Telephone	531.28	4,253.43	0.00	4,784.71
Equipment Maintenance	569.52	0.00	0.00	569.52
Small Equipment Purchase	0.00	99.93	0.00	99.93
Total Administrative Expenses	2,600.34	8,602.61	174.10	11,377.05
Financial Expenses				
Interest Expense	0.00	4,251.35	0.00	4,251.35
Investment Fees	0.00	25.15	0.00	25.15
Bank Charges	0.00	3,231.96	184.09	3,416.05
Unrealized Gain / Loss	0.00	(1,248.65)	0.00	(1,248.65)
Gain/Loss on Sale of Securities	0.00	(3,808.74)	0.00	(3,808.74)
Total Financial Expenses	0.00	2,451.07	184.09	2,635.16
Total Expenses	617,036.59	428,665.22	64,460.04	1,110,161.85
Change in Net Assets Without Donor Restrictions	(9,415.72)	(356,437.50)	619,538.01	253,684.79
Change in Net Assets With Donor Restrictions	0.00	(4,348.81)	15,000.00	10,651.19
	\$ (9,415.72)	\$ (360,786.31)	\$ 634,538.01	\$ 264,335.98