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WHERE LOVE, CARE, AND FUN LIVE



# A ROSIE PLACE

## FOR CHILDREN

COMPILATION REPORT  
December 31, 2022

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

South Bend, Indiana

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**COMPILATION REPORT**

December 31, 2022

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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, 2022, 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. 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 &amp; Company LLC'.

Certified Public Accountants

South Bend, Indiana  
February 27, 2023

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

**As of December 31, 2022**  
(See Independent Accountant's Compilation Report)

ASSETS

**Current Assets**

Cash	\$ 508,534.83
Certificates of Deposit	1,500,000.00
Investments	1.02
Petty Cash	178.96
Grant Receivable	100,000.00
Prepaid Insurance	12,425.51

**Total Current Assets** 2,121,140.32

**Property and Equipment**

Land	50,693.58
Exterior Buildings	46,560.66
Land Improvements	20,892.88
Furnishings and Equipment	103,176.60
Program Equipment	29,640.28
Building and Improvements	2,578,181.25
Accumulated Depreciation	(919,154.81)

**Total Property and Equipment** 1,909,990.44

**Other Assets**

Beneficial Interest in Assets Held by Community Foundation	11,875.11
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**Total Other Assets** 11,875.11

**Total Assets** \$ 4,043,005.87

LIABILITIES

**Current Liabilities**

Accounts Payable	\$ 4,352.84
Accrued Payroll	31,525.58

**Total Current Liabilities** 35,878.42

**Total Liabilities** 35,878.42

NET ASSETS

Net Assets Without Donor Restrictions	4,007,127.45
Net Assets With Donor Restrictions	0.00

**Total Net Assets** 4,007,127.45

**Total Liabilities and Net Assets** \$ 4,043,005.87

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

## STATEMENT OF ACTIVITIES

For the Month Ended December 31, 2022

(See Independent Accountant's Compilation Report)

	Program	Support Services Admin	Support Services Fund Raising	Total
<b>Revenue</b>				
Contributions Without Donor Restrictions	\$0.00	\$0.00	\$113,248.47	\$113,248.47
Grants - Private Foundation	0.00	0.00	5,000.00	5,000.00
Fundraisers - Events	0.00	0.00	126,272.57	126,272.57
Community Fundraising Events	0.00	0.00	240.00	240.00
Medicaid Waiver Revenue Respite	37,452.94	0.00	0.00	37,452.94
Medicaid Waiver Revenue IHC	772.50	0.00	0.00	772.50
<b>Total Revenue</b>	<b>38,225.44</b>	<b>0.00</b>	<b>244,761.04</b>	<b>282,986.48</b>
<b>Operating Expenses</b>				
Contract Services	51.16	96.16	0.00	147.32
HAVEN	500.34	0.00	0.00	500.34
Licenses / Dues / Subscriptions	5,081.04	58.75	0.00	5,139.79
<b>Total Operating Expenses</b>	<b>5,632.54</b>	<b>154.91</b>	<b>0.00</b>	<b>5,787.45</b>
<b>Staffing Expenses</b>				
Facility Staff	4,304.58	518.26	0.00	4,822.84
Nursing Staff	28,450.48	0.00	0.00	28,450.48
Support Staff	7,999.36	0.00	0.00	7,999.36
Executive Salaries	6,465.93	19,315.40	0.00	25,781.33
Office Salaries	10,556.84	17,979.22	0.00	28,536.06
Payroll Taxes	5,267.44	3,211.92	0.00	8,479.36
Payroll Fees	0.00	437.39	0.00	437.39
Health Reimbursement Expense	4,687.72	3,565.30	0.00	8,253.02
Workmen's Compensation	655.62	0.00	0.00	655.62
Staff Appreciation	25.15	0.00	0.00	25.15
Recruitment and New Hire	0.00	253.93	0.00	253.93
Mileage Reimbursement	0.00	131.44	655.35	786.79
<b>Total Staffing Expenses</b>	<b>68,413.12</b>	<b>45,412.86</b>	<b>655.35</b>	<b>114,481.33</b>
<b>Facility Expenses</b>				
Depreciation	5,765.24	640.58	0.00	6,405.82
Repairs and Maintenance	0.00	123.86	0.00	123.86
Utilities	922.38	922.39	0.00	1,844.77
Property Insurance	420.16	420.17	0.00	840.33
Aquarium	148.75	0.00	0.00	148.75
<b>Total Facility Expenses</b>	<b>7,256.53</b>	<b>2,107.00</b>	<b>0.00</b>	<b>9,363.53</b>
<b>Fundraising Expenses</b>				
Events	0.00	0.00	2,085.96	2,085.96
<b>Total Fundraising Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>2,085.96</b>	<b>2,085.96</b>
<b>General Expenses</b>				
Meals and Entertainment	75.27	0.00	67.41	142.68
Liability Insurance	1,166.17	1,166.16	0.00	2,332.33
Director and Officer Insurance	0.00	206.25	0.00	206.25
Accounting Services	0.00	660.00	0.00	660.00
Advertising and Promotion	312.50	312.50	625.00	1,250.00
<b>Total General Expenses</b>	<b>1,553.94</b>	<b>2,344.91</b>	<b>692.41</b>	<b>4,591.26</b>
<b>Administrative Expenses</b>				
Computer Supplies	29.99	0.00	0.00	29.99
Internet	0.00	44.94	0.00	44.94
Printing and Paper	80.05	0.00	0.00	80.05
Telephone	435.91	674.66	0.00	1,110.57
<b>Total Administrative Expenses</b>	<b>545.95</b>	<b>719.60</b>	<b>0.00</b>	<b>1,265.55</b>
<b>Financial Expenses</b>				
Investment Fees	0.00	5.18	0.00	5.18
Interest / Dividend Income	0.00	(318.68)	0.00	(318.68)
Bank Charges	0.00	22.80	415.62	438.42
Unrealized Gain / Loss	0.00	0.00	0.00	0.00
Realized Gain / Loss on Sale of Securities	0.00	138.37	0.00	138.37
Change in Beneficial Interest	0.00	323.99	0.00	323.99
<b>Total Financial Expenses</b>	<b>0.00</b>	<b>171.66</b>	<b>415.62</b>	<b>587.28</b>
<b>Total Expenses</b>	<b>83,402.08</b>	<b>50,910.94</b>	<b>3,849.34</b>	<b>138,162.36</b>
<b>Change In Net Assets Without Donor Restrictions</b>	<b>(45,176.64)</b>	<b>(50,910.94)</b>	<b>240,911.70</b>	<b>144,824.12</b>
<b>Change In Net Assets With Donor Restrictions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>\$ (45,176.64)</b>	<b>\$ (50,910.94)</b>	<b>\$ 240,911.70</b>	<b>\$ 144,824.12</b>

**O'HANA HERITAGE FOUNDATION, INC. d/b/a A ROSIE PLACE**  
**STATEMENT OF ACTIVITIES**  
**For the Twelve Months Ended December 31, 2022**  
(See Independent Accountant's Compilation Report)

	Program	Support Services Admin	Support Services Fund Raising	Total
<b>Revenue</b>				
Contributions Without Donor Restrictions	\$0.00	\$0.00	\$322,876.32	\$322,876.32
Grants - Government	362,515.26	0.00	15,792.54	378,307.80
Grants - Individual / Corporate	1,882.00	0.00	48,500.00	50,382.00
Grants - Private Foundation	0.00	0.00	116,500.00	116,500.00
Fundraisers - Events	0.00	0.00	624,331.97	624,331.97
Fundraising Revenue of Sale	0.00	0.00	265.00	265.00
Community Fundraising Events	0.00	0.00	25,277.64	25,277.64
Medicaid Waiver Revenue Respite	148,309.69	0.00	0.00	148,309.69
Medicaid Waiver Revenue IHC	10,145.50	0.00	0.00	10,145.50
<b>Total Revenue</b>	<b>522,852.45</b>	<b>0.00</b>	<b>1,153,543.47</b>	<b>1,676,395.92</b>
<b>Operating Expenses</b>				
Laundry and Bedding	429.29	0.00	0.00	429.29
Activity Supplies	1,292.96	0.00	0.00	1,292.96
Medical Supplies and Equipment	1,892.58	0.00	0.00	1,892.58
Therapeutic Equipment	727.50	0.00	0.00	727.50
Contract Services	2,230.01	1,787.75	0.00	4,017.76
HAVEN	5,100.20	0.00	0.00	5,100.20
Licenses / Dues / Subscriptions	30,768.76	946.39	2,568.00	34,283.15
<b>Total Operating Expenses</b>	<b>42,441.30</b>	<b>2,734.14</b>	<b>2,568.00</b>	<b>47,743.44</b>
<b>Staffing Expenses</b>				
Facility Staff	40,591.55	8,556.50	0.00	49,148.05
Nursing Staff	286,089.08	0.00	0.00	286,089.08
Support Staff	80,115.11	0.00	0.00	80,115.11
Executive Salaries	63,175.25	188,579.30	0.00	251,754.55
Office Salaries	64,641.06	154,366.56	0.00	219,007.62
Payroll Taxes	41,543.06	24,916.74	0.00	66,459.80
Payroll Fees	0.00	5,527.34	0.00	5,527.34
Health Reimbursement Expense	9,865.33	10,542.35	0.00	20,407.68
ARP Training and Education	1,143.79	64.38	0.00	1,208.17
Workmen's Compensation	5,926.50	0.00	0.00	5,926.50
Staff Appreciation	1,287.98	1,836.51	0.00	3,124.49
Recruitment and New Hire	140.00	3,862.73	0.00	4,002.73
Mileage Reimbursement	456.12	846.29	655.35	1,957.76
Admin Training and Continuing Education	0.00	2,136.50	0.00	2,136.50
<b>Total Staffing Expenses</b>	<b>594,974.83</b>	<b>401,235.20</b>	<b>655.35</b>	<b>996,865.38</b>
<b>Facility Expenses</b>				
Depreciation	68,454.98	7,605.96	0.00	76,060.94
Repairs and Maintenance	416.85	8,150.56	0.00	8,567.41
Housekeeping and Cleaning	2,604.15	293.78	0.00	2,897.93
Utilities	10,806.47	10,806.47	0.00	21,612.94
Property Insurance	4,994.49	4,994.53	0.00	9,989.02
Aquarium	3,572.51	0.00	0.00	3,572.51
Life Safety System Maintenance	0.00	2,442.14	0.00	2,442.14
Security Expense	498.00	568.92	0.00	1,066.92
<b>Total Facility Expenses</b>	<b>91,347.45</b>	<b>34,862.36</b>	<b>0.00</b>	<b>126,209.81</b>

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

**For the Twelve Months Ended December 31, 2022**

(See Independent Accountant's Compilation Report)

	Program	Support Services Admin	Support Services Fund Raising	Total
<b>Fundraising Expenses</b>				
Marketing and Advertising	0.00	0.00	1,021.01	1,021.01
Events	0.00	0.00	76,350.74	76,350.74
Direct Mail	0.00	0.00	1,333.88	1,333.88
<b>Total Fundraising Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>78,705.63</b>	<b>78,705.63</b>
<b>General Expenses</b>				
Fundraiser Cost of Sales	129.42	0.00	405.00	534.42
Meals and Entertainment	75.27	1,343.71	295.00	1,713.98
Liability Insurance	13,698.60	13,698.57	329.00	27,726.17
Director and Officer Insurance	0.00	2,475.00	0.00	2,475.00
Accounting Services	0.00	11,920.00	0.00	11,920.00
Advertising and Promotion	1,480.06	8,357.74	14,023.43	23,861.23
<b>Total General Expenses</b>	<b>15,383.35</b>	<b>37,795.02</b>	<b>15,052.43</b>	<b>68,230.80</b>
<b>Administrative Expenses</b>				
Computer Maintenance	900.00	4,307.41	0.00	5,207.41
Computer Supplies	29.99	718.66	0.00	748.65
Internet	95.80	864.26	0.00	960.06
Office Supplies	627.45	954.88	92.88	1,675.21
Postage	644.85	158.00	386.00	1,188.85
Printing and Paper	184.11	702.68	990.00	1,876.79
Telephone	2,375.07	4,562.70	0.00	6,937.77
Equipment Maintenance	466.95	299.00	0.00	765.95
Small Equipment Purchase	947.97	2,885.55	0.00	3,833.52
<b>Total Administrative Expenses</b>	<b>6,272.19</b>	<b>15,453.14</b>	<b>1,468.88</b>	<b>23,194.21</b>
<b>Financial Expenses</b>				
Investment Fees	0.00	10.16	0.00	10.16
Interest / Dividend Income	0.00	(3,385.50)	0.00	(3,385.50)
Bank Charges	0.00	7,853.34	5,866.47	13,719.81
Realized Gain / Loss on Sale of Securities	0.00	(52.19)	0.00	(52.19)
Change in Beneficial Interest	0.00	1,905.66	0.00	1,905.66
<b>Total Financial Expenses</b>	<b>0.00</b>	<b>6,331.47</b>	<b>5,866.47</b>	<b>12,197.94</b>
<b>Total Expenses</b>	<b>750,419.12</b>	<b>498,411.33</b>	<b>104,316.76</b>	<b>1,353,147.21</b>
<b>Change In Net Assets Without Donor Restrictions</b>	<b>(227,566.67)</b>	<b>(498,411.33)</b>	<b>1,049,226.71</b>	<b>323,248.71</b>
<b>Change In Net Assets With Donor Restrictions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>\$ (227,566.67)</b>	<b>\$ (498,411.33)</b>	<b>\$ 1,049,226.71</b>	<b>\$ 323,248.71</b>