

North Kohala Community Resource Center Summary

Mission: To support community projects benefiting North Kohala.

Category: Community Support Services

Contact: Leslie Nugent, Co-Director of Operations

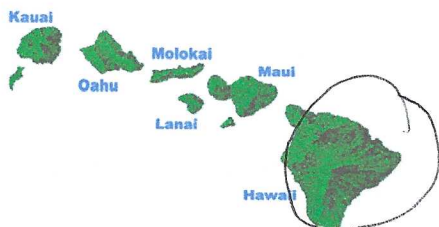
Address: 55-3393 Akoni Puli Highway, Hawi, HI 96719

Grant History: N/A

2022 Request:	\$20,000 for general operating support of Konea 'O Kukui Garden
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Notes:

- North Kohala Community Resource Center is a business/organization incubator for local projects on the Big Island of Hawaii.
- Current projects include affordable housing, fitness classes, art classes, library restoration, youth camps and athletics, environmental, music, and cultural classes.
- The website describes each project, and then has a “Donate to the Project” button for fundraising.
- Website says it raised \$650,000 to support community projects in 2020.
- The grant request specifically asks for funds to support the Kukui Garden Restoration project to restore a native resident’s family land which had become an overgrown jungle.
 - The restoration project has been in process for 20 years.
 - Now it is a native plant community garden planted with taro.
 - North Kohala is a rural community being developed and commercialized.
 - Limited public spaces for residents.
 - Garden wants to offer tours, classes, and meditative places for the community.
- Financial information provided for the entire resource center. Request made to obtain information specific to the garden.



NORTH KOHALA COMMUNITY RESOURCE CENTER

Providing Local Support, Bridges to Funding & Education for Projects that Benefit the Community
55-3393 Akoni Pule Hwy ~ P. O. Box 519, Hawi, Hawaii 96719
Phone: 808 889-5523 ~ Fax: 808 889-5527 ~ www.northkohala.org ~ Email: info@northkohala.org

A great way to love Kohala!

January 31, 2022

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Kohala Teacher

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Nathan Trump

General Manager

Laurence H. Dorcy Foundation
81 East 7th Street Suite 125
St. Paul, MN 55101

Dear Ms Tammy Davis Cownie,

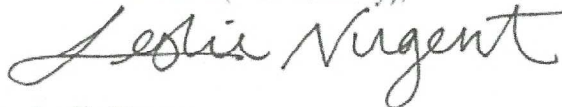
On behalf of our Board of Directors and Konea 'O Kukui Garden, we are pleased to submit this grant application to the Laurence H Dorcy Hawaiian Foundation. The North Kohala Community Resource Center (NKCRC) is a 20 year-old 501(c)3 non-profit with a mission to support successful community projects that benefit North Kohala. NKCRC provides local support, bridges to funding and education for projects that benefit the community. NKCRC serves as the fiscal sponsor for Konea 'O Kukui.

Konea 'O Kukui Garden is a 20-year old restoration project of a 7th generation Native Hawaiian lo'i in North Kohala. The garden serves as a safe place for education, understanding and healing for numerous groups including local schools, university archaeology research projects, addiction recovery support, cultural practitioners, hula hālau, community members, and visitors. All of the experiences in the garden continue to influence founder Nani Svendsen's vision of Kukui: to create and share a place for people of all cultures to experience the blessings of the land together in peace.

This grant request is for \$20,000 and will expand the garden's restoration efforts to include expansion of the native plant collection, a weekly Garden Tour open to residents and visitors to Hawaii Island that shares an authentic voice of the history, culture, and values of this special place, and maintenance of the garden and facilities. The intent is to offer an interactive way to experience the culture, history and natural environment of Hawaii while building economic sustainability for the garden.

Mahalo for your consideration.

Me ka ha'aha'a (with humility),



Leslie Nugent
Co-Director of Operations

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Sydnie Marquez

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CO-DIRECTORS OF OPERATIONS

PROGRAM SPECIALIST

Leslie Nugent

ADMIN SPECIALIST

'Ekela Kahuanui

FINANCE SPECIALIST

Michelle Kawai

Laurence H Dorcy Hawaiian Foundation Application
Organization: North Kohala Community Resource Center
Project: Konea 'O Kukui Garden

Konea 'O Kukui Garden is a 20-year old restoration project of a 7th generation Native Hawaiian lo'i. Konea 'O Kukui Garden began as a personal project of Nani Svendsen, a Kohala native who inherited the property from her family. 20 years ago, Kukui, which means "light or lamp", was an overgrown jungle of invasive trees, broken rock walls, and mosquitoes – all that remained of a once-active homestead with terraced taro patches. It has come back to life, after countless hours of planning and hard work. Kukui's restoration, done primarily by hand, is based on a careful study of the original lo'i and surrounding land.

Konea 'O Kukui has evolved with the help of volunteers and modest amounts of funding to a beautiful native plant garden and active lo'i kalo that serves as a landmark for cultural and environmental preservation in North Kohala. Restored in the traditional way, rock walls create terraces that are stream fed and planted with kalo (taro). Kalo is a traditional staple crop and connects to the origin story of the Hawaiian people. All through word of mouth, the garden has become available as a safe place for education, understanding and healing for numerous groups including local schools, university archaeology research projects, addiction recovery support, cultural practitioners, hula hālau, community members, and visitors. All of the experiences in the garden continue to influence Nani's vision of Kukui: To create and share a place for people of all cultures to experience the blessings of the land together in peace.

Konea 'O Kukui has been an organized project of the North Kohala Community Resource Center (NKCRC) since 2002. NKCRC is a 501(c)3 non-profit with a mission to support successful community projects that benefit North Kohala. NKCRC provides local support, bridges to funding and education for projects that benefit the community. NKCRC serves as the fiscal sponsor for Konea 'O Kukui and ensures the accurate and timely submission of all program and financial reports.

As a lifelong resident of North Kohala and lineal descendant to the lands at Kukui, Nani is shocked by the realization that changes in the community happen so fast. In recent years, with the conversion of land from what was once an unfenced large sugar company holding to many smaller parcels and private owners, the North Kohala community has gradually lost access to historic sites, fishing and food gathering places, and cultural activities. Located on the northern tip of Hawaii island with a population of approximately 6,500, North Kohala is a rural, isolated, and traditionally agricultural community. Nearly all of the former sugar roads leading to the streams, forests, and ocean have been fenced off and gated. The local community misses their once-familiar places.

Moreover, the commotions of commercialism and industry have invaded a traditionally rural community. The pace of life has changed as parents commute long distances to coastal resorts for employment. Illegal drugs and alcohol abuse have destroyed the trust and security of families and neighborhoods and eroded long-standing family values. Many community members are in jeopardy of losing their families and their freedom because of addictions. Many of these individuals say they are grateful for a place like Kukui because it reminds them of better, healthier times. Other garden guests

reveal that people are seeking a place of refuge, free from the distractions and temptations of our industrialized world. They want, for a short time at least, to avoid the artificial sounds, chemical odors, and the invisible yet invasive vibrations of machinery, radio frequencies, cell phones ringing, and other intrusive devices.

Locals and newcomers alike long for the nourishing peace and quiet of this special land enjoyed by many families in years past. Once there, they often reflect on times gone by and their childhood experiences. Youngsters, often for the first time, begin to awaken to a sense of their heritage, and an appreciation of the remarkable accomplishments of their ancestors. They become more attentive, and feel a sense of family and connection as they work and talk together. It is a healing place, and needed by all in our modern times.

Due to Covid, it has been a great challenge for many to adapt to a life of isolation. There is an increased need of people seeking safe, open places. Public places are overcrowded in the community and while Kukui is not open to the public, it is available to guests and small groups through direct inquiry. Kukui creates a safe place that honors the cultural values of Hawai'i and the unique history of North Kohala.

Konea 'O Kukui garden responds to the needs expressed by creating an environment and caring for the plants and animals that inhabit the garden in a way that keeps the history and culture alive. This request is for \$20,000 to support efforts to expand and maintain the garden and offer educational and healing programming. Key objectives of this program include:

- Increase the number and diversity of native and endemic plants and increase educational signage for these plants.
- Offer weekly Garden Tours serving 1,000 participants annually.
- Create and install storyboards in the garden to enhance visitor experience and understanding.
- Facilitate a weekly recovery based healing circle serving 13-15 individuals each week. The recovery circle creates a healing space for individuals who have experienced trauma. Individuals of all ages and all walks of life participate.
- Host four workshops per year for 20 individuals to engage in traditional practice of lo'i restoration and poi making.
- Complete necessary maintenance and repairs to ensure a safe and comfortable experience for all who visit Kukui including installation of a portable toilet, roofing, and painting of the classroom.
- Yearly maintenance of the native plantings and garden with plants including but not limited to: Sandlewood, 'ūlei, pohinahina, 'ilima papa, naupaka, kukui, kamani, milo, 'awapuhi, kou, kupukupu, lau'ae, lauhala, 'ulu, mai'a, 'uala, 'ōlena, pia, ko, hapu'u, ho'io, palapalai, kalo.

A key component of this project is to expand the installation of signs identifying native plants that share their purposes, medical uses, Hawaiian name and scientific name. As the garden is cared so attentively, there is opportunity to plant some of the more delicate native plants that are losing their habitat in the wild due to the increase in invasive species.

Demographics served include individuals of all ages from all walks of life, visitors and residents alike. The careful and intentional cultivation at Kukui has created a place

where substance abuse recovery groups come to heal, hālau reconnect with the plants that are integral to their practice, family reunions celebrate a remembrance of where they come from and a lifestyle where their ancestors thrived. Partnering organizations include University of Hawaii, University of New Mexico Archaeology Dept, Lokahi Treatment Center, Boys to Men mentorship, Hawaii Preparatory Academy, Kokolulu Cancer Retreats, Sierra Club, numerous hula hālau, and more.

The Weekly Garden Tours are open to residents and visitors to Hawaii Island and share an authentic voice of the history, culture, and values of this special place. The intent is to offer guests an interactive way to experience the culture and history of Hawaii. The Garden Tours weave cultural values of family, spirit, and knowledge of the way people lived in earlier times. This program honors, preserves, and perpetuates Hawaiian culture; this opportunity is not orchestrated, prescribed or removed, it is coming from the living experience of a cultural practitioner on ancestral lands.

There is a particular intention to expand reach to engage with Japanese visitors, as a connection to Nani's own background being half Okinowan. She has wisdom to share about what it is like to live in Hawaii, to take on lifestyle of another race, how to handle segregation and how to handle inclusion. Knowing that in Japan inter-racial marriage is only now becoming socially acceptable, she wants to share how Hawaiian people embrace everyone. She has witnessed how that has impacted Japanese visitors in the past and how that expands ideas of what is possible in terms of embracing our humanity.

Support for this project will also provide for necessary improvements to ensure the safety and accessibility for visitors to the garden. These improvements include installation of a portable lua, creation of a brochure to advertise the tours, and placement of additional storyboards that enhance visitor experience and understanding by sharing the history and genealogy of the garden.

Depending on COVID regulations, this program supports continued and ongoing opportunities for educational and research groups to experience the garden, see what a functioning lo'i system looks like and increase their sensitivity to the work they do in Hawai'i.

Support from the Dorcy Foundation Funding will support the expansion of native plants and the ongoing maintenance of the lo'I to ensure the garden can remain a space of education and healing long into the future. In addition the support to launch the Weekly Garden Tours are intended to build financial stability and self-sufficiency into the structure of the garden. The income from the Garden Tours will contribute to covering the ongoing maintenance costs necessary to upkeep the garden and support its long-term success.

Nani Svendsen is the primary project organizer, she is a Native Hawaiian cultural practitioner and has dedicated the last 20 years to restoring Konea 'O Kukui and ensuring it's long term sustainability for future generations. She is the owner and President of Lama Kukui 'O Kohala, Inc., a corporation operating He Nani Florist since 1983, and Kohala's Guest House since 1990, Nani is a successful businesswoman, and a well-respected volunteer in the community. She owns Fresh Off the Grid Farms which operates a farm and food trailer seeing over 200 customers per day. Nani is a cornerstone in the Kohala community and has a track record of successful project management and community organizing. She is joined by her husband Don Svendsen

who is a licensed contractor who oversees and manages the construction and building projects at Konea 'O Kukui. In addition, Nani works with skilled and experienced gardeners and landscape designers to maintain and improve the gardens, native plant habitat, and trails at Konea 'O Kukui. There are numerous individuals and community groups who contribute their time and resources to the successful and long term sustainability of this precious cultural resource in North Kohala.

This project brings with it 20 years of deep community support. In the future we will secure funding through community donations and grants from private foundations. In addition, the Garden Tours are intended to build financial stability and self-sufficiency into the structure of the garden. The income from the Garden Tours will contribute to cover the ongoing maintenance costs necessary to upkeep the garden and support its long-term success.



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)

OMB No. 1545-0047

2020
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ 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.

A For the 2020 calendar year, or tax year beginning _____, **and ending** _____

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NORTH KOHALA COMMUNITY RESOURCE CENTER		D Employer identification number 02-0553251
	Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. BOX 519		E Telephone number 808-559-5523
	City or town, state or province, country, and ZIP or foreign postal code HAWI HI 96719		G Gross receipts \$ 933,517
	F Name and address of principal officer: DENNI KEYES P.O. BOX 519 HAWI HI 96719		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions

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

J Website: ▶ **WWW.NORTHKOHALA.ORG** **H(c)** Group exemption number ▶

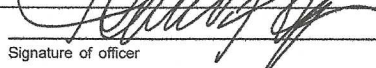
K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: **2002** **M** State of legal domicile: **HI**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SUPPORT AND INCREASE THE NUMBER OF COMMUNITY PROJECTS IN NORTH KOHALA THAT BENEFIT THE COMMUNITY.		
	2 Check this box <input type="checkbox"/> 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	25
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	25
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	4
	6 Total number of volunteers (estimate if necessary)	6	70
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	554,177	873,424
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	34,673	32,612
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	129	90
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	37,842	19,326
	12	626,821	925,452
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	432,217	647,535
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	157,617	166,342
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	2,157	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	53,582	50,410
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	643,416	864,287
19 Revenue less expenses. Subtract line 18 from line 12	-16,595	61,165	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	276,284	336,575
	22 Net assets or fund balances. Subtract line 21 from line 20	874	0
		275,410	336,575

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		Date	
	DENNI KEYES Type or print name and title		TREASURER	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if PTIN self-employed
	STEVEN T. DOI	STEVEN T. DOI	11/06/21	P00533886
	Firm's name ▶	Firm's EIN ▶		
	DOI CPA LLC	45-4976134		
	PO BOX 11773			
	HONOLULU, HI 96828	Phone no.	808-591-8480	

May the IRS discuss this return with the preparer shown above? See instructions Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

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	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	347,869			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	525,555			
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f		873,424			
			Business Code			
Program Service Revenue	2a PROGRAM SERVICE FEES	900099	32,612	32,612		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		32,612			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		90		90	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real		(ii) Personal		
		6a				
		6b Less: rental expenses	6b			
	c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities		(ii) Other		
		7a				
		7b Less: cost or other basis and sales exps.	7b			
	c Gain or (loss)	7c				
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
		8a	21,093			
8b Less: direct expenses		8b	5,895			
c Net income or (loss) from fundraising events		15,198		15,198		
9a Gross income from gaming activities. See Part IV, line 19						
	9a					
	9b Less: direct expenses	9b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances						
	10a	6,298				
	10b Less: cost of goods sold	10b	2,170			
c Net income or (loss) from sales of inventory		4,128		4,128		
Miscellaneous Revenue			Business Code			
	11a					
	b					
	c					
	d All other revenue					
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		925,452	32,612	0	19,416	

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	647,535	647,535		
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	71,060	62,533	8,527	
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	68,105	59,932	8,173	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	13,209	11,624	1,585	
10 Payroll taxes	13,968	12,292	1,676	
11 Fees for services (nonemployees):				
a Management	3,551	2,876	675	
b Legal				
c Accounting	1,309		1,309	
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	1,644	1,644		
13 Office expenses	9,380	6,379	844	2,157
14 Information technology	2,089	355	1,734	
15 Royalties				
16 Occupancy	17,595	10,205	7,390	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	8,359	8,359		
23 Insurance	1,926		1,926	
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 PAYROLL EXPENSES	4,204	3,700	504	
b STAFF DEVELOPMENT	279	279		
c BANK FEES	74		74	
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	864,287	827,713	34,417	2,157
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	89,875	1	142,674
	2 Savings and temporary cash investments	103,892	2	124,066
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	8,639	4	4,111
	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	6,064	8	4,731
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 143,045		
	b Less: accumulated depreciation	10b 82,052	67,814	10c 60,993
	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)		276,284	16	336,575
Liabilities	17 Accounts payable and accrued expenses	874	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		874	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	275,410	27	336,575
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input 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		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	275,410	32	336,575
33 Total liabilities and net assets/fund balances	276,284	33	336,575	

North Kohala Community Resource Center
Statement of Financial Position
As of December 31, 2021

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Checking Account	177,937.35
1198 · BOH Payroll	8,308.89
1001 · BOH Savings Account	70,314.92
10011 · CU Savings Account	53,793.99
Total Checking/Savings	<u>310,355.15</u>
Accounts Receivable	
1010 · Accounts receivable	
Sponsorship Fees	9,769.96
1010 · Accounts receivable - Other	15.00
Total 1010 · Accounts receivable	<u>9,784.96</u>
Total Accounts Receivable	9,784.96
Other Current Assets	
1020 · Inventory Asset	5,167.61
Total Other Current Assets	<u>5,167.61</u>
Total Current Assets	<u>325,307.72</u>
Fixed Assets	
1040 · Fixed assets	
1045 · Office Equipment - HCF Trans	8,925.68
1044 · Computer Software	17,853.11
1041 · Office Equipment-Original Cost	24,027.71
1042 · Building Improvements-Orig Cost	102,332.68
1043 · Accumulated Depreciation	-82,051.66
Total 1040 · Fixed assets	<u>71,087.52</u>
Total Fixed Assets	<u>71,087.52</u>
TOTAL ASSETS	<u><u>396,395.24</u></u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	578.20
3900 · Net Assets	336,574.86
Net Income	59,242.18
Total Equity	<u>396,395.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>396,395.24</u></u>


Denni Keyes, Treasurer

North Kohala Community Resource Center

Profit & Loss

January through December 2021

	Jan - Dec 21
Ordinary Income/Expense	
Income	
4000 · Corp. & Business Contributions	28,036.61
4100 · Individual Contributions	202,428.85
4200 · Foundation Grants	244,447.69
4300 · Government grants	
4330 · County Grants	105,255.15
Total 4300 · Government grants	105,255.15
4400 · Program Service Fees	
4410 · Fiscal Sponsor Professional Fee	30,447.51
4400 · Program Service Fees - Other	60.00
Total 4400 · Program Service Fees	30,507.51
4460 · Special Event Income	
4470 · Golf Hole Sponsor	3,510.00
4469 · Golf Registration Fee	19,803.10
4462 · Silent Auction	1,500.00
4465 · E-Auction	34,164.00
4460 · Special Event Income - Other	1,216.00
Total 4460 · Special Event Income	60,193.10
4500 · WC Sales	
4538 · 17oz. Ho'ola Honey	16.00
4531 · Ranching Under the Rainbow	120.00
4510 · Kohala 'Aina Sales	1,260.00
4511 · Musicians of Kohala Sales	15.00
4512 · Kindy Sproat Book Sales	340.00
4514 · Kohala Keia Sales	300.00
4515 · Painted King sales	147.00
4517 · Maps	55.00
4521 · Hats	60.00
4522 · T Shirts	295.00
4525 · ATM	940.50
4526 · Hawaiian Hawk Book	25.00
4500 · WC Sales - Other	390.00
Total 4500 · WC Sales	3,963.50
4900 · Interest	43.19
Total Income	674,875.60
Cost of Goods Sold	
5010 · Inventory Adjustments	158.80
50000 · *Cost of Goods Sold	375.83
5000 · Cost of goods sold	
5125 · 17oz. Ho'ola Honey	11.29
5120 · Ranching Under the Rainbow	0.00
5100 · Kohala 'Aina COGS	420.00
5101 · Kindy Sproat Book COGS	0.00
5102 · Musicians of Kohala COGS	2.73
5104 · Kohala Keia Cost of Goods Sold	213.05
5105 · Painted King Cost of Goods	78.64
5107 · Maps	23.52
5110 · Hats	347.72
5111 · T Shirts COGS	157.44
5115 · Hawaiian Hawk Book	1.75
Total 5000 · Cost of goods sold	1,256.14
Total COGS	1,790.77
Gross Profit	673,084.83
Expense	
6000 · Bank Charges & Fees	109.26

North Kohala Community Resource Center

Profit & Loss

01/25/22

Accrual Basis

January through December 2021

	Jan - Dec 21
6100 · Grants & Contrib to Projects	
6108 · Monetary Grant/Cont to Projects	381,868.75
Total 6100 · Grants & Contrib to Projects	381,868.75
6150 · Education & Conferences	
6153 · Education - HCF-TG	1,061.95
6152 · Education, Staff Development	167.52
Total 6150 · Education & Conferences	1,229.47
6250 · Insurance	
6252 · Directors & Officers	1,900.00
Total 6250 · Insurance	1,900.00
6300 · Website	2,582.36
6350 · Merchant Services Fees	
6351 · PayPal Merchant Service Fees	1,637.66
6350 · Merchant Services Fees - Other	449.14
Total 6350 · Merchant Services Fees	2,086.80
6400 · Occupancy expenses	
6401 · Rent	8,400.00
6402 · Utilities	1,621.11
6403 · Alarm System	980.51
6404 · Cleaning & Decorating	2,280.00
6405 · Maintenance	781.03
Total 6400 · Occupancy expenses	14,062.65
6450 · Postage and delivery	1,281.11
6500 · Printing & publications	
6501 · Printing & duplication	797.02
6502 · Newsletter & Annual Report	1,883.93
6500 · Printing & publications - Other	40.00
Total 6500 · Printing & publications	2,720.95
6550 · Professional fees	
6557 · Online Subscription Fee- HCF TG	150.00
6556 · Profession fee HCF-TG	13,444.73
6555 · SOH Annual Registration Fee	426.50
6551 · Online Subscription Fees	854.66
6554 · Profession, Bus & Mbsh Fees	396.00
Total 6550 · Professional fees	15,271.89
6600 · Public Relations/Adv/Mktg	1,826.86
6660 · Special Event Expense	
6664 · Signs	161.95
6670 · Event Supplies	0.00
6674 · Facility Costs	5,371.73
Total 6660 · Special Event Expense	5,533.68
6700 · Supplies	
6702 · Office supplies	1,724.49
Total 6700 · Supplies	1,724.49
6750 · Telephone & Internet	
6751 · Telephone	42.00
6750 · Telephone & Internet - Other	2,419.26
Total 6750 · Telephone & Internet	2,461.26
6800 · Taxes Paid-General Excise	184.88

North Kohala Community Resource Center
Profit & Loss
January through December 2021

	Jan - Dec 21
7000 · Payroll Expenses	
7015 · Admin Health Insurance	9,328.68
7014 · Program Health Insurance	4,657.45
7016 · Finance Health Insurance	5,638.10
7006 · Finance Specialist Wages	44,834.08
7005 · Admin Specialist Wages	45,000.00
7004 · Program Specialist Wages	45,000.00
7022 · Workers Compensation	897.50
7024 · Payroll Processing Expense	4,157.40
7023 · Hawaii SDI & UTA	583.26
7021 · Federal Payroll Taxes	12,855.71
7013 · Admin Asst Health Insurance	505.17
7012 · Assoc Dir Health Insurance	416.87
7003 · Admin Asst Wages	1,476.00
7002 · Assoc Director Wages	1,272.00
7001 · Ex Director Wages	2,376.00
Total 7000 · Payroll Expenses	176,998.24
Total Expense	613,842.65
Net Ordinary Income	59,242.18
Net Income	59,242.18

I hereby certify this document to be true & accurate:

Denni Keyes
Treasurer