

## Department of Commerce and Consumer Affairs

### CERTIFICATE OF GOOD STANDING

I, the undersigned Director of Commerce and Consumer Affairs of the State of Hawaii, do hereby certify that

WAILUKU UNION CHURCH

was incorporated under the laws of Hawaii on 10/10/1866 ; that it is an existing nonprofit corporation; and that, as far as the records of this Department reveal, has complied with all of the provisions of the Hawaii Nonprofit Corporations Act, regulating domestic nonprofit corporations.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Department of Commerce and Consumer Affairs, at Honolulu, Hawaii.

Dated: January 11, 2019

Director of Commerce and Consumer Affairs





## **Application for Grants**

*If any item is not applicable to the request, the applicant should enter "not applicable".*

### **I. Certification – Please attach immediately after cover page**

#### **1. Certificate of Good Standing (If the Applicant is an Organization)**

If the applicant is an organization, the applicant shall submit one (1) copy of a certificate of good standing from the Director of Commerce and Consumer Affairs that is dated no earlier than December 1, 2018.

#### **2. Declaration Statement**

The applicant shall submit a declaration statement affirming its compliance with Section 42F-103, Hawaii Revised Statutes. ([Link](#))

#### **3. Public Purpose**

The applicant shall specify whether the grant will be used for a public purpose pursuant to Section 42F-102, Hawaii Revised Statutes. ([Link](#))

### **II. Background and Summary**

This section shall clearly and concisely summarize and highlight the contents of the request in such a way as to provide the State Legislature with a broad understanding of the request. Please include the following:

- 1. A brief description of the applicant's background;**  
**As one of the oldest church congregations in Hawaii, Wailuku Union Church has served as a place of worship and hub of social activity in the community for over 150 years. Founded by some of Maui's earliest and most influential Christian missionaries in the 1830s, the Wailuku Mission built its first church in 1867 under the leadership of Reverend Thomas Thurston. Among those who provided leadership for the Wailuku Mission are Reverends Jonathan Green, Richard Armstrong and William Patterson Alexander, whose families went on to play important roles in Maui's history as leaders in business, government and education.**

**To accommodate a growing congregation, a magnificent stone building with a beautiful complement of inspirational stained glass windows was dedicated as Wailuku Union Church in 1911. Located at 327 So. High Street, Wailuku Union Church continues to play an important spiritual role in the Wailuku community and is strongly positioned to play a positive role in helping to meet critical present day community needs on several different levels.**

The leadership and congregation of Wailuku Union Church has long recognized the importance of reaching out to the entire community with social, recreational and educational programs. Over the years the church site has been expanded and facilities developed to provide additional space for community outreach programs, services and activities. The present WUC complex includes the Sanctuary, which serves as a place of worship for over 75 families, an Educational/Preschool/Administrative Buildings that accommodates up to 35 children, a Food Pantry, and Dodge Hall, a multi-purpose facility with a large meeting place, kitchen and restrooms, which accommodates a wide range of community service programs and activities coordinated by WUC and other community agencies. These facilities have allowed Wailuku Union Church to play an increasingly active role in the community.

Wailuku Union Church presently shares its facilities with a Samoan Church and a Tongan Church. With the many activities and ministries of three different churches, the WUC congregation has assessed its facilities to determine its best uses. The congregation has determined that the Educational /Preschool /Administrative Buildings could be improved upon to accommodate the many ongoing activities as well as incorporate increased activities and programs currently on hold due to lack of space.

2. The goals and objectives related to the request;

**Community Resource Center** The Community Center will be a space with a multitude of uses by the community as follows: (1) Gathering space for use by the Preschool students; (2) Conversing with the Board of Health's Department of Vocational Rehabilitation we have discussed this space being used as a "Learning Center" for those that are differently-abled taught 'Life Skills' to transition to self-determined independent living, vocational skills, new technology, math and reading; (3) conduct an afterschool program, (4) for non-profit organizations to hold meetings and fundraisers, (5) for public and private organizations' meeting space, (6) for organizations in need of a commercial kitchen to assist in their fundraising requirements, and (7) other uses as needed by the community.

**Early Childhood Education Center – Preschool/Infant-Toddler Facility**

The Wailuku Union Church Preschool (WUCP) has been in existence since 1980. It is an outreach program of Wailuku Union Church, which is managed in partnership with the WUC Council. The new preschool will be a state-of-the-art facility designed specifically to provide early childhood educational programs and infant to toddler childcare with a special emphasis on children who are differently-abled (mentally and physically challenged). The current enrollment at WUCP is at its maximum capacity of 32 students with a waitlist of 35 students. 98% of our preschoolers and their families are given tuition assistance annually and 20% are differently-abled. Yet, in surveying similarly situated preschools on Maui, WUCP maintains the lowest tuition rate on the island because we understand the financial struggle for families, caught in the web of working

parents seeking a safe and quality place for their children. Our staff salaries remain low and often times, the physical facilities suffer. Our community continues to recognize the high quality early education program offered and parents willingly struggle to make tuition payments to be able to offer their child a high quality education and a safe and supportive environment. WUCP was voted "Best Preschool on Maui" in 2016 by the Maui Times.

The Wailuku Union Church Preschool maintains NAEYC (National Association for the Education of Young Children) Accreditation as well as being the only school on Maui to have been invited and having the entire staff fully-trained to utilize the Center for Research on Education, Diversity, and Excellence (CREDE) curriculum.

NAEYC Accreditation of programs for young children represents the mark of quality in early childhood education. NAEYC accredited programs invest in early childhood education because they believe in the benefits to children and families. Early childhood experiences - from birth to age 8 - have an enormous impact on children's lifelong learning and positively contribute to their health and development. Early childhood education programs with the mark of quality benefit children with greater readiness for and success in school.

3. Describe the target population to be served.

The proposed project will be characterized as capable of helping everyone in the community: from the 6 month old to the 96 year old, serving families in the low-income to moderate income brackets in the community, the minority, the differently-abled - the variety and diversity are endless.

3. The public purpose and need to be served;  
The Community Resource Center and its variety of programs will remain open and available to the general public.

Describe the target population to be served; and  
The project intends to serve families in the low-income to moderate income brackets in the community, the minority, the differently-abled, people who work in low wage jobs, have large families, and/or live on a fixed income of retirement or disability payments - the variety and diversity are endless.

Describe the geographic coverage. This project will serve the entire island of Maui.

### III. Service Summary and Outcomes

The Service Summary shall include a detailed discussion of the applicant's approach to the request. The applicant shall clearly and concisely specify the results, outcomes, and measures of effectiveness from this request. The applicant shall:

1. Describe the scope of work, tasks and responsibilities;

**Phase 1 of the development will be the initial assessment and pre-development phase. A team of licensed professionals/consultants will be engaged to conduct the preliminary work.**

2. Provide a projected annual timeline for accomplishing the results or outcomes of the service;

**Anticipated completion date of Phase 1 is eight to ten months after award.**

3. Describe its quality assurance and evaluation plans for the request. Specify how the applicant plans to monitor, evaluate, and improve their results; and

**The issuance of building permits/Notice To Proceed will acknowledge Phase 2, Construction phase, signaling compliance with monitoring and evaluation. Certificate of Occupancy from the County of Maui will be an indicator that the facilities constructed have been completed according to the standards established by the County of Maui and that the structures can be occupied allowing the project to open.**

4. List the measure(s) of effectiveness that will be reported to the State agency through which grant funds are appropriated (the expending agency). The measure(s) will provide a standard and objective way for the State to assess the program's achievement or accomplishment. Please note that if the level of appropriation differs from the amount included in this application that the measure(s) of effectiveness will need to be updated and transmitted to the expending agency.

**Once the County of Maui issues a Certificate of Occupancy, the occupancy rates will be a constant indicator of its effectiveness.**

## **IV. Financial**

### **Budget**

1. The applicant shall submit a budget utilizing the enclosed budget forms as applicable, to detail the cost of the request.
  - a. Budget request by source of funds ([Link](#))
  - b. Personnel salaries and wages ([Link](#))
  - c. Equipment and motor vehicles ([Link](#))
  - d. Capital project details ([Link](#))
  - e. Government contracts, grants, and grants in aid ([Link](#))
2. The applicant shall provide its anticipated quarterly funding requests for the fiscal year 2020.

Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Grant
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<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,000,000</b>
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3. The applicant shall provide a listing of all other sources of funding that they are seeking for fiscal year 2020.
4. The applicant shall provide a listing of all state and federal tax credits it has been granted within the prior three years. Additionally, the applicant shall provide a listing of all state and federal tax credits they have applied for or anticipate applying for pertaining to any capital project, if applicable. **NOT APPLICABLE**
5. The applicant shall provide a listing of all federal, state, and county government contracts, grants, and grants in aid it has been granted within the prior three years and will be receiving for fiscal year 2020 for program funding. **NOT APPLICABLE**
6. The applicant shall provide the balance of its unrestricted current assets as of December 31, 2018. **FINANCIALS ATTACHED.**

**V. Experience and Capability**

**1. Necessary Skills and Experience**

The applicant shall demonstrate that it has the necessary skills, abilities, knowledge of, and experience relating to the request. State your experience and appropriateness for providing the service proposed in this application. The applicant shall also provide a listing of verifiable experience of related projects or contracts for the most recent three years that are pertinent to the request.

**Immediately upon award of grant, a team of licensed professionals will be engaged, respective consultants will be contracted i.e. planning, architect, engineering, surveyor, archeological, landscape architect, traffic engineering, cost estimator, etc. and the pre-development process will be conducted. It is anticipated the pre-development process can be completed in eight to ten months.**

**2. Facilities**

The applicant shall provide a description of its facilities and demonstrate its adequacy in relation to the request. If facilities are not presently available, describe plans to secure facilities.

**VI. Personnel: Project Organization and Staffing**

**1. Proposed Staffing, Staff Qualifications, Supervision and Training**

The applicant shall describe the proposed staffing pattern and proposed service capacity appropriate for the viability of the request. The applicant shall provide the qualifications and experience of personnel for the request and shall describe its ability to supervise, train and provide administrative direction relative to the request.

**The team of licensed professionals will be managed by a project management consulting firm which will report directly to applicant Wailuku Union Church.**

## **2. Organization Chart**

The applicant shall illustrate the position of each staff and line of responsibility/supervision. If the request is part of a large, multi-purpose organization, include an organization chart that illustrates the placement of this request. **NOT APPLICABLE.**

## **3. Compensation**

The applicant shall provide an annual salary range paid by the applicant to the three highest paid officers, directors, or employees of the organization by position title, not employee name.

**The applicant is governed by a volunteer board known as the Church Council. The only paid staff are the Pastor \$31,800 and Office Administrator \$34,580.**

## **VII. Other**

### **1. Litigation**

The applicant shall disclose any pending litigation to which they are a party, including the disclosure of any outstanding judgement. If applicable, please explain. **NONE - NOT APPLICABLE,**

### **2. Licensure or Accreditation**

The applicant shall specify any special qualifications, including but not limited to licensure or accreditation that the applicant possesses relevant to this request. **NOT APPLICABLE.**

### **3. Private Educational Institutions**

The applicant shall specify whether the grant will be used to support or benefit a sectarian or non-sectarian private educational institution. Please see [Article X, Section 1, of the State Constitution](#) for the relevance of this question. **NOT APPLICABLE.**

### **4. Future Sustainability Plan**

The applicant shall provide a plan for sustaining after fiscal year 2019-20 the activity funded by the grant if the grant of this application is:

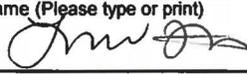
- (a) Received by the applicant for fiscal year 2019-20, but
- (b) Not received by the applicant thereafter.

**The applicant intends to continue to seek grant funding sources and continue to conduct fundraising activities until the project is complete.**

## BUDGET REQUEST BY SOURCE OF FUNDS

Period: July 1, 2019 to June 30, 2020

Applicant: WAILUKU UNION CHURCH

BUDGET CATEGORIES	Total State Funds Requested (a)	Total Federal Funds Requested (b)	Total County Funds Requested (c)	Total Private/Other Funds Requested (d)
<b>A. PERSONNEL COST</b>				
1. Salaries				
2. Payroll Taxes & Assessments				
3. Fringe Benefits				
<b>TOTAL PERSONNEL COST</b>				
<b>B. OTHER CURRENT EXPENSES</b>				
1. Airfare, Inter-Island				
2. Insurance				
3. Lease/Rental of Equipment				
4. Lease/Rental of Space				
5. Staff Training				
6. Supplies				
7. Telecommunication				
8. Utilities				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
<b>TOTAL OTHER CURRENT EXPENSES</b>				
<b>C. EQUIPMENT PURCHASES</b>				
<b>D. MOTOR VEHICLE PURCHASES</b>				
<b>E. CAPITAL</b>	1,000,000			
<b>TOTAL (A+B+C+D+E)</b>	<b>1,000,000</b>			
<b>SOURCES OF FUNDING</b>		Budget Prepared By:		
(a) Total State Funds Requested		(808) 244-9177		
(b) Total Federal Funds Requested		Name (Please type or print) _____ Phone _____		
(c) Total County Funds Requested				
(d) Total Private/Other Funds Requested		14 Jan. 2019		
		Signature of Authorized Official _____ Date _____		
<b>TOTAL BUDGET</b>	<b>1,000,000</b>	LENA MORITA, MODERATOR		
		Name and Title (Please type or print)		

**BUDGET JUSTIFICATION - PERSONNEL SALARIES AND WAGES**

Period: July 1, 2019 to June 30, 2020

Applicant: WAILUKU UNION CHURCH

POSITION TITLE	FULL TIME EQUIVALENT	ANNUAL SALARY A	% OF TIME ALLOCATED TO GRANT REQUEST B
NOT APPLICABLE			
TOTAL:			
JUSTIFICATION/COMMENTS:			



## BUDGET JUSTIFICATION - CAPITAL PROJECT DETAILS

Period: July 1, 2019 to June 30, 2020

Applicant: WAILUKU UNION CHURCH

FUNDING AMOUNT REQUESTED						
TOTAL PROJECT COST	ALL SOURCES OF FUNDS RECEIVED IN PRIOR YEARS		STATE FUNDS REQUESTED	OTHER SOURCES OF FUNDS REQUESTED	FUNDING REQUIRED IN SUCCEEDING YEARS	
	FY: 2017-2018	FY: 2018-2019	FY:2019-2020	FY:2019-2020	FY:2020-2021	FY:2021-2022
PLANS/CONSULTANTS			300000			
LAND ACQUISITION						
DESIGN			200000			
CONSTRUCTION			500000			
EQUIPMENT						
<b>TOTAL:</b>			1,000,000			

## BUDGET JUSTIFICATION - EQUIPMENT AND MOTOR VEHICLES

Period: July 1, 2019 to June 30, 2020

Applicant: WAILUKU UNION CHURCH

DESCRIPTION EQUIPMENT	NO. OF ITEMS	COST PER ITEM	TOTAL COST	TOTAL BUDGETED
			\$ -	
NOT APPLICABLE			\$ -	
			\$ -	
			\$ -	
			\$ -	
<b>TOTAL:</b>				
<b>JUSTIFICATION/COMMENTS:</b>				

DESCRIPTION OF MOTOR VEHICLE	NO. OF VEHICLES	COST PER VEHICLE	TOTAL COST	TOTAL BUDGETED
			\$ -	
NOT APPLICABLE			\$ -	
			\$ -	
			\$ -	
			\$ -	
<b>TOTAL:</b>				
<b>JUSTIFICATION/COMMENTS:</b>				

**GOVERNMENT CONTRACTS, GRANTS, AND / OR GRANTS IN AID**

Applicant: WAILUKU UNION CHURCH

Contracts Total:

	<b>CONTRACT DESCRIPTION</b>	<b>EFFECTIVE DATES</b>	<b>AGENCY</b>	<b>GOVERNMENT ENTITY</b> (U.S. / State / Haw / Hon / Kau / Mau)
1				
2	NOT APPLICABLE			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
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21				
22				
23				
24				
25				
26				
27				
28				
29				
30				



Projected Budget  
August through July 2019

WUC GENERAL OPERATION BUDGET 2018		Accepted	
		Aug17-Jul18	Aug18-Jul19
<b>Income</b>			
3100	Church		
3101	Pledged Giving	57,500.00	57,500.00
3103	Non Pledged Giving	18,061.00	18,061.00
3105	Preschool User Fee	19,200.00	19,200.00
3106	Maul Fair	34,000.00	34,000.00
	<b>Total 3000 Church</b>	<b>128,761.00</b>	<b>128,761.00</b>
3800	Rentals		
3801	Alexander H. Complex	40,875.00	40,875.00
3805	Samoan Congregation	1,200.00	1,200.00
3806	Sanctuary	200.00	200.00
3806	Dodge Hall	500.00	500.00
3802	Baybrook House	18,300.00	18,300.00
3803	Kennan House	12,500.00	12,500.00
3804	Iao Parsonage	20,820.00	20,820.00
3806	Mission Grounds Parking	1,000.00	1,000.00
	<b>Total 3800 Rentals</b>	<b>95,395.00</b>	<b>95,395.00</b>
	<b>Total Income</b>	<b>224,156.00</b>	<b>224,156.00</b>
<b>Expense</b>			
5200	Staff Salaries		
5201	Sr. Minister	31,800.00	31,800.00
5202	Office Administrator	34,580.00	34,580.00
5204	Yard Man	10,000.00	10,000.00
5203	Music Director	16,640.00	16,640.00
	<b>Total 5200 Staff Salaries</b>	<b>93,020.00</b>	<b>93,020.00</b>
	<b>Total 5300 Payroll Expenses</b>	<b>7,000.00</b>	<b>7,000.00</b>
5400	Staff Benefits		
	Medical/Dental Insurance	6,170.00	6,170.00
	Annuities	9,000.00	9,000.00
	Family Insurance	831.00	831.00
	Sr Minister Housing Allow	23,500.00	23,500.00
	<b>Total 5400 Staff Benefits</b>	<b>39,501.00</b>	<b>39,501.00</b>
5500	Business Expenses		
	Auto Expense	1,500.00	1,500.00
	Continuing Education	100.00	100.00
	Discretionary	500.00	500.00
	<b>Total 5500 Business Expenses</b>	<b>2,100.00</b>	<b>2,100.00</b>
5600	Office Expenses	54,215.00	54,215.00
	Operating Expenses		
	Utilities	8,000.00	8,000.00
	Insurance	27,115.00	27,115.00
	Taxes, GET, R/P	4,000.00	4,000.00
	Legal Fees	250.00	250.00
	Audit	3,000.00	3,000.00
	<b>Total Operating Expenses</b>	<b>42,365.00</b>	<b>42,365.00</b>
	Church Office		
	General Supplies	1,500.00	1,500.00
	Web	100.00	100.00
	Postage	100.00	100.00
	Communications		
	Telephone	1,700.00	1,700.00
	Internet	500.00	500.00
	<b>Total Communications</b>	<b>2,200.00</b>	<b>2,200.00</b>
	Advertising	250.00	250.00
	Equipmt Maint & Repairs	4,200.00	4,200.00
	Payroll Fees	1,300.00	1,300.00

Projected Budget  
August through July 2019

	<b>Total Church Office</b>	<b>11,850.00</b>	<b>11,850.00</b>
	<b>Total 5600 • Office Expenses</b>	<b>54,215.00</b>	<b>54,215.00</b>
	5700 • Board Expenses		
	5701 • Christian Ed Board Expenses		
	Church School	350.00	350.00
	Childrens Ministries	250.00	250.00
	Summer Ministries	300.00	300.00
	<b>Total 5701 • Christian Ed Board Expenses</b>	<b>900.00</b>	<b>900.00</b>
	5702 • Deacons Expenses		
	Supplies	1,000.00	1,000.00
	Worship Materials	450.00	450.00
	Guest Speakers	250.00	250.00
	Witness/Shelter Dinners	500.00	500.00
	<b>Total 5702 • Deacons Expenses</b>	<b>2,200.00</b>	<b>2,200.00</b>
	5703 • Trustees Expenses		
	Reg Maint/Rep	4,000.00	4,000.00
	Ongoing Maint		
	Janitorial Services	5,760.00	5,760.00
	Maui Disposal	2,160.00	2,160.00
	Pest Control	2,500.00	2,500.00
	<b>Total Ongoing Maint</b>	<b>10,420.00</b>	<b>10,420.00</b>
	<b>Total 5703 • Trustees Expenses</b>	<b>14,420.00</b>	<b>14,420.00</b>
	<b>Total 5700 • Board Expenses</b>	<b>17,520.00</b>	<b>17,520.00</b>
	5800 • Committee Expenses		
	5804 • Art	100.00	100.00
	5805 • Historian	100.00	100.00
	5801 • Library	200.00	200.00
	5802 • Music		
	Sheet Music	100.00	100.00
	Copyright	500.00	500.00
	Organy/Piano Tunning		
	<b>Total 5802 • Music</b>	<b>600.00</b>	<b>600.00</b>
	5803 • Service		
	Ohanas	450.00	450.00
	Aloha Hour/Paper Goods	500.00	500.00
	<b>Total 5803 • Service</b>	<b>950.00</b>	<b>950.00</b>
	5806 • Scholarship	2,000.00	2,000.00
	<b>Total 5800 • Committee Expenses</b>	<b>3,950.00</b>	<b>3,950.00</b>
	5900 • Mission/Specific Min Expenses		
	OCWM	3,000.00	3,000.00
	Other Projects	500.00	500.00
	Assistance Fund	1,000.00	1,000.00
	Stewardship Supplies	100.00	100.00
	<b>Total 5900 • Mission/Specific Min Expenses</b>	<b>4,600.00</b>	<b>4,600.00</b>
	6000 • Denominational Expenses		
	Aha Mokupuni Dues	350.00	350.00
	Aha Mokupuni Expenses	200.00	200.00
	Aha Pae'alina Expenses	1,300.00	1,300.00
	Moderator's Events	400.00	400.00
	<b>Total 6000 • Denominational Expenses</b>	<b>2,250.00</b>	<b>2,250.00</b>
	<b>Total Expense</b>	<b>224,156.00</b>	<b>224,156.00</b>
	Net Income	0.00	0.00

**Wailuku Union Church & Preschool**  
**Balance Sheet**  
 As of December 31, 2018

	Dec 31, 18
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1016 · FHB #7286 WUC General Fund	76,539.68
1015 · FHB #0897 Preschool Gen Fund	131,675.37
1014 · BOH #8345 WUC Restricted Funds	25,622.86
1013 · BOH #2126 Preschool	16,524.52
1011 · FHB #9519 Mission Ground Dev	415.13
1009 · FHB #6135 Food Pantry	7,365.34
<b>Total Checking/Savings</b>	258,142.90
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	-3,331.80
1201 · Rental Accounts Receivable	-3,221.21
<b>Total Accounts Receivable</b>	-6,553.01
<b>Other Current Assets</b>	
12000 · Undeposited Funds	3,260.00
<b>Total Other Current Assets</b>	3,260.00
<b>Total Current Assets</b>	254,849.89
<b>Fixed Assets</b>	
1700 · Accumulated Depreciation	
1720 · Acc Dep Rental Building	-187,484.00
1710 · Acc Dep Church Buildings	-366,630.40
<b>Total 1700 · Accumulated Depreciation</b>	-554,114.40
1500 · Land	2,500.00
1510 · Church Buildings	366,630.40
1520 · Rental Buildings	187,484.00
1530 · Furniture & Fixtures	40,929.20
1540 · Playground	85,637.65
1690 · Construction Work-In-Progress	210,867.55
<b>Total Fixed Assets</b>	339,934.40
<b>TOTAL ASSETS</b>	594,784.29
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2300 · Preschool Tuition Grants	
2301 · Castle Grant	20,280.00
2302 · Weinberg Grant	7,900.00
<b>Total 2300 · Preschool Tuition Grants</b>	48,180.00
2400 · MGDG Grants	37,000.00
2600 · WUC Restricted Funds	
2652 · Youth Program Fund	5,000.00
2651 · Scholarship Fund	5,841.18
2620 · Music Fund	10,772.94
2650 · Capital Imp. Project Fund	9,084.79
<b>Total 2600 · WUC Restricted Funds</b>	30,698.91
<b>Total Other Current Liabilities</b>	115,878.91
<b>Total Current Liabilities</b>	115,878.91
<b>Long Term Liabilities</b>	
2500 · Note Payable - Cornerstone Fund	99,690.15
2510 · Security Deposits	7,766.23
	107,456.38

Walluku Union Church & Preschool  
**Balance Sheet**  
As of December 31, 2018

	<u>Dec 31, 18</u>
Total Long Term Liabilities	107,456.38
Total Liabilities	223,335.29
Equity	
32000 · Unrestricted Net Assets	305,665.26
Net Income	65,783.74
Total Equity	371,449.00
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>594,784.29</u></b>

**Wailuku Union Church & Preschool**  
**Profit & Loss Cash Basis CHURCH & RENTAL**  
 August through December 2018

	Aug - Dec 18
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>3000 · Income</b>	
<b>3100 · Church</b>	
3101 · Current Pledge Giving	23,074.00
3103 · Non Pledge Giving	10,570.44
3104 · Special Offerings	1,308.00
3105 · Preschool User Fee	8,000.00
3106 · Maui Fair	44,597.74
3107 · Other Fundraiser	3,933.00
3108 · Food Pantry Donations	885.00
<b>Total 3100 · Church</b>	<b>92,368.18</b>
<b>3800 · Rental</b>	
3809 · Sanctuary	350.00
3808 · Mission Grounds Parking	1,050.00
3807 · Dodge Hall	188.68
3801 · Alexander House	17,031.15
3802 · Baybrook House	7,625.00
3803 · Kennan House	5,729.15
3804 · Iao Parsonage	8,675.00
3805 · Samoan Congregation	200.00
<b>Total 3800 · Rental</b>	<b>40,848.98</b>
<b>Total 3000 · Income</b>	<b>133,217.16</b>
<b>Total Income</b>	<b>133,217.16</b>
<b>Cost of Goods Sold</b>	
4500 · General Excise Tax	3,529.56
<b>4000 · Costs of Goods Sold</b>	
4100 · Church Fundraising	
4101 · Maui Fair	11,554.56
4102 · Other Fundraiser	447.90
<b>Total 4100 · Church Fundraising</b>	<b>12,002.46</b>
<b>Total 4000 · Costs of Goods Sold</b>	<b>12,002.46</b>
<b>Total COGS</b>	<b>15,532.02</b>
<b>Gross Profit</b>	<b>117,685.14</b>
<b>Expense</b>	
<b>5000 · Expenses</b>	
<b>5100 · Church Expenses</b>	
5650 · Interest Expense	2,660.22
<b>5200 · Staff Salaries</b>	
5201 · Senior Minister	13,250.00
5202 · Office Administrator	14,545.50
5203 · Music Director	7,183.30
5204 · Yard Man	4,449.80
<b>Total 5200 · Staff Salaries</b>	<b>39,428.60</b>
5300 · Payroll Expenses	19,076.43
5400 · Staff Benefits	15,557.12
5600 · Office Expenses	5,612.53
<b>5700 · Board Expenses</b>	
5701 · Christian Ed Board Expenses	70.00
5702 · Deacons Expenses	1,433.77
5703 · Trustees Expenses	16,061.55
<b>Total 5700 · Board Expenses</b>	<b>17,565.32</b>
<b>5800 · Committee Expenses</b>	
5802 · Music	249.95

**Walluku Union Church & Preschool**  
**Profit & Loss Cash Basis CHURCH & RENTAL**  
August through December 2018

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	<u>Aug - Dec 18</u>
Total 5800 · Committee Expenses	249.95
6100 · Other Income/Expense	<u>(20,000.00)</u>
Total 5100 · Church Expenses	80,150.17
Total 5000 · Expenses	<u>80,150.17</u>
Total Expense	80,150.17
Net Ordinary Income	<u>37,534.97</u>
Net Income	<u><u>37,534.97</u></u>

**Wailuku Union Church & Preschool**  
**Profit & Loss Cash Basis CHURCH & RENTAL**  
 December 2018

	Dec 18
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>3000 · Income</b>	
<b>3100 · Church</b>	
3101 · Current Pledge Giving	5,520.00
3103 · Non Pledge Giving	4,029.50
3104 · Special Offerings	765.00
3105 · Preschool User Fee	1,600.00
3107 · Other Fundraiser	3,758.00
3108 · Food Pantry Donations	300.00
<b>Total 3100 · Church</b>	15,972.50
<b>3800 · Rental</b>	
3801 · Alexander House	3,406.23
3802 · Baybrook House	1,525.00
3803 · Kennan House	1,145.83
3804 · Iao Parsonage	1,735.00
<b>Total 3800 · Rental</b>	7,812.06
<b>Total 3000 · Income</b>	23,784.56
<b>Total Income</b>	23,784.56
<b>Gross Profit</b>	23,784.56
<b>Expense</b>	
<b>5000 · Expenses</b>	
<b>5100 · Church Expenses</b>	
5650 · Interest Expense	532.59
<b>5200 · Staff Salaries</b>	
5201 · Senior Minister	2,650.00
5202 · Office Administrator	2,882.50
5203 · Music Director	1,486.66
5204 · Yard Man	837.96
<b>Total 5200 · Staff Salaries</b>	7,857.12
5300 · Payroll Expenses	149.49
5400 · Staff Benefits	2,649.68
5600 · Office Expenses	1,028.21
<b>5700 · Board Expenses</b>	
5702 · Deacons Expenses	291.64
5703 · Trustees Expenses	2,563.08
<b>Total 5700 · Board Expenses</b>	2,854.72
6100 · Other Income/Expense	(20,000.00)
<b>Total 5100 · Church Expenses</b>	(4,928.19)
<b>Total 5000 · Expenses</b>	(4,928.19)
<b>Total Expense</b>	(4,928.19)
<b>Net Ordinary Income</b>	28,712.75
<b>Net Income</b>	28,712.75