

**THE THIRTIETH LEGISLATURE
APPLICATION FOR GRANTS
CHAPTER 42F, HAWAII REVISED STATUTES**

Type of Grant Request:

Operating Capital

Legal Name of Requesting Organization or Individual: DbA:
WAILUKU UNION CHURCH

Amount of State Funds Requested: \$ 350,000

Brief Description of Request (Please attach word document to back of page if extra space is needed):

PRE-DEVELOPMENT FUNDING FOR PLANNING AND DESIGN OF A 100% AFFORDABLE HOUSING PROJECT KNOWN AS THE MISSION GROUNDS DEVELOPMENT LOCATED IN WAILUKU, MAUI, HAWAII.

Amount of Other Funds Available:

State: \$ _____
Federal: \$ _____
County: \$ _____
Private/Other: \$ _____

Total amount of State Grants Received in the Past 5 Fiscal Years:

\$ -0-

Unrestricted Assets:

\$ -0-

New Service (Presently Does Not Exist): Existing Service (Presently in Operation):

Type of Business Entity:

- 501(C)(3) Non Profit Corporation
 Other Non Profit
 Other

Mailing Address:

327 SO. HIGH ST.

City: Wailuku State: HI Zip: 96793

Contact Person for Matters Involving this Application

Name:
REVEREND ROBB Y. KOJIMA

Title:
SR, MINISTER

Email:
wailukuunionchurch@gmail.com

Phone:
Office (808) 244-9177/Cell (808)283-0147

Federal Tax ID#:

State Tax ID#



LENA MORITA, MODERATOR

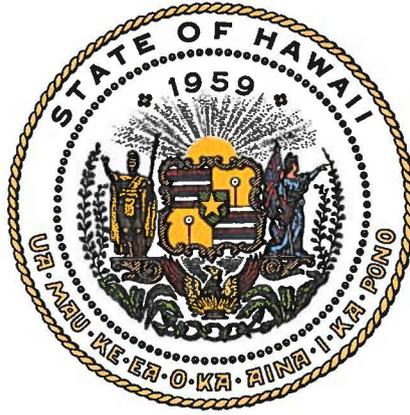
14 Jan. 2019

Authorized Signature

Name and Title

Date Signed

received
11/18/19 9:48am JR



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 congregational churches in Hawaii, Wailuku Union Church (WUC) has served as a place of worship and hub of social activity in the community for nearly 150 years. In addition to providing spiritual inspiration and a place of worship for residents of Maui, the leadership and congregation of WUC has long recognized the importance of reaching out to the entire community with social, recreational and educational programs. This 2.66 acre site is currently one of the only large, undeveloped tracts of land in central Wailuku town and its pre-contact and post-contact history dictates exceptional cultural and historical sensitivity in considering potential development options. A plan has evolved that embodies WUC's longstanding commitment to the people of Maui by dedicating this valuable property to help address several critical community needs.
2. The goals and objectives related to the request;
It is the Church's desire as Developer to create 24-40 units of affordable housing. All units will be rental units in perpetuity, the number of units and rental prices

prices will be determined during the pre-development process. The rental rates will be set by Maui County Department of Housing based on HUD income limits.

3. The public purpose and need to be served;
The Mission Grounds Affordable Housing development will be open and available to the general public. The following information was obtained from the Hawai'i's Affordable Housing Crisis report dated July 2014 prepared by the Hawai'i Appleseed Center for Law and Economic Justice.

"Page 3

Affordable housing matters in our community. It affects us all. Without it, workers who are critical to our economy cannot afford to live in Hawai'i. The ability to afford housing impacts far more than just having a decent, safe place to live. Affordable housing is associated with better health, childhood development, and educational achievement because it frees up a family's budget for more nutritious food, access to medical care, and quality childcare, and it provides stability where family members can thrive. Decent, affordable housing has long been a concern in Hawai'i, but the magnitude of this crisis has only continued to grow. This report illustrates how dire Hawai'i's affordable housing shortage is and emphasizes the need for immediate action to ensure that all families can live in safe, decent, and affordable housing."

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.

The site is accessible on foot, within a 3 block radius, to social services agencies, public transportation, medical facilities, churches, schools, the library, and several retail stores.

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;
The development of affordable rental apartments will be available to the general public addressing low and moderate income families, people who are elderly, veterans, people with disabilities and other qualified applicants. Those renting may include households who are newly formed (such as moving out of their parent's homes to be on their own), established households that are downsizing (such as retired persons, those whose children have "left the nest"), and others

who do not have the desire or the financial ability to purchase real estate. All of them rely on the supply of available rental units for their housing needs and also increases the opportunity to house homeless families as well. This applies even more so, to those living on a fixed income - for them, apartment living offers security, convenience, community and hopefully affordability.

All units will be rental units, the number of units and rental prices will be determined during the pre-development process. The rental rates will be set by Maui County Department of Housing consistent with HUD income limits.

The WUC Mission Grounds Affordable Rental Housing Project is seeking a grant-in-aid to assist with the development of 24-40 units of affordable rental housing, facilities that do not yet exist.

According to EAH Housing, a non-profit housing corporation, "An affordable place to call home is the most basic piece in the puzzle that is our lives. Without it, everyday tasks like cooking, keeping children in school, or holding a job to afford transportation and medical care become impossible. It is the first step in moving towards opportunities and greater possibilities in life."

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

Currently being conducted is the ongoing pre-development phase and Environment Assessment process of the project. Anticipated completion date of the current phase 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 a 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.

Applicant will create a marketing plan, and the Department of Housing & Human Concerns of the County of Maui (DHHC) will review the plan. Owner shall comply with all requirements of MCC Section 2.96.100, including, but not limited to those relating to publication, wait list, lottery, applicant eligibility, verifications, applicant selection, and reporting to DHHC as well as the Hawaii State

Legislature. Once the County of Maui issues a Certificate of Occupancy, the occupancy rates will be a constant indicator of the project's effectiveness.

According to HUD's (U.S. Department of Housing & Urban Development) website, HUD User Home, it states that "in January 2014, Imi Ikena Apartments' 28-unit development located in Wailuku, Maui, were occupied within 10 days of the building's opening and more than 500 households are on the waiting list, demonstrating the community's acute need for affordable housing."

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
350,000				350,000

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.

The 2.66 acre site remains open and available to perform the necessary environmental assessment required for development of the project site.

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:

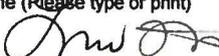
- (a) Received by the applicant for fiscal year 2019-20, but
- (b) Not received by the applicant thereafter.

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)
A. PERSONNEL COST				
1. Salaries				
2. Payroll Taxes & Assessments				
3. Fringe Benefits				
TOTAL PERSONNEL COST				
B. OTHER CURRENT EXPENSES				
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				
TOTAL OTHER CURRENT EXPENSES				
C. EQUIPMENT PURCHASES				
D. MOTOR VEHICLE PURCHASES				
E. CAPITAL	350,000			
TOTAL (A+B+C+D+E)	350,000			
SOURCES OF FUNDING		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		 14 Jan. 2019		
(d) Total Private/Other Funds Requested		Signature of Authorized Official _____ Date _____		
TOTAL BUDGET	350,000	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 - 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			\$ -	
			\$ -	
			\$ -	
			\$ -	
TOTAL:				
JUSTIFICATION/COMMENTS:				

DESCRIPTION OF MOTOR VEHICLE	NO. OF VEHICLES	COST PER VEHICLE	TOTAL COST	TOTAL BUDGETED
			\$ -	
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/DESIGNS			350000			
LAND ACQUISITION						
DESIGN						
CONSTRUCTION						
EQUIPMENT						
TOTAL:			350,000			

GOVERNMENT CONTRACTS, GRANTS, AND / OR GRANTS IN AID

Applicant: WAILUKU UNION CHURCH

Contracts Total:

	CONTRACT DESCRIPTION	EFFECTIVE DATES	AGENCY	GOVERNMENT ENTITY (U.S. / State / Haw / Hon / Kau / Mau)
1				
2	NOT APPLICABLE			
3				
4				
5				
6				
7				
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25				
26				
27				
28				
29				
30				

**Projected Budget
August through July 2019**

WUC GENERAL OPERATION BUDGET 2018		Accepted	
		Aug17-Jul18	Aug18-Jul19
Income			
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 • Maui Fair		34,000.00	34,000.00
Total 3000 • Church		128,761.00	128,761.00
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
Total 3800 • Rentals		95,395.00	95,395.00
Total Income		224,156.00	224,156.00
Expense			
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
Total 5200 • Staff Salaries		93,020.00	93,020.00
Total 5300 • Payroll Expenses		7,000.00	7,000.00
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
Total 5400 • Staff Benefits		39,501.00	39,501.00
5500 • Business Expenses			
Auto Expense		1,500.00	1,500.00
Continuing Education		100.00	100.00
Discretionary		500.00	500.00
Total 5500 • Business Expenses		2,100.00	2,100.00
5600 • Office Expenses			
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
Total Operating Expenses		42,365.00	42,365.00
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
Total Communications		2,200.00	2,200.00
Advertising		250.00	250.00
Equip Maint & Repairs		4,200.00	4,200.00
Payroll Fees		1,300.00	1,300.00

Projected Budget
August through July 2019

	Total Church Office	11,850.00	11,850.00
	Total 5600 · Office Expenses	54,215.00	54,215.00
	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
	Total 5701 · Christian Ed Board Expenses	900.00	900.00
	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
	Total 5702 · Deacons Expenses	2,200.00	2,200.00
	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
	Total Ongoing Maint	10,420.00	10,420.00
	Total 5703 · Trustees Expenses	14,420.00	14,420.00
	Total 5700 · Board Expenses	17,520.00	17,520.00
	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
	Organ/Plano Tuning		
	Total 5802 · Music	600.00	600.00
	5803 · Service		
	Ohanas	450.00	450.00
	Aloha Hour/Paper Goods	500.00	500.00
	Total 5803 · Service	950.00	950.00
	5806 · Scholarship	2,000.00	2,000.00
	Total 5800 · Committee Expenses	3,950.00	3,950.00
	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
	Total 5900 · Misslon/Specific Min Expenses	4,600.00	4,600.00
	6000 · Denominational Expenses		
	Aha Mokupuni Dues	350.00	350.00
	Aha Mokupuni Expenses	200.00	200.00
	Aha Pae'aina Expenses	1,300.00	1,300.00
	Moderator's Events	400.00	400.00
	Total 6000 · Denominational Expenses	2,250.00	2,250.00
	Total Expense	224,156.00	224,156.00
	Net Income	0.00	0.00

9:40 AM

Wailuku Union Church & Preschool

Balance Sheet

As of December 31, 2018

01/11/19

Accrual Basis

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
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 #8135 Food Pantry	7,365.34
Total Checking/Savings	258,142.90
Accounts Receivable	
1200 · Accounts Receivable	-3,331.80
1201 · Rental Accounts Receivable	-3,221.21
Total Accounts Receivable	-6,553.01
Other Current Assets	
12000 · Undeposited Funds	3,260.00
Total Other Current Assets	3,260.00
Total Current Assets	254,849.89
Fixed Assets	
1700 · Accumulated Depreciation	
1720 · Acc Dep Rental Building	-187,484.00
1710 · Acc Dep Church Buildings	-366,630.40
Total 1700 · Accumulated Depreciation	-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
Total Fixed Assets	339,934.40
TOTAL ASSETS	594,784.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2300 · Preschool Tuition Grants	
2301 · Castle Grant	20,280.00
2302 · Weinberg Grant	27,900.00
Total 2300 · Preschool Tuition Grants	48,180.00
2400 · MGDP 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
Total 2600 · WUC Restricted Funds	30,698.91
Total Other Current Liabilities	115,878.91
Total Current Liabilities	115,878.91
Long Term Liabilities	
2500 · Note Payable - Cornerstone Fund	99,690.15
2510 · Security Deposits	7,766.23

9:40 AM
01/11/19
Accrual Basis

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
TOTAL LIABILITIES & EQUITY	<u>594,784.29</u>

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

	Aug - Dec 18
Ordinary Income/Expense	
Income	
3000 · Income	
3100 · Church	
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 · Maul Fair	44,597.74
3107 · Other Fundraiser	3,933.00
3108 · Food Pantry Donations	885.00
Total 3100 · Church	92,368.18
3800 · Rental	
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
Total 3800 · Rental	40,848.98
Total 3000 · Income	133,217.16
Total Income	133,217.16
Cost of Goods Sold	
4500 · General Excise Tax	3,529.56
4000 · Costs of Goods Sold	
4100 · Church Fundraising	
4101 · Maul Fair	11,554.56
4102 · Other Fundraiser	447.90
Total 4100 · Church Fundraising	12,002.46
Total 4000 · Costs of Goods Sold	12,002.46
Total COGS	15,532.02
Gross Profit	117,685.14
Expense	
5000 · Expenses	
5100 · Church Expenses	
5650 · Interest Expense	2,660.22
5200 · Staff Salaries	
5201 · Senior Minister	13,250.00
5202 · Office Administrator	14,545.50
5203 · Music Director	7,183.30
5204 · Yard Man	4,449.80
Total 5200 · Staff Salaries	39,428.60
5300 · Payroll Expenses	19,076.43
5400 · Staff Benefits	15,557.12
5600 · Office Expenses	5,612.53
5700 · Board Expenses	
5701 · Christian Ed Board Expenses	70.00
5702 · Deacons Expenses	1,433.77
5703 · Trustees Expenses	16,061.55
Total 5700 · Board Expenses	17,565.32
5800 · Committee Expenses	
5802 · Music	249.95

9:41 AM
01/11/19
Accrual Basis

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

	<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>

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 01/11/19
 Accrual Basis

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

	Dec 18
Ordinary Income/Expense	
Income	
3000 · Income	
3100 · Church	
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
Total 3100 · Church	15,972.50
3800 · Rental	
3801 · Alexander House	3,406.23
3802 · Baybrook House	1,525.00
3803 · Kennan House	1,145.83
3804 · Iao Parsonage	1,735.00
Total 3800 · Rental	7,812.06
Total 3000 · Income	23,784.56
Total Income	23,784.56
Gross Profit	23,784.56
Expense	
5000 · Expenses	
5100 · Church Expenses	
5650 · Interest Expense	532.59
5200 · Staff Salaries	
5201 · Senior Minister	2,650.00
5202 · Office Administrator	2,882.50
5203 · Music Director	1,486.66
5204 · Yard Man	837.96
Total 5200 · Staff Salaries	7,857.12
5300 · Payroll Expenses	149.49
5400 · Staff Benefits	2,649.68
5600 · Office Expenses	1,028.21
5700 · Board Expenses	
5702 · Deacons Expenses	291.64
5703 · Trustees Expenses	2,563.08
Total 5700 · Board Expenses	2,854.72
6100 · Other Income/Expense	(20,000.00)
Total 5100 · Church Expenses	(4,928.19)
Total 5000 · Expenses	(4,928.19)
Total Expense	(4,928.19)
Net Ordinary Income	28,712.75
Net Income	28,712.75