

World Peace and Unification Sanctuary Inc.

BUDGET VS. ACTUALS: WPUS OPERATING BUDGET - FY18 P&L

January - June, 2018

| | TOTAL | | | |
|--|---------------------|---------------------|----------------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Income | | | | |
| 43300 Direct Public Grants | | | | |
| 43345 NFP Organization Donated Rent | 12,000.00 | 12,000.00 | 0.00 | 100.00 % |
| 43360 Pay Pal Giving Fund Donations | 71,055.19 | 59,068.00 | 11,987.19 | 120.29 % |
| Total 43300 Direct Public Grants | 83,055.19 | 71,068.00 | 11,987.19 | 116.87 % |
| 43400 Direct Public Support | | | | |
| 43440 In Kind - Rent and Other Gifts | 210.00 | 2,210.00 | -2,000.00 | 9.50 % |
| 43450 Individ, Business Contributions | 363,292.07 | 409,945.00 | -46,652.93 | 88.62 % |
| 43455 Restricted Contributions | 12,149.00 | 16,869.00 | -4,720.00 | 72.02 % |
| 43490 Anointed Org. Donations | 145,818.40 | 107,895.00 | 37,923.40 | 135.15 % |
| Total 43400 Direct Public Support | 521,469.47 | 536,919.00 | -15,449.53 | 97.12 % |
| 45000 Investments | | | | |
| 45030 Interest-Savings, Short-term CD | 18.89 | | 18.89 | |
| Total 45000 Investments | 18.89 | | 18.89 | |
| 46400 Other Types of Income | | | | |
| 43495 Sunday Service Meal Income | 5,310.43 | 5,033.00 | 277.43 | 105.51 % |
| 46410 Advertising Sales | 750.00 | 750.00 | 0.00 | 100.00 % |
| 46412 ROI Kingdom Book Sales | 6,003.61 | | 6,003.61 | |
| 46414 ROI E Book Sales | 59.70 | | 59.70 | |
| 46420 SC Sales of Merchandise | 39,091.87 | 42,098.00 | -3,006.13 | 92.86 % |
| 46422 Shipping Income | 386.92 | | 386.92 | |
| 46430 Miscellaneous Revenue | 1,742.73 | 988.00 | 754.73 | 176.39 % |
| 46440 Interest-Loans | 71.48 | 70.00 | 1.48 | 102.11 % |
| Total 46400 Other Types of Income | 53,416.74 | 48,939.00 | 4,477.74 | 109.15 % |
| 47200 Program Income | | | | |
| 47240 Program Fees | 59,181.68 | 67,877.00 | -8,695.32 | 87.19 % |
| Total 47200 Program Income | 59,181.68 | 67,877.00 | -8,695.32 | 87.19 % |
| 47500 Rentals | | | | |
| 47510 Rent Revenue | 3,182.00 | 1,612.00 | 1,570.00 | 197.39 % |
| 47530 Rent Revenue From Parsonage | 12,000.00 | 12,000.00 | 0.00 | 100.00 % |
| 47550 Translation Equipment Rental | 1,331.00 | 2,831.00 | -1,500.00 | 47.02 % |
| Total 47500 Rentals | 16,513.00 | 16,443.00 | 70.00 | 100.43 % |
| 48400 Unrelated Business Income | | | | |
| 48410 ACN Opportunity LLC Income | 1,238.00 | | 1,238.00 | |
| Total 48400 Unrelated Business Income | 1,238.00 | | 1,238.00 | |
| Total Income | \$734,892.97 | \$741,246.00 | \$ -6,353.03 | 99.14 % |
| Cost of Goods Sold | | | | |
| 50700 Cost of Sales - Inventory Sales | 30,930.36 | 25,819.00 | 5,111.36 | 119.80 % |
| Total Cost of Goods Sold | \$30,930.36 | \$25,819.00 | \$5,111.36 | 119.80 % |
| GROSS PROFIT | \$703,962.61 | \$715,427.00 | \$ -11,464.39 | 98.40 % |

| | TOTAL | | | |
|---|-------------------|-------------------|------------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Expenses | | | | |
| 60300 Grants and Awards to Others | | | | |
| 60320 Grants to Other Non Profits | 9,660.00 | 8,000.00 | 1,660.00 | 120.75 % |
| Total 60300 Grants and Awards to Others | 9,660.00 | 8,000.00 | 1,660.00 | 120.75 % |
| 60900 Business Expenses | | | | |
| 60960 Licenses, Memberships and Fees | 1,285.00 | 1,717.00 | -432.00 | 74.84 % |
| Total 60900 Business Expenses | 1,285.00 | 1,717.00 | -432.00 | 74.84 % |
| 61000 Payroll and Benefits | | | | |
| 66000 Payroll - Salaries and Wages | 265,576.71 | 264,096.00 | 1,480.71 | 100.56 % |
| 66100 Housing Allowance | 12,000.00 | 12,000.00 | 0.00 | 100.00 % |
| 67000 Payroll - Taxes | 20,316.65 | 20,204.00 | 112.65 | 100.56 % |
| 68000 Insurance - Worker's Comp | 2,259.84 | 2,338.00 | -78.16 | 96.66 % |
| Total 61000 Payroll and Benefits | 300,153.20 | 298,638.00 | 1,515.20 | 100.51 % |
| 62100 Contract Services | | | | |
| 62140 Legal Fees | 30,366.31 | 20,007.00 | 10,359.31 | 151.78 % |
| 62150 Other Professional Fees | 2,935.00 | 1,200.00 | 1,735.00 | 244.58 % |
| 62155 Payroll Processing Charges | 1,590.72 | 1,483.00 | 107.72 | 107.26 % |
| 62170 Contracted Staff Services | 17,163.50 | 17,980.00 | -816.50 | 95.46 % |
| Total 62100 Contract Services | 52,055.53 | 40,670.00 | 11,385.53 | 127.99 % |
| 62800 Facilities and Equipment | | | | |
| 62810 Depreciation and Amortization | 32,920.92 | 32,922.00 | -1.08 | 100.00 % |
| 62830 Donated Facilities | 12,000.00 | 12,000.00 | 0.00 | 100.00 % |
| 62840 Repairs and Maintenance | 13,183.90 | 15,114.00 | -1,930.10 | 87.23 % |
| 62845 Small Equipment and Supplies | 2,383.61 | 1,418.00 | 965.61 | 168.10 % |
| 62850 Janitorial Supplies and Services | 2,067.13 | 3,132.00 | -1,064.87 | 66.00 % |
| 62860 Security Services and Supplies | 1,423.03 | 1,400.00 | 23.03 | 101.65 % |
| 62870 Property & Liability Insurance | 5,176.72 | 2,613.00 | 2,563.72 | 198.11 % |
| 62890 Rent for Palace | 19,500.00 | 19,500.00 | 0.00 | 100.00 % |
| 62891 Equipment and Event Rentals | 170.00 | 670.00 | -500.00 | 25.37 % |
| 62894 Electricity | 10,628.34 | 12,224.00 | -1,595.66 | 86.95 % |
| 62895 Propane Gas | 8,712.50 | 5,991.00 | 2,721.50 | 145.43 % |
| Total 62800 Facilities and Equipment | 108,166.15 | 106,984.00 | 1,182.15 | 101.10 % |
| 65000 Program and Operating Costs | | | | |
| 65010 Books, Subscriptions, Reference | 1,439.31 | 970.00 | 469.31 | 148.38 % |
| 65020 Postage, Mailing Service | 4,705.22 | 4,486.00 | 219.22 | 104.89 % |
| 65030 Printing and Copying | 19,857.49 | 15,494.00 | 4,363.49 | 128.16 % |
| 65040 Office Supplies | 1,297.06 | 1,776.00 | -478.94 | 73.03 % |
| 65041 Food, Catering & Meals Expense | | | | |
| 43494 Meal Reimbursements Events | -13,268.45 | -14,869.00 | 1,600.55 | 89.24 % |
| 65001 Food - Sunday Service | 5,423.64 | 6,053.00 | -629.36 | 89.60 % |
| 65002 Food - Korean Service | 1,894.66 | 2,066.00 | -171.34 | 91.71 % |
| 65003 Food - International Meeting | 1,787.94 | 1,946.00 | -158.06 | 91.88 % |
| 65004 Food - Workshops & Local Events | 3,539.97 | 6,900.00 | -3,360.03 | 51.30 % |
| 65005 Food and Meals - Other | 6,670.90 | 6,940.00 | -269.10 | 96.12 % |
| 65045 Event Food and Catering Costs | 22,934.20 | 26,846.00 | -3,911.80 | 85.43 % |
| Total 65041 Food, Catering & Meals Expense | 28,982.86 | 35,882.00 | -6,899.14 | 80.77 % |

| | | TOTAL | | | |
|--|-----------------------|-----------------------|----------------------|-----------------|--|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET | |
| 65042 Ceremonies and Celebrations Exp | 13,689.31 | 15,573.00 | -1,883.69 | 87.90 % | |
| 65043 Training & Classroom Materials | 4,675.27 | 11,895.00 | -7,219.73 | 39.30 % | |
| 65044 Supplies - Other | 4,399.16 | 3,583.00 | 816.16 | 122.78 % | |
| 65046 Kitchen Supplies & Tools | 384.63 | 1,414.00 | -1,029.37 | 27.20 % | |
| 65047 Audio Visual and Translation | 4,038.88 | 3,793.00 | 245.88 | 106.48 % | |
| 65049 Sunday School Supplies | | 120.00 | -120.00 | | |
| 65050 Telephone, Internet | 4,843.53 | 4,149.00 | 694.53 | 116.74 % | |
| 65055 Website Management and Support | 6,448.65 | 9,600.00 | -3,151.35 | 67.17 % | |
| 65060 Event and Program Rentals | 3,403.60 | 1,429.00 | 1,974.60 | 238.18 % | |
| 65065 Honorariums and Program Fees | 1,845.00 | 2,350.00 | -505.00 | 78.51 % | |
| 68300 Travel and Transportation | | | | | |
| 43496 Lodging & Travel Reimbursements | -27,075.00 | -30,925.00 | 3,850.00 | 87.55 % | |
| 62892 Auto Expenses, Gas, Parking, Tolls | 17,467.40 | 5,235.00 | 12,232.40 | 333.67 % | |
| 68320 Van and Car Rentals | 7,974.58 | 11,307.00 | -3,332.42 | 70.53 % | |
| 68325 Motel, Home Stay and Other Lodging | 34,709.19 | 45,499.00 | -10,789.81 | 76.29 % | |
| 68340 Airfare | 3,165.26 | | 3,165.26 | | |
| Total 68300 Travel and Transportation | 36,241.43 | 31,116.00 | 5,125.43 | 116.47 % | |
| Total 65000 Program and Operating Costs | 136,251.40 | 143,630.00 | -7,378.60 | 94.86 % | |
| 65100 Other Types of Expenses | | | | | |
| 65160 Banking and Paypal fees | 4,282.74 | 4,061.00 | 221.74 | 105.46 % | |
| 65170 Staff Development | 300.00 | | 300.00 | | |
| 65180 Misc | 225.00 | 415.00 | -190.00 | 54.22 % | |
| 65200 Sample Merchandise and Research Costs | 186.31 | | 186.31 | | |
| Total 65100 Other Types of Expenses | 4,994.05 | 4,476.00 | 518.05 | 111.57 % | |
| Total Expenses | \$612,565.33 | \$604,115.00 | \$8,450.33 | 101.40 % | |
| NET OPERATING INCOME | \$91,397.28 | \$111,312.00 | \$ -19,914.72 | 82.11 % | |
| Other Expenses | | | | | |
| 80200 Transfer/ Gift to Affiliate US Inc. | 314,975.90 | 308,444.00 | 6,531.90 | 102.12 % | |
| Total Other Expenses | \$314,975.90 | \$308,444.00 | \$6,531.90 | 102.12 % | |
| NET OTHER INCOME | \$ -314,975.90 | \$ -308,444.00 | \$ -6,531.90 | 102.12 % | |
| NET INCOME | \$ -223,578.62 | \$ -197,132.00 | \$ -26,446.62 | 113.42 % | |