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**BILL WILSON CENTER**  
**(a California non-profit organization)**

**AUDITED FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2009**

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**BILL WILSON CENTER  
AUDITED FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2009**

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INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Bill Wilson Center  
Santa Clara, California

We have audited the accompanying statements of financial position of Bill Wilson Center (a California non-profit organization) as of June 30, 2009 and June 30, 2008, the related statements of cash flows for the years then ended, and the related statements of activities, and functional expenses for the year ended June 30, 2009. These financial statements are the responsibility of Bill Wilson Center's management. Our responsibility is to express an opinion on these financial statements based on our audits. The prior year summarized comparative information has been derived from the organization's June 30, 2008 financial statements and, in our report dated September 16, 2008, we expressed an unqualified opinion on those financial statements.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bill Wilson Center as of June 30, 2009 and June 30, 2008, the changes in its cash flows for the fiscal years then ended, and the changes in its net assets for the fiscal year ended June 30, 2009 in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 3, 2009 on our consideration of Bill Wilson Center's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Our audits were made for the purpose of forming an opinion on the basic financial statements of Bill Wilson Center taken as a whole. The accompanying schedule of expenditures of federal, state, and local awards, Office of Emergency Services ("OES") supplementary information, and California Department of Social Services ("CDSS") supplementary information - Forms SR 3, SR 4, and FCR 12FFA, for the year ended June 30, 2009, are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, OES, and CDSS, and are not a required part of the basic financial statements. Such information has been subjected to the procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*NICHOLS, RICK & COMPANY*

Nichols, Rick & Company, CPA's  
San Jose, California  
September 3, 2009

**BILL WILSON CENTER**  
**Statements of Financial Position**  
**As of June 30, 2009 and June 30, 2008**

	2009	2008
<u>ASSETS</u>		
Assets:		
Cash	\$ 396,578	\$ 534,696
Investments	503,771	721,374
Accounts receivable	14,485	47,862
Grants receivable, net	1,597,329	1,201,614
Unconditional promises to give:		
Pledges receivable, net	151,220	97,808
United Way	50,000	62,500
Prepaid expenses	113,074	148,434
Total current assets	2,826,457	2,814,288
Unconditional promises to give:		
Pledges receivable, net	206,238	144,263
Deposits	39,494	83,665
Fixed assets, net	7,824,290	7,192,956
TOTAL ASSETS	<u>\$ 10,896,479</u>	<u>\$ 10,235,172</u>
<u>LIABILITIES &amp; NET ASSETS</u>		
Liabilities:		
Accounts payable	\$ 508,988	\$ 315,669
Accrued compensation	629,113	580,507
Deposits	48,992	118,500
Deferred revenue	12,075	12,075
Lease payable, current	3,519	3,321
Grants payable	68,160	150,000
Line of credit payable	80,000	-
Long-term debt, current	-	-
Total current liabilities	1,350,847	1,180,072
Grants payable	124,945	-
Lease payable	1,759	4,980
Interest payable	17,948	-
Long-term debt	478,700	-
Total non-current liabilities	623,352	4,980
Total liabilities	1,974,199	1,185,052
Net assets:		
Unrestricted	2,239,745	2,131,596
Unrestricted, board designated	-	100,000
Temporarily restricted	691,224	967,777
Permanently restricted	5,991,311	5,850,747
Total net assets	8,922,280	9,050,120
TOTAL LIABILITIES & NET ASSETS	<u>\$ 10,896,479</u>	<u>\$ 10,235,172</u>

**BILL WILSON CENTER**  
**Statement of Activities**  
**For the year ended June 30, 2009**  
**with comparative totals for the year ended June 30, 2008**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>June 30, 2009 Totals</u>	<u>Comparative totals for the year ended June 30, 2008</u>
<b>SUPPORT &amp; REVENUE</b>					
Support received directly					
Contributions	\$ 123,006	\$ 10,628	\$	\$ 133,634	\$ 128,259
Contributions in-kind	381,139			381,139	363,634
Special events, net	88,114			88,114	235,285
Foundations and corporations	613,942	18,740		632,682	455,015
Support received indirectly					
United Way	19,837	50,000		69,837	74,204
<b>Total Support</b>	<b>1,226,038</b>	<b>79,368</b>		<b>1,305,406</b>	<b>1,256,397</b>
<b>Revenue</b>					
Federal government awards	3,580,746			3,580,746	2,849,870
State & local government awards	6,005,682			6,005,682	5,545,658
Interest, dividend, & capital gain income	21,907			21,907	54,200
Net realized & unrealized					
loss on investments	(93,989)			(93,989)	(79,825)
Loss on disposal of asset	(3,343)			(3,343)	
Fees for services	179,942			179,942	201,893
Rental income	23,684			23,684	140,610
Insurance proceeds & miscellaneous income	78,060			78,060	23,032
<b>Total Revenue</b>	<b>9,792,689</b>			<b>9,792,689</b>	<b>8,735,438</b>
Net assets (released from) added to restrictions	165,357	(305,921)	140,564		
<b>TOTAL SUPPORT &amp; REVENUE</b>	<b>11,184,084</b>	<b>(226,553)</b>	<b>140,564</b>	<b>11,098,095</b>	<b>9,991,835</b>
<b>EXPENSES</b>					
<b>Program Services</b>					
Mental Health Services	1,511,089			1,511,089	890,198
Residential Services	2,381,597			2,381,597	2,085,611
Future Families	1,510,197			1,510,197	1,733,813
Youth Services	660,873			660,873	657,201
Family Services	480,100			480,100	474,853
Transitional Housing	1,895,082			1,895,082	1,453,281
Drop-In Center	740,556			740,556	738,699
Centre for Living with Dying	445,287			445,287	355,025
<b>Total Program Services</b>	<b>9,624,781</b>			<b>9,624,781</b>	<b>8,388,681</b>
<b>Support Services</b>					
Management & General	1,255,785			1,255,785	1,421,369
Fund Development	345,369			345,369	426,790
<b>Total Support Services</b>	<b>1,601,154</b>			<b>1,601,154</b>	<b>1,848,159</b>
<b>TOTAL EXPENSES</b>	<b>11,225,935</b>			<b>11,225,935</b>	<b>10,236,840</b>
Change in net assets from operations	(41,851)	(226,553)	140,564	(127,840)	(245,005)
Decrease in net assets from merger					(10,914)
Net assets at beginning of year	2,281,596	917,777	5,850,747	9,050,120	9,306,039
<b>Net assets at end of year</b>	<b>\$ 2,239,745</b>	<b>\$ 691,224</b>	<b>\$ 5,991,311</b>	<b>\$ 8,922,280</b>	<b>\$ 9,050,120</b>

**BILL WILSON CENTER**

**Statement of Functional Expenses**

**For the year ended June 30, 2009**

**with comparative totals for the year ended June 30, 2008**

**PROGRAM SERVICES**

	Mental Health Services	Residential Services	Future Families	Youth Services	Family Services	Transitional Housing	Drop-In Center	Centre for Living With Dying	June 30, 2009 Totals	Comparative totals for the year ended June 30, 2008
Salaries	\$ 746,953	\$ 1,367,042	\$ 656,624	\$ 367,210	\$ 98,974	\$ 680,402	\$ 338,522	\$ 191,325	\$ 4,447,052	\$ 3,970,384
Payroll taxes	61,135	111,886	53,741	30,055	8,100	55,688	27,707	15,659	363,971	328,749
Employee benefits	116,321	212,886	102,254	57,185	15,413	105,957	52,717	29,794	692,527	437,653
Total salaries & related expenses	924,409	1,691,814	812,619	454,450	122,487	842,047	418,946	236,778	5,503,550	4,736,786
Bad debt expense	107,382		7,604	4,506	2,660	878	4,535	3,512	114,986	150,309
Conference, conventions & meetings	774	420	1,716	189		11,419	4,090	229	19,001	7,241
Equipment purchases	36,826	2,641	98	5,497	2,102	41,617	29,616	5,855	55,492	20,072
Equipment rent & maintenance	22,814	80,199	5,497	9,051	2,102	41,617	29,616	5,855	196,751	165,807
Food & beverage	1,590	136,140	490	3,280		130,760	62,146	10	334,416	245,581
Foster family fees		9,036	357,059						366,095	516,368
Insurance	16,350	53,204	22,671	7,362	1,308	24,241	9,238	2,456	136,830	141,655
Memberships, dues, & licenses	2,321	3,722	5,381	190	134		200	30	11,978	13,505
Occupancy	33,315	39,661	101,710	27,035	10,569	449,141	13,883	83,750	759,064	639,513
Payments to subrecipients			9,800			104,761	3,000		117,561	133,524
Postage & shipping	1,855	2,646	2,522	1,341	339	1,670	744	1,144	12,261	11,789
Printing & publications	842	2,003	2,917	624	1,606	1,735	748	2,797	13,272	36,293
Professional fees	286,316	41,229	86,183	35,100	138,186	13,634	6,903	88,311	695,862	462,953
Recruiting & training costs	2,625	3,193	11,632	320	280	919	1,680	1,261	21,910	37,021
Service charges & interest	547	1,140	2,109	273	59	480	273	472	5,353	8,584
Specific assistance	61	111,320	6,740	42,775	188,968	159,193	112,595	1,300	622,952	486,879
Supplies	31,412	25,473	16,131	38,281	3,482	15,504	21,692	10,161	162,136	185,412
Telephone	12,187	27,488	29,771	10,369	2,363	16,988	10,946	6,067	116,179	97,488
Travel & transportation	12,426	35,783	19,536	6,893	386	19,329	16,978	382	111,713	68,465
Utilities	9,656	60,588		6,453	1,344	39,926	14,424		132,391	122,044
Total expenses before depreciation	1,503,708	2,327,700	1,492,386	658,292	476,273	1,874,242	732,637	444,515	9,509,753	8,287,289
Depreciation	7,381	53,897	17,811	2,581	3,827	20,840	7,919	772	115,028	101,392
<b>TOTAL EXPENSES</b>	<b>\$ 1,511,089</b>	<b>\$ 2,381,597</b>	<b>\$ 1,510,197</b>	<b>\$ 660,873</b>	<b>\$ 480,100</b>	<b>\$ 1,895,082</b>	<b>\$ 740,556</b>	<b>\$ 445,287</b>	<b>\$ 9,624,781</b>	<b>\$ 8,388,681</b>

**BILL WILSON CENTER**  
**Statement of Functional Expenses**  
**For the year ended June 30, 2009**  
**with comparative totals for the year ended June 30, 2008**

	TOTAL PROGRAM SERVICES	SUPPORT SERVICES			June 30, 2009	Comparative totals for the year ended June 30, 2008
					PROGRAM & SUPPORT SERVICES TOTALS	
		Management & General	Fund Development	Totals		
Salaries	\$ 4,447,052	\$ 814,917	\$ 225,665	\$ 1,040,582	\$ 5,487,634	\$ 5,224,122
Payroll taxes	363,971	67,041	18,470	85,511	449,482	432,559
Employee benefits	692,527	127,549	35,143	162,692	855,219	575,851
<b>Total salaries &amp; related expenses</b>	<b>5,503,550</b>	<b>1,009,507</b>	<b>279,278</b>	<b>1,288,785</b>	<b>6,792,335</b>	<b>6,232,532</b>
Bad debt expense	114,986				114,986	150,309
Conferences, conventions & meetings	19,001	2,159	1,164	3,323	22,324	11,652
Equipment purchases	55,492	2,522	1,774	4,296	59,788	27,141
Equipment rent & maintenance	196,751	28,133	2,316	30,449	227,200	220,573
Food & beverage	334,416	302		302	334,718	251,353
Foster family fees	366,095				366,095	516,368
Insurance	136,830	31,762	1,011	32,773	169,603	170,037
Memberships, dues, & licenses	11,978	6,928	1,520	8,448	20,426	20,453
Occupancy	759,064	47,182	2,782	49,964	809,028	640,775
Payments to subrecipients	117,561				117,561	133,524
Postage & shipping	12,261	1,768	6,457	8,225	20,486	21,836
Printing & publications	13,272	2,290	21,273	23,563	36,835	64,490
Professional fees	695,862	15,072	9,680	24,752	720,614	484,874
Recruiting & training costs	21,910	17,330	396	17,726	39,636	49,391
Service charges & interest	5,353	15,118	78	15,196	20,549	31,608
Specific assistance	622,952		1,200	1,200	624,152	487,629
Supplies	162,136	3,221	1,257	4,478	166,614	204,648
Telephone	116,179	11,763	2,124	13,887	130,066	109,173
Travel & transportation	111,713	5,361	1,394	6,755	118,468	73,930
Utilities	132,391	23,256	1,924	25,180	157,571	147,966
<b>Total expenses before depreciation</b>	<b>9,509,753</b>	<b>1,223,674</b>	<b>335,628</b>	<b>1,559,302</b>	<b>11,069,055</b>	<b>10,050,262</b>
Depreciation	115,028	32,111	9,741	41,852	156,880	186,578
<b>TOTAL EXPENSES</b>	<b>\$ 9,624,781</b>	<b>\$ 1,255,785</b>	<b>\$ 345,369</b>	<b>\$ 1,601,154</b>	<b>\$ 11,225,935</b>	<b>\$ 10,236,840</b>

**BILL WILSON CENTER**  
**Statements of Cash Flows**  
**For the years ended June 30, 2009 and June 30, 2008**

	<b>2009</b>	<b>2008</b>
Cash flows from operating activities:		
Decrease in net assets from operations	\$ (127,840)	\$ (245,005)
Adjustments to reconcile decrease in net assets from operations to net cash (used) provided by operating activities:		
Depreciation	156,880	186,578
Net realized & unrealized loss on investments	93,989	79,825
Donated securities included in support		(10,261)
Loss on disposal of assets	3,343	
Changes in assets & liabilities:		
Expenses paid from loan proceeds upon purchase of property	16,157	
Decrease (increase) in accounts receivable	33,377	(47,508)
(Increase) decrease in grants receivable	(395,715)	211,847
(Increase) decrease in unconditional promises to give	(102,887)	71,893
Decrease in prepaid expenses	35,360	6,284
Decrease (increase) in deposits	44,171	(5,016)
Increase (decrease) in accounts payable and accrued expenses	241,925	(141,719)
Increase in grants payable	43,105	150,000
(Decrease) increase in deposits held	(69,508)	18,575
Decrease in deferred revenue		(176)
Net effect of merger		(6,069)
Net cash (used) provided by operating activities	(27,643)	269,248
Cash flows from investing activities:		
Proceeds from sale of investments	350,103	271,188
Acquisition of investments	(226,489)	(128,742)
Acquisition of building, land, & equipment	(311,066)	(186,638)
Net cash used by investing activities	(187,452)	(44,192)
Cash flows from financing activities:		
Paydown of capitalized lease	(3,023)	(2,255)
Net advances on line of credit	80,000	
Paydown of line of credit assumed		(14,000)
Paydown of note payable assumed		(60,000)
Net cash provided (used) by financing activities	76,977	(76,255)
Net (decrease) increase in cash	(138,118)	148,801
Cash, beginning of year	534,696	385,895
Cash, end of year	\$ 396,578	\$ 534,696

**SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION**

Cash paid during the year for:		
Interest	\$ 4,095	\$ 3,186
Income taxes	\$	\$
Original cost basis for assets disposed of	\$ 75,820	\$ 27,865
Building and land acquired via financing	\$ 480,491	\$
Merger with Future Families, Inc. - assumption of:		
Grants receivable		\$ 150,757
Deposits and prepaids		67,592
Fixed assets, net of accumulated depreciation of \$ 61,720		45,630
Accounts payable and accrued vacation		(153,473)
Deposits held		(30,795)
Capitalized lease, line of credit, and note payable		(84,556)
Decrease in net assets		10,914
Net effect of merger		\$ (6,069)

**BILL WILSON CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**Note 1. Nature of Organization and Summary of Significant Accounting Policies:**

Organization: Bill Wilson Center (the "Center") was incorporated as a California non-profit organization on March 29, 1974, and provides services to the residents of Santa Clara County. The Center's mission is to support and strengthen the community by serving youth and families through counseling, housing, education, and advocacy. Bill Wilson Center emphasizes the importance of collaborative program development and service delivery.

Merger Activity: Effective August 12, 2007, Bill Wilson Center acquired the assets and liabilities ("merger") of Future Families, Inc., a non-profit organization providing foster care, adoption, and respite care to meet the needs of children and families. The net effect of this merger, \$10,914, is shown as a decrease in net assets from merger on the Statement of Activities for the year ended June 30, 2008.

Program Summaries: The Center operates programs in eight distinct areas as follows:

***Mental Health Services***

*Mental Health Services* are provided for Medi-Cal eligible children and youth and include therapy and psychiatric services.

***Residential Services***

*Runaway and Homeless Youth Residential Program* offers short-term housing to youth (ages 11 - 17), as well as intensive individual, group and family counseling.

*Quetzal House* is a six-bed, short-term group home for girls, ages 13 - 17, who are chronic runaways from the foster care system.

*Transitional Housing Placement Program* provides transitional housing and independent living skills training for youth, including parenting youth, who are in the foster care system.

***Future Families***

*Foster Family and Adoption* ensures that children who have been placed in foster care will be matched with a family that is willing and able to care for them. Includes emergency placement, foster to adopt, long-term foster care, and intensive therapeutic foster care.

*Case Aide Program* matches trained volunteers with children in foster care who need services such as tutoring, mentoring, transportation, supervised visits.

*Therapeutic Counseling* for children and youth who have experienced abuse and neglect includes attachment, parent child interaction, trauma-focused cognitive behavioral, and social learning therapies.

***Youth Services***

*Independent Living Skills Program* teaches youth in foster care the skills they need to become self-sufficient.

*Restorative Justice Program* provides first time offenders an alternative to incarceration and/or citation by the local police and/or probation department.

*Safe Place* provides youth with access to services or safety. Safe Place Community Outreach provides leadership skills to youth.

*Youth Revolution* brings high-risk youth together for one week of workshops to learn life skills, to encourage education, and to build self-motivation and hope.

***Family Services***

*Contact Cares* provides objective listening, caring involvement, and information and referrals on 24-hour crisis lines.

*Family and Individual Counseling* provides low-cost, professional counseling services to families and individuals of all ages.

*School Outreach Counseling Program* provides counseling services to students in the middle and high schools of Santa Clara Unified School District.

***Transitional Housing***

*Transitional Housing Program* provides housing and support services for homeless youth ages 16 - 24, including parenting youth and their infants/toddlers.

*THP+* provides rent subsidies and support services for youth who have aged out of foster care.

**BILL WILSON CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**Note 1. Nature of Organization and Summary of Significant Accounting Policies: (continued)**

***Drop-In Center***

*Drop-In Center* for homeless youth provides basic necessities as well as counseling, job readiness, housing assistance, HIV prevention, and links to other community services with the goal of helping youth exit the streets.

***Centre for Living with Dying***

*Centre for Living With Dying* provides emotional support to adults and children facing life-threatening illness or the trauma of having a loved one die.

*Healing Heart* program is designed for children and youth who have experienced the loss of a loved one.

*Critical Incident Stress Management ("CISM")* provides training and support for first responders.

Funding for the Center during the fiscal years ended June 30, 2009 and June 30, 2008 was provided by client fees, contributions, grants from federal, state and local government agencies, and allocations from the United Way of Silicon Valley.

**Basis of Presentation:** The Center is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Center is required to present a statement of cash flows.

**Contributions:** Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. In addition, pledges and unconditional promises to give are reported as temporarily restricted support upon date of notification and are then released from restrictions upon satisfaction of the time or use requirement. If a restriction is fulfilled in the same time period in which the contribution is received, the Center reports the support as unrestricted.

**Investments:** Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statements of financial position. Unrealized gains and losses are included in the change in unrestricted net assets.

**Cash and Cash Equivalents:** For purposes of the statements of cash flows, the Center considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. The carrying amounts reported in the statements of financial position approximate fair values because of the short maturities of these instruments.

**Income Taxes:** The Center is exempt from Federal income taxes under Internal Revenue Code Section 501(c)(3), from California income taxes under Section 23701(d) of the California Bank and Corporation Tax Law, and has been determined to be an organization that is not a private foundation. Management has determined the application of FIN48 did not have a material effect on the financial statements.

**Donations:** All donations are considered to be available for unrestricted use unless specifically restricted by the donor. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated fair market value at date of notification. Donated services, valued at \$277,405 and \$281,501, for the years ended June 30, 2009 and June 30, 2008, were contributed by specially trained interns involved in the adult and family services and children and youth development programs. For the year ended June 30, 2009, \$22,377 of donated merchandise, \$75,832 of donated food, and \$5,525 of donated supplies were received. For the year ended June 30, 2008, \$82,133 of donated food was received.

**Special Events:** Special events are reported net of expenses of \$54,299 and \$68,781, for the years ended June 30, 2009 and June 30, 2008, respectively.

**Depreciation:** Fixed assets are reported at cost, or donated value, and are depreciated using the straight-line method over the estimated useful life of the asset, ranging from five to forty years. The Center's policy is to capitalize expenditures of this nature equal to or in excess of \$2,500. Additions to fixed assets for the years ended June 30, 2009 and June 30, 2008 totaled \$773,609 and \$186,638, respectively. In addition, for the years ended June 30, 2009 and June 30, 2008, \$59,788 and \$27,141, respectively, of equipment and renovation costs purchased with grant funds, normally capitalized, has been expensed due to the grantor retaining a reversionary interest in title. At June 30, 2009 and June 30, 2008, the cost and related accumulated depreciation for such assets is as follows:

**BILL WILSON CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2009**

**Note 1. Nature of Organization and Summary of Significant Accounting Policies: (continued)**

	2009	2008
Land	\$ 2,623,304	\$ 2,366,549
Buildings & improvements	6,119,270	5,845,885
Vehicles	177,997	167,303
Furniture & equipment	306,397	331,594
Construction in progress	385,498	185,398
	9,612,466	8,896,729
Less:		
Accumulated Depreciation	1,788,176	1,703,773
TOTAL	\$ 7,824,290	\$ 7,192,956

Depreciation expense charged for the years ended June 30, 2009 and June 30, 2008 was \$156,880 and \$186,578, respectively.

Indirect Expense Allocations: The Center has in place a cost allocation plan employed to allocate indirect expenses to each program on a basis proportionate to the direct staff time or other cost driver used for each program.

Comparative Information: The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Center's financial statements for the year ended June 30, 2008, from which the summarized information was obtained. The June 30, 2008 Statement of Activities and Statement of Functional Expenses were adjusted for \$82,133 of in-kind food donations received from the *Second Harvest Food Bank*. This is reflected as an \$82,133 increase to in-kind donations and an increase of \$40,032 for Drop In Center food expenses and an increase of \$42,101 for Residential Services food expenses. This modification did not have any effect on the Center's net assets.

Reclassifications: Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Advertising: The Center's policy is to expense advertising costs to operations as incurred. The Center incurred \$9,962 and \$10,392 in advertising costs for the years ended June 30, 2009 and June 30, 2008, respectively.

**Note 2. Grants and Pledges Receivable:**

The carrying amounts for grants receivable reported in the statements of financial position approximate fair values as all amounts are due within ninety days. The following amounts are reported as receivables as of June 30, 2009 and June 30, 2008:

	2009	2008
Aid to Families with Dependent Children - Foster Care ("AFDC - FC")	\$ 114,082	\$ 99,419
Foster Families	65,960	94,275
Federal government	505,953	225,247
State of California	127,831	200,994
County of Santa Clara	769,483	570,799
City governments, other	81,716	51,076
Sub-total	1,665,025	1,241,810
Less: allowance	67,696	40,196
Grants receivable, net	\$ 1,597,329	\$ 1,201,614

**BILL WILSON CENTER  
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**Note 2. Grants and Pledges Receivable: (continued)**

For June 30, 2009, pledges receivable are reported at fair value net of an allowance of \$82,385 and unamortized discount of \$25,983, based on a risk-free interest rate of 5%. For June 30, 2008, pledges receivable are reported at fair value net of an allowance of \$58,088 and unamortized discount of \$37,163, based on a risk-free interest rate of 5%. Estimated annual collections on pledges receivable, net of discount, are as follows:

	2009	2008
Less than one year	\$ 151,220	\$ 97,808
One to five years	197,908	132,967
More than five years	<u>8,330</u>	<u>11,296</u>
Total	<u>\$ 357,458</u>	<u>\$ 242,071</u>

**Note 3. Investments:**

Investments are carried at fair value, as based on quoted market prices for these instruments. Donated investments are recorded at the estimated fair value at the donation date. Marketable securities consist of the following at June 30, 2009 and June 30, 2008:

	2009		2008	
	Cost	Fair Value	Cost	Fair Value
<i>Unrestricted</i>				
Enterprise Funds – Fixed Income Securities	\$ 153,004	\$ 156,551	\$ 166,841	\$ 171,415
Enterprise Funds – Equity Securities	<u>297,477</u>	<u>247,220</u>	<u>413,927</u>	<u>449,959</u>
Sub-total – unrestricted	450,481	403,771	580,768	621,374
<i>Permanently restricted</i>				
Enterprise Funds – Fixed Income Securities	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total investments	<u>\$ 550,481</u>	<u>\$ 503,771</u>	<u>\$ 680,708</u>	<u>\$ 721,374</u>

Investment returns are reported gross of \$5,364 and \$7,068 of investment management fees for the years ended June 30, 2009 and June 30, 2008.

In 2009, the Center adopted SFAS No. 157, *Fair Value Measurements*, which establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. For its investments, the Center utilized Level 1 inputs, consisting of unadjusted quoted prices in active markets for identical assets and having the highest priority. Level 2 and Level 3 inputs were not utilized.

**Note 4. Compensated Absences and Vacations:**

Full-time employees accrue 20 days of paid time off (PTO) per year during the first two years of employment, 25 PTO days during years three and four, and 30 PTO days during the fifth and subsequent years of employment, up to a maximum accrual of 40 days. The PTO hours may be used for vacation, sick leave, holidays, family emergencies, religious observances, preventive health or dental care, and personal time. Upon termination, employees are compensated for unused PTO hours. Benefited part-time employees receive the PTO benefits on a prorated basis.

**Note 5. Grants Payable:**

The Center has entered into an agreement with Santa Clara County to repay its prior year mental health cost report reconciliation shortage at a rate of \$5,680 per month through April 1, 2012, with \$11,360 paid during the year ended June 30, 2009.

**Note 6. Deferred Revenue:**

Deferred revenue represents grant fundings received prior to year-end for a subsequent fiscal year. At June 30, 2009 and June 30, 2008, deferred revenue consists of:

	2009	2008
City of San Jose, Youth Home Services	<u>\$ 12,075</u>	<u>\$ 12,075</u>

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**Note 7. Notes Payable and Capital Lease:**

As part of the merger with Future Families, Inc. (note 1), the Center agreed to assume responsibility for a secured line of credit available up to \$125,000 with Bridge Bank as well as a capital lease for office equipment scheduled to expire in December 2010. The equipment under this lease had a cost of \$17,277 and the accumulated depreciation as of June 30, 2009 was \$14,477. Future maturities of capital lease obligations as of June 30, 2009 were as follows:

<u>Year ending</u>	<u>Gross Lease Payments</u>	<u>Less: Amount Representing Interest</u>	<u>Principal Portion</u>
June 30, 2010	\$ 3,868	\$ 349	\$ 3,519
June 30, 2011	<u>1,934</u>	<u>175</u>	<u>1,759</u>
	<u>\$ 5,802</u>	<u>\$ 524</u>	<u>\$ 5,278</u>

The Center is obligated under a line of credit secured by the personal property of the Agency. The line is available up to \$250,000, bears interest at the bank's prime rate, and includes certain covenants the Center must maintain. As of June 30, 2009 and 2008, the Center was not in compliance with the covenant to maintain net income on an annual basis. As of June 30, 2009, the line of credit balance was \$80,000 and interest paid during the year under this line was \$3,548. During the year ended June 30, 2008, the Center did not access this line of credit.

During the year ended June 30, 2009, the Center obtained Community Development Block Grant (CDBG) loans from the City of Mountain View and the City of Sunnyvale to purchase real property located at 509 View Street, Mountain View, CA. The City of Mountain View loan, in the amount of \$406,700, is structured as an equity sharing arrangement whereby the Mountain View will receive 80% of the market value of the property upon a transfer of the property. The loan bears no interest and has no due date. The City of Sunnyvale loan, in the amount of \$72,000, is due and payable on June 30, 2026. There is no interest on \$26,000 of the \$72,000, while the remaining \$46,000 bears simple interest of 3% per annum. Upon acquisition of the property, \$13,800 of accrued interest on the \$46,000 was assumed by the Center. The future annual maturities for the notes and interest payable outlined above are as follows: \$0 for the years ending June 30 2010 through June 30, 2014.

**Note 8. Rental Income:**

The Center is the lessor of real property located in the County of Santa Clara, California. Rental income received under these leases for the years ended June 30, 2009 and June 30, 2008, totaled \$23,684 and \$140,610, respectively.

**Note 9. Building - Grant Liens and Restrictions:**

The Center does not expect to cease operations; therefore the following amounts were recorded as permanently restricted grants and not as mortgage loans requiring mandatory payback. For the same reason, interest is not being accrued on those grants that have an interest component. However, disposition of the properties prior to fulfillment of the use restrictions generates a mandatory payment of principal and, where applicable, of accrued interest.

During the fiscal year ended June 30, 1994, the Center received the following grants for the acquisition and development of real property located at 3490 The Alameda in Santa Clara, CA:

A Community Development Block Grant (CDBG) of \$48,500 from the City of Sunnyvale. This amount is secured by a Trust Deed on the subject property, bears three percent simple interest, and neither the principal nor the accrued interest will become due if the Center continues to use the facility as a runaway and homeless youth shelter. As of June 30, 2009 and June 30, 2008, accrued interest on this obligation amounted to \$24,639 and \$23,184, with an annual accrual of \$1,455.

A grant of \$980,000 from the Redevelopment Agency of the City of Santa Clara. This amount is secured by a Trust Deed on the subject property, bears three percent simple interest, and neither the principal nor the accrued interest will become due if the Center continues to use the facility as a runaway and homeless youth shelter. As of June 30, 2009 and June 30, 2008, accrued interest on this obligation amounted to \$472,850 and \$443,450, with an annual accrual of \$29,400.

A grant of \$375,000 from the Department of Housing and Urban Development. This amount is unsecured, bears no interest and will be considered paid in full if the Center continues to use the facility as a teenaged parent family shelter for a period of twenty years (until approximately November 2016), with the last ten years being prorated.

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**Note 9. Building - Grant Liens and Restrictions: (continued)**

During the fiscal year ended June 30, 1997, the Center received the following grants for the acquisition of real property located at 1284 – 1294 Jackson Street in Santa Clara, CA:

A grant of \$200,000 from the Department of Housing and Urban Development and a grant of \$200,000 from the Redevelopment Agency of Santa Clara, both passed through the City of Santa Clara. The City of Santa Clara has secured this amount by a Trust Deed on the subject property, bearing three percent simple interest, and neither the principal nor the accrued interest will become due if the Center continues to use the facility as a teenaged parent family shelter. As of June 30, 2009 and June 30, 2008, accrued interest on this obligation amounted to \$151,500 and \$139,500, with an annual accrual of \$12,000. The terms of the grants require the Center to maintain a \$50,000 reserve account for the maintenance and repair of the subject property. These funds are held as permanently restricted in the Center's investment account.

A grant of \$50,000 from the Department of Housing and Urban Development, passed through the County of Santa Clara. This amount is unsecured, bears no interest and will be considered paid in full if the Center continues to use the facility as a teenaged parent family shelter for a period of fifteen years (until approximately November 2011).

During the fiscal year ended June 30, 1999, the Center received the following grants for the acquisition of real property located at 2120 Main Street in Santa Clara, CA:

A grant of \$77,743 from the Department of Housing and Urban Development and a grant of \$297,257 from the Redevelopment Agency of Santa Clara, both passed through the City of Santa Clara. The City of Santa Clara has secured this amount by a Trust Deed on the subject property, bearing three percent simple interest, and neither the principal nor the accrued interest will become due if the Center continues to use the facility as transitional housing for homeless teens. As of June 30, 2009 and June 30, 2008, accrued interest on this obligation amounted to \$119,063 and \$107,813, with an annual accrual of \$11,250. The terms of the grants require the Center to maintain a \$50,000 reserve account for the maintenance and repair of the subject property. These funds are held as permanently restricted in the Center's investment account.

A grant of \$20,000 from the Department of Housing and Urban Development, passed through the County of Santa Clara. This amount is unsecured, bears no interest and will be considered paid in full if the Center continues to use the facility as transitional housing for homeless teens for a period of ten years (until approximately July 2009).

During the fiscal year ended June 30, 2002, the Center received the following grants:

A grant of \$75,000 from the Redevelopment Agency of the City of Santa Clara for seismic upgrade and related rehabilitation work at 1284 Jackson Street, Santa Clara, CA. This amount is secured by a Trust Deed on the subject property, bears no interest and will be considered paid in full if the Center continues to use the facility as a youth transitional housing project for a period of twenty years (until approximately November 2020).

A grant of \$405,100 from the Department of Housing and Urban Development and a grant of \$204,583 from the Redevelopment Agency of Santa Clara, both passed through the City of Santa Clara for the acquisition of 3551 Shafer Drive, Santa Clara, CA. The City of Santa Clara has secured this amount by a Trust Deed on the subject property, bearing three percent simple interest, and will be considered paid in full if the Center continues to use the facility as a youth transitional housing project for a period of thirty years (until approximately June 2032). As of June 30, 2009 and June 30, 2008, accrued interest on this obligation amounted to \$128,033 and \$109,743, with an annual accrual of \$18,290. The terms of the grants require the Center to maintain a \$10,000 reserve account for the maintenance and repair of the subject property.

During the fiscal year ended June 30, 2007, the Center received the following grant for the acquisition of real property located at 3661 Peacock Court in Santa Clara, CA:

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**Note 9. Building - Grant Liens and Restrictions: (continued)**

A grant of \$3,120,367 from the Redevelopment Agency of the City of Santa Clara. The Redevelopment Agency of the City of Santa Clara has secured this amount by a Trust Deed on the subject property, bearing three percent simple interest, and neither the principal nor the accrued interest will become due if the Center continues to use the facility as housing for low income youths at risk of homelessness. As of June 30, 2009 and June 30, 2008, accrued interest on this obligation amounted to \$176,005 and \$78,473, with an annual accrual of \$93,611. The terms of the grant requires the Center to maintain a reserve account for the maintenance and repair of the subject property equal or greater than 3% of gross rent received.

As of June 30, 2009, total liens arising from non-forgiving grants are \$6,605,640, comprised of \$5,533,550 principal and \$1,072,090 accrued interest.

**Note 10. Lease Commitments:**

The Center is obligated under various facility leases, expiring through December 31, 2012 and containing renewal clauses, for the rental of residential units, and an eight year lease, expiring June 30, 2012, for the rental of parking spaces adjoining one of its facilities. The total rental expense incurred under leases for the years ending June 30, 2009 and June 30, 2008 was \$712,271 and \$637,089 respectively. The terms of the parking space lease call for annual payments of \$12,600 and include 5 five-year renewal options. The future minimum commitments under these leases are as follows:

<u>Year ending</u>	<u>Amount</u>	<u>Year ending</u>	<u>Amount</u>
June 30, 2010	\$ 270,750	June 30, 2012	\$ 177,015
June 30, 2011	\$ 177,015	June 30, 2013	\$ 80,808

The Center is also committed to seven operating lease agreements for office equipment, with termination dates from September 2012 through March 2014. Monthly payments under these leases total \$2,140. For the years ended June 30, 2009 and June 30, 2008, total payments made pursuant to these leases were \$21,364 and \$7,965, respectively. The future annual minimum commitments under these leases are as follows:

<u>Year ending</u>	<u>Amount</u>	<u>Year ending</u>	<u>Amount</u>
June 30, 2010	\$ 25,681	June 30, 2013	\$ 18,846
June 30, 2011	\$ 25,681	June 30, 2014	\$ 4,831
June 30, 2012	\$ 25,681		

**Note 11. Profit Sharing Plan:**

On June 19, 1996, the Board of Directors approved a discretionary profit sharing plan with an effective date of July 1, 1995. The Plan is a defined contribution plan covering all employees of the Center who work more than 1,000 hours, have twelve months of service and are age eighteen or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Each year, the Center may contribute to the Plan an amount determined at the Center's discretion. For the years ended June 30, 2009 and June 30, 2008, the Board of Directors approved a total contribution of \$175,671 and \$0, respectively, to this plan.

Each participant's account is credited with the Center's contributions, plan earnings, employee salary deferrals, and forfeitures of terminated participants' non-vested accounts. Allocations are based on participant gross compensation. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account. A participant is 100 percent vested on their own deferrals, and is 50 percent vested after one year of service and 100 percent vested after two years of service on the Center's contributions.

Upon termination of service, if a participant's vested balance is less than \$5,000, a lump-sum amount will be distributed. For vested balances greater than \$5,000, a participant may elect to receive either a lump-sum amount, or annual installments over a specified period of time, not exceeding a participant's life expectancy.

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**Note 12. Concentration of Risk and Contingencies:**

At times during the fiscal years ended June 30, 2009 and June 30, 2008, the Center maintained cash balances in excess of insured levels at financial institutions. In addition, approximately 35% to 40% of the Center's total revenue and support is derived from programs administered by the County of Santa Clara.

The Center, during the normal course of operating its business, may be subject to various lawsuits, licensing reviews, and government audits. Management believes that losses resulting from these matters, if any, would either be covered under the Center's insurance policy or is immeasurable. Management further believes the losses, if any, would not have a material effect on the financial position of the Center.

**Note 13. Board Designated Funds:**

The Board of Directors' previous designation of a reserve of \$100,000 to fund major repairs of its wholly owned facilities was released during the year ended June 30, 2009.

**Note 14. Restricted Net Assets:**

As of June 30, 2009 and June 30, 2008, the Center's restricted net assets consisted of the following:

	2009	2008
<b><u>Temporary restrictions</u></b>		
<i>Time restriction-</i>		
United Way – 2009/10 & 2008/09 fundings	\$ 50,000	\$ 50,000
<i>Use restriction-</i>		
Transitional Housing	4,740	
Youth Works	26,354	27,991
Job counselor		6,412
Centre for Living with Dying	37,356	98,089
Contact Cares		13,626
Accounting & bookkeeping salary augmentation	50,000	100,000
Reserve fund for facility operating costs at Shafer Drive	10,000	10,000
Independent Living Skills		35,882
Miscellaneous use restrictions		14,734
Enclave renovation	7,901	25,000
Drop-in center		13,143
Fire repairs	38,918	48,610
Fixed assets secured by building liens (see note 9)	465,955	474,290
<b>Total temporary restrictions</b>	<b>\$ 691,224</b>	<b>\$ 917,777</b>
<b><u>Permanent restrictions</u></b>		
<i>Time restriction-endowment fund</i>	\$ 17,000	\$ 17,000
<i>Use restriction-</i>		
Reserve fund for facility operating costs	100,690	103,551
Fixed assets secured by building liens (see note 9)	5,873,621	5,730,196
<b>Total permanent restrictions</b>	<b>\$ 5,991,311</b>	<b>\$ 5,850,747</b>

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**Note 15. Net Assets Released from Restrictions:**

Restricted net assets were decreased (increased) as a result of the following restriction releases and transfers during the years ended June 30, 2009 and June 30, 2008:

	2009	2008
<b><u>Temporary restrictions</u></b>		
<i>Time restriction-</i>		
United Way – 2008/09 & 2007/08 fundings	\$ 50,000	\$ 50,000
<i>Use restriction-</i>		
Depreciation on buildings and improvements	8,335	8,499
Donor imposed uses satisfied, as adjusted	<u>247,586</u>	<u>307,376</u>
<b>Total temporary restrictions released</b>	<b><u>\$ 305,921</u></b>	<b><u>\$ 365,875</u></b>
<b><u>Permanent restrictions</u></b>		
<i>Use restriction-</i>		
Fixed asset additions subject to restrictions	\$ (233,876)	\$ (147,844)
Reserve fund reduction (addition)	2,861	(3,099)
Depreciation on buildings and improvements	<u>90,451</u>	<u>130,961</u>
<b>Total permanent restrictions added</b>	<b><u>\$ (140,564)</u></b>	<b><u>\$ (19,982)</u></b>

The releases for the year ended June 30, 2008 were increased by \$50,000 to reflect satisfaction of the accounting & bookkeeping salary augmentation restriction.

**Schedule of Expenditures of Federal, State, and Local Awards  
For the year ended June 30, 2009**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Program or Award Amount	Receipts/ Revenue Recognized	Disbursements/ Expenditures/ Incurred
<b>Major Programs</b>				
Department of Housing and Urban Development:				
Home Investment Partnership, passed through City of Santa Clara	14.239	\$ 3,500,000	\$ 391,223	\$ 391,223
Emergency Shelter Grant, passed through City of San Jose, ESG-08-003	14.235	61,344	61,344	61,344
Emergency Shelter Grant, passed through City of San Jose, ESG-08-002	14.235	25,000	25,000	25,000
Supportive Housing, CA01B700009	14.235	298,645	192,109	192,109
Supportive Housing, CA01B600009	14.235	298,645	127,591	127,591
Transitional Housing, CA0031B9T000801	14.235	554,340	269,230	269,230
Transitional Housing, CA01B700011	14.235	548,476	237,181	237,181
sub-total		5,286,450	1,303,678	1,303,678
Department of Health & Human Services:				
Transitional Living Program, Award # 09CX5063/02 & 01	93.550	200,000	196,023	196,023
Transitional Living Program, Award # 09CX5053/02 & 01	93.550	200,000	194,433	194,433
Runaway & Homeless Youth, # 09CY5174/02 & 01	93.623	133,793	122,387	122,387
Runaway & Homeless Youth, # 09CY2196/01	93.623	200,000	105,525	105,525
Runaway & Homeless Youth, # 09CY2329/01	93.623	160,000	81,562	81,562
Passed through County of Santa Clara, Foster Care	93.658	199,392	199,392	199,392
Passed through County of Santa Clara, Foster Care Intensive Treatment	93.658	74,249	74,249	74,249
Passed through County of Santa Clara, Quetzal House	93.658	168,182	168,182	168,182
Passed through County of Santa Clara, AFDC and FC	93.658	267,113	267,113	267,113
sub-total		1,602,729	1,408,866	1,408,866
Total major federal financial assistance		6,889,179	2,712,544	2,712,544
<b>Non-major Programs</b>				
Federal Emergency Management Agency, passed through Santa Clara County local board, Emergency Food & Shelter, LRO ID 088000-021, Phase 26 & 27	97.024	40,000	40,000	40,000
Department of Housing and Urban Development, Community Development Block Grants:				
Passed through City of Santa Clara, Family Therapy/School Outreach	14.218	45,097	45,097	45,097
Passed through City of Santa Clara, Grief Support Services	14.218	4,648	4,648	4,648
Passed through City of Santa Clara, Quetzal House Rehabilitation	14.218	33,200	10,733	10,733
Passed through City of Sunnyvale, Crisis Counseling, GEN0809-825920	14.218	13,318	13,318	13,318
Department of Justice,				
Passed through California Office of Emergency Services, Child Abuse, AT08021430	16.575	207,372	160,016	160,016
Passed through California Office of Emergency Services, Child Abuse, AT07011430	16.575	207,372	65,806	65,806
Department of Health & Human Services:				
Promoting Responsible Fatherhood, # 90FR0096/03	93.086	243,469	159,439	159,439
Promoting Responsible Fatherhood, # 90FR0096/02	93.086	243,469	91,380	91,380
Street Outreach, # 09Y02088/02 & 01	93.557	100,000	88,096	88,096
Passed through County of Santa Clara, Job Keeper 24/7 Hotline, #4300001685	93.558	2,500	2,500	2,500
Passed through County of Santa Clara, Independent Living Skills, #4300004842	93.674	187,189	187,169	187,169
Total non-major federal financial assistance		1,327,634	868,202	868,202
Total federal financial assistance		8,216,813	3,580,746	3,580,746
<b>State &amp; local government assistance</b>				
Aid to Families with Dependent Children and Foster Children, State portion		317,572	317,572	317,572
City of San Jose, Critical Incident Stress Management, #72796 (2.28e) EH076		26,250	26,250	26,250
City of San Jose, Project Safe Place, # GPR # EH022		49,342	49,342	49,342
City of San Jose, B.E.S.T., Youth Home Services, Best Cycle XVII & XVIII		72,450	72,450	72,450
City of San Jose, B.E.S.T., Safe Summer Initiative		13,500	15,500	15,500
City of San Jose, Young Hollywood Glam Fundraiser		1,000	1,000	1,000
City of Santa Clara, Family Therapy/School Outreach		20,952	20,952	20,952
County of Santa Clara, Children of Transitional Age Parenting Youth, # 4300004961		79,500	79,500	79,500
County of Santa Clara, Contact Cares 24/7 Hotline, # 4300004930		27,055	27,055	27,055
County of Santa Clara, Counseling, Mental Health Services, # 4300005228		1,275,000	1,202,796	1,202,796
County of Santa Clara, Mental Health Services, TAY & TAY Start-up, # 4300005337		366,886	352,953	352,953
County of Santa Clara, Mental Health Services, One Time CBO system development, # 4300005337		25,000	25,000	25,000
County of Santa Clara, Status Offender Services, # 4300004798		647,255	647,255	647,255
County of Santa Clara, Group Home Subsidy, # 4300004785		42,000	42,000	42,000
County of Santa Clara, HIV Prevention & Education, BWC 063-074		65,550	64,575	64,575
County of Santa Clara, Drop-In Center Youth Works, # 4300004932		76,833	76,833	76,833
County of Santa Clara, HIV/AIDS counseling, # 4300004931		80,017	80,017	80,017
County of Santa Clara, Parent Child Interaction Therapy, # 4300004962		66,000	66,000	66,000
County of Santa Clara, Parent Child Interaction Therapeutic Training, # 4300004937		30,000	11,300	11,300
County of Santa Clara, Power Through Choices, # 4300004931		50,000	50,000	50,000
County of Santa Clara, Quetzal House, Supplemental Fees		97,611	97,611	97,611
County of Santa Clara, Restorative Justice, #4300004758		366,265	366,271	366,271
County of Santa Clara, Transitional Housing Placement - Plus Program		605,472	605,472	605,472
County of Santa Clara, Transitional Housing Placement Program, # 0268.07.43		475,884	475,884	475,884
County of Santa Clara, Transitional Housing Placement, Babies Subsidy Program		16,128	16,128	16,128
County of Santa Clara, Transitional Housing For Youth, # 4300004945		14,750	14,750	14,750
County of Santa Clara, Volunteer Case Aid Program, #4300004836		126,768	126,768	126,768
State of California, passed through County of Santa Clara, Quetzal House		199,953	199,953	199,953
State of California, Department of Social Services, Adoption Placement Fees		92,500	92,500	92,500
State of California, Office of Emergency Services, Youth Sexual Exploitation, # HX08071430		180,375	180,375	180,375
State of California, Department of Corrections & Rehabilitation, Proud Parenting, CSA 506-08		62,547	62,547	62,547
State of California, Social Services Department, Foster Family		539,073	539,073	539,073
Total state & local government assistance		6,109,488	6,005,682	6,005,682
<b>GRAND TOTALS</b>		<b>\$ 14,326,301</b>	<b>\$ 9,586,428</b>	<b>\$ 9,586,428</b>

16360 Monterey Rd., Suite 170  
Morgan Hill, CA 95037  
Tel: (408) 779-3313  
Fax: (408) 776-1555

4040 Moorpark Ave., Suite 230  
San Jose., Ca 95117  
Tel: (408) 557-9890  
Fax: (408) 557-9893

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of  
Bill Wilson Center  
Santa Clara, California

We have audited the financial statements of Bill Wilson Center (a California non-profit organization) as of and for the year ended June 30, 2009 and have issued our report thereon dated September 3, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Bill Wilson Center's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bill Wilson Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Bill Wilson Center's internal control over financial reporting. A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control. Our consideration of internal control over financial reporting was for the limited purposes described earlier in this paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bill Wilson Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, others within the organization, pass-through entities, and federal awarding agencies and is not intended and should not be used by anyone other than these specified parties.

*NICHOLS, RICK & COMPANY*

Nichols, Rick & Company, CPA's  
San Jose, California  
September 3, 2009

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Morgan Hill, CA 95037  
Tel: (408) 779-3313  
Fax: (408) 776-1555

4040 Moorpark Ave., Suite 230  
San Jose., Ca 95117  
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Fax: (408) 557-9893

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors of  
Bill Wilson Center  
Santa Clara, California

Compliance

We have audited the compliance of Bill Wilson Center (a nonprofit organization) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major programs for the year ended June 30, 2009. Bill Wilson Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulation, contracts, and grants applicable to each of its major federal programs is the responsibility of Bill Wilson Center's management. Our responsibility is to express an opinion Bill Wilson Center's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Bill Wilson Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Bill Wilson Center's compliance with those requirements. In our opinion, Bill Wilson Center complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control over Compliance

The management of Bill Wilson Center is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Bill Wilson Center's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the effectiveness of Bill Wilson Center's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, others within the organization, pass-through entities, and federal awarding agencies and is not intended and should not be used by anyone other than these specified parties.

*NICHOLS, RICK & COMPANY*

Nichols, Rick & Company, CPA's  
San Jose, California  
September 3, 2009

**BILL WILSON CENTER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2009**

**A. Summary of Auditor's Results**

**I. Financial Statements**

1. The independent auditor's report on the financial statements of Bill Wilson Center, Inc. expressed an unqualified opinion.
2. No significant deficiencies were disclosed in the audit of the financial statements.

**II. Federal Awards**

1. Internal Controls over Major Programs:
  - a. No significant deficiencies were disclosed in the audit of Federal awards.
2. The auditor's report on compliance for the major Federal awards programs for Bill Wilson Center, Inc. expressed an unqualified opinion.
3. The schedule of expenditures of Federal awards is reported on the accrual basis of accounting in conformity with generally accepted accounting principles as described in the notes to the financial statements.
4. The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
5. Bill Wilson Center, Inc. qualified as a low risk auditee under OMB Circular A-133, Section 530.
6. The programs tested as major programs are identified as follows:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
14.235	Supportive Housing
14.239	Home Investment Partnership Funds
93.550	Transitional Living Programs
93.623	Runaway and Homeless Youth Programs
93.658	AFDC (Foster Care, Quetzal, Title IV-E)

**B. Findings and Questioned Costs from Prior Audit**

None

**BILL WILSON CENTER**  
**SUPPLEMENTARY INFORMATION REQUIRED BY THE OFFICE OF EMERGENCY SERVICES**  
**JUNE 30, 2009**

**1. Summary:**

Included in the audited financial statements of Bill Wilson Center for the year ended June 30, 2009, dated September 3, 2009, are the following grants funded in part by the State of California, Office of Emergency Services ("OES"):

<u>Grant Number</u>	<u>Grant Period</u>	<u>Grant Award</u>	<u>Expenditures Claimed</u>
HX-08071430	07/01/08 to 06/30/09	\$ 180,375	\$ 180,375
AT-07011430	10/01/07 to 09/30/08	\$ 207,372	\$ 100,099
AT-08021430	10/01/08 to 09/30/09	\$ 207,372	\$ 194,480

As part of grant AT-07011430, through September 30, 2008, Bill Wilson Center is obligated to provide up to \$51,843 in matching funds or in-kind services. The in-kind requirements are met through the time volunteered by registered interns who were recruited, trained, and supervised by Bill Wilson Center's staff, and additional funding provided by Bill Wilson Center. As part of grant AT-08021430, through September 30, 2009, Bill Wilson Center is obligated to provide up to \$51,843 in matching funds or in-kind services. The in-kind requirements are met through the time volunteered by registered interns who were recruited, trained, and supervised by Bill Wilson Center's staff, and additional funding provided by Bill Wilson Center.

An entrance conference was held on May 15, 2009 to inform Bill Wilson Center personnel as to the scope of the single audit. At the completion of the audit on September 3, 2009, an exit conference was held to inform those in attendance of the audit results. In attendance at the exit conference were Kulwant Asthana, Chief Financial Officer and John S. Rick, Certified Public Accountant.

In the course of the audit of the OES funded expenditures, no costs were encountered that we believed to be of a questionable or disallowable nature per the OES grantee handbook.

**2. Background:**

OES awarded grants to Bill Wilson Center for the following program areas:

HX-08071430 – Homeless and Exploited Youth I-V                      AT-07011430 & AT-08021430 – CHAT Therapy Program

**3. Status of Prior Operating Reports:**

There were no prior findings related to the OES funded grants and related activities.

**4. Administrative Findings:**

There are no current administrative findings related to the OES funded grants and related activities.

**5. Approved Budget and Cumulative Expenditures (including match expenditures):**

	<u>Budget</u>	<u>Expenditures Claimed</u>	<u>Variance</u>
Grant HX-08071430			
<u>07/01/08 to 06/30/09</u>			
Personal services	\$ 163,777	\$ 163,777	\$ 0
Operating expenses	<u>16,598</u>	<u>16,598</u>	<u>0</u>
	<u>\$ 180,375</u>	<u>\$ 180,375</u>	<u>\$ 0</u>
Grant AT-07011430			
<u>10/01/07 – 09/30/08</u>			
Personal services	\$ 210,508	\$ 78,268	\$ 132,240
Operating expenses	<u>48,707</u>	<u>21,831</u>	<u>26,876</u>
	<u>\$ 259,215</u>	<u>\$ 100,099</u>	<u>\$ 159,116</u>
Grant AT-08021430			
<u>10/01/08 – 09/30/09</u>			
Personal services	\$ 210,508	\$ 164,124	\$ 46,384
Operating expenses	<u>48,707</u>	<u>30,356</u>	<u>18,351</u>
	<u>\$ 259,215</u>	<u>\$ 194,480</u>	<u>\$ 64,735</u>

NOTE: Grant number HX-08071430 continued until June 30, 2009, grant number AT-07011430 continued until September 30, 2008, and grant number AT-08021430 continues until September 30, 2009. The audit reports, OES supplemental data and testwork include the period from July 2008 through June 2009.

**REPORT OF EXPENDITURES AND REQUEST FOR FUNDS**

CalEMA 2-201 (formerly OES 201) (Revised 2/1/2009)

MAIL TO: CalEMA ACCOUNTING  
3650 SCHRIEVER AVENUE  
MATHER CA 95655



(1) RECIPIENT BILL WILSON CENTER  
 (1) IMPLEMENTING AGENCY BILL WILSON CENTER  
 (2) PROJECT TITLE  
HOMELESS AND EXPLOITED YOUTH  
 (3) ADDRESS  
P. O. BOX 210A, SANTA CLARA, CA 95052

(4) GRANT AWARD NUMBER  
HX08071430  
 (5) FEDERAL EMPLOYER IDENTIFICATION NUMBER  
94-2221849  
 (6) BILLING PERIOD  
Jun 1, 2009 to Jun 30, 2009 FINAL

(7) CONTACT PERSON  
LORRAINE FLORES  
 (8) PHONE NUMBER  
408-850-6131  
 (9) E-MAIL ADDRESS  
lflores@billwilsoncenter.org  
 (10) FAX NUMBER  
408-246-5752

(11) FEDERAL/STATE ACRONYM:	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
	Select from List	Select from List	Select from List	Select From List	CSAE	
<b>CATEGORY - REQUEST</b>						
(A) PERSONAL SERVICES (+)					08	\$25,527
(B) OPERATING EXPENSES (+)						\$1,093
(C) EQUIPMENT (+)						\$0
<b>CATEGORY - MATCH</b>						
Enter Match as a negative number, i.e. -1000						
(A) PERSONAL SERVICES (-)						\$0
(B) OPERATING EXPENSES (-)						\$0
(C) EQUIPMENT (-)						\$0
<b>ADVANCE - RECOUPED</b>						
Enter Advance as a negative number, i.e. -1000						
(A) PERSONAL SERVICES (-)						\$0
(B) OPERATING EXPENSES (-)						\$0
(C) EQUIPMENT (-)						\$0
<b>TOTAL TO BE PAID</b>		\$0	\$0	\$0		\$26,620

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) PROJECT DIRECTOR	TYPED NAME	SIGNATURE	DATE
LORRAINE FLORES			Jul 8, 2009
FINANCIAL OFFICER			Jul 8, 2009

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

FORM 201 (REV. 7/06)

MAIL TO: OES ACCOUNTING  
3650 SCHRIEVER AVENUE  
MATHER CA 95655

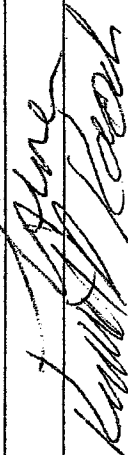
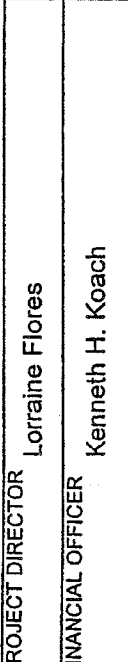
(1) RECIPIENT BILL WILSON CENTER  
 (1) IMPLEMENTING AGENCY BILL WILSON CENTER  
 (2) PROJECT TITLE  
CHILD ABUSE TREATMENT PROGRAM  
 (3) ADDRESS  
P. O. BOX 210A, SANTA CLARA, CA 95052

(4) GRANT AWARD NUMBER  
AT07011430  
 (5) FEDERAL EMPLOYER IDENTIFICATION NUMBER  
94-2221849  
 (6) BILLING PERIOD  
Sep 1, 2008 to Sep 30, 2008 FINAL

(7) CONTACT PERSON  
LORRAINE FLORES  
 (8) PHONE NUMBER  
408-850-6131  
 (9) E-MAIL ADDRESS  
lflores@billwilsoncenter.org  
 (10) FAX NUMBER  
408-246-5752

(11) FEDERAL/STATE ACRONYM:	FEDERAL GRANT 06	FEDERAL GRANT 07	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
	VOCA	VOCA	Select from List	Select From List	Year Select From List	
<b>CATEGORY - REQUEST</b>						
(A) PERSONAL SERVICES (+)	32,659	1,129				\$33,788
(B) OPERATING EXPENSES (+)	6,673	4,246				\$10,919
(C) EQUIPMENT (+)					0	\$0
<b>CATEGORY - MATCH</b> Enter Match as a negative number, i.e. -1000						
(A) PERSONAL SERVICES (-)	-12,470	-1,129				-\$13,599
(B) OPERATING EXPENSES (-)	0	-47				-\$47
(C) EQUIPMENT (-)						\$0
<b>ADVANCE - RECOUPED</b> Enter Advance as a negative number, i.e. -1000						
(A) PERSONAL SERVICES (-)						\$0
(B) OPERATING EXPENSES (-)						\$0
(C) EQUIPMENT (-)						\$0
<b>TOTAL TO BE PAID</b>	<b>\$26,862</b>	<b>\$4,199</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,061</b>

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) PROJECT DIRECTOR Lorraine Flores	SIGNATURE 	DATE Oct 23, 2008
FINANCIAL OFFICER Kenneth H. Koach	SIGNATURE 	DATE Oct 23, 2008

**REPORT OF EXPENDITURES AND REQUEST FOR FUNDS**

CalEMA 2-201 (formerly OES 201) (Revised 2/1/2009)

MAIL TO: CalEMA ACCOUNTING  
3650 SCHRIEVER AVENUE  
MATHER CA 95655

(1) RECIPIENT BILL WILSON CENTER  
 (1) IMPLEMENTING AGENCY BILL WILSON CENTER  
 (2) PROJECT TITLE  
CHILD ABUSE TREATMENT PROGRAM  
 (3) ADDRESS  
  
P. O. BOX 210A, SANTA CLARA, CA 95052

(4) GRANT AWARD NUMBER  
AT08021430  
 (5) FEDERAL EMPLOYER IDENTIFICATION NUMBER  
94-2221849  
 (6) BILLING PERIOD  
Jun 1, 2009 to Jun 30, 2009 FINAL

(7) CONTACT PERSON  
LORRAINE FLORES  
 (8) PHONE NUMBER  
408-850-6131  
 (9) E-MAIL ADDRESS  
lflores@billwilsoncenter.org  
 (10) FAX NUMBER  
408-246-5752

(11) FEDERAL/STATE ACRONYM:	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	STATE GRANT		(12) TOTAL AMOUNT (This Request)
						Year	Select From List	
(A) PERSONAL SERVICES (+)	07							\$23,785
(B) OPERATING EXPENSES (+)								\$1,232
(C) EQUIPMENT (+)								\$0
CATEGORY - MATCH Enter Match as a negative number, i.e. -1000								
(A) PERSONAL SERVICES (-)								-\$2,767
(B) OPERATING EXPENSES (-)								\$0
(C) EQUIPMENT (-)								\$0
ADVANCE - RECOUPED Enter Advance as a negative number, i.e. -1000								
(A) PERSONAL SERVICES (-)								\$0
(B) OPERATING EXPENSES (-)								\$0
(C) EQUIPMENT (-)								\$0
<b>TOTAL TO BE PAID</b>			\$22,250	\$0	\$0	\$0	\$0	\$22,250

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) TYPED NAME LORRAINE FLORES	SIGNATURE <i>Lorraine Flores</i>	DATE Jul 21, 2009
PROJECT DIRECTOR		
FINANCIAL OFFICER KENNETH H. KOACH	SIGNATURE <i>Kenneth H. Koach</i>	DATE Jul 21, 2009

**GROUP HOME PROGRAM COSTS REPORT (SR 3)**

This form is to collect cost information for the group home program. Report actual allowable and reasonable costs. If the corporation operates more than one group home program and/or the program provides other services (example: day care, on-site education, adult services, foster family agency, etc.) costs **must be allocated** to the appropriate activity and only the allowable group home program costs for the program are to be reported. Describe the methodology used to allocate costs if other than the standard allocation methodology indicated in current regulations (MPP Section 11-402.8 et seq.) NOTE: A separate cost report form must be completed for each group home program operated by the corporation.

Number of months in cost reporting period 12

CORPORATE NAME:		PROGRAM NAME (IF DIFFERENT)		CORPORATE NUMBER		PROGRAM NUMBER		PROVIDER FISCAL YEAR (MO/YR - MO/YR)	
BILL WILSON CENTER		N/A		D0711524		0268.00.01		07/08 - 06/09	
	A	B	C	D	E	F			
	TOTAL PROGRAM COSTS	OFFSETS	REASONABLENESS ADJUSTMENTS	FINAL COSTS (COL. A MINUS COLS. B & C)	PERCENTAGE OF TOTAL COSTS	CDSS USE ONLY			
1	\$846,507	\$470,582		\$375,925	38.7%				
2	\$496,722	\$376,338		\$120,384	12.4%				
3	\$105,239	\$69,997		\$35,242	3.6%				
4a	\$22,061	\$2,468		\$19,593	2.0%				
4b	\$0	\$0		\$0	0.0%				
4c	\$43,985	\$3,208		\$40,777	4.2%				
5	\$103,248	\$39,231		\$64,017	6.6%				
6	\$51,224	\$25,450		\$25,774	2.7%				
7	\$41,852	\$15,627		\$26,225	2.7%				
8	\$62,693	\$15,849		\$46,844	4.8%				
9a	\$50,280	\$5,920		\$44,360	4.6%				
9b	\$29,758	\$36,528	-\$6,770	\$0	0.0%				
9c	\$28,254	\$4,673		\$23,581	2.4%				
9d	\$276,604	\$179,684		\$96,920	10.0%				
9e	\$5,108	\$2,919		\$2,189	0.2%				
9f	\$119,737	\$69,527		\$50,210	5.2%				
	\$2,283,272	\$1,318,001	-\$6,770	\$972,041	100.0%				

CDSS USE ONLY		KDE DATE	

**GROUP HOME PROGRAM**  
**PAYROLL & FRINGE BENEFIT REPORT (SR 4)**

Number of months in cost reporting period: 12

CORPORATE/LICENSEE NAME: <b>BILL WILSON CENTER</b>	CORPORATE NUMBER: <b>D0711524</b>	PROGRAM NUMBER <b>0268 00 01</b>	PROVIDER FISCAL YR (MO/ YR - MO /YR) <b>07/08 to 06/09</b>
---	--------------------------------------	-------------------------------------	--

	(1) Child Care & Supervision	(2) Social Work Activities	(3) CDSS USE ONLY
<b>I. PAYROLL (DO NOT INCLUDE BENEFITS)</b>	<b>\$682,117</b>	<b>\$404,166</b>	
<b>II. FRINGE BENEFIT EXPENSE</b>			
1. FICA Employer Tax (include MEDICARE)	\$52,182	\$29,380	
2. Unemployment Coverage (State & Federal)	\$4,025	\$2,266	
3. Workers' Compensation Insurance	\$10,777	\$6,068	
4. Medical Insurance Expense	\$74,146	\$41,746	
5. Retirement	\$19,986	\$11,253	
6. Other (Specify on back of form)	\$3,274	\$1,843	
<b>TOTAL FRINGE BENEFITS</b> (Add Lines 1 through 6)	<b>\$164,390</b>	<b>\$92,556</b>	
<b>III. TOTAL PAYROLL &amp; FRINGE BENEFITS</b>	<b>\$846,507</b>	<b>\$496,722</b>	
<b>IV. CONTRACTOR COSTS</b>			
<b>V. TOTAL (Add Line III and Line IV)</b> Transfer to Column A, Lines 1 and 2, Cost Report (SR 3)	<b>\$846,507</b>	<b>\$496,722</b>	

<b>CDSS USE ONLY</b>
----------------------

**TOTAL PROGRAM COST DISPLAY (FCR 12FFA)  
SUBMIT ONE FOR EACH PROGRAM**

Number of months in cost reporting period 12

LINE	CORPORATE/LICENSEE NAME		CORPORATE NUMBER	PROGRAM NUMBER			AGENCY FISCAL YEAR		EXPLANATION
	PROGRAM NAME (IF DIFFERENT)	PROGRAM NAME (IF DIFFERENT)		(1)	(2)	(3)	(4)	(5)	
	Bill Wilson Center Foster Family Agency		D0711524	0268.01.01			07/2008 - 06/2009		
		<b>LINE ITEMS OF COST</b>	<b>TOTAL (SUM OF COLS. 3 THRU 6)</b>	<b>ADMINISTRATION</b>	<b>RECRUITMENT</b>	<b>TRAINING</b>	<b>SOCIAL WORK</b>		
100a		Executive Director Salary	6,776	6,776				Allocation	
100b		Assistant Director Salary	4,011	4,011				Allocation	
100c		Administrator Salary	3,808	3,808				Allocation	
100d		All Other Administrative Salaries	37,279	37,279				Allocation	
101		Recruitment Payroll	46,766		46,766			Allocation	
102		Training Payroll	3,442			3,442		Allocation	
110		Administrative Contracts	5,566	4,098	1,368	101		Allocation	
121		Telephone	10,240	0	2,516	185	7,539	Allocation	
122		Postage and Freight	834	0	205	15	614	Allocation	
123		Office Supplies	2,158	0	530	39	1,589	Allocation	
132		Conferences, Meetings, In-Service Training	613	0	151	11	451	Allocation	
133		Memberships, Subscriptions, Dues	4,198	0	56	4	4,138	Direct/Alloc	
134		Printing, Publications	2,532	0	622	46	1,864	Allocation	
135		Bonding, General Insurance	6,385	0	1,569	115	4,701	Allocation	
137		Advertising	4,280	0	4,280	0	0	Direct	
138		Miscellaneous	3,445	0	847	62	2,536	Allocation	
			142,333	55,972	58,910	4,020	23,432		
200		Building and Equipment Payroll	0						
211		Building Rents and Leases	37,927	0	9,319	686	27,922	Allocation	
214		Acquisition Mortgage Principal & Interest	0						
215		Property Appraisal Fees	0						
216		Property Taxes	29	0	7	1	21	Allocation	

**TOTAL PROGRAM COST DISPLAY (FCR 12FFA)  
 SUBMIT ONE FOR EACH PROGRAM - CONTINUED**

Number of months in cost reporting period 12

LINE	(1) LINE ITEMS OF COST	CORPORATE NUMBER (IF DIFFERENT)		CORPORATE NUMBER		PROGRAM NUMBER		AGENCY FISCAL YEAR (MO/YR - MO/YR)		EXPLANATION
		Bill Wilson Center Foster Family Agency	D0711524	0268.01.01	07/2008 - 06/2009	(2) TOTAL (SUM OF COLS. 3 THRU 6)	(3) ADMINISTRATION	(4) RECRUITMENT	(5) TRAINING	
217	Building and Equipment Insurance		252	0	62	5		185		Allocation
221	Utilities		0							
222	Building Maintenance		0							
223	Building and Equipment Contracts		0							
224	Building and Equipment Supplies		0							
225	Equipment Leases		0							
226	Equipment Depreciation Expense		9,855	0	2,421	178		7,256		Allocation
227	Expendable Equipment		98	0	24	2		72		Allocation
228	Building and Equipment Miscellaneous		595	0	146	11		438		Allocation
241	Vehicle Leases		0							
242	Vehicle Depreciation		350	0	86	6		258		Allocation
243	Vehicle Operating Costs		9,427	0	2,316	171		6,940		Allocation
			58,533	0	14,381	1,060		43,092		
350	Total Paid to Certified Family Homes		283,070							
352	Other Child-Related Costs, Not Provided by Certified Family Homes		1,448							
			284,518							
410	Social Worker Payroll and/or Social Worker Contract		140,132					140,132		Direct
440	Direct Care Contracts		0							
			140,132					140,132		
500	<b>TOTAL EXPENSES</b>		625,516	55,972	73,291	5,080		206,656		

**TOTAL PROGRAM COST DISPLAY (FCR 12FFA)  
SUBMIT ONE FOR EACH PROGRAM**

Number of months in cost reporting period 12

LINE	(1) LINE ITEMS OF COST	CORPORATE NUMBER		PROGRAM NUMBER		AGENCY FISCAL YEAR		EXPLANATION
		(2) TOTAL (SUM OF COLS. 3 THRU 6)	(3) ADMINISTRATION	(4) RECRUITMENT	(5) TRAINING	(6) SOCIAL WORK	(7)	
		D0711524	0268.06.28	07/2008	06/2009			
		Bill Wilson Center ITFCS						
100a	Executive Director Salary	4,388	4,388					Allocation
100b	Assistant Director Salary	2,597	2,597					Allocation
100c	Administrator Salary	2,466	2,466					Allocation
100d	All Other Administrative Salaries	24,142	24,142					Allocation
101	Recruitment Payroll	21,774		21,774				Allocation
102	Training Payroll	9,634			9,634			Allocation
110	Administrative Contracts	2,736	2,061	468	207			Allocation
121	Telephone	6,179	0	1,057	468		4,654	Allocation
122	Postage and Freight	483	0	83	37		363	Allocation
123	Office Supplies	502	0	86	38		378	Allocation
132	Conferences, Meetings, In-Service Training	0	0	0	0		0	
133	Memberships, Subscriptions, Dues	17	0	0	0		17	Direct
134	Printing, Publications	806	0	138	61		607	Allocation
135	Bonding, General Insurance	3,856	0	660	292		2,904	Allocation
137	Advertising	4,134	0	4,134	0		0	Direct
138	Miscellaneous	610	0	104	46		460	Allocation
		84,324	35,654	28,504	10,783		9,383	
200	Building and Equipment Payroll	0						
211	Building Rents and Leases	16,948	0	2,899	1,283		12,766	Allocation
214	Acquisition Mortgage Principal & Interest	0						
215	Property Appraisal Fees	0						
216	Property Taxes	10	0	2	1		7	Allocation

**TOTAL PROGRAM COST DISPLAY (FCR 12FFA)**  
**SUBMIT ONE FOR EACH PROGRAM - CONTINUED**  
 Number of months in cost reporting period 12

LINE	LINE ITEMS OF COST	CORPORATE NUMBER (IF DIFFERENT)		CORPORATE NUMBER	PROGRAM NUMBER	AGENCY FISCAL YEAR		SOCIAL WORK	EXPLANATION
		(1)	(2)			(3)	(4)		
			D0711524	D0711524	0268.06.28		07/2008 -		06/2009
				<b>TOTAL (SUM OF COLS. 3 THRU 6)</b>					
217	Building and Equipment Insurance		157	0	27	12	118		Allocation
221	Utilities		0						
222	Building Maintenance		0						
223	Building and Equipment Contracts		0						
224	Building and Equipment Supplies		0						
225	Equipment Leases		0						
226	Equipment Depreciation Expense		3,285	0	562	248	2,475		Allocation
227	Expendable Equipment		0						
228	Building and Equipment Miscellaneous		30	0	5	2	23		Allocation
241	Vehicle Leases		0						
242	Vehicle Depreciation		0	0	0	0			
243	Vehicle Operating Costs		10,605	0	1,814	803	7,988		Allocation
			31,035	0	5,309	2,349	23,377		
350	Total Paid to Certified Family Homes		73,989						
352	Other Child-Related Costs, Not Provided by Certified Family Homes		3,041						
			77,030						
410	Social Worker Payroll and/or Social Worker Contract		95,872				95,872		Direct
440	Direct Care Contracts		2,920				2,920		Direct
			98,792				98,792		
500	<b>TOTAL EXPENSES</b>		291,181	35,654	33,813	13,132	131,552		