
BILL WILSON CENTER
(a California non-profit organization)

AUDITED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2011 and 2010

**BILL WILSON CENTER
AUDITED FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2011 and 2010**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	2
Statements of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5 – 6
Statements of Cash Flows	7
Notes to Financial Statements	8 – 15
Schedule of Expenditures of Federal Awards	16
Schedule of Expenditures of State and Local Awards	17
Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i>	18
Independent Auditor's Report On Compliance With Requirements That Could Have A Direct And Material Effect On Each Major Program And On Internal Control Over Compliance In Accordance With OMB Circular A-133	19
Schedule of Findings and Questioned Costs	20
Supplementary Information Required by the California Emergency Management Agency	21
Supplementary Information Required by the California Department of Social Services	22 – 27

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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, 2011 and June 30, 2010, 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, 2011. 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 Center's June 30, 2010 financial statements and, in our report dated October 14, 2010, 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, 2011 and June 30, 2010, 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, 2011 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 October 7, 2011 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 Schedules of Expenditures of Federal, State, and Local awards, California Emergency Management Agency ("CAL EMA") 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, 2011, 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*, CAL EMA, and CDSS, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

NICHOLS, RICK & COMPANY

Nichols, Rick & Company, CPA's
San Jose, California
October 7, 2011

BILL WILSON CENTER
Statements of Financial Position
As of June 30, 2011 and June 30, 2010

	2011	2010
<u>ASSETS</u>		
Assets:		
Cash	\$ 1,121,277	\$ 947,748
Investments	535,865	411,021
Accounts receivable	27,524	53,764
Grants receivable, net	1,334,062	1,259,063
Unconditional promises to give:		
Pledges receivable, net	155,498	179,570
United Way	50,000	50,000
Prepaid expenses	<u>164,271</u>	<u>93,457</u>
Total current assets	3,388,497	2,994,623
Unconditional promises to give:		
Pledges receivable, net	133,971	239,492
Deposits	35,652	40,930
Investments	100,000	100,000
Fixed assets, net	10,272,083	8,457,339
Intangible assets, net	<u>54,062</u>	<u>8,630</u>
TOTAL ASSETS	<u>\$ 13,984,265</u>	<u>\$ 11,841,014</u>
<u>LIABILITIES & NET ASSETS</u>		
Liabilities:		
Accounts payable	\$ 1,302,343	\$ 674,607
Accrued compensation	490,893	685,188
Deposits	67,365	61,320
Deferred revenue	15,100	29,662
Lease payable, current		1,866
Grants payable		68,160
Line of credit payable	100,000	155,000
Long-term debt, current	<u>37,557</u>	<u>34,893</u>
Total current liabilities	2,013,258	1,710,696
Grants payable		56,785
Interest payable	20,708	17,948
Long-term debt	<u>988,287</u>	<u>925,341</u>
Total non-current liabilities	1,008,995	1,000,074
Total liabilities	3,022,253	2,710,770
Net assets:		
Unrestricted	2,274,063	2,129,054
Temporarily restricted, as restated	913,658	946,560
Permanently restricted	<u>7,774,291</u>	<u>6,054,630</u>
Total net assets	<u>10,962,012</u>	<u>9,130,244</u>
TOTAL LIABILITIES & NET ASSETS	<u>\$ 13,984,265</u>	<u>\$ 11,841,014</u>

BILL WILSON CENTER
Statement of Activities
For the year ended June 30, 2011
with comparative totals for the year ended June 30, 2010

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>June 30, 2011 Totals</u>	<u>Comparative totals for the year ended June 30, 2010</u>
SUPPORT & REVENUE					
Support received directly					
Contributions	\$ 43,808	\$ 130,951	\$ 5,747	\$ 180,506	\$ 143,978
Contributions in-kind	378,391			378,391	356,066
Special events, net	85,186			85,186	143,654
Foundations and corporations	461,762	53,253		515,015	465,028
Support received indirectly					
United Way	10,069	50,000		60,069	68,457
Total Support	979,216	234,204	5,747	1,219,167	1,177,183
Revenue					
Federal government awards	3,385,819		981,794	4,367,613	3,289,101
State & local government awards	7,035,830		323,802	7,359,632	6,224,509
Interest, dividend, & capital gain income	18,400			18,400	16,319
Net realized & unrealized					
gain on investments	78,945			78,945	24,295
Loss on disposal of assets	(2,605)			(2,605)	(1,104)
Fees for services	219,649			219,649	244,738
Miscellaneous income	16,177			16,177	17,763
Total Revenue	10,752,215		1,305,596	12,057,811	9,815,621
Net assets (released from) added to restrictions	(133,958)	(274,360)	408,318		
TOTAL SUPPORT & REVENUE	11,597,473	(40,156)	1,719,661	13,276,978	10,992,804
EXPENSES					
Program Services					
Mental Health Services	2,376,287			2,376,287	2,048,041
Youth Residential Services	2,350,347			2,350,347	2,411,149
Foster Family Services	819,535			819,535	871,176
Youth Services	297,884			297,884	357,415
Family Services	628,867			628,867	633,672
Transitional Housing Services	2,505,201			2,505,201	1,961,969
Drop-In Center	805,084			805,084	770,384
Centre for Living with Dying	284,764			284,764	403,211
Total Program Services	10,067,969			10,067,969	9,457,017
Support Services					
Management & General	1,095,592			1,095,592	1,078,629
Fund Development	281,649			281,649	249,194
Total Support Services	1,377,241			1,377,241	1,327,823
TOTAL EXPENSES	11,445,210			11,445,210	10,784,840
Change in net assets from operations	152,263	(40,156)	1,719,661	1,831,768	207,964
Net assets at beginning of year, restated	2,121,800	953,814	6,054,630	9,130,244	8,922,280
Net assets at end of year	<u>\$ 2,274,063</u>	<u>\$ 913,658</u>	<u>\$ 7,774,291</u>	<u>\$ 10,962,012</u>	<u>\$ 9,130,244</u>

BILL WILSON CENTER
Statement of Functional Expenses
For the year ended June 30, 2011
with comparative totals for the year ended June 30, 2010

PROGRAM SERVICES										Comparative totals for the year ended June 30, 2010
Mental Health Services	Youth Residential Services	Foster Family Services	Youth Services	Family Services	Transitional Housing Services	Drop-In Center	Centre for Living With Dying	June 30, 2011 Totals		
Salaries	\$ 1,352,829	\$ 1,307,077	\$ 307,935	\$ 168,946	\$ 231,093	\$ 853,404	\$ 390,669	\$ 136,847	\$ 4,748,800	\$ 4,526,370
Payroll taxes	109,371	111,633	26,672	14,311	22,303	79,059	36,621	12,033	412,003	405,599
Employee benefits	264,595	247,843	62,792	34,419	48,182	180,009	83,592	26,870	948,302	883,772
Total salaries & related expenses	1,726,795	1,666,553	397,399	217,676	301,578	1,112,472	510,882	175,750	6,109,105	5,815,741
Bad debt expense	128,027	18,211	7,178			900		8,018	162,334	137,554
Conference, conventions & meetings	1,401	1,206	556		2,196	1,060		497	6,916	13,497
Equipment purchases	1,823	8,578	2,459		932	29,996	5,459	97	49,344	20,888
Equipment rent & maintenance	11,299	66,896	322	5,096	7,158	35,557	15,317	1,276	142,921	124,969
Food & beverage		150,825	703	5,118	2,204	111,216	71,845	1,700	343,611	362,200
Foster family fees		20,265	289,110						309,375	344,848
Insurance	22,355	50,000	11,709	3,497	5,097	20,404	8,223	2,322	123,607	134,770
Memberships, dues, & licenses	12,785	11,881	6,291	1,500	239	722	215	248	33,881	28,153
Occupancy	74,720	11,581	38,361	16,560	25,391	720,919	8,591	17,375	913,498	739,816
Payments to sub-recipients			9,800				3,000		12,800	104,303
Postage & shipping	2,439	1,854	1,002	419	674	1,540	466	613	9,007	8,940
Printing & publications	19,445	12,412	5,719	3,085	9,013	10,007	10,568	7,670	77,919	65,453
Professional fees	285,894	38,364	5,805	1,932	224,211	15,301	17,690	56,120	645,317	621,356
Recruiting & training costs	1,254	4,246	4,071	757	1,530	1,261	3,086	961	17,166	23,537
Service charges & interest	1,735	4,605	482	203	1,647	1,577	540	410	11,199	5,475
Specific assistance	557	71,457	19,689	5,473		295,937	81,082	1,223	475,418	328,918
Supplies	12,477	32,416	6,075	17,515	12,047	21,054	20,349	6,717	128,650	137,202
Telephone	22,570	24,427	11,818	4,149	9,313	24,384	9,634	3,474	109,769	112,299
Travel & transportation	27,825	31,785	10,413	2,239	1,248	22,031	14,958	106	110,605	78,783
Utilities	14,404	56,816		2,865	6,009	46,162	15,011		141,267	133,376
Total expenses before depreciation & amortization	2,367,805	2,284,378	819,162	297,884	610,487	2,472,500	796,916	284,577	9,933,709	9,342,078
Depreciation & amortization	8,482	65,969	373		18,380	32,701	8,168	187	134,260	114,939
TOTAL EXPENSES	\$ 2,376,287	\$ 2,350,347	\$ 819,535	\$ 297,884	\$ 628,867	\$ 2,505,201	\$ 805,084	\$ 284,764	\$ 10,067,969	\$ 9,457,017
										carried forward

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BILL WILSON CENTER
Statement of Functional Expenses
For the year ended June 30, 2011
with comparative totals for the year ended June 30, 2010

	TOTAL PROGRAM SERVICES	Management & General	Fund Development	Totals	June 30, 2011 PROGRAM & SUPPORT SERVICES TOTALS	Comparative totals for the year ended June 30, 2010
Salaries	\$ 4,748,800	\$ 720,837	\$ 191,919	\$ 912,756	\$ 5,661,556	\$ 5,468,757
Payroll taxes	412,003	51,032	20,231	71,263	483,266	458,655
Employee benefits	948,302	112,296	23,815	136,111	1,084,413	1,011,478
Total salaries & related expenses	6,109,105	884,165	235,965	1,120,130	7,229,235	6,938,890
Bad debt expense	162,334				162,334	137,554
Conferences, conventions & meetings	6,916	1,208	805	2,013	8,929	15,896
Equipment purchases	49,344	7,589	1,793	9,382	58,726	31,297
Equipment rent & maintenance	142,921	12,860	1,789	14,649	157,570	135,425
Food & beverage	343,611	155	72	227	343,838	362,408
Foster family fees	309,375				309,375	344,848
Insurance	123,607	31,975	2,879	34,854	158,461	163,053
Memberships, dues, & licenses	33,881	3,868	1,565	5,433	39,314	38,597
Occupancy	913,498	9,323	495	9,818	923,316	750,238
Payments to sub recipients	12,800				12,800	104,303
Postage & shipping	9,007	968	3,248	4,216	13,223	10,533
Printing & publications	77,919	2,359	5,614	7,973	85,892	73,806
Professional fees	645,317	23,549	10,967	34,516	679,833	632,564
Recruiting & training costs	17,166	18,931	1,006	19,937	37,103	29,244
Service charges & interest	11,199	46,062	391	46,453	57,652	27,660
Specific assistance	475,418				475,418	328,918
Supplies	128,650	2,219	1,530	3,749	132,399	142,450
Telephone	109,769	9,661	2,068	11,729	121,498	125,390
Travel & transportation	110,605	2,461	9	2,470	113,075	82,116
Utilities	141,267	15,248	2,131	17,379	158,646	153,819
Total expenses before depreciation	9,933,709	1,072,601	272,327	1,344,928	11,278,637	10,629,009
Depreciation & amortization	134,260	22,991	9,322	32,313	166,573	155,831
TOTAL EXPENSES	\$ 10,067,969	\$ 1,095,592	\$ 281,649	\$ 1,377,241	\$ 11,445,210	\$ 10,784,840

carried forward
from page 5

BILL WILSON CENTER
Statements of Cash Flows
For the years ended June 30, 2011 and June 30, 2010

	2011	2010
Cash flows from operating activities:		
Increase in net assets from operations	\$ 1,831,768	\$ 207,964
Adjustments to reconcile increase in net assets from operations to net cash provided by operating activities:		
Depreciation & amortization	166,573	155,831
Net realized & unrealized gain on investments	(78,945)	(24,295)
Donated securities included in support	(71,067)	(59,977)
Loss on disposal of assets	2,605	1,104
Changes in assets & liabilities:		
Decrease (increase) in accounts receivable	26,240	(39,279)
(Increase) decrease in grants receivable	(177,224)	338,266
Decrease (increase) in unconditional promises to give	129,593	(61,604)
(Increase) decrease in prepaid expenses	(70,814)	19,617
Decrease (increase) in deposits	5,278	(1,436)
Increase in accounts payable and accrued expenses	440,441	221,694
Decrease in grants payable	(22,720)	(68,160)
Increase in interest payable	2,760	
Increase in deposits held	6,045	12,328
(Decrease) increase in deferred revenue	(14,562)	17,587
Net cash provided by operating activities	2,175,971	719,640
Cash flows from investing activities:		
Proceeds from sale of investments	244,113	321,448
Acquisition of investments	(218,945)	(244,426)
Proceeds from sale of assets	144	456
Acquisition of building, land, & equipment	(1,990,196)	(311,570)
Net cash used by investing activities	(1,964,884)	(234,092)
Cash flows from financing activities:		
Paydown of capitalized lease	(1,866)	(3,412)
Net (paydown) advance on line of credit	(55,000)	75,000
Loan proceeds	100,000	
Loan acquisition costs	(46,302)	
Principal paydowns on notes payable	(34,390)	(5,966)
Net cash (used) provided by financing activities	(37,558)	65,622
Net increase in cash	173,529	551,170
Cash, beginning of year	947,748	396,578
Cash, end of year	<u>\$ 1,121,277</u>	<u>\$ 947,748</u>

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

Cash paid during the year for:		
Interest	\$ 38,652	\$ 15,266
Income taxes	\$	\$
Original cost basis for assets disposed of	\$ 40,973	\$
Building and land acquired via financing	\$	\$ 487,500

**BILL WILSON CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011 and 2010**

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.

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.

Youth Residential Services

Runaway and Homeless Youth Residential Program offers short-term housing for homeless and runaway youth at Bill Wilson Center's shelter and host home. Intensive individual, group and family counseling is provided in order to reunite youth with their families.

Quetzal House provides short-term housing for girls, ages 13 – 17, who are chronic runaways from the foster care system or from their families.

Transitional Housing Placement Program provides semi-independent living for youths ages 16 – 19, including parenting youth, who are in the foster care system. The youth learn the skills they need to become self-sufficient.

Foster Family Services

Foster Family Program recruits foster families and matches children in the foster care system with families that are trained and supported to care for them. This program includes foster to adopt, and intensive therapeutic foster care.

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

Youth Services

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 volunteers provide supportive listening, 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 Santa Clara Unified School District middle and high school students.

Therapeutic Counseling is provided for children and youth who have experienced abuse and neglect.

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.

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 supports children and youth who have experienced the loss of a loved one.

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

BILL WILSON CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010

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

Funding for the Center during the fiscal years ended June 30, 2011 and June 30, 2010 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 accompanying financial statements have been prepared on the accrual method of accounting. 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. These financial statements do not include the operations or financial position of Peacock Commons, LLC, a California limited liability company formed on April 25, 2011 and fully owned by the Center. Peacock Commons, LLC is scheduled to begin operations during the year ending June 30, 2012.

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 in the Statement of Activities.

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 implementation of ASC 740-10-65 did not have a material impact on its financial statements. Tax years for the years ended June 30, 2007 through June 30, 2011 remain open for examination by taxing authorities.

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 \$270,368 and \$262,279, for the years ended June 30, 2011 and June 30, 2010, 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, 2011, \$102,166 of donated food, and \$5,857 of donated supplies were received. For the year ended June 30, 2010 \$93,787 of donated food was received.

Special Events: Special events are reported net of expenses of \$115,560 and \$112,786, for the years ended June 30, 2011 and June 30, 2010, 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, 2011 and June 30, 2010 totaled \$1,990,196 and \$799,070, respectively. In addition, for the years ended June 30, 2011 and June 30, 2010, \$49,344 and \$31,297, 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, 2011 and June 30, 2010, the cost and related accumulated depreciation for such assets is as follows:

	2011	2010
Land	\$ 2,997,004	\$ 2,997,004
Buildings & improvements	6,643,670	6,380,372
Vehicles	147,507	174,497
Furniture & equipment	346,928	341,108
Construction in progress	<u>2,206,447</u>	<u>506,352</u>
	12,341,556	10,399,333
Less:		
Accumulated depreciation	<u>2,069,473</u>	<u>1,941,994</u>
TOTAL	<u>\$ 10,272,083</u>	<u>\$ 8,457,339</u>

Depreciation expense charged for the years ended June 30, 2011 and June 30, 2010 was \$165,702 and \$155,758, respectively.

BILL WILSON CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010

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

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, 2010, from which the summarized information was obtained.

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.

Revenue Recognition, Grants Receivable, and Grants Payable: The Center receives cost reimbursement contract revenue as well as fixed rate contract revenue. Revenue is recognized when the corresponding service has been provided according to the agreement, subject to the contract limit, if any. Under fixed rate contracts, the Center agrees to provide certain services in specified quantities at a prescribed rate per unit of service provided. Certain contracts have provisions for annual settlements to provide for recovery of costs for service capacity required to be provided, but not utilized, and for repayment of amounts billed in excess of contract limits. Estimated settlements are accrued by the Center as a grant receivable or grant payable for contracts for which cost reports have not been finalized. The carrying amounts for grants receivable and payable reported in the Statements of Financial Position approximate fair values as all amounts are expected to be received or paid within one year.

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 \$1,000 and \$2,800 in advertising costs for the years ended June 30, 2011 and June 30, 2010, 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, 2011 and June 30, 2010:

	2011	2010
Aid to Families with Dependent Children - Foster Care ("AFDC - FC")	\$ 188,400	\$ 139,790
Foster Families	57,738	62,907
Federal government	346,870	277,761
State of California	185,269	335,278
County of Santa Clara	740,381	602,720
City governments, other	<u>125,921</u>	<u>11,802</u>
Sub-total	1,644,579	1,430,258
Less: allowance	<u>310,517</u>	<u>171,195</u>
Grants receivable, net	<u>\$ 1,334,062</u>	<u>\$ 1,259,063</u>

For June 30, 2011, pledges receivable are reported at fair value net of an allowance of \$78,986 and unamortized discount of \$26,490, based on an interest rate of 5%. For June 30, 2010, pledges receivable are reported at fair value net of an allowance of \$88,055 and unamortized discount of \$24,428, based on an interest rate of 5%. Estimated annual collections on pledges receivable, net of discount, are as follows:

	2011	2010
Less than one year	\$ 155,498	\$ 179,570
One to five years	124,609	229,046
More than five years	<u>9,362</u>	<u>10,446</u>
Sub-total	289,469	419,062
Less: current portion	<u>155,498</u>	<u>179,570</u>
Long term portion	<u>\$ 133,971</u>	<u>\$ 239,492</u>

**BILL WILSON CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010**

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, 2011 and June 30, 2010:

	2011		2010	
	Cost	Fair Value	Cost	Fair Value
<i>Unrestricted</i>				
Fixed Income Securities	\$ 180,814	\$ 182,468	\$ 139,729	\$ 140,233
Equity Securities	<u>309,175</u>	<u>353,397</u>	<u>306,550</u>	<u>270,788</u>
Sub-total – unrestricted	489,989	535,865	446,279	411,021
<i>Permanently restricted</i>				
Fixed Income Securities	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total investments	<u>\$ 589,989</u>	<u>\$ 635,865</u>	<u>\$ 546,279</u>	<u>\$ 511,021</u>

Investment returns are reported gross of \$5,406 and \$5,064 of investment management fees for the years ended June 30, 2011 and June 30, 2010.

The Center adopted FASB ASC 820-10, *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. The carrying amounts of receivables, prepaid expenses, accounts payable, deferred revenue, accrued vacation, and grant advance approximate fair value because of the relative terms and/or short maturity of these financial instruments. For its interest bearing cash, in the amount of \$313,358 and \$275,370 as of June 30, 2011 and 2010, respectively, the Center utilized level 1 inputs.

Note 4. Grants Payable:

The Center 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 \$22,720 and \$68,160 paid during the years ended June 30, 2011 and June 30, 2010, respectively. During the year ended June 30, 2011, the remaining balance of \$102,225 was applied against pending subsequent year cost settlement receivables.

Note 5. Notes Payable and Capital Lease:

The Center was obligated under a capital lease for office equipment that expired in December 2010. The equipment under this lease has a cost of \$17,277 and the accumulated depreciation as of June 30, 2011 and June 30, 2010 was \$17,277 and \$16,945, respectively.

The Center is obligated under a line of credit, maturing March 15, 2012 and secured by the personal property of the Center. The line is available up to \$300,000 and bears interest at the bank's prime rate (3.25%). As of June 30, 2011, the line of credit balance was \$100,000 and interest paid during the year under this line was \$3,250. As of June 30, 2010, the line of credit balance was \$155,000 and interest paid during the year under this line was \$6,285.

During the year ended June 30, 2010, the Center purchased real property located at 713 Fremont Street, Santa Clara, CA. To finance the purchase of this property the Center borrowed \$487,500, secured by real property located at 691-693 South 2nd Street in San Jose, CA. The loan bears interest at 7.38 %, is due April 15, 2020 and requires monthly principal and interest payments of \$5,784. The loan balance as of June 30, 2011 was \$449,030 and interest paid during the year ended June 30, 2011 was \$29,375. The loan balance as of June 30, 2010 was \$483,420 and interest paid during the year ended June 30, 2010 was \$8,982.

During the year ended June 30, 2011, the Center began renovation of a building located at 3661 Peacock Court in Santa Clara, CA. To partially finance the renovation, the Center borrowed \$100,000 of HOME Investment Partnerships funds from the City of Sunnyvale, secured by Peacock Court. The loan bears simple interest, deferred at 3.00 %, and is due January 2066. In addition, the Center has secured two \$370,400 loans and a \$500,000 loan from Opportunity Fund Northern California. These loans were not drawn upon prior to June 30, 2011. The \$370,400 loans bear interest at 0% and 7%, respectively, and are required to be repaid upon the Center securing permanent financing for Peacock Court. The \$500,000 loan bears interest at 4.50% during the construction phase of the project, 0% thereafter, and becomes due fifty-five years after completion of the rehabilitation.

**BILL WILSON CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010**

Note 5. Notes Payable and Capital Lease: (continued)

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 \$404,814, is structured as an equity sharing arrangement whereby the City 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, deferred. Upon acquisition of the property, \$13,800 of accrued interest on the \$46,000 was assumed by the Center. For the year ended June 30, 2011, \$2,760 of interest was accrued. The future annual maturities for the line of credit and notes payable outlined above are as follows:

Year Ending June 30,	Amount
2012	\$ 137,557
2013	40,424
2014	43,778
2015	46,832
2016	50,408
Thereafter	<u>806,845</u>
Total	<u>\$ 1,125,844</u>

Note 6. Building - Grant Liens and Restrictions:

The following amounts arising from grants with no specified due date have been recorded as permanently restricted grants and not loans requiring mandatory principal and interest payback. However, disposition, change in use, or cessation of operations requires a mandatory repayment of principal and accrued interest. As of June 30, 2011, total liens from non-forgiving grants are \$7,116,629, comprised of \$5,867,981 principal and \$1,248,648 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, 2011 and June 30, 2010, accrued interest on this obligation amounted to \$27,549 and \$26,094, 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, 2011 and June 30, 2010, accrued interest on this obligation amounted to \$531,650 and \$502,250, with an annual accrual of \$29,400.

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 \$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.

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, 2011 and June 30, 2010, accrued interest on this obligation amounted to \$175,500 and \$163,500, 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).

**BILL WILSON CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010**

Note 6. Building - Grant Liens and Restrictions: (continued)

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, 2011 and June 30, 2010, accrued interest on this obligation amounted to \$141,563 and \$130,313, 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.

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, 2011 and June 30, 2010, accrued interest on this obligation amounted to \$164,613 and \$146,323, 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, operations, and rehabilitation of real property located at 3661 Peacock Court in Santa Clara, CA:

An on-going grant of \$4,767,565 from the Redevelopment Agency of the City of Santa Clara, with \$3,813,477 advanced as of June 30, 2011 and \$3,238,130 advanced as of June 30, 2010. 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 persons and families at risk of homelessness. As of June 30, 2011 and June 30, 2010, accrued interest on this obligation amounted to \$372,386 and \$276,422, with an annual accrual of \$95,964. 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.

During the fiscal year ended June 30, 2011, the Center received the following grants:

A grant of \$251,044 in HOME Investment Partnerships ("HOME") funding passed through from the City of Santa Clara for rehabilitation of 3661 Peacock Court, Santa Clara, CA. The City of Santa Clara has secured this amount by a Trust Deed on the subject property, bearing no interest, and the principal will not become due as long as the Center continues to use the facility as housing for low income persons and families at risk of homelessness. In addition, the Center secured \$1,917,445 in HOME funds passed through the City of San Jose. This amount is secured by a Trust Deed on the subject property, bearing no interest, and the principal will be forgiven if the Center continues to use the facility for fifteen years as housing for low income persons and families at risk of homelessness. As of June 30, 2011, the City of San Jose has advanced \$730,750.

A grant of \$82,959 from the City of Santa Clara for the installation of solar panels at 3490 The Alameda, Santa Clara, CA. This amount is unsecured, bears no interest and will be considered paid in full if the Center maintains the solar panels for a period of ten years (until approximately August 2021).

Note 7. 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, 2011 and June 30, 2010 was \$881,535 and \$689,692, 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, 2012	\$ 221,335	June 30, 2013	\$ 80,808

**BILL WILSON CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010**

Note 7. Lease Commitments: (continued)

The Center is also committed under various operating lease agreements for office equipment, with termination dates from September 2012 through February 2015. Monthly payments under these leases total \$3,872. For the years ended June 30, 2011 and June 30, 2010, total payments made pursuant to these leases were \$47,005 and \$39,485, 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, 2012	\$ 47,005	June 30, 2014	\$ 23,484
June 30, 2013	\$ 39,630	June 30, 2015	\$ 6,155

Note 8. Profit Sharing Plans:

The Center maintains two discretionary profit sharing plans. The Plans are defined contribution plans covering all employees of the Center who work more than 1,000 hours, have twelve months of service and are age eighteen or older. They are subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Each year, the Center may contribute to the Plans an amount determined at the Center's discretion. For the years ended June 30, 2011 and June 30, 2010, the Board of Directors approved a total contribution of \$285,045 and \$305,243, respectively, to these plans.

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.

Note 9. Concentration of Risk, Commitments, and Contingencies:

At times during the fiscal years ended June 30, 2011 and June 30, 2010, the Center maintained cash balances in excess of insured levels at financial institutions. In addition, approximately 50% of the Center's total revenue and support is derived from programs administered by the County of Santa Clara.

The Center has entered into a \$3,400,000 construction contract for the rehabilitation of 3661 Peacock Court in Santa Clara, CA. As of June 30, 2011 the estimated amount completed to date was \$1,548,040 inclusive of a 10% retention of \$154,040. As of June 30, 2011 and 2010, the Center's construction in progress for this rehabilitation totaled \$2,206,447 and \$506,352, respectively.

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 10. Restatement:

The July 1, 2009 temporarily restricted net assets were increased, and unrestricted net assets decreased, \$221,562 to reflect time restrictions on pledges receivable as of June 30, 2009. The restated balances are reflected on the Statement of Financial Position and the Statement of Activities and had no effect on the Center's overall change in net assets.

Note 11. Restricted Net Assets:

As of June 30, 2011 and June 30, 2010, the Center's restricted net assets consisted of the following:

BILL WILSON CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010

Note 11. Restricted Net Assets: (continued)

	<u>2011</u>	<u>2010</u>
<u>Temporary restrictions</u>		
<i>Time restrictions-</i>		
United Way – 2011/12 & 2010/11 fundings	\$ 50,000	\$ 50,000
Pledges Receivable, restated	210,468	221,562
<i>Use restrictions-</i>		
Transitional Housing	5,408	5,408
Fatherhood Works	5,000	
Adopt a Family	6,389	10,060
Centre for Living with Dying		4,741
Core operating support for accounting and human resources	119,960	180,000
Van purchase	33,000	
Reserve fund for facility operating costs at Shafer Drive	10,000	10,000
Building renovations and improvements	24,545	
Drop-in center		14,754
Fixed assets secured by building liens (see note 6)	<u>448,888</u>	<u>457,289</u>
Total temporary restrictions	<u>\$ 913,658</u>	<u>\$ 953,814</u>
<u>Permanent restrictions</u>		
<i>Time restriction-endowment fund</i>	\$ 28,889	\$ 23,142
<i>Use restriction-</i>		
Reserve fund for facility operating costs	100,000	100,000
Fixed assets secured by building liens (see note 6)	<u>7,645,402</u>	<u>5,931,488</u>
Total permanent restrictions	<u>\$ 7,774,291</u>	<u>\$ 6,054,630</u>

Note 12. 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, 2011 and June 30, 2010:

	<u>2011</u>	<u>2010</u>
<u>Temporary restrictions</u>		
<i>Time restriction-</i>		
United Way – 2010/11 & 2009/10 fundings	\$ 50,000	\$ 50,000
Pledges receivable	126,364	104,267
<i>Use restriction-</i>		
Depreciation on buildings and improvements	8,401	8,335
Donor imposed uses satisfied	<u>89,595</u>	<u>247,586</u>
Total temporary restrictions released	<u>\$ 274,360</u>	<u>\$ 410,188</u>
<u>Permanent restrictions</u>		
<i>Use restriction-</i>		
Fixed asset additions subject to restrictions	\$ (498,511)	\$ (233,876)
Reserve fund reduction		2,861
Depreciation on buildings and improvements	<u>90,193</u>	<u>90,451</u>
Total permanent restrictions added	<u>\$ (408,318)</u>	<u>\$ (140,564)</u>

Note 13. Subsequent events:

Management has evaluated subsequent events through October 7, 2011, the date on which the financial statements were available to be issued.

BILL WILSON CENTER
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2011

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Program or Award Amount	Receipts/ Revenue Recognized	Disbursements/ Expenditures Incurred
Major Programs				
Department of Housing and Urban Development:				
Supportive Housing, CA0032B9T000802	14.235	\$ 303,562	\$ 178,801	\$ 178,801
Supportive Housing, CA0032B9T000801	14.235	303,562	116,143	116,143
Transitional Housing, CA0031B9T001003	14.235	548,876	178,002	178,002
Transitional Housing, CA0031B9T000802	14.235	548,476	403,526	403,526
sub-total		1,704,476	876,472	876,472
Home Investment Partnerships, passed through City of Santa Clara, Peacock Court Construction	14.239	251,044	251,044	251,044
Home Investment Partnerships, passed through City of San Jose, Peacock Court Construction	14.239	1,917,445	730,750	730,750
sub-total		2,168,489	981,794	981,794
Total major federal financial assistance		3,872,965	1,858,266	1,858,266
Non-major Programs				
Department of Health & Human Services:				
Passed through County of Santa Clara, Foster Care	93.658	170,734	170,734	170,734
Passed through County of Santa Clara, Foster Care Intensive Treatment	93.658	7,412	7,412	7,412
Passed through County of Santa Clara, Quetzal House	93.658	282,579	282,579	282,579
Passed through County of Santa Clara, AFDC and FC	93.658	342,280	342,280	342,280
sub-total		803,005	803,005	803,005
Passed through John Barton Foundation, Homeless Youth Capacity Building	ARRA 93.711	15,000	15,000	15,000
Promoting Responsible Fatherhood, # 90FR0096/05	93.086	243,469	158,141	158,141
Promoting Responsible Fatherhood, # 90FR0096/04	93.086	243,469	76,236	76,236
sub-total		486,938	234,377	234,377
Transitional Living Program, Award # 09CX5063/02 & 03	93.550	200,000	196,635	196,635
Transitional Living Program, Award # 09CX5053/04	93.550	200,000	157,956	157,956
Transitional Living Program, Award # 09CX5053/03	93.550	200,000	54,451	54,451
sub-total		600,000	409,042	409,042
Street Outreach, # 09Y00155/01	93.557	100,000	77,773	77,773
Street Outreach, # 09Y02088/03	93.557	100,000	15,137	15,137
sub-total		200,000	92,910	92,910
Runaway & Homeless Youth, # 09CY5174/03	93.623	133,793	33,916	33,916
Runaway & Homeless Youth, # 09CY2196/01 & 02	93.623	200,000	193,242	193,242
Runaway & Homeless Youth, # 09CY2329/02	93.623	160,000	29,223	29,223
Runaway & Homeless Youth, # 09CY2329/03	93.623	160,000	92,584	92,584
sub-total		653,793	348,965	348,965
Department of Homeland Security, passed through Santa Clara County local board of Federal Emergency Management Agency, LRO ID 088000-021, Phases 28 & 29	97.024	19,670	19,670	19,670
Department of Housing and Urban Development:				
Peacock Renovation Grant, B-09-SP-CA-0035	14.251	213,750	213,750	213,750
Community Development Block Grants:				
Passed through City of Santa Clara, Family Therapy/School Outreach	14.218	76,458	76,458	76,458
Passed through City of San Jose, RHY Shelter, CPS-10-005	14.218	36,031	36,031	36,031
Passed through City of San Jose, 2nd Street DIC, CPS-10-004	14.218	25,000	25,000	25,000
Passed through City of Sunnyvale, Crisis Counseling, # 101-825920	14.218	15,864	15,864	15,864
Passed through City of Sunnyvale, CDBG Loan, Peacock Construction	14.218	100,000		100,000
sub-total		253,353	153,353	253,353
Passed through City of San Jose, Emergency Shelter Grant, ESG-10-002	14.231	35,000	35,000	35,000
Passed through City of San Jose, Emergency Shelter Grant, ESG-10-003	14.231	35,000	35,000	35,000
sub-total		70,000	70,000	70,000
Department of Justice, passed through:				
California Emergency Management Agency (CAL EMA), Child Abuse, AT10011430	16.575	220,677	110,628	110,628
CAL EMA, Child Abuse, CA09011430	ARRA 16.801	100,558	38,647	38,647
Total non-major federal financial assistance		3,636,744	2,509,347	2,609,347
Total federal financial assistance		\$ 7,509,709	\$ 4,367,613	\$ 4,467,613

BILL WILSON CENTER
Schedule of Expenditures of State and Local Awards
For the year ended June 30, 2011

State or Local Grantor/ Pass-Through Grantor/ Program Title	Program or Award Amount	Receipts/ Revenue Recognized	Disbursements/ Expenditures Incurred
<u>State & local government assistance</u>			
Aid to Families with Dependent Children and Foster Children, State portion	\$ 399,550	\$ 399,550	\$ 399,550
City of San Jose, B.E.S.T., Youth Home Services, Best 0910/1011, Best Cycles XIX & XX	72,450	66,234	66,234
City of San Jose, Safe Summer Initiative	20,100	17,588	17,588
City of Santa Clara, Neighborhood Solar Program	83,000	82,959	82,959
City of Santa Clara, Redevelopment Agency, Peacock Acquisition & Renovation	4,767,565	323,802	323,802
County of Santa Clara, Children of Transitional Age Parenting Youth, # 4300006781	71,550	71,550	71,550
County of Santa Clara, Contact Cares 24/7 Hotline, # 4300006627	27,055	27,055	27,055
County of Santa Clara, Mental Health Services, Family & Children, # 4300006893	2,198,130	2,194,072	2,194,072
County of Santa Clara, Mental Health Services, TAY, # 4300006969	989,189	989,189	989,189
County of Santa Clara, Mental Health Services, MHSA-CSS, # 4300007316	136,752	122,938	122,938
County of Santa Clara, HIV Prevention & Education, # 4300006998	115,000	114,923	114,923
County of Santa Clara, Drop-In Center Youth Works, # 4300006629	76,833	76,833	76,833
County of Santa Clara, HIV/AIDS counseling, # 4300006630	80,017	80,017	80,017
County of Santa Clara, Parent Child Interaction Therapy, # 4300006780	59,400	59,400	59,400
County of Santa Clara, Parent Training Initiative, # 4300006768	30,000	22,680	22,680
County of Santa Clara, Power Through Choices, # 4300006628	50,000	50,000	50,000
County of Santa Clara, passed through Community Solutions, Restorative Justice, # 4300006152	213,156	213,156	213,156
County of Santa Clara, Transitional Housing Placement - Plus Program	1,080,795	1,080,795	1,080,795
County of Santa Clara, Transitional Housing Placement Program, MOUTHPP-BWC 2011	366,941	366,941	366,941
County of Santa Clara, Transitional Housing For Youth, # 4300006741	25,000	25,000	25,000
County of Santa Clara, Volunteer Case Aid Program, # 4300006763	126,768	77,618	77,618
State of California, passed through County of Santa Clara, Quetzal House	329,859	329,859	329,859
State of California, Department of Social Services, Adoption Placement Fees	20,000	20,000	20,000
State of California, passed through Santa Clara County, Home Placement Fees	5,588	5,588	5,588
State of California, CAL EMA, Youth Sexual Exploitation, # HX10091430	180,375	180,375	180,375
Miscellaneous state & local assistance, trainings	10,560	10,560	10,560
State of California, Social Services Department, Foster Family	350,950	350,950	350,950
Total state & local government assistance	<u>\$ 11,886,583</u>	<u>\$ 7,359,632</u>	<u>\$ 7,359,632</u>

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**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, 2011 and have issued our report thereon dated October 7, 2011. 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 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 *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. Our consideration of internal control over financial reporting was for the limited purposed described earlier in this paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 or other matters 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
October 7, 2011

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 Bill Wilson Center's compliance of with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Bill Wilson Center's major programs for the year ended June 30, 2011. 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 on 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 could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

Internal Control over Compliance

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 the 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, and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Bill Wilson Center's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of control deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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
October 7, 2011

**BILL WILSON CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2011**

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:

CFDA Number

14.235

14.239

Name of Federal Program

Supportive Housing

HOME Investment Partnerships

B. Findings and Questioned Costs – Current Year

None

C. Findings and Questioned Costs – Prior Year

None

BILL WILSON CENTER
SUPPLEMENTARY INFORMATION REQUIRED BY CALIFORNIA EMERGENCY MANAGEMENT AGENCY
JUNE 30, 2011

PROJECT TITLE HOMELESS AND EXPLOITED YOUTH
GRANT AWARD NUMBER HX 10091430
GRANT PERIOD JULY 1, 2010 THROUGH JUNE 30, 2011
AUDIT PERIOD JULY 1, 2010 THROUGH JUNE 30, 2011

	<u>BUDGET</u>	<u>EXPENDITURES BY REVENUE SOURCE</u> STATE	<u>TOTAL</u> <u>EXPENDITURES</u>
PERSONAL SERVICES	\$ 140,485	\$ 140,485	\$ 140,485
OPERATING EXPENSES	<u>39,890</u>	<u>39,890</u>	<u>39,890</u>
TOTALS	<u>\$ 180,375</u>	<u>\$ 180,375</u>	<u>\$ 180,375</u>

PROJECT TITLE CHAT THERAPY PROGRAM - RECOVERY ACT
GRANT AWARD NUMBER CA09011430
GRANT PERIOD OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010
AUDIT PERIOD JULY 1, 2010 THROUGH SEPTEMBER 30, 2010

	<u>BUDGET</u>	<u>FEDERAL</u> <u>VOCA</u>	<u>EXPENDITURES BY REVENUE SOURCE</u> CASH MATCH	<u>TOTAL</u> <u>EXPENDITURES</u>
PERSONAL SERVICES	\$ 100,443	\$ 29,646	\$ 6,156	\$ 35,802
OPERATING EXPENSES	<u>25,254</u>	<u>9,001</u>	<u>3,262</u>	<u>12,263</u>
TOTALS	<u>\$ 125,697</u>	<u>\$ 38,647</u>	<u>\$ 9,418</u>	<u>\$ 48,065</u>

PROJECT TITLE CHILD ABUSE THERAPY PROGRAM
GRANT AWARD NUMBER AT10011430
GRANT PERIOD OCTOBER 1, 2010 THROUGH MARCH 31, 2012
AUDIT PERIOD OCTOBER 1, 2010 THROUGH JUNE 30, 2011

	<u>BUDGET</u>	<u>FEDERAL</u> <u>VOCA</u>	<u>EXPENDITURES BY REVENUE SOURCE</u> FEDERAL VOCA	<u>CASH</u> <u>MATCH</u>	<u>TOTAL</u> <u>EXPENDITURES</u>
PERSONAL SERVICES	\$ 240,792	\$ 97,090	\$ -	\$ 26,480	\$ 123,570
OPERATING EXPENSES	<u>35,054</u>	<u>13,171</u>	<u>367</u>	<u>3,723</u>	<u>17,261</u>
TOTALS	<u>\$ 275,846</u>	<u>\$ 110,261</u>	<u>\$ 367</u>	<u>\$ 30,203</u>	<u>\$ 140,831</u>

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		D01711524		0268.00-01		07/10 - 06/11					
COST GROUPS		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	Child Care & Supervision	\$1,000,784		\$586,510				\$414,274		39.5%			
2	Social Work Activities	\$359,375		\$273,212				\$86,163		8.2%			
3	Food	\$172,808		\$82,504				\$90,304		8.6%			
4a	Shelter Costs - Building Rent & Leases	\$4,300		\$4,300				\$0		0.0%			
4b	Shelter Costs - Approved by Attorney General Self-Dealing Transactions Affiliated Leases							\$0		0.0%			
4c	Shelter Costs - Acquisition Mortgage: Principal & Interest	\$49,683		\$3,054				\$46,629		4.5%			
5	Building & Equipment	\$122,243		\$57,895				\$64,348		6.1%			
6	Utilities	\$47,392		\$31,456				\$15,936		1.5%			
7	Vehicles & Travel	\$39,249		\$20,278				\$18,971		1.8%			
8	Child-Related	\$44,528		\$24,656				\$19,872		1.9%			
9a	Executive Director Salary	\$50,447		\$25,223				\$25,224		2.4%			
9b	Assistance Director Salary	\$31,170		\$2,126				\$29,044		2.8%			
9c	Administrator Salary	\$28,324		\$13,804				\$14,520		1.4%			
9d	All Other Admin. Salaries	\$230,753		\$100,408				\$130,345		12.4%			
9e	Financial Audit Costs	\$4,328		\$2,155				\$2,173		0.2%			
9f	Administration (Minus Admin. Salaries and Financial Audit Costs)	\$173,975		\$84,110				\$89,865		8.6%			
TOTAL		\$2,359,359		\$1,311,691		\$0		\$1,047,668		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:	CORPORATE NUMBER:	PROGRAM NUMBER	PROVIDER FISCAL YR (MO/ YR - MO /YR)
BILL WILSON CENTER	D0711524	0268 00 01	07 10 06 11

	(1) Child Care & Supervision	(2) Social Work Activities	(3) CDSS USE ONLY
I. PAYROLL (DO NOT INCLUDE BENEFITS)	\$785,110	\$286,607	
II. FRINGE BENEFIT EXPENSE			
1. FICA Employer Tax (include MEDICARE)	\$60,061	\$20,264	
2. Unemployment Coverage (State & Federal)	\$6,830	\$2,305	
3. Workers' Compensation Insurance	\$17,053	\$5,754	
4. Medical Insurance Expense	\$91,696	\$30,938	
5. Retirement	\$35,951	\$12,130	
6. Other (Specify on back of form)	\$4,083	\$1,377	
TOTAL FRINGE BENEFITS (Add Lines 1 through 6)	\$215,674	\$72,768	
III. TOTAL PAYROLL & FRINGE BENEFITS	\$1,000,784	\$359,375	
IV. CONTRACTOR COSTS	\$0	\$0	
V. TOTAL (Add Line III and Line IV) Transfer to Column A, Lines 1 and 2, Cost Report (SR 3)	\$1,000,784	\$359,375	

CDSS USE ONLY

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

Number of months in cost reporting period 12

CORPORATE/LICENSEE NAME			PROGRAM NAME (IF DIFFERENT)		CORPORATE NUMBER	PROGRAM NUMBER		AGENCY FISCAL YEAR	
BILL WILSON CENTER			N/A		D0711524	0268.01.01		09/08 - 06/11	
LINE	(1)	LINE ITEMS OF COST	(2)	(3)	(4)	(5)	(6)	(7)	
			TOTAL (SUM OF COLS. 3 THRU 6)	ADMINISTRATION	RECRUITMENT	TRAINING	SOCIAL WORK	EXPLANATION	
100a		Executive Director Salary	6,464	6,464				Allocation	
100b		Assistant Director Salary	3,994	3,994				Allocation	
100c		Administrator Salary	3,630	3,630				Allocation	
100d		All Other Administrative Salaries	29,569	29,569				Allocation	
101		Recruitment Payroll	44,454		44,454			Direct	
102		Training Payroll	7,990			7,990		Direct	
110		Administrative Contracts	2,027	1,454	486	87		Allocation	
121		Telephone	5,938		1,424	256	4,258	Allocation	
122		Postage and Freight	526		126	23	377	Allocation	
123		Office Supplies	943		226	41	676	Allocation	
132		Conferences, Meetings, In-Service Training	403		97	17	289	Allocation	
133		Memberships, Subscriptions, Dues	4,288		35	6	4,247	Allocation	
134		Printing, Publications	3,492		837	151	2,504	Allocation	
135		Bonding, General Insurance	5,516		1,323	238	3,955	Allocation	
137		Advertising	859		859			Direct	
138		Miscellaneous	6,923		1,660	298	4,965	Allocation	
			127,016	45,111	51,527	9,107	21,271		
200		Building and Equipment Payroll	0						
211		Building Rents and Leases	18,421		4,417	794	13,210	Allocation	
214		Acquisition Mortgage Principal & Interest	0						
215		Property Appraisal Fees	0						
216		Property Taxes	0						

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

Number of months in cost reporting period 12

CORPORATE/LICENSEE NAME BILL WILSON CENTER			CORPORATE NUMBER (IF DIFFERENT) N/A		CORPORATE NUMBER D0711524	PROGRAM NUMBER 0268.01.01	AGENCY FISCAL YEAR (MO/ YR - MO/ YR) 07/10 - 06/11	
LINE	LINE ITEMS OF COST	(1)	(2) TOTAL (SUM OF COLS. 3 THRU 6)	(3) ADMINISTRATION	(4) RECRUITMENT	(5) TRAINING	(6) SOCIAL WORK	(7) EXPLANATION
217	Building and Equipment Insurance		114		27	5	82	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		187		45	8	134	Allocation
227	Expendable Equipment		2,312		554	100	1,658	Allocation
228	Building and Equipment Miscellaneous		215		52	9	154	Allocation
241	Vehicle Leases		0				0	
242	Vehicle Depreciation		0	0	0	0	0	
243	Vehicle Operating Costs		5,402	0	1,296	233	3,873	Allocation
			26,651	0	6,391	1,149	19,111	
350	Total Paid to Certified Family Homes		242,640	0	0	0	242,640	Direct
352	Other Child-Related Costs, Not Provided by Certified Family Homes		9,861				9,861	Direct
			252,501	0	0	0	252,501	
410	Social Worker Payroll and/or Social Worker Contract		132,939				132,939	Direct
440	Direct Care Contracts		0				0	
			132,939				132,939	
500	TOTAL EXPENSES		539,107	45,111	57,918	10,256	425,822	

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

Number of months in cost reporting period 12

CORPORATE/LICENSEE NAME		PROGRAM NAME (IF DIFFERENT)	CORPORATE NUMBER		PROGRAM NUMBER		AGENCY FISCAL YEAR	
BILL WILSON CENTER		N/A	D0711524		0268.06.28		07/10 - 06/11	
LINE	(1)	LINE ITEMS OF COST	(2) TOTAL (SUM OF COLS. 3 THRU 6)	(3) ADMINISTRATION	(4) RECRUITMENT	(5) TRAINING	(6) SOCIAL WORK	(7) EXPLANATION
100a		Executive Director Salary	4,249	4,249				Allocation
100b		Assistant Director Salary	2,626	2,626				Allocation
100c		Administrator Salary	2,386	2,386				Allocation
100d		All Other Administrative Salaries	19,437	19,437				Allocation
101		Recruitment Payroll	8,386		8,386			
102		Training Payroll	5,383			5,383		
110		Administrative Contracts	2,631	2,316	192	123		Allocation
121		Telephone	4,066		297	191	3,578	Allocation
122		Postage and Freight	286		21	13	252	Allocation
123		Office Supplies	344		25	16	303	Allocation
132		Conferences, Meetings, In-Service Training	137		10	6	121	Allocation
133		Memberships, Subscriptions, Dues	138				138	
134		Printing, Publications	1,126		82	53	991	Allocation
135		Bonding, General Insurance	2,615		191	123	2,301	Allocation
137		Advertising	1,479		1,479			
138		Miscellaneous	2,338		171	110	2,057	Allocation
			57,627	31,014	10,854	6,018	9,741	
200		Building and Equipment Payroll	0					
211		Building Rents and Leases	7,549		552	354	6,643	Allocation
214		Acquisition Mortgage Principal & Interest	0					
215		Property Appraisal Fees	0					
216		Property Taxes	0					

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

Number of months in cost reporting period 12

CORPORATE/LICENSEE NAME		CORPORATE NUMBER (IF DIFFERENT)		CORPORATE NUMBER		PROGRAM NUMBER		AGENCY FISCAL YEAR (MO/YR - MO/YR)	
BILL WILSON CENTER		N/A		D0711524		0268.06.28		07/10 - 06/11	
LINE	LINE ITEMS OF COST	(1)	(2) TOTAL (SUM OF COLS. 3 THRU 6)	(3)	(4)	(5)	(6)	(7)	
217	Building and Equipment Insurance		84		6	4	74	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		187		14	9	164	Allocation	
227	Expendable Equipment		111		8	5	98	Allocation	
228	Building and Equipment Miscellaneous		107		8	5	94	Allocation	
241	Vehicle Leases		0				0		
242	Vehicle Depreciation		0		0	0	0		
243	Vehicle Operating Costs		3,621	0	265	170	3,186	Allocation	
			11,659	0	853	547	10,259		
350	Total Paid to Certified Family Homes		45,670	0	0	0	45,670	Direct	
352	Other Child-Related Costs, Not Provided by Certified Family Homes		2,960				2,960	Direct	
			48,630	0	0	0	48,630		
410	Social Worker Payroll and/or Social Worker Contract		100,983				100,983	Direct	
440	Direct Care Contracts		800				800	Direct	
			101,783				101,783		
500	TOTAL EXPENSES		219,699	31,014	11,707	6,565	170,413		