

House District 29
Senate District 14

THE TWENTY-EIGHTH LEGISLATURE
APPLICATION FOR GRANTS AND SUBSIDIES
CHAPTER 42F, HAWAII REVISED STATUTES

Log No:

For Legislature's Use Only

Type of Grant or Subsidy Request:

GRANT REQUEST - OPERATING

GRANT REQUEST - CAPITAL

"Grant" means an award of state funds by the legislature, by an appropriation to a specified recipient, to support the activities of the recipient and permit the community to benefit from those activities.

"Recipient" means any organization or person receiving a grant or subsidy.

STATE DEPARTMENT OR AGENCY RELATED TO THIS REQUEST (LEAVE BLANK IF UNKNOWN): _____

STATE PROGRAM I.D. NO. (LEAVE BLANK IF UNKNOWN): _____

1. APPLICANT INFORMATION:

Legal Name of Requesting Organization or Individual:
Susannah Wesley Community Center

Dbas:
Susannah Wesley Community Center

Street Address:
1117 Kaili St., Honolulu, HI 968198

Mailing Address:
See Above

2. CONTACT PERSON FOR MATTERS INVOLVING THIS APPLICATION:

Name RONALD M. HIGASHI

Title Executive Director

Phone # 808-847-1535

Fax # 808-847-0787

E-mail rhigashi@susannahwesley.org

3. TYPE OF BUSINESS ENTITY:

- NON PROFIT CORPORATION
 FOR PROFIT CORPORATION
 LIMITED LIABILITY COMPANY
 SOLE PROPRIETORSHIP/INDIVIDUAL

6. DESCRIPTIVE TITLE OF APPLICANT'S REQUEST:

KALIHI PALAMA SCHOOL'S OUT PROJECT

4. FEDERAL TAX ID #: _____

5. STATE TAX ID #: _____

7. AMOUNT OF STATE FUNDS REQUESTED:

FISCAL YEAR 2016: \$ 188,460

8. STATUS OF SERVICE DESCRIBED IN THIS REQUEST:

- NEW SERVICE (PRESENTLY DOES NOT EXIST)
 EXISTING SERVICE (PRESENTLY IN OPERATION)

SPECIFY THE AMOUNT BY SOURCES OF FUNDS AVAILABLE AT THE TIME OF THIS REQUEST:

STATE \$ 0
FEDERAL \$ 0
COUNTY \$ 0
PRIVATE/OTHER \$ 0

TYPE NAME & TITLE OF AUTHORIZED REPRESENTATIVE:

AUTHORIZED SIGNATURE

RONALD M. HIGASHI, EXECUTIVE DIRECTOR
NAME & TITLE

1/29/2015
DATE SIGNED



RECEIVED
1-30-15



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Vice President
Barbara Okamoto *
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Communications Officer
Nicole Akizuki
Performance & Quality
Improvement Director
Stanley Inkyo

Senate Committee on Ways and Means
ATTN: GIA
State Capitol, Room #207
Honolulu, Hawaii 96813

TO: The Honorable Senator Jill Tokuda, Chair
Senate Committee on Ways and Means
Members of the Senate Committee on Ways and Means

FR: Ronald Higashi, Executive Director
Susannah Wesley Community Center

SUBJECT: FY 2016 GIA Application

Attached you find Susannah Wesley Community Center's application for the FY 2016 Grant-In-Aid program, entitled Kalihi Palama School's Out Project.

Application for Grants and Subsidies

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

I. Background and Summary

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

1. A brief description of the applicant's background;

Susannah Wesley Community Center began with the outreach work of a single Home Missionary in 1899, giving desperately needed English language and sewing lessons to immigrants in the plantation community of Waipahu. In 1903, the Susannah Wesley Home was established for abandoned and orphaned children of plantation workers. In 1919, the Home moved to its present site in Kalihi where it cared for over 100 children at any one time. Responding to a decreasing need for orphanages, the Susannah Wesley Home in 1956 converted into a treatment center for young children with serious emotional and behavioral problems. Difficulty with funding and finding qualified workers forced the treatment center to close in less than a year.

From its modest beginnings, the Susannah Wesley Community Center developed a focus on services to youth and immigrants, later expanding to include services to the elderly, the poor, and, the disadvantaged.

- **Services to Youth and Families**

The agency reorganized in 1957 into a community center with a nursery school, playground, after-school boys and girls clubs, and adult English classes. Through the last four decades, the Center has remained in the forefront of youth issues as an innovator and leader in youth services and advocacy. In 1964, it established outreach programs connected to the War of Poverty with Head Start classes and study halls in public housing facilities and neighborhood schools. It pioneered outreach-counseling programs in the 1970s for youth and families to help combat juvenile delinquency, runaway, truancy, and family breakup. In the 1980s, it began alcohol and substance abuse services and programs to fight the growing trend in juvenile gang violence. In 1994, it implemented mental health treatment services to immigrant adults and to youth and families.

Today, Susannah Wesley Community Center continues to develop innovative and effective projects to service youth. The newest program is the Kalihi-Palama Juvenile Assessment Center, which is a citation diversion program. The project will receive youth arrested by the police for "status offenses" and first-time minor law violations. The goal of the project is to divert and reduce the number of youth from

entering the juvenile justice system, by providing multiple opportunities for learning, reflection and positive development in a family-centered and youth-driven process.

- **Services to Immigrants and Refugees**

In 1967, three years after the outreach program to youth and families began, the present building was completed and outreach services increased to include immigrants arriving from the Pacific Basin. In 1975, an immigrant services program was established in the Hui Kokua Department of Kuhio Park Terrace. The program later moved to the Center's main site on Kaili Street to meet its growing needs. A Waipahu program office was established in 1986 through a joint effort with the Catholic Immigration Center. In 1990 and 1993, respectively, two bilingual outreach programs were created to provide mental health services to immigrants and refugees. Though organized under a separate department, the Immigrant and Refugee Support Services Program complements and supports the family development program for immigrants. The language capability of the Center includes Tagalog, Ilocano, Vietnamese, Cantonese, Korean, Laotian and Samoan.

Since 2007, SWCC has been providing support and case management services to victims and survivors of human trafficking (labor and minors in sex trade). Our Immigrant Resource Center (IRC) was established in 2014, designed as a cross cultural hub to help newcomers obtain basic information about a variety of health and human service programs and assist in acculturation into American society. In 2015, the IRC will expand the IRC's services to support youth who may be eligible for the Deferred Action for Childhood Arrivals (DACA) as a connector and guide through the screening and application process.

- **Services to the Poor**

Each year Susannah Wesley Community Center continues to provide assistance to the poor, homeless, and needy by distributing thousands of dollars worth of donated items and services.

Hui Kokua provides adult education classes and services to meet basic human needs, such as an emergency food pantry, household items and clothes bank, and others, at the Terraces at Kuhio Park (formerly known as Kuhio Park Terrace). Staff actively participates with other on-site agencies in providing community events and support services. Susannah Wesley Community Center is a member of the Kuhio Park Terrace Family Center.

- **Services to the Elderly**

In the Kalihi neighborhood, there are many senior citizens who live in care homes or who are handicapped or isolated. Many also live in poverty or have mental illnesses. Susannah Wesley Community Center offers a safe haven for the elderly.

The Seniors Program, initiated in the 1970s, provides seniors citizens with opportunities to socialize and participate in activities such as excursions, making crafts, singing, exercising, learning about their health, and other fun events.

The main site of the Susannah Wesley Community Center is located within the Kalihi-Palama community. The agency is affiliated with the United Methodist Church and is a member agency of Aloha United Way. Susannah Wesley Community Center maintains an independent board of directors and a separate status as a non-profit, tax-exempt, IRS 501 (c)(3) organization.

2. The goals and objectives related to the request;

Program Goals	Program Objectives
1. Teens in the Kalihi-Palama community <u>will have a safe and encouraging environment, supervised by positive adult role models</u> , to foster and support youth development, healthy living and social responsibility.	125 Youth from Kalihi-Palama will register for the out of school programs at SWCC and participate in activities that are supervised by positive adult role models.
2. Teens in the Kalihi-Palama community will have opportunities to <u>gain knowledge and skills in a variety of areas and implement skills learned in their daily lives</u> , including: health and wellness, academic support, career development, social and life skills.	75 Youth from Kalihi-Palama will participate in the educational and skill building activities at SWCC
3. Teens in the Kalihi-Palama community will be involved in activities that <u>develop leadership skills and promote social responsibility</u> .	25 Youth from Kalihi-Palama will participate in youth leadership activities at SWCC. 50 Youth from Kalihi-Palama will participate in community services activities and other activities that promote social responsibility

3. The public purpose and need to be served;

In response to community needs and the overwhelming numbers of at-risk youth in the Kalihi community, SWCC continues to partner in collaboration with a myriad of service providers to support our youth, our families and our community to develop skills and abilities to overcome challenges in their lives. Through strong collaborative partnerships, we can lead positive change in our community. Kalihi youth are frequently over-represented in the juvenile justice system, at-risk for participation in gangs, substance abuse, other risky behaviors, and are more likely to fail in school than youth in other areas. Positive alternative activities, engages youth, develops strengths, teaches important life skills, and cultivates talents so youth will be better equipped with the competencies and skills to be productive and effective members of the community.

4. Describe the target population to be served; and

SWCC is located in the Kalihi-Palama community which encompasses census tract numbers 48.00 to 65.00 and includes the Farrington School Complex. The agency also serves some youth from the McKinley School Complex which encompasses parts or all of census tracts 25.00, 26.00, 35.00 to 57.00. SWCC also serves youths and families from the following public housing projects: Kuhio Park Terrace, Kalakaua Homes, Ka'ahumanu, Mayor Wright, Kamehameha and Pu'uhala Homes. These projects combined constitute the largest concentration of public housing in Hawaii, as well as a higher than average percentage of families living in poverty.

A statewide study conducted by the Center for Families at the University of Hawaii reporting on 42 separate communities in Hawaii found that the Kalihi-Palama community is the second most high risk community based on social, economic and risk indicators. Based on the most recent census figures:

- The per capita income for this community is \$14,634 compared to \$21,526 for the State of Hawaii.
- Civilian unemployment rate is 8.6 percent compared to 6.3 percent for the State; 3 of the 4 census tracts with the highest unemployment rate is in the Kalihi community.
- 9.8 percent of the families in the community receive some form of Temporary Assistance to Needy Families (TANF), which is almost double the State rate.
- Kalihi has the lowest percentage of adults possessing high school diplomas in the State, while it has the highest high school dropout rate.
- Kalihi has the highest percentage of immigrants in the State and the highest percentage of residents who speak another language other than English at home.
- The majority of the people in Kalihi work in blue collar and service industries, the latter being the most volatile in terms of continuous employment.

The vast majority of the agencies' youth and family programs serve students from the following public schools: Farrington High School, McKinley High School, Dole Middle School, Kalakaua Middle School and Central Middle School.

According to the Hawaii Department of Education (DOE) Yearly School Trend Reports from 2013 to 2014 attendance rates at all the above schools (except Farrington High School) decreased each year, while suspension rates for Dole and Central Middle School ranged in the double digits (13 percent to 17 percent). The graduation rate at Farrington High School remains below 72 percent, failing to meet the Hawaii state target graduation rate of 82 percent for the last 3 years. McKinley High School's graduate improved slightly by 1.5% from the year before, with a graduation rate of 81%. The majority of students at all five schools receive free or reduced lunches, with 60 percent of students at McKinley High School all the way up to 86 percent of students at Central Middle School. The level of free/reduced lunches at a given school also indicates the poverty level of the school community.

5. Describe the geographic coverage.

SWCC will serve elementary through high school aged children and youth who generally reside in the Farrington Complex area and to a limited degree some youth who reside in the McKinley Complex area.

II. Service Summary and Outcomes

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

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

SWCC offers a continuum of services to meet the needs of youth and families in the communities it serves. These services include the outreach, intake and assessment, information and referral services, follow up/after care services, positive alternative activities, vocational activities, employment readiness and experiential opportunities, sports, fitness and health, community building and service, youth leadership and educational development and alternative secondary school services.

In order to assure the timely and efficient delivery of services to clientele, SWCC has entered into a Memorandum of Agreement with the Kalihi YMCA (YMCA) and Parents and Children Together (PACT). The three agencies have a lengthy history of working collaboratively in the best interests of clientele. For this proposal, it will enable SWCC to easily refer to the other two agencies for services we may not provide or for which we have a wait list. In addition, the agreement will further assure that there is no duplication of services. The agency representatives will meet regularly to share progress, problems, and issues.

Building strong, caring relationships with youth is paramount to creating successful youth/family services. Activities may be the way to engage youth, but it is the caring adults and strong relationships that keep the youth coming and moving forward. Although services will be provided to a minimum of 500 youth, *where we really make a difference is one youth at a time.*

Services To Be Provided

Community Based Outreach. Outreach services and activities serve as the initial point of contact for many youth and families served by the collaboration partners. All staff will provide outreach services. Aggressive outreach and case-finding activities conducted within the community setting are essential in connecting clients to appropriate services. Outreach necessitates persistence and perseverance on the worker's part in reaching out to the hard-to-reach, fearful, unmotivated, resistant youth and/or parent. This is especially true when working with street youth. Activities include contacting school and other resources in the community, making home and

field visits, and being available on short notice to respond to youth and families. Staff providing outreach services must also have a strong working knowledge of community resources that are available to youth and families.

Aggressive community outreach activities will identify the vast majority of youth enrolling in services for the first time. From that point, youth will "funnel down" to participate in the services and activities that are most appropriate for them.

Intake and Assessment. Intake begins after a referral has been made, screened, and the youth and family have agreed to services. Contact is made with the youth and families to gather information and determine interest in and final eligibility for services. Problem identification and assessment, using a variety of questionnaires and other assessment tools, begins immediately. Once sufficient information is gathered, it is analyzed and the youth/family's strengths and weaknesses are assessed and a plan of action is developed.

Referral Services. Part of the plan of action is to determine the services that are needed for successful implementation of the plan. Services that the program is not able to provide will be secured through referrals to other resources. Staff will monitor the implementation of the plan to ensure that the connection is made between the youth/family and these collateral services. Interests and needs of the youth/family not offered by the program may lead to referrals to other more appropriate services. The referrals will be monitored to track and support linkages.

Follow-up/After Care Services. Staff will routinely make follow up contacts with youth whose cases have been closed. This is part of the tracking process to ensure performance targets have been achieved. It is also a way to "check-in" with youth, find out how they are doing, and provide after-care services if needed.

Positive Alternative Activities. These activities are designed to engage participants and to help youth develop/ strengthen varied important skills and talents. SWCC provides strong activities in the areas of youth leadership, sports, fitness and health, culture, arts and humanities, vocational activities and experiential opportunities.

The focus of these positive alternative activities is on wellness type of activities. Many of the youth served by our Centers do not practice healthy decision making around their nutrition, sexual activity, conflict resolution skills, etc. This component will stress Healthy Body-Healthy Mind connections and seek to increase personal wellness (safety, eating habits, and substance use), social wellness (refusal skills, communication), values, coping resources, and self-concept. It will accomplish this through a range of experiential groups offered on a weekly basis that has youth explore these areas. Resources already used by the agency such as the Journey, Making Choices, and Crossing the Bridge and other nationally-recognized curriculum will be used to more fully develop a program that also may be modified depending on the community's needs. Each youth will also have the opportunity to take assessment inventories in the wellness domain and develop and maintain a personal improvement journal where they may more fully focus on their personal goals in the areas of diet, skills, exercise, risk avoidance, personal hygiene, and remaining drug and alcohol free.

Vocational Activities, Employment Readiness and Experiential Opportunities.

Activities in this component will vary depending on the age of the targeted participants. As the majority of the youth participating in youth services have not had many opportunities to explore different careers and future life plans and choices, a large percentage of the activities will focus on career exploration, goal setting, and post high school educational opportunities for all age groups. Job shadowing opportunities for all ages will also be explored in order to give youth a closer look at specific careers. For youth in high school and getting closer to the age where they may want to work part-time, we will offer employment skill training and job preparation workshops where they will have opportunities to write resumes, practice interviewing and learn job-related skills. Post high school education will be further explored with this group, as the need for this is greater at this age. Additionally, youth entrepreneurial activities for youth interested in starting and running their own businesses and job development and placement activities can be explored through partnerships with existing resources.

Educational Development Activities SWCC emphasizes school success and offers activities and services that will enhance participants' school performance. Activities include: study halls and tutorials; assistance with seeking out alternative education programs, as appropriate; follow-up with teachers and counselors; and promoting family involvement in school/educational activities. Program staff also helps youth prepare to successfully make the transition from elementary to intermediate school and from intermediate to high school. SWCC also has a computer center where youth can have access to technology for school and other projects since the majority of program participants do not have access to computers at home.

Alternative Secondary School Services. In conjunction with the Department of Education and the Farrington Community School for Adults SWCC has offered Competency-Based Community School Diploma Program (C-Base) classes at the Center for over 10 years. Certified Farrington's Community School for Adults (FCSA) instructors conduct the classes and FCSA proctors final exams. This program enables youth who are discharged from public high schools before receiving their diploma an opportunity to graduate with a high school diploma from Farrington High School.

Sports, Fitness and Health. SWCC has a range of current sports activities, such as league basketball and volleyball that are offered on a regular basis. In addition, there are combined sports activities among the collaborative partners that bring youth together to play mixed team sports.

Community Building and Service Community building/service activities have historically been an important part of the services provided by SWCC. Community building and service activities are an important way to help youth make a connection to the communities in which they live. These activities also provide opportunities for youth from the various sites to get together, interact, and build relationships. Staff will select four projects that youth and staff will participate in annually. PACT and the YMCA also

have regular community service projects including community clean-ups, neighborhood security patrols, and participation in community fairs which provide a perfect opportunity for the agencies and youth to work together.

Youth Leadership The youth worker position proposed in this GIA will establish a group of 7 to 12 middle-high school students who will meet at least once a month to plan and discuss leadership activities. Guided by the youth worker, the group will cover topics such as self-esteem, improving communication skills, team building, decision making, planning/organizing/implementing/evaluating activities, budgeting, and resource identification and development.

Other Alternative Activities SWCC also schedules field trips, camping, cooking, and picnics. The agency also provides drop-in services where youth can participate in a variety of supervised recreational activities. To promote healthy competition, a variety of tournaments and events are held (i.e., Scrabble, chess, pool, ping pong, volleyball, basketball, softball etc.). When arranged in collaboration with other agencies such as the YMCA and PACT, these activities provide yet another opportunity for youth participants to further enhance their social skills.

Other Collaboration Services

Basic Needs Services. Meeting basic needs first - food, shelter, hygiene, and medical care -is imperative before youth can begin the process of gaining skills and resources to enable them to get off the streets and/or move forward with their lives. All programs/sites have the capability of providing or connecting clients with services to meet these needs, but this is especially critical for youth on the street.

Self-Development/Skill Building Activities. These activities focus on the development of self-esteem, communication skills, and peer interactions and relationships as well as on the specific focus of the group. Groups include Violence Awareness, Girls and Boys Groups, Sexual Assault Prevention, Cultural Identity and Awareness. Such activities are offered by most agencies and are available at many of the targeted schools. The specific focuses of these groups are separation, domestic violence, personal development and pride, decision making, peer pressure, and prevention activities.

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

Program Activities	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Hire New Staff	X											
Orientation	X											
Delivery of Program Services												
Receive Referrals		X	X	X	X	X	X	X	X	X	X	X

Contact & Register Clients		X	X	X	X	X	X	X	X	X	X	X
Provide Service Based On Assessments		X	X	X	X	X	X	X	X	X	X	X
Initiate Activities & Enroll Participants		X	X	X	X	X	X	X	X	X	X	X
Program Operations												
On Going Staff Supervision	X	X	X	X	X	X	X	X	X	X	X	X
Staff Meetings	X	X	X	X	X	X	X	X	X	X	X	X
Staff Development												
On Going Staff Training	X	X	X	X	X	X	X	X	X	X	X	X
Profession Development Plan		X	X									
Performance Appraisal												X
Quality Improvement												
Team Meetings		X	X	X	X	X	X	X	X	X	X	X
Team Reports			X			X			X			X
SWCC QA Meetings			X			X			X			X
Program Reports												
Monthly Summaries	X	X	X	X	X	X	X	X	X	X	X	X
Quarterly Reports			X			X			X			X
Year End Report												X

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

SWCC is accredited by the Council on Accreditation (COA) and, consequently has a comprehensive quality assurance plan in place: This comprehensive plan is on file at SWCC and is available for review upon request. In addition, SWCC will develop quality improvement activities to include plans being proposed in this GIA. These activities include:

- A. Establishing a regular case conferencing process through which case managers can obtain feedback/input on difficult cases
- B. Quality review of the core service area performance targets and milestones:
 - Outreach
 - Positive Alternative Activities (school performance/educational achievement)

- Academic Achievement
- C. Quality review of the performance targets and milestones for the Positive Alternative Activities components targeted for enhancement/expansion:
- Positive Alternative Activities
 - Vocational Employment
 - Culture, Arts and Humanities
 - Health, Fitness and Wellness
 - Youth Leadership
- D. A Management Information System (MIS) and centralized data collection to standardize data collection and reporting;
- E. Quality staffing of programs and sites, ensuring that all staff meet minimum qualifications as indicated in position descriptions;
- F. Regular, documented staff development and supervision;
- G. Regular opportunities for consumer input (youth, families, and community members) through the youth board, focus groups and satisfaction surveys.
- H. An overall Quality Management Team, coordinated by SWCC's Performance and Quality Improvement (PQI) Director to oversee all Quality Improvement activities as described above and, in addition:
- Review the results of the agency's internal case record reviews and other processes as appropriate
 - Review quarterly narratives and reports
 - Monitor MIS data collection and reporting process
 - Maintain documentation of Quality Improvement activities
 - Reports results of Quality Improvement activities to Youth staff and Executive Directors

The Quality Management Team takes action based on findings of the quality process to: build on strengths; eliminate or reduce identified problems; determine possible causes when data reveal issues of concern; develop solutions and replicate Best Practices; and implement and monitor the effectiveness of corrective action plans.

These quality activities are designed to maintain confidentiality of consumer and business information and comply with the confidentiality, privacy and security of information mandates as established by the Health Insurance Portability and Accountability Act (HIPAA).

Furthermore, SWCC will continue to participate in contract monitoring activities as requested by monitoring State Agency and utilize evaluation tools and forms developed by that agency.

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

Program Objectives	Measures of Effectiveness
500 Youth from Kalihi-Palama (125 at YMCA – 250 at PACT -- 125 at SWCC) will register for the after school programs at the three agencies and participate in after-school activities that are supervised by positive adult role models.	75% of those registered will participate in social/recreational activities like field trips, excursions, socials. 30% of those registered will use the computer facilities for homework or research.
300 Youth from Kalihi-Palama (75 at YMCA – 150 at PACT -- 75 at SWCC) youth will participate in the educational and skill building activities at the three sites.	50% of the participants will enroll and complete at least one sport or fitness activity. 50% of the participants will improve their understanding of healthy living and proper diet.
75 Youth from Kalihi-Palama (25 at YMCA – 25 at PACT -- 25 at SWCC) will participate in youth leadership activities. 200 Youth from Kalihi-Palama (50 at YMCA – 100 at PACT -- 50 at SWCC) will participate in community services activities and other activities that promote social responsibility	Participants will develop and complete 6 volunteer service projects during the year. Each site will develop and implement a peer mentoring program in which older students serve as mentors to younger children. At least 20 students will participate in this activity. Each site will develop and implement a teen council involving at least 75 participants.

III. Financial

Budget

- The applicant shall submit a budget utilizing the enclosed budget forms as applicable, to detail the cost of the request.

See attached budget.

- The applicant shall provide its anticipated quarterly funding requests for the fiscal year 2015.

Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total Grant
\$45,719.50	\$45,719.50	\$45,719.50	\$45,719.50	\$182,878

- The applicant shall provide a listing of all other sources of funding that they are seeking for fiscal year 2015.

Not Applicable.

- The applicant shall provide a listing of all state and federal tax credits it has been granted within the prior three years. Additionally, the applicant shall provide a listing of all state and federal tax credits they have applied for or anticipate applying for pertaining to any capital project, if applicable.

Not Applicable.

- The applicant shall provide the balance of its unrestricted current assets as of December 31, 2014.

\$107, 514 as of 06/31/2014; last audited figures available.

IV. Experience and Capability

A. Necessary Skills and Experience

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

SWCC provides direct prevention, case management, education and employment services in a holistic, culturally competent and community-based approach. Services focus on developing competencies and skills, and empowering individuals towards personal development, self-sufficiency and long term earning capability. The following is a partial list of services offered:

- bilingual mental health services
- bilingual employment and training services
- bilingual case management for victims of human trafficking
- activities for senior citizens
- after school drop-in center and recreation program
- alternative high school diploma program
- truancy prevention programs
- case management
- parenting classes
- computer-based Learning Center
- adult basic education and English as a Second Language classes
- emergency food pantry

The Susannah Wesley Community Center is accredited nationally by the Council on Accreditation(COA). Accreditation ensures its stakeholders that the agency and its programs operate from an industry-wide "Best Practices" and/or "Evidence-Based" framework for both governance and program services.

SWCC has much experience in being the lead agency in collaborative efforts and in managing federal funds. Examples include:

- SWCC's home based parenting program provides family counseling to TANF eligible families, primarily in the homes of the participants or at a place of their choice. Based on best practice course, Parenting Adolescents Wisely, Department of Human Services, BESSD, contract continues through 2016.
- SWCC's truancy prevention program targets middle school youth, working with the students and their families utilizing the Why Try curriculum. Life skills group work, individualized case management and intervention services are provided to address the truant behavior, Department of Human Services, Office of Youth Services, contract continues through 2016.

- SWCC entered into collaboration with the Kalihi YMCA and PACT for two years (2012-2014) for the Kalihi Palama School's Out Project. The tri-agency collaboration was awarded CDBG funds and State GIA for \$ 450,000 to provide a comprehensive continuum of after school activities, education, and skill building activities, community service and youth leadership and support services to Kalihi youth and families.
- SWCC was the lead agency in coordinating a \$1.5 million federal grant to five collaborative agencies serving the immigrant populations in the Hawaii Immigrant Employment Program. We executed subcontracts and did both fiscal and program monitoring of partner agencies.
- SWCC was the lead agency in the implementation of State Incentive Grant (SIG) funds for three agencies located in Kalihi.
- SWCC was part of a collaboration, Hui Malama Ohana, that coordinated the delivery of Youth Service Center services to three geographic locations on Oahu.
- We were a subrecipient to manage \$1.7 million federal grant funds for special needs youths and families in the Leeward Oahu "Ohana" project.
- We were a subrecipient of \$ 500,000 from Substance Abuse and Mental Health Services Administration (SAMSHA) for services to transition adolescents with severe emotional and behavioral challenges to navigate to adulthood.
- SWCC also received a CDBG grant of \$500,000 in the late 1990s as part of a capital improvement project. The project was completed on time with no liens.

SWCC is governed by a Board of Directors who is deeply committed to carrying out the mission of the organization in the community. The SWCC Board of Directors has expertise that would benefit various phases of this project.

B. Facilities

The applicant shall provide a description of its facilities and demonstrate its adequacy in relation to the request. If facilities are not presently available, describe plans to secure facilities. The applicant shall also describe how the facilities meet ADA requirements, as applicable.

SWCC operates primarily from its main site located at 1117 Kaili Street in Kalihi. This 70,000 sq. ft. site houses the administrative and program operations. This facility has, within the last decade, expanded to a total of approximately 18,000sq. ft. under the roof. The site provides offices, a variety of program and meeting spaces. It includes:

- A large multi-purpose room
- A dedicated recreation and lounge area outfitted with a variety of recreational equipment
- An arts and crafts room with a kiln

- A dedicated computer lab equipped with fourteen computers
- A 6,000 sq. ft. gymnasium
- Office space for approximately seven administrative staff members
- Office space for approximately 14 program staff members
- A program records room
- A staff library
- Three shared interview spaces
- A large centralized reception area

This property is leased to the center for a 20 year period by the General Board of Global Ministries of the United Methodist Church. The General Board of Global Ministries of the United Methodist Church has designated this property for use as a mission agency providing social service to the community.

V. Personnel: Project Organization and Staffing

A. Proposed Staffing, Staff Qualifications, Supervision and Training

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

Staffing for this proposal is 1.00 FTE Program Coordinator and 2 half time youth workers. These positions will be responsible for assessments and eligibility determination for all referrals. In addition, the individuals hired will collaborate with the Youth Services Program Administrator in the planning and future implementation of the program.

The Program Coordinator position will require a minimum of a Bachelor's degree in Social Work or related field with at least 4 years experience. The youth worker positions will require a Bachelors degree in a human service field and two years experience. The Program Administrator is required to have a Master's degree in Social Work and a minimum of 5 years post Master's degree experience.

Supervision procedures include:

- Weekly supervision for each staff member which can be accomplished individually or as a group
- Regularly monitoring files, service plans, and other documentation
- Regular informal evaluations
- Written performance appraisals at least once a year to assess performance and identify goals and training needs for the upcoming year

Staff development is seen as an integral part of each employee's professional development. Each staff member receives an orientation that includes program purpose and philosophy, casework policies/procedures, due process, data collection and

community resources. After orientation, the employee and his/her supervisor completes a staff development plan outlining training needs for the year. The training plan is developed around the employee's job description and areas of interest and will be reviewed and updated at each yearly performance appraisal.

B. Organization Chart

The applicant shall illustrate the position of each staff and line of responsibility/supervision. If the request is part of a large, multi-purpose organization, include an organizational chart that illustrates the placement of this request.

See attached.

C. Compensation

The applicant shall provide the annual salaries paid by the applicant to the three highest paid officers, directors, or employees of the organization by position.

Ronald M. Higashi, Executive Director, \$75,000/yr.

Dominic Inocelda, Administrator, \$71,400/yr.

Carol Imanaka, Administrator, \$70,350/yr.

VI. Other

A. Litigation

The applicant shall disclose any pending litigation to which they are a party, including the disclosure of any outstanding judgment. If applicable, please explain.

Not Applicable.

B. Licensure or Accreditation

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

SWCC has been accredited by the Council on Accreditation since 1999. The agency is accredited for intensive Case Management, Youth Development, Child and Family Development, Counseling and Educational support, and Workforce and Assets Building Services.

C. Federal and County Grants

The applicant shall separately specify the amount of federal and county grants awarded since July 1, 2014.

See attached Government Contracts/Grants.

D. Private Educational Institutions

The applicant shall specify whether the grant will be used to support or benefit a sectarian or non-sectarian private institution. Please see Article X, Section 1, of the State Constitution for the relevance of this question.

Not Applicable.

E. Future Sustainability Plan

The applicant shall provide a plan for sustaining after fiscal year 2015-2016 the activity funded by the grant of this application is:

- (1) Received by the applicant for fiscal year 2015-16, but
- (2) Not received by the applicant thereafter.

Financial sustainability is a major strategic priority for SWCC and has begun to systematically examine alternative funding strategies and business models to deliver our mission. The agency has reallocated financial resources to prioritized programs, instituted focused administrative reductions, outsourced personnel and benefits management, increased “earned income” revenue generation (fee for service), increased facilities usage fees, increased grant writing and other revenue enhancements within our mission. Long-term, the agency continues to grow unrestricted contributions to SWCC by reconnecting with and expanding our relationships with individual and corporate donors.

The development of our resource development and communications is the cornerstone of our efforts to increase our unrestricted funding base and future sustainability plan.

F. Certificate of Good Standing (If the Applicant is an Organization)

If the applicant is an organization, the applicant shall submit one (1) copy of a certificate of good standing from the Director of Commerce and Consumer Affairs that is dated no earlier than December 1, 2014.

See attached.

PLEASE ATTACH THE FOLLOWING DOCUMENTS:

- 1. Proof of Non-Profit Status:** Please attach proof of your non-profit status (IRS Section 501(c)(3) Determination Letter). (REQUIRED)
- 2. Current Form 990:** Please attach a copy of your current Form 990. (IF AVAILABLE)
- 3. Program Budget:** Please provide a program budget describing expenses and revenue for this project. (REQUIRED)
- 4. Current List of Officers:** Please provide a current list of your officers. (REQUIRED)
- 5. Board of Directors List:** Please provide a Board of Directors List with business affiliations. (REQUIRED)
- 6. Current Financial Statements:** Please provide a copy of your most recent financial statements, preferably audited. (REQUIRED)
- 7. Detailed Project Description:** You may provide a detailed project description not to exceed 5 pages. (OPTIONAL)
- 8. Donor List:** Please provide a list of organizations / corporate foundations also being solicited and if any funding / commitment has been received. (REQUIRED)
- 9. Signed Cover Letter by Executive Director:** Please provide a Cover Letter Signed by Executive Director/Officer of Organization. (REQUIRED)

GOVERNMENT CONTRACTS AND/OR GRANTS *

Applicant: Susannah Wesley Community Center

	CONTRACT DESCRIPTION	EFFECTIVE DATES	AGENCY	GOVERNMENT ENTITY (U.S. / State / Haw / Hon / Kau / Mau)	CONTRACT VALUE
1.	Truancy Prevention	7/1/14 – 6/30/15	Office of Youth Services, DHS	State	100,000
2.	Community Based Services for Youth at Risk	7/1/14 -6/31/15	Office of Youth Services, DHS	State	90,000
3.			Office of Youth Service, DHS		
4.	Youth Assessment Center	9/1/14 – 4/31/16	Department of Community Service	City	400,000
5.	In Home Parenting	1/1/15 – 12/31/15	BESSD. DHS	Federal Funds	100,000
6.	FY 2013 GIA	Through 6/31/15	Office of Community Services, DLIR	State GIA	90,000
7.					
8.					
9.					
10.					
				TOTAL	<u>780,000</u>

- Includes awards as related to youth related GIA being submitted

**DECLARATION STATEMENT OF
APPLICANTS FOR GRANTS AND SUBSIDIES PURSUANT TO
CHAPTER 42F, HAWAII REVISED STATUTES**

The undersigned authorized representative of the applicant certifies the following:

- 1) The applicant meets and will comply with all of the following standards for the award of grants and subsidies pursuant to Section 42F-103, Hawaii Revised Statutes:
 - a) Is licensed or accredited, in accordance with federal, state, or county statutes, rules, or ordinances, to conduct the activities or provide the services for which a grant or subsidy is awarded;
 - b) Complies with all applicable federal and state laws prohibiting discrimination against any person on the basis of race, color, national origin, religion, creed, sex, age, sexual orientation, or disability;
 - c) Agrees not to use state funds for entertainment or lobbying activities; and
 - d) Allows the state agency to which funds for the grant or subsidy were appropriated for expenditure, legislative committees and their staff, and the auditor full access to their records, reports, files, and other related documents and information for purposes of monitoring, measuring the effectiveness, and ensuring the proper expenditure of the grant or subsidy.
- 2) The applicant meets the following requirements pursuant to Section 42F-103, Hawaii Revised Statutes:
 - a) Is incorporated under the laws of the State; and
 - b) Has bylaws or policies that describe the manner in which the activities or services for which a grant or subsidy is awarded shall be conducted or provided.
- 3) If the applicant is a non-profit organization, it meets the following requirements pursuant to Section 42F-103, Hawaii Revised Statutes:
 - a) Is determined and designated to be a non-profit organization by the Internal Revenue Service; and
 - b) Has a governing board whose members have no material conflict of interest and serve without compensation.

Pursuant to Section 42F-103, Hawaii Revised Statutes, for grants or subsidies used for the acquisition of land, when the organization discontinues the activities or services on the land acquired for which the grant or subsidy was awarded and disposes of the land in fee simple or by lease, the organization shall negotiate with the expending agency for a lump sum or installment repayment to the State of the amount of the grant or subsidy used for the acquisition of the land.

Further, the undersigned authorized representative certifies that this statement is true and correct to the best of the applicant's knowledge.

Susannah Wesley Community Center
(Typed Name of Individual or Organization)



(Signature) /

01/29/2015

(Date)

Ronald M. Higashi
(Typed Name)

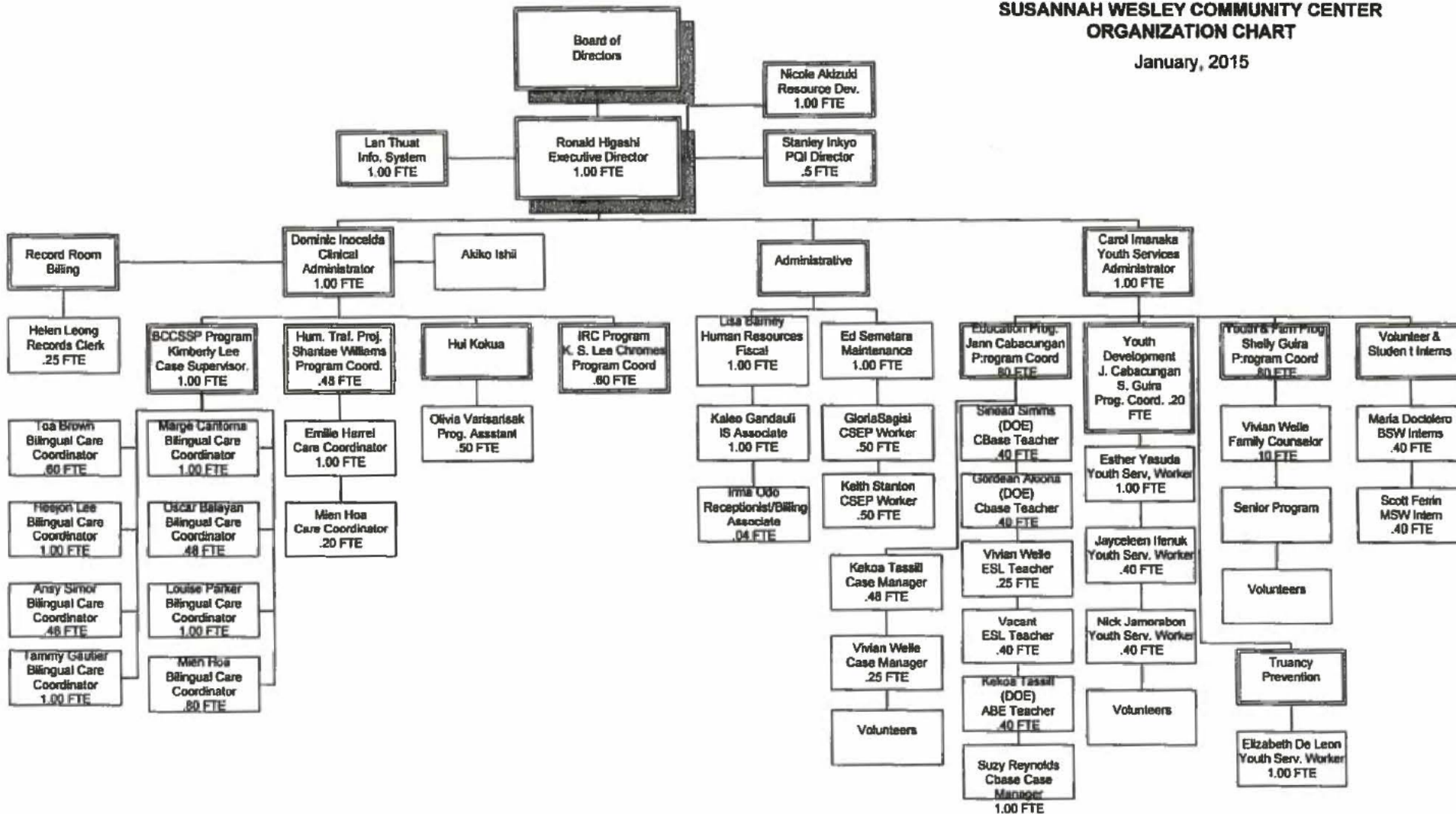
Executive Director
(Title)



ORGANIZATIONAL CHART

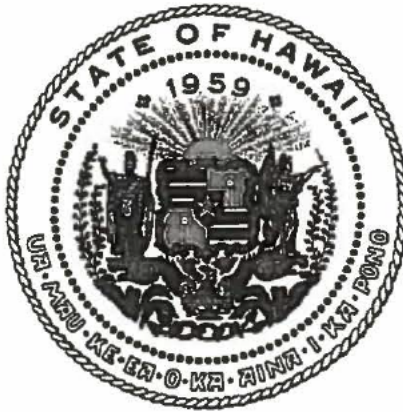
SUSANNAH WESLEY COMMUNITY CENTER ORGANIZATION CHART

January, 2015





CERTIFICATE OF GOOD STANDING



Department of Commerce and Consumer Affairs

CERTIFICATE OF GOOD STANDING

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

SUSANNAH WESLEY COMMUNITY CENTER

was incorporated under the laws of Hawaii on 02/14/1968 ; that it is an existing nonprofit corporation; and that, as far as the records of this Department reveal, has complied with all of the provisions of the Hawaii Nonprofit Corporations Act, regulating domestic nonprofit corporations.



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

Dated: January 28, 2015

Interim Director of Commerce and Consumer Affairs



ATTACHMENTS



PROOF OF NON-PROFIT STATUS

Internal Revenue Service

Date: April 1, 2004

Susannah Wesley Community Center
1117 Kaili St.
Honolulu, HI 96819-3432

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Linda A. Hill 31-08001
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
99-0073528

Dear Sir or Madam:

This is in response to your telephone request regarding your organization's tax-exempt status.

In December 1968, we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Susannah Wesley Community Center
99-0073528

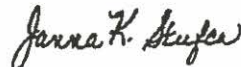
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

Address any reply to:

P.O. Box 2810, Honolulu, Hawaii 96819
US Treasury Department

**District Director
Internal Revenue Service**

Date: DEC 17 1968 In reply refer to:
L-178, Code 414
HH-EO-68-70



Susannah Wesley Community Center
1117 Kalia Street
Honolulu, Hawaii 96819

Purpose: Charitable, Educational
Address Inquiries and File Returns with District
Director of Internal Revenue: Honolulu

Form 990-A Required: Yes No
Accounting Period Ending: May 31

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522, of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver or exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver or exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

Evan S. Lloyd
District Director

You are cautioned that this determination is not binding on the Service.



CURRENT FORM 990

Return of Organization Exempt From Income Tax

2012

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.



Department of the Treasury
Internal Revenue Service

A For the 2012 calendar year, or tax year beginning Jul 1, 2012, and ending Jun 30, 2013

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization SUSANNAH WESLEY COMMUNITY CENTER
 Doing Business As _____
 Number and street (or P.O. box if mail is not delivered to street addr) 1117 KAILI STREET
 City, town or country HONOLULU State HI ZIP code + 4 96819

D Employer identification number 99-0073528

E Telephone number (808) 847-1535

F Name and address of principal officer:
RONALD HIGASHI 1117 KAILI STREET HONOLULU HI 96819

G Gross receipts \$ 1,560,567

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If 'No,' attach a list. (see instructions)

I Tax-exempt status 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: www.susannahwesley.org

K Form of organization: Corporation Trust Association Other

L Year of formation: 1968 **M** State of legal domicile: HI

H(c) Group exemption number

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>Susannah Wesley Community Center serves as an instrument of God's love to nurture, offer hope, and enhance the well being of the community. As a gathering place... allows constituents to develop skills and to interact in a safe and welcoming environment. As a social service agency... provides information, networking, and programs that empower individuals and families....</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a).....	23
	4	Number of independent voting members of the governing body (Part VI, line 1b).....	23
	5	Total number of individuals employed in calendar year 2012 (Part V, line 2a).....	37
	6	Total number of volunteers (estimate if necessary).....	17
	7a	Total unrelated business revenue from Part VIII, column (C), line 12.....	0.
	b Net unrelated business taxable income from Form 990-T, line 34.....		
Revenue	8	Contributions and grants (Part VIII, line 1h).....	Prior Year: 1,492,025. Current Year: 1,237,678.
	9	Program service revenue (Part VIII, line 2g).....	316,788. 319,723.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	3,974. 3,166.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	-556.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	1,812,231. 1,560,567.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	
	14	Benefits paid to or for members (Part IX, column (A), line 4).....	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....	1,396,331. 986,842.
	16a	Professional fundraising fees (Part IX, column (A), line 11e).....	
	16b	Total fundraising expenses (Part IX, column (D), line 25) <u>8,629.</u>	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	582,508. 700,969.	
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	1,978,839. 1,687,811.	
19	Revenue less expenses. Subtract line 18 from line 12.....	-166,608. -127,244.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16).....	Beginning of Current Year: 1,039,899. End of Year: 798,740.
	21	Total liabilities (Part X, line 26).....	366,050. 244,492.
	22	Net assets or fund balances. Subtract line 21 from line 20.....	673,849. 554,248.

FOR YOUR FILES

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: [Signature] Date: 4.14.14
 Executive Director

Paid Preparer Use Only: Print/Type preparer's name: GERALD Y. USHIJIMA Preparer's signature: [Signature] Date: 04/10/14 Check if self-employed PTIN: P01356124
 Firm's name: GERALD Y. USHIJIMA, CPA Firm's EIN: 99-0230347
 Firm's address: 1110 UNIVERSITY AVE STE 508 HONOLULU HI 96826-1508 Phone no.: (808) 949-5588

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:

Susannah Wesley Community Center serves as an instrument of God's love to nurture, offer hope, and enhance the well being of the community. As a gathering place...
See Form 990, Page 2, Part III, Line 1 (continued)

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4 a (Code:) (Expenses \$ 668,411. including grants of \$ 370,824.) (Revenue \$ 268,429.)

MENTAL HEALTH INTERVENTION AND TREATMENT SERVICES TO CHILDREN, ADULTS, AND THEIR FAMILIES.

4 b (Code:) (Expenses \$ 29,863. including grants of \$ 0.) (Revenue \$ 93.)

COUNSELING, OUTREACH, AND OTHER SERVICES FOR HIGH-RISK YOUTH AND THEIR FAMILIES

4 c (Code:) (Expenses \$ 790,552. including grants of \$ 1,068,258.) (Revenue \$ 487,676.)

EDUCATIONAL, RECREATIONAL, CULTURAL, AND LEISURE TIME ACTIVITIES FOR THE COMMUNITY

4 d Other program services. (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4 e Total program service expenses **1,488,826.**

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4	Section 501(c)(3) organizations: Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V	X	
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c	Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 17? If 'Yes,' complete Schedule I, Parts I and II.		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III.		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J.		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I.		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II.		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part III.		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.		X
b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV.		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II.		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I.		X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2.		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2.		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI.		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

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Form 990 (2012)

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V.

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.....	5	
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.....	0	
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?.....	X	
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.....	37	
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?..... Note. If the sum of lines 1a and 2a is greater than 250, you may be required to file. (see instructions)	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?.....		X
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.....		
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?.....		X
	b If 'Yes,' enter the name of the foreign country:..... See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?.....		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?.....		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?.....		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?.....		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?.....		
7	Organizations that may receive deductible contributions under section 170(c).		
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?.....		X
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?.....		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?.....		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year.....		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?.....		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?.....		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?.....		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?.....		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?.....		X
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the organization make any taxable distributions under section 4966?.....		X
9 b	Did the organization make a distribution to a donor, donor advisor, or related person?.....		X
10	Section 501(c)(7) organizations. Enter:		
10 a	Initiation fees and capital contributions included on Part VIII, line 12.....		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.....		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders.....		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.).....		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?.....		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.....		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 a	Is the organization licensed to issue qualified health plans in more than one state?..... Note. See the instructions for additional information the organization must report on Schedule O.		
13 b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.....		
13 c	Enter the amount of reserves on hand.....		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?.....		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.....		

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI. X

Section A. Governing Body and Management

		Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1 a	23	
b Enter the number of voting members included in line 1a, above, who are independent	1 b	23	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7 a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?	7 b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8 a	X	
b Each committee with authority to act on behalf of the governing body?	8 b	X	
9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates?	10 a	X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10 b	
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	12 a	X
b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done	12 c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15 a	X
b Other officers of key employees of the organization	15 b	X
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a	X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16 b	

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed: Hawaii
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

SUSANNAH WESLEY COMMUNITY CENTER 1117 KAILI STREET, HONOLULU, HI 96819-3432 (808) 847-1535

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ADELE LUM PRESIDENT	4.00	X		X				0.	0.	0.
(2) LILY BLOOM DOMINGO VICE PRESIDENT	2.00	X		X				0.	0.	0.
(3) BARBARA OKAMOTO SECRETARY	2.00	X		X				0.	0.	0.
(4) KILIKINA MAHI TREASURER	2.00	X		X				0.	0.	0.
(5) TOM CHOI DIRECTOR	1.00	X						0.	0.	0.
(6) SUZANNE CHUN OAKLAND DIRECTOR	1.00	X						0.	0.	0.
(7) ALIBSON COLBY DIRECTOR	1.00	X						0.	0.	0.
(8) JAMESNER DURLAO DIRECTOR	1.00	X						0.	0.	0.
(9) DAVID GIBSON DIRECTOR	1.00	X						0.	0.	0.
(10) MERIPA GODINET DIRECTOR	1.00	X						0.	0.	0.
(11) JAN HARADA DIRECTOR	1.00	X						0.	0.	0.
(12) MARISA CASTUERA HAYASE DIRECTOR	1.00	X						0.	0.	0.
(13) LORRIN HIRANO DIRECTOR	1.00	X						0.	0.	0.
(14) LYNETTE LAU DIRECTOR	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) ALFREDO LAGASO DIRECTOR	1.00	X						0.	0.	0.
(16) BRENDA LOWREY DIRECTOR	1.00	X						0.	0.	0.
(17) KARA MARK DIRECTOR	1.00	X						0.	0.	0.
(18) JOHN MIZUNO DIRECTOR	1.00	X						0.	0.	0.
(19) DANIEL MOTOHIRO DIRECTOR	1.00	X						0.	0.	0.
(20) LEOLA NISA DIRECTOR	1.00	X						0.	0.	0.
(21) LYN OWAN DIRECTOR	1.00	X						0.	0.	0.
(22) ASIANA PONCIANO DIRECTOR	1.00	X						0.	0.	0.
(23) CAROLYN STEUER DIRECTOR	1.00	X						0.	0.	0.
(24) HIGASHI, RONALD EXECUTIVE DIRECTOR	40.00			X				70,740.	0.	0.
(25)										
1 b Sub-total								70,740.	0.	0.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								70,740.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual.		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual.		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person.		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a					
	b Membership dues	1 b					
	c Fundraising events	1 c					
	d Related organizations	1 d					
	e Government grants (contributions)	1 e	1,072,890.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1 f	164,788.				
	g Noncash contributions included in lns 1a-1f: \$						
	h Total. Add lines 1a-1f		1,237,678.				
PROGRAM SERVICE REVENUE	Business Code						
	2 a CONTRACTED SERVICES	900099	316,170.	316,170.	0.	0.	
	b MISCELLANEOUS	900099	3,553.	3,553.	0.	0.	
	c						
	d						
	e						
	f All other program service revenue, ...						
g Total. Add lines 2a-2f		319,723.					
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		3,166.	0.	0.	3,166.	
	4 Income from investment of tax-exempt bond proceeds. ▶						
	5 Royalties						
	6 a Gross rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss) ...					
		d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less: direct expenses	b					
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	a						
b Less: cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Business Code					
11 a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total revenue. See instructions			1,560,567.	319,723.	0.	3,166.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX.....

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 ..				
4 Benefits paid to or for members.....				
5 Compensation of current officers, directors, trustees, and key employees.....	70,739.	68,887.	1,425.	427.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages.....	828,065.	806,370.	16,685.	5,010.
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits.....				
10 Payroll taxes	88,038.	85,732.	1,774.	532.
11 Fees for services (non-employees):				
a Management	146,910.	143,061.	2,961.	888.
b Legal	306.	285.	19.	2.
c Accounting	15,286.	14,219.	929.	138.
d Lobbying				
e Professional fundraising services. See Part IV, line 17 ..				
f Investment management fees.....				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O)	8,508.	7,914.	518.	76.
12 Advertising and promotion				
13 Office expenses	52,787.	43,496.	9,264.	27.
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	7,765.	7,415.	347.	3.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,322.	4,649.	548.	125.
20 Interest	8,709.	0.	8,709.	0.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization....	127,727.	0.	127,727.	0.
23 Insurance	2,577.	2,461.	114.	2.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MEMBERSHIP DUES	1,730.	1,451.	272.	7.
b EQUIPMENT MAINTENANCE	13,742.	11,513.	2,190.	39.
c MISCELLANEOUS	3,403.	44.	3,108.	251.
d UTILITIES	53,124.	50,547.	2,113.	464.
e All other expenses	253,073.	240,782.	11,653.	638.
25 Total functional expenses. Add lines 1 through 24e	1,687,811.	1,488,826.	190,356.	8,629.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP-98-2 (ASC 958-720).....				

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X.

		(A) Beginning of year		(B) End of year	
ASSETS	1	Cash – non-interest-bearing	49,567.	1	79,425.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	427,065.	4	277,119.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	18,485.	9	17,423.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,560,904.		
	b	Less: accumulated depreciation	10b 2,486,232.	10c 202,399.	74,672.
	11	Investments – publicly traded securities	342,383.	11	350,101.
	12	Investments – other securities. See Part IV, line 11		12	
	13	Investments – program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,039,899.	16	798,740.	
LIABILITIES	17	Accounts payable and accrued expenses	206,297.	17	139,227.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties	159,753.	24	105,265.
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	366,050.	26	244,492.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	291,302.	27	136,501.
	28	Temporarily restricted net assets	23,464.	28	58,664.
	29	Permanently restricted net assets	359,083.	29	359,083.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances.	673,849.	33	554,248.
	34	Total liabilities and net assets/fund balances.	1,039,899.	34	798,740.

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,560,567.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,687,811.
3	Revenue less expenses. Subtract line 2 from line 1.	3	-127,244.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	673,849.
5	Net unrealized gains (losses) on investments	5	7,643.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	554,248.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2 a Were the organization's financial statements compiled or reviewed by an independent accountant?..... If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
b Were the organization's financial statements audited by an independent accountant?..... If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?..... If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3 a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?.....	X	
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.....	X	

BAA

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2012

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

SUBANNAH WESLEY COMMUNITY CENTER

Employer identification number

99-0073528

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III – Functionally integrated d Type III – Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?.....	11 g (i)	
(ii) A family member of a person described in (i) above?	11 g (ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11 g (iii)	

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	1,557,170.	1,518,519.	2,010,048.	1,943,904.	1,557,401.	8,587,042.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge....						
4 Total. Add lines 1 through 3 ...	1,557,170.	1,518,519.	2,010,048.	1,943,904.	1,557,401.	8,587,042.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) ...						
6 Public support. Subtract line 5 from line 4						8,587,042.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	1,557,170.	1,518,519.	2,010,048.	1,943,904.	1,557,401.	8,587,042.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	34,328.	42,185.	35,240.	42,327.	3,166.	157,246.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						8,744,288.
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)).....	14	98.20 %
15 Public support percentage from 2011 Schedule A, Part II, line 14.....	15	97.64 %
16a 33-1/3% support test— 2012. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33-1/3% support test— 2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test— 2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10%-facts-and-circumstances test— 2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.....	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ...	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5 ...						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 ..						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here	<input type="checkbox"/>					

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%

- 19a 33-1/3% support tests— 2012. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- b 33-1/3% support tests— 2011. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Lined area for supplemental information with horizontal dashed lines.

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF

OMB No. 1545-0047

2012

Name of the organization

SUBANNAH WESLEY COMMUNITY CENTER

Employer identification number

99-0073528

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- 501(c)(3) (enter number) organization
 4947(a)(1) nonexempt charitable trust not treated as a private foundation
 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
 4947(a)(1) nonexempt charitable trust treated as a private foundation
 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules

- For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc. purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for *exclusively* religious, charitable, etc. purpose. Do not complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc. contributions of \$5,000 or more during the year. ▶ \$ _____

Caution: An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF) but it must answer 'No' on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2, of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990EZ, Schedule B (Form 990, 990-EZ, or 990-PF) (2012) or 990-PF.

Name of organization

Employer identification number

SUSANNAH WESLEY COMMUNITY CENTER

99-0073528

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	STATE OF HAWAII DEPARTMENT OF HUMAN SERVICES 820 MILILANI STREET HONOLULU HI 96813	\$ 448,953.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	STATE OF HAWAII DEPARTMENT OF HEALTH PO BOX 3378 HONOLULU HI 96801	\$ 323,490.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	ALOHA UNITED WAY 200 N. VINEYARD BLVD HONOLULU HI 96817	\$ 22,105.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	CITY & COUNTY OF HONOLULU 1505 DILLINGHAM BLVD HONOLULU HI 96813	\$ 57,634.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	CENTER OF DISABILITY STUDIES 1776 UNIVERSITY AVENUE HONOLULU HI 96822	\$ 141,096.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	U.S. DEPARTMENT OF EDUCATION 475 22ND AVENUE HONOLULU HI 96816	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

SUBANNAH WESLEY COMMUNITY CENTER

99-0073528

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) Number	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	ALOHA CARE ----- 1357 KAPIOLANI BLVD ----- HONOLULU HI 96814	\$ 39,650.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
8	APS HEALTHCARE ----- 733 BISHOP STREET ----- HONOLULU HI 96813	\$ 211,775.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
9	OHANA HEALTH PLAN ----- PO BOX 31367 ----- TAMPA FL 33631	\$ 61,740.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
10	UNITED METHODIST WOMEN ----- 475 RIVERSIDE DRIVE ----- NEW YORK NY 10115	\$ 31,604.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
11	U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES ----- 200 INDEPENDENCE AVENUE ----- WASHINGTON DC 20201	\$ 63,960.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>
	----- ----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if there is a noncash contribution.)</small>

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2012



Name of the organization

Employer identification number

SUSANNAH WESLEY COMMUNITY CENTER

99-0073528

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....		
2 Aggregate contributions to (during year).....		
3 Aggregate grants from (during year).....		
4 Aggregate value at end of year.....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply):
- Preservation of land for public use (e.g., recreation or education)
 - Protection of natural habitat
 - Preservation of open space
 - Preservation of an historically important land area
 - Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements.....	2 a
b Total acreage restricted by conservation easements.....	2 b
c Number of conservation easements on a certified historic structure included in (a).....	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register.....	2 d

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- 4 Number of states where property subject to conservation easement is located ▶ _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?..... Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?..... Yes No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1..... ▶ \$ _____
 - (ii) Assets included in Form 990, Part X..... ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenues included in Form 990, Part VIII, line 1..... ▶ \$ _____
 - b Assets included in Form 990, Part X..... ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If 'Yes,' explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |
- 2 a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current	(b) Prior year	(c) Two years	(d) Three years	(e) Four years
1 a Beginning of year balance	342,383.	342,838.	353,135.	355,021.	363,700.
b Contributions			56.		
c Net investment earnings, gains, and losses	10,884.	3,974.	-10,353.	3,164.	1,896.
d Grants or scholarships					
e Other expenditures for facilities and programs	3,166.	4,429.		5,050.	10,575.
f Administrative expenses					
g End of year balance	350,101.	342,383.	342,838.	353,135.	355,021.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Temporarily restricted endowment _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(ii) related organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings		2,283,416.	2,210,170.	73,246.
c Leasehold improvements				
d Equipment		225,123.	223,697.	1,426.
e Other		52,365.	52,365.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				74,672.

Part VII Investments – Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) ... ▶		

Part VIII Investments – Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ... ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.) ... ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ... ▶	

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements.....	1	1,742,210.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains on investments.....	2a	
	b Donated services and use of facilities.....	2b	7,643.
	c Recoveries of prior year grants.....	2c	
	d Other (Describe in Part XIII.).....	2d	
	e Add lines 2a through 2d.....	2e	7,643.
3	Subtract line 2e from line 1.....	3	1,734,567.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b.....	4a	
	b Other (Describe in Part XIII.).....	4b	
	c Add lines 4a and 4b.....	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....	5	1,734,567.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements.....	1	1,861,811.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities.....	2a	174,000.
	b Prior year adjustments.....	2b	
	c Other losses.....	2c	
	d Other (Describe in Part XIII.).....	2d	
	e Add lines 2a through 2d.....	2e	174,000.
3	Subtract line 2e from line 1.....	3	1,687,811.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b.....	4a	
	b Other (Describe in Part XIII.).....	4b	
	c Add lines 4a and 4b.....	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....	5	1,687,811.

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part V Line 4 Intended uses of endowment funds are stipulated by each donor and vary accordingly. In all cases, however, the principal for the endowment are to be maintained intact. Earnings on each endowment are to be dedicated for various purposes including: 1) addition to current principal, 2) unrestricted financial support of the Center, 3) any purpose authorized by the Board of Directors, 4) major repairs and maintenance of the youth center, and 5) upon written approval of a donor's Foundation, the principal purpose of the Center.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2012

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

Department of the Treasury
Internal Revenue Service



Name of the organization

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SUBANNAH WESLEY COMMUNITY CENTER

99-0073528

Pt VI, Line 11b The form 990 is reviewed in detail and approved by the
Center's Administrative Services Director, Executive
Director, and Treasurer prior to submission to the
Board of Directors

Pt VI, Line 12c Each director, principal officer, and member of a
committee with governing board delegated powers shall
annually sign a statement, which affirms such person:

- 1) Has received a copy of the conflict of interest
policy; 2) Has read and understands the policy; 3) Has
agreed to comply with the policy; and 4) Understands
the center is charitable and in order to maintain
its federal tax exemption, it must engage in primarily
in activities which accomplish one or more of its tax
exempt purpose.

Additionally, each director, principal officer and
member of a committee with governing board delegated
powers shall disclose in such statement any transaction
or relationship involving possible conflicts of
interest in regard to the Center

To ensure the Center operates in a manner consistent
with its charitable purposes and does not engage in
activities that could jeopardize its tax-exempt status,
periodic reviews shall be conducted. The periodic
review shall, at a minimum, include the following
subjects: 1) whether compensation and other arrangements
and benefits are reasonable, based on competent

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SUSANNAH WESLEY COMMUNITY CENTER

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survey information, and the result of arms length bargaining and 2) whether partnerships, joint ventures, and arrangements with management corporations conform to the Center's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or are an excess benefit transaction.

In connection with any actual or possible conflict of interest, financial or otherwise, and interested person must disclose the existence of the interest and be given the opportunity to disclose all material facts to the director and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

Disclosure also includes those transactions or arrangements that may present conflicts of interest that do not involve the person making the disclosure.

After disclosure of the financial or other interest and all material facts, and after any discussion with the interest person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon.

The remaining board of committee members shall decide if a conflict of interest exists.

A conflict of interest transaction or arrangement may or may not be approved. A conflict of interest

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----- transaction may be approve if the material facts of the -----
----- transaction and the person's interest are disclosed -----
----- or known to the board or a committee of the board, and -----
----- the transaction is authorized, approved or ratified -----
----- by an affirmative vote of a majority of the directors -----
----- either on the board or on the committee, who have no -----
----- direct or interest interest in the transaction; -----
----- provided, that a transaction may not be authorized, -----
----- approved, or ratified by a single director. Such -----
----- majority vote of the directors on the board shall -----
----- constitute a quorum for the purposes of taking action. -----

----- An interestd person may make a presentation at the -----
----- governing or committee meeting, but after the presentation, -----
----- he/she shall leave the meeting during the discussion -----
----- of, and the vote on, the transaction or arrangement -----
----- involving the possible conflict of interest. -----

----- The chairperson of the governing board or committee -----
----- shall, if appropriate, appoint a disinterested person -----
----- or committee to investigate alternatives to the proposed -----
----- transaction or arrangement. -----

----- After excersing due diligence, the governing board or -----
----- committee shall determin whether the Center can obtain -----
----- with reasonable efforts a more advantageous transaction -----
----- or arrangement from a person or entity that would not -----
----- give rise to a conflict of interest. -----

----- If a more advantageous transaction or arrangement is -----
----- not reasonably possible under circumstances not -----

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producing a conflict of interest, the governing board of committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Center's best interest, for its own benefits, and whether it is fair and reasonable.

In conformity with the above determination, the governing board or committee shall make its decision as to whether to enter into the transaction or arrangement.

The attorney general, in view of the determinations of the board or committee of the board as described above may authorize, approve or ratify the transaction before or after it is completed.

If the governing board of committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

The minutes of the governing board and all committee with board delegated powers shall contain the following"

Name of the organization

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1) The names of the persons who disclosed or otherwise were found to have an interest, financial or otherwise, in connection with an actual or possible conflict of interest, the nature of the interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

2) The names of the persons who were present for discussions and votes relating to the transaction or arrangement; the content of the discussion, including any alternatives to the proposed transaction or arrangement, the comparability data obtained, how it was obtained, and what data was relied upon; and a record of any votes taken in connection with the proceedings and who approved.

3) The terms of the approved transaction, date of approval, and any actions taken with respect to those members who had conflict of interest in the transaction. Such documentation must be prepared by the next meeting of the governing body and the body must review and approve the record as being reasonable, accurate and complete within a reasonable time thereafter.

Pt VI, Line 15b The Executive Director will have the responsibility of maintaining personnel records of all employees' salary history, service dates, and temporary assignments. The Executive director will be responsible to initiate a market survey to compare the Center's salary

Name of the organization

SUSANNAH WESLEY COMMUNITY CENTER

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----- schedule with the external market for benchmark jobs. -----

----- This document will be used as the basis fo establishing -----
 ----- the Center's salary schedule. -----

----- The Executive Director is responsible for administering -----
 ----- and monitoring the wage and salary plan in accordance -----
 ----- with established procedures and in compliance with all -----
 ----- applicable government regulations. -----

----- The Board of Directors approves the salary plan and -----
 ----- schedule in the annual Center budget and any exception -----
 ----- to the schedule due to market conditions on recommendations -----
 ----- by the Personnel Committee. -----

----- To assure that salaries paid for work at the Center -----
 ----- are competived with salaries paid for similar jobs -----
 ----- in the Center's competitive labor market; a survey -----
 ----- will be conducted with other employers. Salary ranges -----
 ----- are initially established this way. Salary surveys -----
 ----- will be conducted every two years to determine what -----
 ----- adjustments should be made. -----

Pt VI, Line 18 Copies of Form 990 will not be made available to -----
 ----- interested persons until the board approves and accepts -----
 ----- the filed report. After the Form 990 is approved and -----
 ----- accepted by the board, the report may be made public -----
 ----- pursuant to a receipt of written request. -----

Pt VI, Line 19 Governing documents, conflict of interest policy, and -----
 ----- financial statements are available to interested parties -----
 ----- upon request. -----

Name of the organization

Employer identification number

SUSANNAH WESLEY COMMUNITY CENTER

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Area with horizontal dashed lines for supplemental information.

Schedule O (Form 990), Supplemental Information to Form 990
Form 990, Page 2, Part III, Line 1 (continued)

Briefly describe the organization's mission:

allows constituents to develop skills and to interact in a safe and welcoming environment. As a social service agency...provides information, networking, and programs that empower individuals and families....

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990, Page 10, Line 24e All Other Expenses (continued)


Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
SUPPLIES	4,783.	4,260.	492.	31.
REPAIRS	1,071.	1,019.	43.	9.
LANDSCAPING	51.	49.	2.	0.
SECURITY	916.	872.	36.	8.
POSTAGE	941.	531.	11.	399.
PROGRAM SUBCONTRACT	210,199.	200,734.	9,384.	81.
AUTO EXPENSE	4,138.	3,951.	185.	2.
EQUIPMENT LEASE	14,170.	13,532.	633.	5.
WRAP AROUND SERVICES	1,966.	1,877.	88.	1.
TELEPHONE	14,838.	13,957.	779.	102.



PROGRAM BUDGET

BUDGET REQUEST BY SOURCE OF FUNDS
(Period: July 1, 2015 to June 30, 2016)

Applicant: Susannah Wesley Community Center

BUDGET CATEGORIES	Total State Funds Requested (a)	(b)	(c)	(d)
A. PERSONNEL COST				
1. Salaries	123,402			
2. Payroll Taxes & Assessments	17,201			
3. Fringe Benefits	10,800			
TOTAL PERSONNEL COST	151,402			
B. OTHER CURRENT EXPENSES				
1. Airfare, Inter-Island				
2. Insurance	300			
3. Lease/Rental of Equipment	1,200			
4. Lease/Rental of Space				
5. Staff Training				
6. Supplies	600			
7. Telecommunication	1,200			
8. Utilities	12,000			
9	1,200			
10	1,800			
11	18,181			
12	577			
13				
14				
15				
16				
17				
18				
19				
20				
TOTAL OTHER CURRENT EXPENSES	37,058			
C. EQUIPMENT PURCHASES				
D. MOTOR VEHICLE PURCHASES				
E. CAPITAL				
TOTAL (A+B+C+D+E)	188,460			
SOURCES OF FUNDING		Budget Prepared By:		
(a) Total State Funds Requested	188,460	Ronald M. Higashi	847-1535	
(b)		Name (Please type or print)	Phone	
(c)			1/30/2015	
(d)		Signature of Authorized Official	Date	
TOTAL BUDGET	188,460	Ronald M. Higashi, Executive Director		
		Name and Title (Please type or print)		

BUDGET JUSTIFICATION PERSONNEL - SALARIES AND WAGES

Applicant: Susannah Wesley Community Center

Period: July 1, 2015 to June 30, 2016

	POSITION TITLE	FULL TIME EQUIVALENT	ANNUAL SALARY A	% OF TIME ALLOCATED TO GRANT REQUEST B	TOTAL STATE FUNDS REQUESTED (A x B)
1	Program Administrator	1.00	70,300	20.00%	14,060
2	Program Coordinator /Social Worker	1.00	46,000	20.00%	9,200
3	Teacher/Youth Worker	1.00	37,000	100.00%	37,000
4	Youth Worker	1.00	37,000	100.00%	37,000
5	Accountant/HR Assoicate	1.00	48,000	20.00%	9,600
6	IT	1.00	38,000	10.00%	3,800
7	Mainatance	1.00	24,960	10.00%	2,496
8	Executive Director	1.00	75,000	10.00%	7,500
9	Performance and Quality Assurance	0.40	27,456	10.00%	2,746
					\$ -
					\$ -
					\$ -
					\$ -
TOTAL:					123,401.60
JUSTIFICATION/COMMENTS:					

BUDGET JUSTIFICATION - EQUIPMENT AND MOTOR VEHICLES

Applicant: Susannah Wesley Community Center

Period: July 1, 2015 to June 30, 2016

DESCRIPTION EQUIPMENT	NO. OF ITEMS	COST PER ITEM	TOTAL COST	TOTAL BUDGETED
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
TOTAL:				
JUSTIFICATION/COMMENTS:				

DESCRIPTION OF MOTOR VEHICLE	NO. OF VEHICLES	COST PER VEHICLE	TOTAL COST	TOTAL BUDGETED
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
TOTAL:				
JUSTIFICATION/COMMENTS:				

**BUDGET JUSTIFICATION
CAPITAL PROJECT DETAILS**

Applicant: Susannah Wesley Community Center Period: July 1, 2015 to June 30, 2016

FUNDING AMOUNT REQUESTED						
TOTAL PROJECT COST	ALL SOURCES OF FUNDS RECEIVED IN PRIOR YEARS		STATE FUNDS REQUESTED	OF FUNDS REQUESTED	FUNDING REQUIRED IN SUCCEEDING YEARS	
	FY: 2013-2014	FY:2014-2015	FY:2015-2016	FY:2015-2016	FY:2016-2017	FY:2017-2018
PLANS						
LAND ACQUISITION						
DESIGN						
CONSTRUCTION						
EQUIPMENT						
TOTAL:						
JUSTIFICATION/COMMENTS:						



CURRENT LIST OF OFFICERS



Susannah Wesley
COMMUNITY CENTER

—
SINCE 1859

BOARD OF DIRECTORS
July 1, 2014 to June 30, 2015

OFFICERS

President
Lorrin Hirano

Vice President
Barbara Okamoto

Secretary
Lily Bloom Domingo

Treasurer
Kilikina Mahi

COMMITTEE CHAIRS

Buildings & Grounds Committee Chair
Dwight Lowrey

Personnel Committee Chair
Jan Harada

Programs Committee Chair
Lynette Lau

Resource Development Committee Chair
Asiana Ponciano



BOARD OF DIRECTORS



**BOARD OF DIRECTORS
July 1, 2014 to June 30, 2015**

Colby, Alison	Social Worker, Farrington High School; Facilitator
Domingo, Lily Bloom Secretary	Principle, CommUnity Works; Former Chief Operating Officer and Program Director, Hawaii Alliance of Nonprofit Organizations; Program Officer, Aloha United Way; Former President of SWCC Board of Directors
Domingo, William M.	Attorney-at-Law; Former President of SWCC Board of Directors; Former State of Hawaii and Federal Public Defender; Former President, Kalihi YMCA; Former Kalihi resident
Chun Oakland, Suzanne	Senator, 13th District, Hawaii State Legislature; Chair, Senate Committee on Human Services; member of various community groups and organizations throughout the district
Choi, Thomas	Minister; District Superintendent, Hawaii District, The United Methodist Church
Harada, Jan Personnel Committee Chair	Attorney; CEO & President of Helping Hands Hawaii; Omidyar Fellows Program; Former Executive Director of Palama Settlement; Board Member, Rotary Club of Honolulu; Board Member, Kamehameha Lions Club Foundation; Board Member, Henry & Colene Wong Foundation; Advisory Board Member, Punawai 'O Pu'uhonua; Congressional Intern
Hayase, Marisa C.	President, Hayase Consultant, Inc.; Former Grant Officer Harold Castle Foundation
Hirano, Lorrin President	Attorney; Sr Vice President and Legal Counsel, Title Guaranty of Hawaii, Inc.; Former Partner, Ashford & Wriston
Gibson, David Y.	Development Director, Hookakoo Corporation; Former Grant Writer; Hawaii Pacific University; Former Development Director, Damien Memorial High School; Former Director of Communications, Arizona Memorial; Former SWCC staff member
Kelemeni, Topou Seini	Vice President, Board of Directors, United Methodist Women National Office
Lau, Lynette Program Committee Chair	Attorney, Department of Attorney General, DHS; Former Deputy City Prosecutor for Juvenile Cases
Lau, Michael	Branch Manager, Hawaii National Bank, Kamehameha Shopping Center; Kalihi Business Association
Lowrey, Dwight Building & Grounds Committee Chair	Retired Architect; Volunteer docent with Honolulu Art Academy
Kobayashi, Harriet	Harris United Methodist Church; Active Community Member
Mahi, Kilikina Treasurer	Co-founder at Hello Makana; Consultant at KM Consulting; Senior Program Officer, Hawaii Community Foundation; Former Executive Director of College Connections; Executive Administrator Ka'ala Farms; Resident of Kalihi
Mark, Kara	United Methodist Women; Retired Teacher, Educational Specialist and Vice Principal, Department of Education; Former President SWCC Board of Directors

Morishige, Scott	Executive Director, PHOCUS; former program officer, Hawaii Community Foundation; Former Human Services & Fund Development, Helping Hands Hawaii; Former Intern at SWCC
Motohiro, Daniel	Manager, Bay View Golf Park; Trustee, Hawaii Lions Foundation; Former Senior Vice President, City Bank; Former President of SWCC Board of Directors
Motohiro, Denise	Communications Specialist, Hawaii Association of Realtors
Okamoto, Barbara Vice President	Vice President, CRM at Hawaii Visitors & Convention Bureau; Mixed Media Artist; Former President, SWCC Board of Directors
Owens, Ellen	United Methodist Women, President, Hawaii District; Retired Teacher
Pham, Thaddeus Jr.	Department of Health, Adult Viral Hepatitis Prevention Coordinator; Former Epidemiological Specialist, Department of Health
Ponciano, Asiana Resource Development Committee Chair	Social Media Marketing Specialist, Hawaiian Airlines; Board Member, Salvation Army; Independent Journalist
Salakielu, Sinaitakala	Teacher, Dole Middle School; United Methodist Women; Former Teacher, Roosevelt High School
Tanimoto, Dennis	President/CEO, Hawaii Credit Union League; Chairman, Poverty Prevention Impact Council, Aloha United Way; Board of Director, Aloha Society of Association Executives; Board of Directors, United Cerebral Palsy Association of Hawaii; Former President, SWCC Board of Directors



CURRENT FINANCIAL STATEMENTS

Susannah Wesley Community Center
Balance Sheet
As of 12/31/2014

	Current Year	Prior Year	Current Year %
Assets			
Current Assets			
Cash & Cash Equivalents			
CHECKING - BOH 0008-015104	2,965.80	1,977.55	49.97
FHB - CHECKING	205,281.69	70,894.60	189.56
FHB MAXIMIZER 49-915357	27,076.24	27,061.05	0.06
FIRST HAWAIIAN BANK CD	<u>250,000.00</u>	<u>250,000.00</u>	<u>0.00</u>
Total Cash & Cash Equivalents	485,323.73	349,933.30	38.69
Accounts Receivable			
ACCOUNTS RECEIVABLE	232,394.73	291,005.71	(20.14)
ACCOUNTS RECEIVABLE -	118,899.27	0.00	100.00
ACCOUNTS RECEIVABLE - PLEDGES	<u>775.00</u>	<u>775.00</u>	<u>0.00</u>
Total Accounts Receivable	352,069.00	291,780.71	20.66
Prepaid Expenses			
PREPAID EXPENSES	<u>23,362.94</u>	<u>15,475.61</u>	<u>50.97</u>
Total Prepaid Expenses	23,362.94	15,475.61	50.97
Other Current Assets			
DUE FROM UNRESTRICTED FUND	3,444,995.84	2,042,628.84	68.66
DUE FROM RESTRICTED FUND	3,605,211.14	2,229,818.73	61.68
DUE FROM CIP FUND	877.97	877.97	0.00
DUE FROM CAPITAL FUND	348,783.91	348,783.91	0.00
DUE FROM PERM RESTRICTED FUND	<u>52,207.00</u>	<u>52,183.90</u>	<u>0.05</u>
Total Other Current Assets	<u>7,452,075.86</u>	<u>4,674,292.95</u>	<u>59.43</u>
Total Current Assets	8,312,831.53	5,331,482.57	55.92
Long-term Assets			
Property & Equipment			
	9,230.48	74,672.20	(87.64)
Long-term Investments			
INVESTMENT	21,419.91	21,419.91	0.00
INVESTMENT - JENNIE H. YONEDA	<u>82,850.36</u>	<u>82,842.05</u>	<u>0.01</u>
Total Long-term Investments	<u>104,270.27</u>	<u>104,261.96</u>	<u>0.01</u>
Total Long-term Assets	<u>113,500.75</u>	<u>178,934.16</u>	<u>(36.57)</u>
Total Assets	<u>8,426,332.28</u>	<u>5,510,416.73</u>	<u>52.92</u>
Liabilities			
Short-term Liabilities			
Accounts Payable			
ACCOUNTS PAYABLE	<u>60,099.74</u>	<u>40,662.45</u>	<u>47.80</u>
Total Accounts Payable	60,099.74	40,662.45	47.80
Other Short-term Liabilities			
CLEARING ACCOUNT	(6,636.45)	(4,365.55)	52.02
DUE TO UNRESTRICTED FUND	3,752,840.66	2,377,427.58	57.85
DUE TO RESTRICTED FUND	3,590,075.28	2,187,720.67	64.10
DUE TO CAPITAL FUND	58,447.62	58,432.43	0.03
DUE TO PERM RESTRICTED FUND	50,712.30	50,712.30	0.00
PAYROLL CLEARING	52,046.78	38,313.05	35.85
TDA CLEARING	45,844.89	0.00	100.00
GARNISHÉE CLEARING	(49,806.51)	964.63	(5,263.28)
WITHHOLDING - MED/DENTAL/FLEX	7,563.58	4,887.74	54.75
BUILDING DEPOSITS	<u>(369.69)</u>	<u>352.00</u>	<u>(205.03)</u>
Total Other Short-term Liabilities	<u>7,500,718.46</u>	<u>4,714,444.85</u>	<u>59.10</u>
Total Short-term Liabilities	7,560,818.20	4,755,107.30	59.00
Long-term Liabilities			
Notes Payable			
LINE OF CREDIT - FHB	148,008.99	130,295.01	13.60
N/P-FHB 01-065510	<u>25,150.00</u>	<u>24,970.65</u>	<u>0.72</u>
Total Notes Payable	173,158.99	155,265.66	11.52
Other Long-term Liabilities			
ADVANCES	<u>26,195.61</u>	<u>26,195.61</u>	<u>0.00</u>
Total Other Long-term Liabilities	<u>26,195.61</u>	<u>26,195.61</u>	<u>0.00</u>
Total Long-term Liabilities	<u>199,354.60</u>	<u>181,460.67</u>	<u>9.86</u>
Total Liabilities	<u>7,760,172.80</u>	<u>4,936,567.97</u>	<u>57.20</u>
Net Assets			
Beginning Net Assets			
Net Assets	575,277.38	553,715.67	3.89
Current YTD Net Income			
	<u>90,882.10</u>	<u>20,133.09</u>	<u>351.41</u>
Total Net Assets	<u>666,159.48</u>	<u>573,848.76</u>	<u>16.09</u>
Total Liabilities and Net Assets	<u>8,426,332.28</u>	<u>5,510,416.73</u>	<u>52.92</u>

Susannah Wesley Community Center
Statement of Revenues and Expenditures - 1
From 7/1/2014 Through 12/31/2014

	Current Period Actual	Prior Year Actual	Current Year Change	Current Period % Change
Operating Revenue				
Government Grants	544,744.01	567,239.52	(22,495.51)	(3.97)
Contributions				
Individual Contributions	8,514.56	846.00	7,668.56	906.45
Community Contributions	0.00	1,135.67	(1,135.67)	(100.00)
Private Trust & Foundations	79,500.00	30,750.00	48,750.00	158.54
Misc. Other	0.00	240.00	(240.00)	(100.00)
Newsletter (Misc)	0.00	385.00	(385.00)	(100.00)
ANNUAL GIVING/D MAIL - XMAS	0.00	4,375.00	(4,375.00)	(100.00)
BOD-Current	5,407.39	1,806.13	3,601.26	199.39
Businesses / Corporations	1,497.33	0.00	1,497.33	100.00
PRIVATE TRUST/FOUNDATIONS	0.00	750.00	(750.00)	(100.00)
MAJOR GIFTS - INDIVIDUALS	0.00	250.00	(250.00)	(100.00)
Facility User Contributions	300.00	0.00	300.00	100.00
BOD-Former	100.00	0.00	100.00	100.00
Staff - Current/Former	837.38	0.00	837.38	100.00
CONTRIBUTIONS-MISC	4,215.10	0.00	4,215.10	100.00
UMC - ANNUAL CONFERENCE SUPPOR	300.00	0.00	300.00	100.00
UMC - Local Church Support	5,410.01	4,604.27	805.74	17.50
AUW-Designations (Other)	4,751.79	5,448.55	(696.76)	(12.79)
Total Contributions	110,833.56	50,590.62	60,242.94	119.08
UMW - National Office	14,977.48	13,240.98	1,736.50	13.11
Program Revenue	4,000.16	4,699.75	(699.59)	(14.89)
Contract Services Revenue	211,154.16	155,027.58	56,126.58	36.20
Facilities Revenue	14,573.00	11,886.50	2,686.50	22.60
Investment Income	3,156.82	3,128.90	27.92	0.89
Aloha United Way				
AUW-UNRESTRICTED	0.00	3,500.00	(3,500.00)	(100.00)
AUW-IMPACT AREA	20,010.50	0.00	20,010.50	100.00
Total Aloha United Way	20,010.50	3,500.00	16,510.50	471.73
Other Income	258.17	2,762.26	(2,504.09)	(90.65)
Total Operating Revenue	<u>923,707.86</u>	<u>812,076.11</u>	<u>111,631.75</u>	<u>13.75</u>
Total Revenue	<u>923,707.86</u>	<u>812,076.11</u>	<u>111,631.75</u>	<u>13.75</u>
Expenditures				
Personnel Expenses	668,716.07	569,657.04	99,059.03	17.39
Program Expenses	14,737.22	19,194.77	(4,457.55)	(23.22)
Professional Fees	11,885.97	11,301.10	584.87	5.18
Sub Contract Cost	38,884.86	118,624.52	(79,739.66)	(67.22)
Supplies	7,180.22	7,461.39	(281.17)	(3.77)
Occupancy	49,468.32	34,307.80	15,160.52	44.19
Maintenance & Repairs	2,951.79	3,899.33	(947.54)	(24.30)
Travel Expenses	22,004.57	6,547.61	15,456.96	236.07
Client Assistance/Incentives	11,359.36	4,275.52	7,083.84	165.68
US2/VISTA	0.00	10,940.48	(10,940.48)	(100.00)
Interest Expense	3,676.23	3,388.65	287.58	8.49
Miscellaneous	1,961.15	2,344.81	(383.66)	(16.36)
Total Expenditures	<u>832,825.76</u>	<u>791,943.02</u>	<u>40,882.74</u>	<u>5.16</u>
Net Revenue Over Expenditures	<u>90,882.10</u>	<u>20,133.09</u>	<u>70,749.01</u>	<u>351.41</u>

Susannah Wesley Community Center
Statement of Revenues and Expenditures with Equity Section
From 7/1/2014 Through 12/31/2014

	UNRESTRIC... FUND	RESTRICTED FUND	CIP FUND	CAPITAL FUND	PERMANENT... RESTRICTED	Total
Operating Revenue						
Government Grants	(5,732.68)	550,476.69	0.00	0.00	0.00	544,744.01
Contributions	25,649.44	932.33	0.00	0.00	0.00	26,581.77
Trust and Foundations	2,500.00	77,000.00	0.00	0.00	0.00	79,500.00
UMW - National Office	14,977.48	0.00	0.00	0.00	0.00	14,977.48
Program Revenue	3,168.86	831.30	0.00	0.00	0.00	4,000.16
Contract Services Revenue	210,200.61	953.55	0.00	0.00	0.00	211,154.16
Facilities Revenue	14,573.00	0.00	0.00	0.00	0.00	14,573.00
Aloha United Way	24,762.29	0.00	0.00	0.00	0.00	24,762.29
Investment Income	32.51	0.00	0.00	3,124.31	0.00	3,156.82
Other Income	258.17	0.00	0.00	0.00	0.00	258.17
Total Operating Revenue	<u>290,389.68</u>	<u>630,193.87</u>	<u>0.00</u>	<u>3,124.31</u>	<u>0.00</u>	<u>923,707.86</u>
Total Revenue	<u>290,389.68</u>	<u>630,193.87</u>	<u>0.00</u>	<u>3,124.31</u>	<u>0.00</u>	<u>923,707.86</u>
Expenditures						
Personnel Expenses	171,938.37	496,777.70	0.00	0.00	0.00	668,716.07
Program Expenses	15,888.66	28,033.35	0.00	0.00	0.00	43,922.01
Professional Fees	4,030.16	7,855.81	0.00	0.00	0.00	11,885.97
Sub Contracted Services	0.00	38,884.86	0.00	0.00	0.00	38,884.86
Occupancy Cost	10,609.52	34,962.21	0.00	0.00	0.00	45,571.73
Maintenance & Repairs	1,481.08	5,367.30	0.00	0.00	0.00	6,848.38
Client Assistance/Incentives	3,536.67	7,822.69	0.00	0.00	0.00	11,359.36
Interest Expense	3,676.23	0.00	0.00	0.00	0.00	3,676.23
Miscellaneous	1,961.15	0.00	0.00	0.00	0.00	1,961.15
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>213,121.84</u>	<u>619,703.92</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>832,825.76</u>
Net Revenue Over Expenditures	<u>77,267.84</u>	<u>10,489.95</u>	<u>0.00</u>	<u>3,124.31</u>	<u>0.00</u>	<u>90,882.10</u>
Beginning Fund Balances						
	525,248.01	(26,418.75)	(877.97)	(281,105.81)	358,431.90	575,277.38
Net Change in Fund Balances	<u>77,267.84</u>	<u>10,489.95</u>	<u>0.00</u>	<u>3,124.31</u>	<u>0.00</u>	<u>90,882.10</u>
Ending Fund Balances	<u>602,515.85</u>	<u>(15,928.80)</u>	<u>(877.97)</u>	<u>(277,981.50)</u>	<u>358,431.90</u>	<u>666,159.48</u>

Date: 1/22/15 08:20:47 AM

	January 22, 2015 10:36 AM	01/22/15 57,000	01/23/15 2,900	02/08/15 (12,671)	02/23/15 (5,047)	03/10/15 16,382	03/25/15 (493)	04/09/15 46,988	04/24/15 (8,387)	05/09/15 54,094	05/24/15 (7,781)	06/08/15 55,700	06/23/15 1,325	07/08/15 64,806
CASH BALANCE														
RECEIPTS														
Private Trust&Foundation Resources Development		1,500	500	500	500	500	500	500	500	1,500	1,500	1,500	1,500	
Government														
206 AMHD		0	90,000	0	60,000	0	30,000	0	30,000	0	30,000	0	30,000	0
228 Youth Development		7,500	0	7,500	0	7,500	0	7,500	0	7,500	0	7,500	0	7,500
240 Truancy		8,333	0	8,333	0	8,333	0	8,333	0	8,333	0	8,333	0	8,333
203 Parenting/TANF MOE		12,981	0	12,981	0	12,981	0	12,981	0	12,981	0	12,981	0	12,981
207 City GIA (2/1/2014)		13,000	0	26,000	0	13,000	0	13,000	0	13,000	0	13,000	0	13,000
208 State GIA (2/1/2014)		7,500	0	7,500	0	7,500	0	7,500	0	7,500	0	7,500	0	7,500
241 OCS HT		0	20,000	0	10,000	0	10,000	0	10,000	0	10,000	0	10,000	10,000
205 OCS CSC		0	0	0	0	0	0	0	0	0	0	0	0	0
227 Juvenile Assessment Center		3,500	0	7,000	0	21,053	0	21,053	0	21,053	0	21,053	0	21,053
Contractual Services														
272 OHANA		0	0	34,500	0	34,500	0	34,500	0	34,500	0	34,500	0	34,500
281 - Human Trafficking (USCRI)		0	0	0	0	0	0	0	0	0	0	0	0	0
4600 - UMC - UMW		0	6,500	0	0	0	6,500	0	0	0	6,500	0	0	0
4800 - UMC - Women/Others														
4710 - AUW		0	0	0	0	0	0	0	0	0	0	0	0	0
4910 -Building Usage		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
4930 - Misc														
4999 - Weinberg				50,000										
4999 - Other														
SUBTOTAL - RECEIPTS		0	55,514	28,200	245,514	11,700	166,567	18,200	136,567	11,700	137,567	19,200	137,567	12,700
DISBURSEMENTS														
PAYROLL & EMPLR TAXES		(52,000)	(58,476)	(58,476)	(61,476)	(61,476)	(61,476)	(61,476)	(61,476)	(61,476)	(61,476)	(61,476)	(61,476)	(61,476)
Repair/Maintenance														
Others														
OTHERS		(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
SUBTOTAL - DISBURSEMENTS		(54,100)	(71,086)	(70,576)	(74,086)	(73,576)	(74,086)	(73,576)	(74,086)	(73,576)	(74,086)	(73,576)	(74,086)	(73,576)
FHB \$25K LOAN														
BALANCE		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
PAYMENT														
BALANCE		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
FHB \$150K LINE														
BORROW		100,000	100,000	100,000	150,000	0	45,000	0	0	0	0	0	0	0
PAYMENT			50,000		45,000		(45,000)							
BALANCE		100,000	100,000	150,000	0	45,000	0	0	0	0	0	0	0	0
TOTAL LOANS		125,000	125,000	175,000	25,000	70,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
CASH BALANCE		2,900	(12,671)	(5,047)	16,382	(493)	46,988	(8,387)	54,094	(7,781)	55,700	1,325	64,806	3,931
PAY DATE		01/22/14	02/07/15	02/22/15	03/09/15	03/24/15	04/08/15	04/23/15	05/08/15	05/23/15	06/07/15	06/22/15	07/07/15	07/22/15

First Hawaii Bank
Bank of Hawaii

Total Cash

SUSANNAH WESLEY COMMUNITY CENTER
(A NON-PROFIT ORGANIZATION)
FINANCIAL STATEMENTS WITH
SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITORS' REPORTS
FOR THE YEAR ENDED JUNE 30, 2013

**SUSANNAH WESLEY COMMUNITY CENTER
(A NON-PROFIT ORGANIZATION)**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Susannah Wesley Community Center:

Report on the Financial Statements

We have audited the accompanying financial statements of Susannah Wesley Community Center (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 the *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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design the audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the

entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Susannah Wesley Community Center as of June 30, 2013, and changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2013, on our consideration of Susannah Wesley Community Center's internal control over financial reporting and on our test 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Susannah Wesley Community Center's internal control over financial reporting and compliance.

G. Ushijima CPA

Honolulu, HI
December 10, 2013

**SUSANNAH WESLEY COMMUNITY CENTER
(A NON-PROFIT ORGANIZATION)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2013**

ASSETS	<u>2013</u>
CURRENT ASSETS:	
Cash and cash equivalents	\$ 79,425
Accounts receivable	277,119
Prepaid expenses and other assets	<u>17,423</u>
Total Current Assets	<u><u>373,967</u></u>
INVESTMENTS:	
Endowment funds	<u>350,101</u>
Total Investments	<u><u>350,101</u></u>
PROPERTY AND EQUIPMENT:	
Building and improvements	2,283,416
Furniture and equipment	225,123
Vehicles	<u>52,365</u>
	2,560,904
Less: Accumulated depreciation and amortization	<u>(2,486,232)</u>
Property and Equipment - Net	<u><u>74,672</u></u>
TOTAL ASSETS	<u><u>\$ 798,740</u></u>
CURRENT LIABILITIES:	
Accounts payable and accrued expenses	\$ 139,227
Notes payable to bank	<u>105,265</u>
Total Current Liabilities	<u><u>244,492</u></u>
NET ASSETS:	
Unrestricted	136,501
Temporarily restricted	58,664
Permanently restricted	<u>359,083</u>
Total Net Assets	<u><u>554,248</u></u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 798,740</u></u>

See Independent Auditors' Report and Notes to Financial Statements

**SUSANNAH WESLEY COMMUNITY CENTER
(A NON-PROFIT ORGANIZATION)
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
REVENUE:				
Grant revenue	\$ 4,632	\$ 1,068,258	\$ -	\$ 1,072,890
Contribution	100,526	64,262	-	164,788
Program revenue	316,170	-	-	316,170
Investment income	-	3,166	-	3,166
Other income	3,553	-	-	3,553
Contribution of use of facilities	174,000	-	-	174,000
Unrealized gain on investment	7,643	-	-	7,643
Net assets released from restrictions - satisfaction of program restrictions	1,100,486	(1,100,486)	-	-
Total revenue	<u>1,707,010</u>	<u>35,200</u>	<u>-</u>	<u>1,742,210</u>
EXPENSES:				
Program services	1,654,388	-	-	1,654,388
Supporting services	207,423	-	-	207,423
Total Expenses	<u>1,861,811</u>	<u>-</u>	<u>-</u>	<u>1,861,811</u>
INCREASE (DECREASE) IN NET ASSETS	(154,801)	35,200	-	(119,601)
NET ASSETS, BEGINNING OF YEAR	291,302	23,464	359,083	673,849
NET ASSETS, END OF YEAR	<u>\$ 136,501</u>	<u>\$ 58,664</u>	<u>\$ 359,083</u>	<u>\$ 554,248</u>

See Independent Auditors' Report and Notes to Financial Statements

**SUSANNAH WESLEY COMMUNITY CENTER
(A NON-PROFIT ORGANIZATION)
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2013**

	<u>Program Services</u>			<u>Supporting Services</u>			
	<u>Cultural</u>		<u>Total</u>	<u>Management</u>			<u>Total</u>
	<u>Transition</u>	<u>Social</u>		<u>and General</u>	<u>Fundraising</u>	<u>Total</u>	
	<u>Facilitation</u>	<u>Adjustment</u>					
Personnel expenses	\$ 23,804	\$1,080,246	\$1,104,050	\$ 22,845	\$ 6,857	\$ 29,702	\$1,133,752
Program expenses	875	248,373	249,248	11,652	101	11,753	261,001
Professional fees	690	21,728	22,418	1,466	216	1,682	24,100
Interest expense	-	-	-	8,709	-	8,709	8,709
Supplies	163	25,090	25,253	8,721	21	8,742	33,995
Telephone	423	13,534	13,957	779	102	881	14,838
Postage & shipping	13	518	531	11	399	410	941
Occupancy	5,417	215,857	221,274	9,248	2,029	11,277	232,551
Maintenance & repairs	618	10,895	11,513	2,190	39	2,229	13,742
Conference	-	4,649	4,649	548	125	673	5,322
Dues & subscriptions	67	1,384	1,451	272	7	279	1,730
Other administrative expenses	-	44	44	3,108	251	3,359	3,403
Total Expenditures Before Depreciation	<u>32,070</u>	<u>1,622,318</u>	<u>1,654,388</u>	<u>69,549</u>	<u>10,147</u>	<u>79,696</u>	<u>1,734,084</u>
Depreciation	-	-	-	127,727	-	127,727	127,727
TOTAL EXPENSES	<u>\$ 32,070</u>	<u>\$1,622,318</u>	<u>\$1,654,388</u>	<u>\$ 197,276</u>	<u>\$ 10,147</u>	<u>\$ 207,423</u>	<u>\$1,861,811</u>

See Independent Auditors' Report and Notes to Financial Statements

**SUSANNAH WESLEY COMMUNITY CENTER
(A NON-PROFIT ORGANIZATION)
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2013**

	2013
OPERATING ACTIVITIES:	
Increase (decrease) in net assets	\$ (119,601)
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:	
Depreciation	127,727
Unrealized gain on investment	(7,643)
Changes in assets and liabilities:	
Receivables	149,946
Prepaid expenses and other assets	1,062
Accounts payable and accrued expenses	(67,070)
Net Cash Provided (Used) By Operating Activities	84,421
INVESTING ACTIVITIES:	
Increase in investment	(75)
Net Cash Provided (Used) By Investing Activities	(75)
FINANCING ACTIVITIES:	
Principal payments of notes payable	(54,488)
Net Cash Provided (Used) By Financing Activities	(54,488)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	29,858
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	49,567
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 79,425
Supplemental disclosure of cash flow information:	
Cash paid during the year for:	
Interest	\$ 8,709

See Independent Auditors' Report and Notes to Financial Statements

**SUSANNAH WESLEY COMMUNITY CENTER
(A NON-PROFIT ORGANIZATION)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Susannah Wesley Community Center is a not-for-profit human services agency related to the United Methodist Women, the United Methodist Church. The Center is supported by the United Methodist Church, Aloha United Way, and various grants, trusts, foundations, groups, and individuals. The Center provides a variety of mental health, youth development, education, and other services to primarily the residents of the Kalihi-Palama communities on the island of Oahu.

Summary of Significant Accounting Policies

Basis of Accounting – The Center classifies its net assets and its revenues, gains and other support based on the existence or absence of donor-imposed restrictions. Unrestricted net assets represent resources over which the board of directors has discretionary control. Temporarily restricted net assets result from contributions whose use is limited by donor stipulations that either expire with the passage of time or can be fulfilled and removed by actions of the Center pursuant to those stipulations. Permanently restricted net assets result from contributions whose use is limited by donor stipulations that do not expire.

The Center reports contributions of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, the related temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The Center reports contributions of property as unrestricted support unless explicit donor stipulations specify how the donated property must be used. Contributions of property with explicit restrictions that specify how the property is to be used and contributions of cash and other assets that must be used for property additions are reported as restricted support. In the absence of explicit donor stipulations about how the property must be maintained, the Center reports expirations of donor restrictions when the donated or acquired property is placed in service.

Contributions – Contributions received, including unconditional promises to give, are recognized as revenue in the period received at their fair values. Contributions receivable are stated at their estimated net realizable value.

2. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Statement of Functional Expenses – Certain management and general expenses have been allocated to program services on the basis of direct salaries or other appropriate criteria.

Cash and Cash Equivalents – Cash and cash equivalents, for purposes of the statement of cash flows, includes all short-term investments with original maturity or remaining life at date of purchase of three months or less.

Investments – Investment securities are stated at fair value based on market prices and include investments held by the United Methodist Church on behalf of the Center.

Property and Equipment – Property and equipment are stated at cost. The Center's policy is to capitalize all purchases over \$1,000. Depreciation is computed on the straight-line method over the estimated useful asset lives which are as follows:

Furniture and equipment	5 – 10 years
Building improvements	10 years
Vehicles	3 – 4 years

Repairs and maintenance are charged to expense and additions and betterments are generally capitalized.

Donated Services – No amounts have been reflected in the statements for donated services; however, a substantial number of volunteers have donated significant amounts of their time to the Center.

Income Taxes – The Center is a not-for-profit foundation for income tax purposes and is exempt from income taxes on income received in connection with its exempt activities.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. TEMPORARILY RESTRICTED NET ASSETS

Net assets are released from donor restrictions primarily by incurring expenses which satisfy the restricted purposes. Net assets released from restrictions during 2013 and net assets available as of June 30, 2013 were as follows:

	2013	
	Restrictions Released	Available Balance
Purpose		
Operations:		
Program services	\$ 1,056,467	\$ 56,317
Supporting services	44,019	2,347
	<u> </u>	<u> </u>
Total	<u>\$ 1,100,486</u>	<u>\$ 58,664</u>

4. PERMANENTLY RESTRICTED NET ASSETS

The Center's permanently restricted net assets consist of three endowment funds in the amounts of \$250,000, \$26,250 and \$82,833. The endowment fund of \$250,000 is from The Harry and Jeanette Weinberg Foundation, Incorporated (Foundation), interest on which will be used first for repairs and maintenance of the youth center (see Note 7) and second, upon prior written approval of the Foundation, for other operating purposes. The income received is temporarily restricted and, accordingly, is recorded in temporarily restricted net assets until the donor's stipulations are satisfied. The endowment fund of \$26,250 requires that each year, after any expense of managing the endowment has been deducted from earnings, the first 5% on principal of any remaining earnings in that year be added to the current principal to form a new amount of principal for the coming year. If earnings after expenses fall short of 5% on principal, 50% of the earnings shall be added to the principal for the given year. Each year, after the principal has been adjusted, any remaining income shall be used for unrestricted financial support of the Center. The endowment fund of \$82,833 requires the principal not to be spent, with 5% of interest and income to be returned to principal, leaving the remainder of interest and income expendable for any purpose authorized by the board of directors.

5. NOTES PAYABLE

In September 2012, the Center renewed a one year note payable in the amount of \$24,949 with the interest at 2.50% due on September 21, 2013. In June 2010, the Center renewed a line of credit with interest at 2.50% over the lender's index, resulting in an annual percentage rate of 6.970%. The credit limit of this loan is \$150,000. As of June 30, 2013, the balance of this loan is \$80,295. This note is secured by assignment of contract between the Research Corporation of the University of Hawaii and the Center.

6. LEASES

The Center leases its facilities from the United Methodist Women of the United Methodist Church under an operating lease agreement expiring on December 31, 2028. This lease agreement provides for no rental fees and may be terminated at any time by the lessor or lessee upon giving 90 days written notice. The fair value of the contribution of the use of this and other facilities of \$174,000 and the related expense has been recognized in the statement of activities for the year ended June 30, 2013. Total rent expense for the year ended June 30, 2013 was \$174,000.

7. PENSION PLAN

The Center has a defined contribution pension plan. The noncontributory plan covers substantially all of the employees of the Center. No contributions were made to the plan for the year ended June 30, 2013.

8. THE HARRY & JEANETTE WEINBERG YOUTH CENTER

On October 1, 1996, the Center received \$1,055,000 from The Harry and Jeanette Weinberg Foundation, Incorporated to be used for the construction and maintenance of the Center's new youth center facilities. The amount included \$250,000 which represented a permanently restricted endowment fund. The new facilities were substantially completed in June 1997.

9. CONCENTRATIONS OF CREDIT RISK

The Center maintains its cash in bank deposit accounts and a certificate of deposit, where the combined deposits held at each bank are federally insured up to \$250,000 per bank. As of June 30, 2013, the bank balance exceeded \$250,000 by \$67,118. The Center has not experienced any losses in these accounts and certificate of deposit and believes it is not exposed to any significant credit risk on cash.

**SUSANNAH WESLEY COMMUNITY CENTER
(A NON-PROFIT ORGANIZATION)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Number	CFDA Number	2013 Federal Expenditures
U.S. Department of Health and Human Services, Administration for Children and Families, Office of Family Assistance passed through the State of Hawaii Department of Human Services; Benefits, Employment and Support Services Division; Employment and Training Program Office: Temporary Assistance for Needy Families, Home Based Parenting and Family Counseling in Kalihi	DHS-11-ETPO-422	93.558	\$ 77,520
U.S. Department of Health and Human Services, Administration for Children and Families passed through the State of Hawaii Department of Human Services: Temporary Assistance for Needy Families - Teen Pregnancy Prevention and Positive Youth Development Programs for At-Risk Youth in Kalihi	DHS-12-OYS-221	93.558	75,201
U.S. Department of Labor, Employment Training Administration passed through the City and County of Honolulu: Workforce Investment Act - Youth Development Training/Youth Work Experience and Work Readiness Training/Academic Instruction Training	MA-DCS-1000076	17.274	36,927
U.S. Department of Health and Human Services, Substance Abuse and Mental Health Services Administration passed through The Research Corporation of the University of Hawaii: Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances - Project Ho'omohala - Transition to Adulthood	PO No. Z972769-01	93.104	100,471
U.S. Department of Education, Office of Vocational and Adult Education passed through the State of Hawaii Department of Education: Adult Education and Family Literacy Act - Basic Education Services for Eligible Adults and Families	CO-10061; CO-10061, No.1, No.2	84.002	50,000
U.S. Department of Health and Human Services, Administration for Children and Families passed through the State of Hawaii Department of Human Services, Office of Youth Services: Social Services Block Grant - Contract for Health and Human Services Competitive Purchase of Services	DHS-12-OYS-244	93.667	97,136
U.S. Department of Housing and Urban Development passed through the City and County of Honolulu, Department of Community Services: Community Development Block Grant, Kalihi-Palama Drug and Crime Reduction Community Partnership	CT-DCS-1200048	14.218	34,815
U.S. Department of Health and Human Services, Office of Refugee Resettlement passed through the U.S. Committee for Refugees and Immigrants' Per Capita National Human Trafficking Victim Assistance Program	N/A	93.667	44,263
U.S. Department of Agriculture passed through the Hawaii Department of Education, Office of Hawaii Child Nutrition Programs: Summer Food Service Program.	1741-8	10.559	3
Total Expenditures of Federal Awards			\$ 516,336

See Independent Auditors' Report and Notes to Schedule of Expenditures of Federal Awards

**SUSANNAH WESLEY COMMUNITY CENTER
(A NON-PROFIT ORGANIZATION)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013**

1. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Center and is presented on the accrual basis of accounting with acquisitions of property and equipment included as federal expenditures. These acquisitions, however, are capitalized in the statement of financial position. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.



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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
Susannah Wesley Community Center:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Susannah Wesley Community Center (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statement of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 10, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Susannah Wesley Community Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Susannah Wesley Community Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Susannah Wesley Community Center's internal control.

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 a 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 in a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other matters

As part of obtaining reasonable assurance about whether Susannah Wesley Community Center's are free from material misstatement, we performed test 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 not instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

G. Ushijima CPA LLC

Honolulu, HI
December 10, 2013



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**INDEPENDENT AUDITORS' 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
Susannah Wesley Community Center:

Report on Compliance for Each Major Federal Program

We have audited Susannah Wesley Community Center's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Susannah Wesley Community Center's major federal programs for the year ended June 30, 2013. Susannah Wesley Community Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Susannah Wesley Community Center's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the *Government Auditing Standards*, issued by the Comptroller General of the United States; an 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 Susannah Wesley Community 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Susannah Wesley Community Center's compliance.

Opinion on Each Major Federal Program

In our opinion, Susannah Wesley Community Center's complied, in all material respects, with the types of compliance 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, 2013.

Report on Internal Control Over Compliance

Management of Susannah Wesley Community Center is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Susannah Wesley Community Center's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 of the effectiveness of Susannah Wesley Community 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 is a deficiency, or combination of 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. A Significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

G. Ushijima CPA LLC.

Honolulu, HI
December 10, 2013

**SUSANNAH WESLEY COMMUNITY CENTER
(A NON-PROFIT ORGANIZATION)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013**

SECTION 1 –SUMMARY OF AUDITORS’ RESULTS

Financial Statements

- | | |
|--|-------------|
| 1. Type of auditors’ report issued: | Unqualified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weaknesses? | No |
| 3. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|---|-------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weaknesses? | No |
| 2. Type of auditors’ report issued on compliance for major programs: | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? | No |
| 4. Identification of major programs: | |

CFDA Number

93.104

Name of Federal Program

Comprehensive Community Mental Health Services for Children with With Serious Emotional Disturbances

14.218

Community Development Block Grant

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs. | \$300,000 |
| 6. Auditee qualified as low-risk auditee? | Yes |

**SUSANNAH WESLEY COMMUNITY CENTER
(A NON-PROFIT ORGANIZATION)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
YEAR ENDED JUNE 30, 2013**

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported

SECTION IV – PRIOR YEAR AUDIT FINDINGS

There were no prior year audit findings.



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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL DATA

To the Board of Directors
Susannah Wesley Community Center
Honolulu, Hawaii

Our report on our audit of the basic financial statements and supplementary schedule of expenditures of federal awards of Susannah Wesley Community Center (Center) for the year ended June 30, 2013 appears on page 21. That audit was made for the purpose of forming an opinion on the basic financial statements as a whole.

The accompanying schedule of government awards expenditures is presented for additional analysis as required in the reporting provisions of the Center's contracts with the State of Hawaii Department of Health and is not a required part of the basic financial statements. Such information has been subjected to the auditing 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.

G. Ushijima CPA LLC

December 10, 2013

**SUSANNAH WESLEY COMMUNITY CENTER
(A NON-PROFIT ORGANIZATION)
SCHEDULE OF EXPENDITURES OF GOVERNMENT AWARDS
FOR THE YEAR ENDED JUNE 30, 2013**

Contract Name/ Agency Received From	SWCC Number	Government Level	Contract Period	Agreement Number	Award Amount	2013 Total Expended
Home Based Parenting and Family Counseling in Kalihi/State of Hawaii Department of Human Services; Benefits, Employment and Support Services Division; Employment and Training Program Office	203	Federal	1/1/13-12/31/13	DHS-11-ETPO-422	\$ 100,000	\$ 77,520
Positive Youth Development Services in Kalihi/State of Hawaii Department of Human Services; Benefit, Employment & Support Services Division	204	State	11/1/12-3/31/14	DHS-13-ETPO-778	\$ 450,000	226,303
Supported Case Management/Case Coordination (Bilingual Targeted Case Management Services)/State of Hawaii Department of Health, Adult Mental Health Division	206	State	10/1/12-9/30/13	ASO Log No. 11-066, MO No.1	358,966	352,476
Teen Pregnancy Prevention and Positive Youth Development Programs for At-Risk Youth in Kalihi/State of Hawaii Department of Human Services	228	Federal	10/1/11-6/30/13	DHS-12-OYS-221	131,250	75,201
C-Based Program/City and County of Honolulu, Department of Community Services	230	City	2/8/12-6/30/13	CTS-DCS-1200171	44,630	41,159
Youth Development Training, Youth Work Experience and Work Readiness Training, and Academic Instruction Training/City and County of Honolulu	235	Federal	7/1/10-6/30/12	MA-DCS-1000076	Fee for Service	36,927
Project Ho'omohala - Transition to Adulthood/The Research Corporation of the University of Hawaii	236	Federal	9/30/11-9/29/12	PO No. 2972769-01	100,471	100,471
Basic Education Services for Eligible Adults and Families/State of Hawaii Department of Education	237	Federal	10/1/12-9/30/13	CO-10061; CO-10061, No.1, No.2	50,000	50,000
Contract for Health and Human Services Competitive Purchase of Services/State of Hawaii Department of Human Services, Office of Youth Services	240	Federal	7/1/12-6/30/13	DHS-12-OYS-244	100,000	97,136
Kalihi-Palama Drug and Crime Reduction Community Partnership/City and County of Honolulu, Department of Community Services	259	Federal	9/1/11-8/31/12	CT-DCS-1200048	200,000	34,815
APS Healthcare/State of Hawaii Department of Human Services	263	State	1/1/09-6/30/12	N/A	Fee for Service	142,224
National Human Trafficking Victim Assistance Program/U.S. Committee for Refugees and Immigrants	281	Federal	10/1/11-9/30/12	N/A	Fee for Service	44,263
Total Expenditures of Financial Awards					\$	1,278,495

See Independent Auditors' Report and Notes to Schedule of Expenditures of Government Awards

**SUSANNAH WESLEY COMMUNITY CENTER
(A NON-PROFIT ORGANIZATION)
NOTES TO SCHEDULE OF EXPENDITURES OF GOVERNMENT AWARDS
FOR THE YEAR ENDED JUNE 30, 2013**

1. Basis of Accounting

The accompanying Schedule of Expenditures of Government Awards includes expenses recognized on the accrual basis of accounting and acquisitions of the property and equipment using U.S. Federal and State of Hawaii awards. These acquisitions, however, are capitalized in the statement of financial position. Accordingly, the Schedule of Expenditures of Government Awards is not intended to present expenses in conformity with accounting principles generally accepted in the United States of America.



DONOR LIST



Donor List

- Na Lei Aloha Foundation
 - \$25,000 awarded for Youth Service Center Activities

- The Harry and Jeanette Weinberg Foundation
 - \$150,000 awarded/committed for three years, ends 2017 for CBase Program



MEMORANDUM OF AGREEMENT

**PROPOSED
MEMORANDUM OF AGREEMENT
BETWEEN
THE YMCA OF HONOLULU - KALIHI BRANCH;
SUSANNAH WESELY COMMUNITY CENTER;AND
PARENTS AND CHILDREN TOGETHER**

This Memorandum of Agreement (MOA) is entered into and between the YMCA of Honolulu-Kalihi Branch, (herein referred to as "KYMCA") Susannah Wesley Community Center, (herein referred to as "SWCC"), and Parents and Children Together, (herein referred to as "PACT") for the purpose of defining the basic roles, and responsibilities, and preliminary scope of service for the *Kalihi Palama School's Out Project*, (herein referred to as the "PROJECT"). This MOA defines expectations for each agency individually as well as collectively (here in referred to as PARTNER(S)).

The MOA is a collaboration of the stated PARTNERS that is currently being implemented and being requested to be continued as part of the 2016 Grant-In-Aid (GIA) application process to the Hawaii State Legislature. Each individual PARTNER is submitting a GIA application for their part in this collaboration.

This collaboration (herein referred to as the "PROJECT"), is currently funded through three separate Grants-in-Aid appropriated authorized through Act 215, Section 36, SLH 2013 administered by the Department of Labor and Industrial Relations, Office of Community Service.

The PARTNER agencies are amendable to distribution and contractual method or vehicle that the Legislature and Administration deems necessary to continue and fund this collaboration, either collectively or individually.

Each PARTNER agency has a rich tradition of serving youth and families in the Kalihi Palama community. Although geographically close in proximity, PARTNERS service distinct youth and family populations. PARTNER agencies also have a long history of working together collaboratively to enhance service delivery to our community.

This MOA is subject to the provisions of all applicable Federal and State laws, regulations, policies, and standards, with specific reference to those provisions as necessary to receive GIA funding authorized by the Hawaii State Legislature and directives applicable to the use of funds as well as the conditions as set forth by the administering state agency.

I. Terms of this Agreement

This MOA is contingent upon the awarding of and full funding of each individual PARTNERS GIA application request. In the event that applications are selectively funded or funded at a lesser amount(s), the PARTNERS will develop a new MOA with new agreed upon conditions. In the event that the GIA application(s) are not selected for funding, this MOA is null and void.

This MOA is also contingent upon the contractual conditions and requirements of the administering state agency.

This MOA may be terminated by either/and all PARTNERS upon at least 30 days' written notice or immediately upon notice for cause.

II. Project Description

The PROJECT is a collaboration of the YMCA of Honolulu – Kalihi Branch, Susannah Wesley Community, and Parents And Children Together. The intent of the partnership is to collectively provide a continuum of youth services to the youth and families of Kalihi Palama.

The PROJECT offers a continuum of prevention, intervention, education, support, and youth development services to meet the needs of youth and families in our specific service areas within the Kalihi community. All three PARTNER sites will deliver core services uniquely tailored to respond to the specific needs of the targeted communities and population served, as well as adding to the matrix of services offered to our community as part of this collaboration. The core services are outreach, positive alternative activities, education, and skill development.

In addition the selected PARTNERS will further provide substance abuse prevention and intervention services, as well an alternative high school diploma program available for the Kalihi Palama community. All services provided through this PROJECT will be available to all participants of all three agencies.

The PARTNERS will collectively leverage their current programs and resources on behalf of the youth and their families to further ensure a comprehensive continuum of care that may not be currently available to youths and their families in the Kalihi-Palama community. These will be provided in a holistic and coordinated approach that increases the availability of, access to and involvement in needed services.

All PARTNERS have a quality improvement program that ensures the active involvement of the youth and families in the planning and evaluation process of the program.

All PARTNERS will ensure that the purpose, program activities, administrative, and other requirements, provisions, and scope of services to be stated in the final contracts are delivered, monitored, and performance reported to the administering state agency.

Administrative and programatically, PARTNERS will meet on a regularly scheduled basis to review PROJECT services to clients and participants. This approach will ensure a collective response on the performance of the PROJECT.

III. Target Group to be served

PARTNERS shall provide services to Elementary through High School youths, ages five (5) to seventeen (17) and their families who live or attend school in the Kalihi-Palama community. The educational program will also service teens and young adults to age 22.

IV. Scope of services

- A. As part of the partnership, the YMCA of Honolulu - Kalihi Branch will:
- a) Register 150 youth in after school activities.
 - b) Enroll 80 youth in educational and skill building activities
 - c) Enroll 45 youth in community services and other services
 - d) Enroll 35 youth in youth leadership activities
 - e) Enroll 50 youth in substance abuse prevention and intervention activities
- B. As part of the partnership, the Susannah Wesley Community Center will:
- a) Register 125 youth in after school activities.
 - b) Enroll 75 youth in educational and skill building activities
 - c) Enroll 50 youth in community services and other services
 - d) Enroll 25 youth in youth leadership activities
- C. As part of the partnership, Parents and Children Together will:
- a) Register 150 youth in after school activities.
 - b) Enroll 30 youth in educational support activities
 - c) Enroll 80 youth in skill building activities
 - d) Enroll 100 youth in health/fitness/nutrition activities
 - e) Enroll 20 youth in youth leadership, community service, and other services

V. PARTNER Responsibility

- A. PARTNERS shall develop a joint Performance and Quality Improvement Process for the PROJECT.
- B. Meet on a regularly scheduled basis at minimum quarterly, to review the program and fiscal performance of the PROJECT.
- C. Each PARTNER will maintain and be responsible for all necessary conditions to be able to receive and maintain GIA funding and meet all insurance and legal conditions as set forth by the State of Hawaii.

This MOA shall begin on upon the execution of contract(s) with all three individual agencies

BY: _____

FOR: YMCA of Honolulu - Kalihi Branch

TITLE: Sr. Vice President & Executive Director

DATE: January 30, 2015

BY: _____

FOR: Parents and Children Together

TITLE: President & CEO

DATE: January 30, 2015

BY: _____

FOR: Susannah Wesley Community Center

TITLE: Executive Director

DATE: 01.30.15