

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

FINANCIAL STATEMENTS
With Independent Auditor's Report

YEARS ENDED DECEMBER 31, 2013 AND 2012



KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012

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INDEPENDENT AUDITOR'S REPORT

May 22, 2014

Board of Directors
King County Sexual Assault Resource Center
Renton, Washington

We have audited the accompanying financial statements of King County Sexual Assault Resource Center, which comprise the statements of financial position as of December 31, 2013 and 2012, and the related statements of activity, functional expenses and cash flows for the years 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 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 in the first paragraph of this letter present fairly, in all material respects, the financial position of King County Sexual Assault Resource Center as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of State Financial Assistance 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 the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.



Jacobson Jarvis & Co, PLLC

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2013 AND 2012

	<u>ASSETS</u>	<u>Restated</u>
	<u>2013</u>	<u>2012</u>
Current Assets		
Cash and cash equivalents	\$ 859,461	\$ 1,012,639
Grants receivable	428,963	362,844
Promises to give	134,097	162,157
Prepays and deposits	120,571	110,491
	<u>1,543,092</u>	<u>1,648,131</u>
	Total Current Assets	
Furniture and Equipment	361,312	353,708
Accumulated Depreciation	<u>(299,126)</u>	<u>(257,841)</u>
	Net Furniture and Equipment	<u>95,867</u>
	<u>\$ 1,605,278</u>	<u>\$ 1,743,998</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities		
Accounts payable	\$ 48,216	\$ 52,319
Accrued payroll and related liabilities	237,872	208,105
Current portion, copier lease	7,761	7,029
	<u>293,849</u>	<u>267,453</u>
	Total Current Liabilities	
Copier Lease, less current portion above	<u>10,847</u>	<u>18,608</u>
	Total Liabilities	<u>286,061</u>
Net Assets		
Unrestricted	1,098,587	1,261,348
Temporarily restricted	201,995	196,589
	<u>1,300,582</u>	<u>1,457,937</u>
	Total Net Assets	<u>1,457,937</u>
	<u>\$ 1,605,278</u>	<u>\$ 1,743,998</u>

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

STATEMENTS OF ACTIVITY

YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013			Restated 2012		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support and Revenue						
Government grants	\$ 2,131,277		\$ 2,131,277	\$ 2,094,167		\$2,094,167
Private grants and contributions	464,812	\$ 217,210	682,022	449,259	\$ 193,498	642,757
In-kind contributions	32,376	-	32,376	58,672	-	58,672
Fundraising events	423,221	-	423,221	433,964	-	433,964
United Way	52,606	-	52,606	70,738	-	70,738
Fee for service	178,709		178,709	133,697		133,697
Interest earned	972		972	2,431		2,431
Miscellaneous	610		610	623		623
Net assets released from restrictions	211,804	(211,804)	-	134,517	(134,517)	-
Total Public Support and Revenue	3,496,387	5,406	3,501,793	3,378,068	58,981	3,437,049
Expenses						
Program services	2,708,971		2,708,971	3,000,583		3,000,583
Management and general	437,736		437,736	430,662		430,662
Fundraising	512,441		512,441	504,457		504,457
Total Expenses	3,659,148		3,659,148	3,935,702		3,935,702
Total Change in Net Assets	(162,761)	5,406	(157,355)	(557,634)	58,981	(498,653)
Net Assets - beginning of year	1,261,348	196,589	1,457,937	1,818,982	137,608	1,956,590
Net Assets - end of year	<u>\$ 1,098,587</u>	<u>\$ 201,995</u>	<u>\$ 1,300,582</u>	<u>\$ 1,261,348</u>	<u>\$ 196,589</u>	<u>\$1,457,937</u>

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013						Restated 2012					
	Client Services	Prevention/Education	Total Program Services	Management and General	Fundraising	Total	Client Services	Prevention/Education	Total Program Services	Management and General	Fundraising	Total
Salaries, benefits, and taxes	\$2,160,233	\$ 90,507	\$2,250,740	\$ 365,294	\$ 187,619	\$2,803,653	\$2,163,643	\$ 226,194	\$2,389,837	\$ 335,983	\$ 145,687	\$2,871,507
Professional fees	143,916	6,195	150,111	27,239	187,644	364,994	165,038	52,515	217,553	42,876	237,038	497,467
Occupancy	107,214	7,001	114,215	13,367	11,980	139,562	104,645	9,419	114,064	11,973	10,741	136,778
Travel and events	36,526	6,139	42,665	4,418	32,613	79,696	34,149	12,703	46,852	7,408	35,503	89,763
Miscellaneous	17,583	934	18,517	3,714	31,786	54,017	20,128	663	20,791	5,485	23,968	50,244
Depreciation	33,636	1,345	34,981	3,483	2,820	41,284	40,540	3,184	43,724	4,226	2,873	50,823
Communication	27,955	1,384	29,339	4,192	2,148	35,679	22,249	1,699	23,948	3,559	1,261	28,768
Printing	10,392	2,602	12,994	70	16,191	29,255	17,219	3,435	20,654	759	13,888	35,301
Repairs and maintenance	12,673	422	13,095	4,783	5,199	23,077	22,868	1,918	24,786	5,695	7,238	37,719
Insurance	12,060	419	12,479	6,121	878	19,478	11,199	878	12,077	6,429	792	19,298
Conference fees	1,740	280	2,020	-	16,369	18,389	-	-	-	200	12,213	12,413
Dues and subscriptions	8,383	1,189	9,572	1,805	4,100	15,477	8,000	3,017	11,017	1,165	4,598	16,780
Supplies	5,650	579	6,229	970	4,249	11,448	10,574	1,219	11,793	1,222	1,059	14,074
Postage and shipping	3,819	189	4,008	734	3,873	8,615	3,752	555	4,307	694	2,375	7,376
Program expenses and fees	2,442	4,280	6,722	-	-	6,722	45,431	11,600	57,031	-	-	57,031
Advertising	161	-	161	395	4,923	5,479	25	108	133	-	4,983	5,116
Training	923	200	1,123	1,151	49	2,323	1,749	267	2,016	2,988	240	5,244
Total Expenses	<u>\$2,585,306</u>	<u>\$ 123,665</u>	<u>\$2,708,971</u>	<u>\$ 437,736</u>	<u>\$ 512,441</u>	<u>\$3,659,148</u>	<u>\$2,671,209</u>	<u>\$ 329,374</u>	<u>\$3,000,583</u>	<u>\$ 430,662</u>	<u>\$ 504,457</u>	<u>\$3,935,702</u>

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Cash Flows from Operating Activities		
Cash received from:		
Governmental agencies	\$ 2,065,158	\$ 2,249,080
Donors	1,185,909	1,112,103
Service fees and other revenue	179,319	134,320
Interest received	972	2,431
Cash paid to:		
Personnel	(2,771,463)	(2,874,070)
Vendors	(796,176)	(967,023)
Interest paid	<u>(2,265)</u>	<u>(2,923)</u>
Net Cash Used by Operating Activities	(138,546)	(346,082)
Cash Flows Used by Investing Activities		
Purchases of property and equipment	(7,603)	(7,926)
Cash Flows Used by Financing Activities		
Repayments on capital lease obligations	<u>(7,029)</u>	<u>(6,366)</u>
Changes in Cash and Cash Equivalents	(153,178)	(360,374)
Cash and Cash Equivalents - beginning of year	<u>1,012,639</u>	<u>1,373,013</u>
Cash and Cash Equivalents - end of year	<u>\$ 859,461</u>	<u>\$ 1,012,639</u>

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>Restated 2012</u>
Reconciliation of Change in Net Assets to Net Cash from Operating Activities		
Change in net assets	\$ (157,355)	\$ (498,653)
Adjustments to reconcile change in net assets to net cash used by operating activities		
Depreciation	41,284	50,823
(Increase) decrease in:		
Grants receivable	(66,119)	154,913
Promises to give	28,060	4,394
Prepays and deposits	(10,080)	(20,620)
(Decrease) increase in:		
Accounts payable	(4,103)	(14,926)
Accrued payroll and related liabilities	29,767	17,737
Deferred revenue	-	(39,750)
	<u> </u>	<u> </u>
Net Cash Used by Operating Activities	<u>\$ (138,546)</u>	<u>\$ (346,082)</u>

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012

NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

King County Sexual Assault Resource Center provides comprehensive treatment and advocacy services to victims of sexual assault and their families, as well as prevention and education to the community. The long-range vision of King County Sexual Assault Resource Center is for a community free of sexual violence. King County Sexual Assault Resource Center victim and family services include: professionally staffed, 24-hour resource telephone line, legal advocacy services, family support programs, and individual and group therapy. Dando Voz, a program for the Spanish speaking community, provides state of the art prevention and education programs to the community through engagement programs, training, and responding to community concerns.

Basis of presentation

In accordance with financial accounting standards, the King County Sexual Assault Resource Center reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. King County Sexual Assault Resource Center had no permanently restricted net assets at December 31, 2013 and 2012. The net assets of King County Sexual Assault Resource Center are classified as follows:

Unrestricted net assets are available without restriction for support of King County Sexual Assault Resource Center's operations.

Temporarily restricted net assets are restricted to be used for certain purposes or future periods by King County Sexual Assault Resource Center. Temporarily restricted net assets are available as follows:

	<u>2013</u>	<u>2012</u>
Phoenix/Project 360	\$ 21,585	\$ -
Dando Voz	20,000	-
Individual Therapy	17,500	-
Legal Advocacy	15,000	25,000
Client Services	2,000	-
Cyber Safety	-	61,359
Future Periods	<u>125,910</u>	<u>110,230</u>
	<u>\$ 201,995</u>	<u>\$ 196,589</u>

Cash and cash equivalents

Cash and cash equivalents consist of general checking, savings, and money market accounts. King County Sexual Assault Resource Center maintains its cash and cash equivalents in bank accounts that may exceed federally insured limits at times during the year. King County Sexual Assault Resource Center has not experienced any losses in these accounts, and management does not believe it is exposed to any significant credit risk.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012

NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair value measurements

In accordance with financial accounting standards, a three-tiered hierarchy of input levels is used for measuring fair value. Financial accounting standards defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Valuation techniques utilized to determine fair value are consistently applied. The three tiers of inputs used for fair value measurements are as follows:

Level 1: Fair values are based on quoted prices in active markets for identical assets and liabilities.

Level 2: Fair values are based on observable inputs that include: quoted market prices for similar assets or liabilities; quoted market prices that are not in an active market; or other inputs that are observable in the market and can be corroborated by observable market data for substantially the full term of the assets.

Level 3: Fair values are calculated by the use of pricing models and/or discounted cash flow methodologies, and may require significant management judgment or estimation. These methodologies may result in a significant portion of the fair value being derived from unobservable data.

As of December 31, 2013 and 2012, King County Sexual Assault Resource Center had no assets or liabilities measured at fair value on a recurring basis. Assets and liabilities carried at fair value on a nonrecurring basis using level 2 inputs generally include donated goods, facilities and services. Long-term promises to give are valued on a nonrecurring basis using the net present value of future cash flows discounted at an appropriate rate of return which is a level 3 input. King County Sexual Assault Resource Center also uses fair value concepts to test various long-lived assets for impairment.

Grants receivable

Grants receivables are based on billings submitted for reimbursement under contracts with various governmental agencies, are stated at net realizable value, and are considered fully collectible by management.

Promises to give

Unconditional promises to give are recognized as revenues in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Promises to give of \$149,579 and \$175,858 are shown net of the allowance for uncollectible amounts of \$15,482 and \$13,701 at December 31, 2013 and 2012, respectively, and are due in less than one year.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012

NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Furniture and equipment

Furniture and equipment are stated at cost or, if donated, at fair value at date of donation. Furniture and equipment with an original cost of \$1,000 or greater are capitalized. Depreciation is provided using the straight-line method over the estimated useful lives of the assets, principally three to seven years.

Revenue recognition

King County Sexual Assault Resource Center recognizes grant revenue when amounts allowed to be billed for reimbursement according to the terms of the grant contract have been expended. Gifts and contributions are recognized as revenue when the pledge is made.

In-kind goods and services

Contributed materials have been recorded on the basis of rates that otherwise would have been paid for similar goods. Donated services are recorded as in-kind contributions and are recognized as revenue at estimated values at the date of receipt if they (a) create or enhance non-financial assets, or (b) require specialized skills and would need to be purchased if not provided by donation. Corresponding expenses are recognized as the assets and services are utilized. For the years ended December 31, 2013 and 2012, in-kind contributions of \$32,376 and \$58,672, respectively, consisted primarily of professional fees and advertising expenses.

Restricted and unrestricted support

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the year in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported as net assets released from restrictions.

Gifts of equipment are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Fees from government agencies

A substantial portion of fees from government agencies is derived from grants and contracts administered by various federal, state, and local government agencies.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012

NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue from these grants and contracts is subject to audits, which could result in adjustments to revenue. The adjustments are recorded at the time that such amounts can first be reasonably determined, normally upon notification by the government agency. During the years ended December 31, 2013 and 2012, no such adjustments were made.

Concentration of support and receivables

For the years ended December 31, 2013 and 2012, two governmental agencies provided 39% and 32%, respectively, of King County Sexual Assault Resource Center's total support and revenue. At December 31, 2013 and 2012, approximately 46% and 58%, respectively, of King County Sexual Assault Resource Center's grants receivables were due from the same two governmental agencies. A significant reduction in the level of this support or default on grants receivable, if this were to occur, would have a significant effect on King County Sexual Assault Resource Center's programs and activities.

At December 31, 2013 and 2012, 27% and 45%, respectively, of unconditional promises to give were due from two donors.

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activity and of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Federal income taxes

The Internal Revenue Service has recognized King County Sexual Assault Resource Center as exempt from federal income taxes under provision of Section 501(a) of the Internal Revenue Code as an entity described in Section 501(c)(3) and not as a private foundation.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures 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.

NOTE B - LINE OF CREDIT

King County Sexual Assault Resource Center has a \$100,000 revolving line of credit. The line of credit bears interest at 6% and matures in June 2014. There was no outstanding balance on the line of credit at December 31, 2013 or 2012.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012

NOTE C – LEASE OBLIGATIONS

King County Sexual Assault Resource Center leases office facilities under a non-cancelable lease that expires in 2015. Rental expense incurred for this lease for the years ended December 31, 2013 and 2012 was \$139,562 and \$136,778, respectively. Related minimum future rental commitments on this lease for the years ending December 31 are:

2014	\$ 140,382
2015	<u>23,500</u>
	<u>\$ 163,882</u>

King County Sexual Assault Resource Center leases certain office equipment under a non-cancelable capital lease, with a total recorded cost of \$36,381 and related accumulated depreciation at December 31, 2013 of \$20,010. Total monthly payments are \$772 including interest of 9.95% per annum. Scheduled lease payments for the years ending December 31 are as follows:

2014	\$ 9,264
2015	9,264
2016	<u>2,316</u>
	20,844
Less amounts for interest	<u>(2,236)</u>
	18,608
Less current portion	<u>(7,761)</u>
	<u>\$ 10,847</u>

NOTE D - PASS-THROUGH CONTRACT OBLIGATIONS

King County Sexual Assault Resource Center serves as an agent for various contracts that pass through to other victim support organizations throughout the year. Such agency transactions are not recorded as revenue or expense by King County Sexual Assault Resource Center. Pass-through obligations are collected in advance and unpaid portions (if any) are included in accounts payable on the statements of financial position. King County Sexual Assault Resource Center passed through \$64,210 and \$61,839 for the years ended December 31, 2013 and 2012, respectively, and no amounts were unpaid as of either year end.

NOTE E – RETIREMENT PLAN

King County Sexual Assault Resource Center offers a retirement savings plan (the plan) under section 401(k) of the Internal Revenue Code. King County Sexual Assault Resource Center matches 100% up to 3% of an employee's contribution, and 50% between 3% and 5%. King County Sexual Assault Resource Center's contributions to the plan totaled \$63,690 and \$61,669 for the years ended December 31, 2013 and 2012, respectively.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012

NOTE F - PRIOR PERIOD RESTATEMENT

During the year ended December 31, 2013, management determined that the amounts for unemployment trust assets were understated in previously issued financial statements. Accordingly, King County Sexual Assault Resource Center has restated its financial statements in order to correct the error. The effect of the correction on the financial statements as of and for the year ended December 31, 2012 are as follows:

	Previously <u>Reported</u>	<u>Change</u>	<u>Restated</u>
Statement of Financial Position			
Prepaid Expenses	\$ 40,721	\$ 69,770	\$ 110,491
Unrestricted Net Assets	\$ 1,191,578	\$ 69,770	\$ 1,261,348
Statement of Activities			
Management and General	\$ 450,962	\$ (20,300)	\$ 430,662
Beginning Unrestricted Net Assets	\$ 1,769,512	\$ 49,470	\$ 1,818,982
Statement of Functional Expenses			
Salaries, Benefits and Taxes	\$ 2,891,807	\$ (20,300)	\$ 2,871,507

NOTE G - SUBSEQUENT EVENTS

Management has evaluated events occurring subsequent to December 31, 2013 through May 22, 2014, which is the date the financial statements were available to be issued and has recognized in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at December 31, 2013, including the estimates inherent in the processing of financial statements.

SUPPLEMENTARY INFORMATION

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

SCHEDULE OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2013

Grantor

Pass-through Grantor

<u>Program Name</u>	<u>Period</u>	<u>BARS #</u>	<u>State Grant No.</u>	<u>Award Amount</u>	<u>Expenditures</u>
Washington Department of Commerce, Office of Crime Victims Advocacy					
Sexual Assault Core, Specialized and Child-Centered Services	1/1-6/30/2013	3340421	F13-31110-134	\$ 617,394	
Sexual Assault Core, Specialized and Child-Centered Services	7/1-12/31/13	3340423	F14-31110-134	<u>635,533</u>	
				1,252,927	\$ 502,740
Sexual Assault Prevention Services	1/1-6/30/2013	3340421	F13-31110-134	30,616	
Sexual Assault Prevention Services	7/1-12/30/2013	3340423	F14-31110-134	<u>42,960</u>	
				73,576	9,781
Crime Victims Service Center	1/1-6/30/2013	3340422	S13-31119-022	33,741	
Crime Victims Service Center	7/1-12/31/2013	3340424	S14-31119-022	<u>33,842</u>	
				67,583	12,179
Washington Department of Social and Health Services					
<i>University of Washington</i>					
Parent Child Interaction Therapy Training and Consultation	1/1-6/30/2013	3340461	PO#T737450	38,815	
Parent Child Interaction Therapy Training and Consultation	7/1-12/31/2013	3340462	PO#T755553	<u>38,815</u>	
				77,630	<u>14,038</u>
Total State Financial Assistance					<u>\$ 538,738</u>