

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

FINANCIAL STATEMENTS
With Independent Auditor's Report

YEARS ENDED DECEMBER 31, 2012 AND 2011



KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2012 AND 2011

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INDEPENDENT AUDITOR'S REPORT

May 22, 2013

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, 2012 and 2011, and the related statements of activities, 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, 2012 and 2011, 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, 2012 AND 2011

	<u>ASSETS</u>	
	<u>2012</u>	<u>2011</u>
Current Assets		
Cash and cash equivalents	\$ 1,012,639	\$ 1,373,013
Grants receivable	362,844	517,757
Promise to give, current	162,157	166,551
Prepays and deposits	<u>40,721</u>	<u>40,401</u>
Total Current Assets	1,578,361	2,097,722
Furniture and Equipment	353,708	345,782
Accumulated Depreciation	<u>(257,841)</u>	<u>(207,018)</u>
Net Furniture and Equipment	<u>95,867</u>	<u>138,764</u>
	<u>\$ 1,674,228</u>	<u>\$ 2,236,486</u>
 <u>LIABILITIES AND NET ASSETS</u> 		
Current Liabilities		
Accounts payable	\$ 52,319	\$ 67,245
Accrued payroll and related liabilities	208,105	190,368
Deferred revenue	-	39,750
Current portion, copier lease	<u>7,029</u>	<u>6,336</u>
Total Current Liabilities	267,453	303,699
Copier Lease, less current portion above	<u>18,608</u>	<u>25,667</u>
Total Liabilities	<u>286,061</u>	<u>329,366</u>
Net Assets		
Unrestricted	1,191,578	1,769,512
Temporarily restricted	<u>196,589</u>	<u>137,608</u>
Total Net Assets	<u>1,388,167</u>	<u>1,907,120</u>
	<u>\$ 1,674,228</u>	<u>\$ 2,236,486</u>

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

STATEMENTS OF ACTIVITY

YEARS ENDED DECEMBER 31, 2012 AND 2011

	2012			2011		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Public Support and Revenue						
Government grants	\$ 2,094,167	\$ -	\$ 2,094,167	\$ 2,665,630	\$ -	\$ 2,665,630
Private grants and contributions	449,259	193,498	642,757	543,571	97,142	640,713
In-kind contributions	58,672	-	58,672	23,950	-	23,950
Fundraising events	433,964	-	433,964	372,915	-	372,915
United Way	70,738	-	70,738	55,456	-	55,456
Fee for service	133,697	-	133,697	99,725	-	99,725
Interest earned	2,431	-	2,431	5,411	-	5,411
Miscellaneous	623	-	623	1,771	-	1,771
Net assets released from purpose restrictions	134,517	(134,517)	-	148,540	(148,540)	-
Total Public Support and Revenue	3,378,068	58,981	3,437,049	3,916,969	(51,398)	3,865,571
Expenses						
Program services	3,000,583	-	3,000,583	2,718,270	-	2,718,270
Management and general	450,962	-	450,962	415,928	-	415,928
Fundraising	504,457	-	504,457	450,303	-	450,303
Total Expenses	3,956,002	-	3,956,002	3,584,501	-	3,584,501
Total Change in Net Assets	(577,934)	58,981	(518,953)	332,468	(51,398)	281,070
Net Assets - beginning of year	1,769,512	137,608	1,907,120	1,437,044	189,006	1,626,050
Net Assets - end of year	\$ 1,191,578	\$ 196,589	\$ 1,388,167	\$ 1,769,512	\$ 137,608	\$ 1,907,120

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED DECEMBER 31, 2012 AND 2011

	2012						2011					
	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	\$2,163,643	\$ 226,194	\$2,389,837	\$ 356,283	\$ 145,687	\$2,891,807	\$1,912,303	\$ 190,501	\$2,102,804	\$ 334,461	\$ 203,012	\$2,640,277
Professional fees	165,038	52,515	217,553	42,876	237,038	497,467	225,099	38,289	263,388	27,168	131,544	422,100
Occupancy	104,645	9,419	114,064	11,973	10,741	136,778	97,394	12,402	109,796	11,364	10,473	131,633
Travel and events	34,149	12,703	46,852	7,408	35,503	89,763	32,761	15,776	48,537	10,675	33,213	92,425
Program expenses and fees	45,431	11,600	57,031	-	-	57,031	9,477	8,019	17,496	-	-	17,496
Depreciation	40,540	3,184	43,724	4,226	2,873	50,823	39,366	2,554	41,920	4,163	3,997	50,080
Miscellaneous	20,128	663	20,791	5,485	23,968	50,244	23,802	741	24,543	8,122	14,404	47,069
Repairs and maintenance	22,868	1,918	24,786	5,695	7,238	37,719	25,038	2,487	27,525	4,743	8,367	40,635
Printing	17,219	3,435	20,654	759	13,888	35,301	5,520	389	5,909	209	7,854	13,972
Communication	22,249	1,699	23,948	3,559	1,261	28,768	21,961	1,572	23,533	4,642	1,823	29,998
Insurance	11,199	878	12,077	6,429	792	19,298	10,879	638	11,517	4,595	998	17,110
Dues and subscriptions	8,000	3,017	11,017	1,165	4,598	16,780	7,168	1,184	8,352	982	1,929	11,263
Supplies	10,574	1,219	11,793	1,222	1,059	14,074	23,394	2,445	25,839	1,853	14,863	42,555
Conference fees	-	-	-	200	12,213	12,413	390	26	416	543	14,626	15,585
Postage and shipping	3,752	555	4,307	694	2,375	7,376	3,326	221	3,547	733	1,353	5,633
Training	1,749	267	2,016	2,988	240	5,244	1,845	578	2,423	1,300	479	4,202
Advertising	25	108	133	-	4,983	5,116	400	325	725	375	1,368	2,468
Total Expenses	<u>\$2,671,209</u>	<u>\$ 329,374</u>	<u>\$3,000,583</u>	<u>\$ 450,962</u>	<u>\$ 504,457</u>	<u>\$3,956,002</u>	<u>\$2,440,123</u>	<u>\$ 278,147</u>	<u>\$2,718,270</u>	<u>\$ 415,928</u>	<u>\$ 450,303</u>	<u>\$3,584,501</u>

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Cash Flows From Operating Activities		
Cash received from:		
Governmental agencies	\$ 2,249,080	\$ 2,669,174
Donors	1,112,103	912,586
Service fees and other revenue	134,320	101,496
Interest received	2,431	5,411
Cash paid for:		
Personnel	(2,874,070)	(2,616,056)
Vendors	(967,023)	(838,165)
Interest paid	<u>(2,923)</u>	<u>(2,570)</u>
Net Cash (Used) Provided by Operating Activities	(346,082)	231,876
Cash Flows Used by Investing Activities		
Purchases of property and equipment	(7,926)	(65,181)
Cash Flows Used by Financing Activities		
Repayments on capital lease obligations	<u>(6,366)</u>	<u>(4,378)</u>
Changes in Cash and Cash Equivalents	(360,374)	162,317
Cash and Cash Equivalents - beginning of year	<u>1,373,013</u>	<u>1,210,696</u>
Cash and Cash Equivalents - end of year	<u>\$ 1,012,639</u>	<u>\$ 1,373,013</u>
Supplemental Information		
Noncash investing and financing activity:		
Purchase of equipment through issuance of capital lease	<u>\$ -</u>	<u>\$ 36,381</u>

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Reconciliation of Changes in Net Assets to Net Cash		
From Operating Activities		
Change in net assets	\$ (518,953)	\$ 281,070
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities		
Depreciation	50,823	50,080
Loss on disposal of equipment	-	386
Decrease (increase) in		
Grants receivable	154,913	3,544
Promises to give	4,394	(102,218)
Prepays and deposits	(320)	23,540
(Decrease) increase in		
Accounts payable	(14,926)	5,533
Accrued payroll liabilities	17,737	24,221
Deferred revenue	<u>(39,750)</u>	<u>(54,280)</u>
Net Cash (Used) Provided by Operating Activities	<u>\$ (346,082)</u>	<u>\$ 231,876</u>

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 2012 AND 2011

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: 24-hour resource telephone line staffed by professional staff, 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.

A substantial portion of fees and contracts (and related grants receivable) are from contracts administered by various State of Washington and local governmental agencies. Funding from these sources is not guaranteed for future periods.

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, 2012 and 2011. 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>2012</u>	<u>2011</u>
Cyber Safety	\$ 61,359	\$ 104,920
Dando Voz	-	32,688
Legal Advocacy	25,000	-
Future Periods	110,230	-
	<u>\$ 196,589</u>	<u>\$ 137,608</u>

Cash and cash equivalents

Cash and cash equivalents consist of general checking, savings, and money market accounts.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 2012 AND 2011

NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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, 2012 and 2011, 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.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 2012 AND 2011

NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 \$175,858 and \$167,303 are shown net of the allowance for uncollectible amounts of \$13,701 and \$752 at December 31, 2012 and 2011, respectively, and are due in less than one year.

Conditional promises to give are recognized when the conditions on which they depend are substantially met. During 2010, King County Sexual Assault Resource Center received a conditional pledge of \$200,000. The pledge is restricted for the Cyber Safety Program and receipt of the pledge is conditional upon the receipt of an additional \$200,000 in contributions related to the Cyber Safety Program over a three year period. For the years ended December 31, 2012 and 2011, King County Sexual Assault Resource Center was able to match \$54,408 and \$72,142, respectively, under this conditional pledge and has recorded contribution revenue for that amount.

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, 2012 and 2011, in-kind contributions of \$58,672 and \$23,950, 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.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 2012 AND 2011

NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. 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, 2012 and 2011 no such adjustments were made.

Concentration of support and receivables

For the years ended December 31, 2012 and 2011, two governmental agencies provided 32% and 37%, respectively, of King County Sexual Assault Resource Center's total support and revenue. At December 31, 2012 and 2011, approximately 58% and 52%, 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 amounts 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, 2012 and 2011, 45% and 48%, 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 statement of activities and of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services benefited.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 2012 AND 2011

NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Reclassifications

Certain accounts in the 2011 financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements. These reclassifications had no effect on the net assets or change in net assets as of or for the year ended December 31, 2011.

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, 2012 or 2011.

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, 2012 and 2011 was \$132,964 and \$129,246, respectively. Related minimum future rental commitments on this lease are:

2013	\$ 136,674
2014	140,382
2015	<u>23,500</u>
	<u>\$ 300,556</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, 2012 of \$12,733. Total monthly payments are \$772 including interest of 9.95% per annum.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 2012 AND 2011

NOTE C – LEASE OBLIGATIONS (Continued)

Scheduled lease payments for the years ending December 31 are as follows:

2013	\$	9,264
2014		9,264
2015		9,264
2016		<u>2,316</u>
		30,108
Less amounts for interest		<u>(4,471)</u>
		25,637
Less current portion		<u>(7,029)</u>
	\$	<u>18,608</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 \$61,839 and \$65,961 for the years ended December 31, 2012 and 2011, 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 \$61,669 and \$53,082 for the years ended December 31, 2012 and 2011, respectively.

NOTE F - SUBSEQUENT EVENTS

Management has evaluated events occurring subsequent to December 31, 2012 through May 22, 2013, 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, 2012, 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, 2012

Grantor

Pass-through Grantor

<u>Program Name</u>	<u>Period</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	1/1-6/30/2012	7/1-12/31/12	F12-31110-134	F13-31110-134	\$ 619,997	\$ 617,394	\$ 551,696
Sexual Assault Prevention Services	1/1-6/30/2012	7/1-12/31/12	F12-31110-134	F13-31110-134	30,616	30,616	21,817
Crime Victims Service Center	1/1-6/30/2012	7/1-12/31/12	S12-31119-022	S13-31119-022	43,701	33,741	16,100
Washington Department of Social and Health Services							
Parent Child Interaction Therapy Training and Consultation	1/1-2/29/2012		0634-07327			155,431	751
<i>University of Washington</i>							
Parent Child Interaction Therapy Training and Consultation	3/1-12/31/12		PO#T737450			55,245	<u>9,893</u>
Total State Financial Assistance							<u><u>\$ 600,257</u></u>