

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

FINANCIAL STATEMENTS
With Independent Auditor's Report

YEARS ENDED DECEMBER 31, 2022 AND 2021

UNIFORM GUIDANCE SUPPLEMENTARY FINANCIAL REPORTS
YEAR ENDED DECEMBER 31, 2022



KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of King County Sexual Assault Resource Center, a nonprofit corporation, which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activity, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of King County Sexual Assault Resource Center as of December 31, 2022 and 2021, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of King County Sexual Assault Resource Center and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about King County Sexual Assault Resource Center's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 King County Sexual Assault Resource Center's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about King County Sexual Assault Resource Center's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Information

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 is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and is not a required part of the financial statements. The accompanying schedule of state financial assistance is presented for purposes of additional analysis, and is also 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2023, on our consideration of the King County Sexual Assault Resource Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the King County Sexual Assault Resource Center's 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 King County Sexual Assault Resource Center's internal control over financial reporting and compliance.



Jacobson Jarvis & Co, PLLC
Seattle, Washington
August 29, 2023

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2022 AND 2021

| | <u>ASSETS</u> | |
|---|-----------------------------------|---------------------|
| | <u>2022</u> | <u>2021</u> |
| Current Assets | | |
| Cash and cash equivalents | \$ 1,911,893 | \$ 2,263,532 |
| Grants and accounts receivable | 799,961 | 859,116 |
| Promises to give | 313,010 | 187,391 |
| Prepays and deposits | 390,960 | 430,366 |
| | <u>3,415,824</u> | <u>3,740,405</u> |
| Total Current Assets | | |
| Promises to Give, net of current portion | 334,300 | 227,100 |
| Right-of-Use Asset | 1,146,388 | - |
| Leasehold Improvements | 1,322,187 | 1,322,187 |
| Furniture and Equipment | 334,517 | 334,517 |
| Accumulated Depreciation | <u>(698,409)</u> | <u>(533,711)</u> |
| Net Property and Equipment | <u>958,295</u> | <u>1,122,993</u> |
| | <u>\$ 5,854,807</u> | <u>\$ 5,090,498</u> |
| | <u>LIABILITIES AND NET ASSETS</u> | |
| Current Liabilities | | |
| Accounts payable | \$ 148,637 | \$ 80,034 |
| Accrued payroll and related liabilities | 534,588 | 513,439 |
| Deferred revenue | 3,540 | 3,000 |
| Current portion, operating lease liability | 193,405 | - |
| Current portion, financing lease | 14,575 | 14,575 |
| Current portion, note payable | 67,063 | 64,150 |
| | <u>961,808</u> | <u>675,198</u> |
| Total Current Liabilities | | |
| Operating lease liability, less current portion above | 1,713,364 | - |
| Financing Lease, less current portion above | 10,514 | 23,999 |
| Note Payable, less current portion above | 54,790 | 121,853 |
| Deferred Lease Liability | - | 850,216 |
| | <u>2,740,476</u> | <u>1,671,266</u> |
| Total Liabilities | | |
| Net Assets | | |
| Without donor restrictions | 2,332,781 | 2,884,482 |
| With donor restrictions | 781,550 | 534,750 |
| | <u>3,114,331</u> | <u>3,419,232</u> |
| Total Net Assets | <u>\$ 5,854,807</u> | <u>\$ 5,090,498</u> |

See notes to financial statements.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

STATEMENTS OF ACTIVITY

YEARS ENDED DECEMBER 31, 2022 AND 2021

| | 2022 | | | 2021 | | |
|---|-------------------------------|----------------------------|---------------------|-------------------------------|----------------------------|---------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Without Donor Restrictions | With Donor Restrictions | Total |
| Public Support and Revenue | | | | | | |
| Government grants | \$ 5,712,891 | \$ - | \$ 5,712,891 | \$ 4,977,974 | \$ - | \$ 4,977,974 |
| Private grants and contributions | 697,965 | 568,050 | 1,266,015 | 742,882 | 489,750 | 1,232,632 |
| In-kind contributions | 63,916 | - | 63,916 | 25,325 | - | 25,325 |
| Fundraising events | 798,121 | - | 798,121 | 724,449 | - | 724,449 |
| Fees for service | 330,698 | - | 330,698 | 322,434 | - | 322,434 |
| Investment returns | (14,532) | - | (14,532) | 6,321 | - | 6,321 |
| Miscellaneous | 6,249 | - | 6,249 | 6,116 | - | 6,116 |
| Net assets released from time restrictions | 314,750 | (314,750) | - | 233,900 | (233,900) | - |
| Net assets released from purpose restrictions | 6,500 | (6,500) | - | 72,500 | (72,500) | - |
| Total Public Support and Revenue | <u>7,916,558</u> | <u>246,800</u> | <u>8,163,358</u> | <u>7,111,901</u> | <u>183,350</u> | <u>7,295,251</u> |
| Expenses | | | | | | |
| Program services | 6,246,875 | - | 6,246,875 | 5,403,690 | - | 5,403,690 |
| Management and general | 866,586 | - | 866,586 | 816,559 | - | 816,559 |
| Fundraising and communications | 1,354,798 | - | 1,354,798 | 1,182,319 | - | 1,182,319 |
| Total Expenses | <u>8,468,259</u> | <u>-</u> | <u>8,468,259</u> | <u>7,402,568</u> | <u>-</u> | <u>7,402,568</u> |
| Total Change in Net Assets | (551,701) | 246,800 | (304,901) | (290,667) | 183,350 | (107,317) |
| Net Assets - beginning of year | <u>2,884,482</u> | <u>534,750</u> | <u>3,419,232</u> | <u>3,175,149</u> | <u>351,400</u> | <u>3,526,549</u> |
| Net Assets - end of year | <u>\$ 2,332,781</u> | <u>\$ 781,550</u> | <u>\$ 3,114,331</u> | <u>\$ 2,884,482</u> | <u>\$ 534,750</u> | <u>\$ 3,419,232</u> |

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED DECEMBER 31, 2022 AND 2021

| | 2022 | | | | | | 2021 | | | | | |
|-------------------------------|--------------------|--------------------------|------------------------------|------------------------------|--------------------------------------|--------------------|---------------------|--------------------------|------------------------------|------------------------------|--------------------------------------|---------------------|
| | Client Services | Prevention/ Education | Total Program Services | Management and General | Fundraising and Communications | Total | Client Services | Prevention/ Education | Total Program Services | Management and General | Fundraising and Communications | Total |
| Salaries, benefits, and taxes | \$4,635,463 | \$ 246,609 | \$4,882,072 | \$ 625,288 | \$ 915,433 | \$6,422,793 | \$ 3,904,360 | \$ 85,685 | \$ 3,990,045 | \$ 550,682 | \$ 809,738 | \$ 5,350,465 |
| Professional fees | 512,532 | 16,681 | 529,213 | 133,241 | 218,499 | 880,953 | 633,123 | 16,595 | 649,718 | 172,888 | 152,986 | 975,592 |
| Occupancy | 256,400 | 12,346 | 268,746 | 21,606 | 27,780 | 318,132 | 265,708 | 11,170 | 276,878 | 25,215 | 35,182 | 337,275 |
| Other office expenses | 95,843 | 4,011 | 99,854 | 30,537 | 75,659 | 206,050 | 100,610 | 3,802 | 104,412 | 17,814 | 56,625 | 178,851 |
| Depreciation | 123,773 | 5,869 | 129,642 | 13,701 | 21,354 | 164,697 | 126,594 | 7,658 | 134,252 | 15,880 | 26,264 | 176,396 |
| Dues and subscriptions | 72,169 | 3,057 | 75,226 | 14,585 | 36,871 | 126,682 | 57,406 | 3,354 | 60,760 | 9,894 | 36,928 | 107,582 |
| Technology and equipment | 57,650 | 2,527 | 60,177 | 5,361 | 8,437 | 73,975 | 33,817 | 1,929 | 35,746 | 5,814 | 6,863 | 48,423 |
| Program expenses and fees | 72,445 | 4 | 72,449 | 9 | 14 | 72,472 | 35,730 | - | 35,730 | - | - | 35,730 |
| Communication | 41,122 | 1,277 | 42,399 | 4,627 | 6,195 | 53,221 | 45,346 | 1,969 | 47,315 | 5,380 | 7,506 | 60,201 |
| Insurance | 28,161 | 1,182 | 29,343 | 8,401 | 4,286 | 42,030 | 22,009 | 1,156 | 23,165 | 8,047 | 3,814 | 35,026 |
| Travel and events | 27,510 | 896 | 28,406 | 1,590 | 3,942 | 33,938 | 9,391 | 276 | 9,667 | 1,030 | 1,421 | 12,118 |
| Advertising | 3,367 | 160 | 3,527 | 370 | 25,925 | 29,822 | 5,443 | 153 | 5,596 | 279 | 12,303 | 18,178 |
| Training | 9,421 | - | 9,421 | 5,729 | 817 | 15,967 | 11,915 | 103 | 12,018 | 2,177 | 3,767 | 17,962 |
| Supplies | 10,768 | 498 | 11,266 | 1,220 | 2,381 | 14,867 | 13,038 | 582 | 13,620 | 1,157 | 1,393 | 16,170 |
| Printing | 2,635 | 587 | 3,222 | 116 | 5,755 | 9,093 | 1,713 | 17 | 1,730 | 36 | 7,841 | 9,607 |
| Postage and shipping | 1,831 | 81 | 1,912 | 205 | 1,450 | 3,567 | 2,447 | 591 | 3,038 | 266 | 718 | 4,022 |
| Conference fees | - | - | - | - | - | - | - | - | - | - | 18,970 | 18,970 |
| Total Expenses | <u>\$5,951,090</u> | <u>\$ 295,785</u> | <u>\$6,246,875</u> | <u>\$ 866,586</u> | <u>\$ 1,354,798</u> | <u>\$8,468,259</u> | <u>\$ 5,268,650</u> | <u>\$ 135,040</u> | <u>\$ 5,403,690</u> | <u>\$ 816,559</u> | <u>\$ 1,182,319</u> | <u>\$ 7,402,568</u> |

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2022 AND 2021

| | <u>2022</u> | <u>2021</u> |
|--|---------------------|---------------------|
| Cash Flows from Operating Activities | | |
| Cash received from: | | |
| Governmental agencies | \$ 5,733,085 | \$ 5,225,848 |
| Donors | 1,831,317 | 1,833,027 |
| Service fees and other revenue | 361,343 | 335,244 |
| Interest received | 573 | 6,321 |
| Cash paid to: | | |
| Personnel | (6,351,673) | (5,282,087) |
| Vendors | (1,840,226) | (1,966,031) |
| Interest paid | <u>(8,423)</u> | <u>(11,796)</u> |
| Net Cash (Used) Provided by Operating Activities | <u>(274,004)</u> | <u>140,526</u> |
| Cash Flows from Financing Activities | | |
| Payments on notes payable | (64,150) | (61,363) |
| Payments on copier lease | <u>(13,485)</u> | <u>(12,899)</u> |
| Net Cash Used by Financing Activities | <u>(77,635)</u> | <u>(74,262)</u> |
| Changes in Cash and Cash Equivalents | (351,639) | 66,264 |
| Cash and Cash Equivalents - beginning of year | <u>2,263,532</u> | <u>2,197,268</u> |
| Cash and Cash Equivalents - end of year | <u>\$ 1,911,893</u> | <u>\$ 2,263,532</u> |

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2022 AND 2021

| | <u>2022</u> | <u>2021</u> |
|---|---------------------|-------------------|
| Reconciliation of Change in Net Assets to Net Cash from Operating Activities | | |
| Change in net assets | \$ (304,901) | \$ (107,317) |
| Adjustments to reconcile change in net assets to net cash provided by operating activities | | |
| Depreciation | 164,698 | 176,396 |
| Change in: | | |
| Grants receivable | 59,155 | 251,718 |
| Promises to give | (232,819) | (124,054) |
| Prepays and deposits | 39,406 | (28,014) |
| Right-of-use lease asset | (1,146,388) | - |
| Accounts payable | 68,603 | (59,177) |
| Accrued payroll and related liabilities | 21,149 | 89,021 |
| Operating lease liability | 1,056,553 | - |
| Deferred revenue | <u>540</u> | <u>(58,047)</u> |
| Net Cash (Used) Provided by Operating Activities | <u>\$ (274,004)</u> | <u>\$ 140,526</u> |

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021

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.

Adoption of accounting principle

On January 1, 2022, King County Sexual Assault Resource Center adopted ASU 2016-02, Leases (Topic 842). This standard requires lessees to recognize a right of use and a lease liability for material lease agreements. King County Sexual Assault Resource Center used a modified retrospective approach and elected the effective method for implementation. Under the effective method, King County Sexual Assault Resource Center reports leases under the new guidance as of the date of implementation and presents leases under the previous guidance (ASC 840) for comparative periods.

Basis of presentation

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor- or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Net assets with donor restrictions are as follows as of December 31:

| | <u>2022</u> | <u>2021</u> |
|-----------------|-------------------|-------------------|
| Future Periods | \$ 740,800 | \$ 534,750 |
| Family Services | 12,750 | - |
| Prevention | 11,250 | - |
| Client Services | 16,750 | - |
| | <u>\$ 781,550</u> | <u>\$ 534,750</u> |

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activity as net assets released from restrictions. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service.

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.

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.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

As of December 31, 2022 and 2021, 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 receivable are based on billings submitted for reimbursement under contracts with various government 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 are shown net of the allowance for uncollectible amounts. The fair value of promises to give is estimated by discounting future cash flows. Discounts on long term promises to give as of December 31, 2022 and 2021 are considered immaterial.

Unconditional promises to give were due as follows as of December 31:

| | <u>2022</u> | <u>2021</u> |
|--------------------------------------|-------------------|-------------------|
| Due in less than one year | \$ 378,700 | \$ 230,341 |
| Due in one to four years | <u>334,300</u> | <u>227,100</u> |
| | 713,000 | 457,441 |
| Less allowance for uncollectible | <u>(65,690)</u> | <u>(42,950)</u> |
| Total Unconditional Promises to Give | <u>\$ 647,310</u> | <u>\$ 414,491</u> |

Property and equipment

Property and equipment are stated at cost or, if donated, at fair value at date of donation. Property and equipment with an original cost of \$5,000 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 or remaining lease term.

Revenue recognition

King County Sexual Assault Resource Center recognizes fee for service revenue when related service is provided.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

King County Sexual Assault Resource Center recognizes contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, those with a measurable performance or other barrier and a right of return or release, are not recognized until the conditions on which they depend have been met. King County Sexual Assault Resource Center's federal, state and local contracts and grants are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. As of December 31, 2022 and 2021, King County Sexual Assault Resource Center had conditional contributions and grants totaling \$3,296,807 and \$2,250,241, respectively, which had not been recognized in the accompanying financial statements.

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, 2022 and 2021, in-kind contributions of \$63,916 and \$25,325, respectively, consisted primarily of professional fees and donated facilities.

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.

Concentration of support and receivables

For the years ended December 31, 2022 and 2021, two government agencies provided 53% of King County Sexual Assault Resource Center's total support and revenue. At December 31, 2022 and 2021, approximately 56% and 64%, respectively, of King County Sexual Assault Resource Center's grants receivable were due from the same two government 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.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Where possible, specific expenses have been charged directly to the appropriate category. When functions are shared or costs are intermingled, expenses are allocated based on estimated percentage of full time employees (such as miscellaneous expenses and portions of professional fees) or square footage (occupancy).

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 2021 financial statements have been reclassified for comparative purpose to conform with the presentation in the current year financial statements. These reclassifications had no effects on the net assets or change in net assets as of or for the year ended December 31, 2021.

NOTE B - LIQUIDITY

King County Sexual Assault Resource Center regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the funds available from cost reimbursement grants. For purposes of analyzing resources available to meet general expenditures over a 12-month period, King County Sexual Assault Resource Center considers all expenditures related to its ongoing activities of providing services to victims of sexual assault as well as the conduct of services undertaken to support these services to be general expenditures.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE B - LIQUIDITY (Continued)

In addition to financial assets available to meet general expenditures over the next 12 months, King County Sexual Assault Resource Center operates with a balanced budget and anticipates collecting sufficient cash to cover general expenditures not covered by donor-restricted resources. King County Sexual Assault Resource Center's largest contracts are held by government entities. The aging for these accounts is 45 days to receipt. King County Sexual Assault Resource Center also has a line of credit available to meet short-term needs. See Note C for information about this arrangement.

King County Sexual Assault Resource Center considers contributions with donor restrictions for use in current programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures. As of December 31, 2022 and 2021, financial assets available to meet cash needs for general expenditures within one year were as follows:

| | <u>2022</u> | <u>2021</u> |
|---|---------------------|---------------------|
| Total financial assets | \$3,359,164 | \$3,537,139 |
| Less promises due in more than one year | <u>(334,300)</u> | <u>(227,100)</u> |
| | <u>\$ 3,024,864</u> | <u>\$ 3,310,039</u> |

NOTE C - LINE OF CREDIT

King County Sexual Assault Resource Center has a \$300,000 revolving line of credit. The line of credit bears interest at a minimum of 3.5% and matures on October 1, 2023. There was no outstanding balance on the line of credit at December 31, 2022.

NOTE D - PAYCHECK PROTECTION PROGRAM

On April 29, 2020, King County Sexual Assault Resource Center received a \$982,983 loan guaranteed by the Small Business Administration (SBA) under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides loans to qualifying organizations for amounts up to 2.5 times the average monthly payroll expenses of the qualifying organization. The loan and accrued interest are subject to forgiveness after 24 weeks, as long as the qualifying organization uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels.

King County Sexual Assault Resource Center entered into the program with the intention of complying with the terms for forgiveness and has recognized the loan as a conditional grant. As of December 31, 2020, King County Sexual Assault Resource Center believed they had met the conditions for forgiveness and recognized the full amount as government grants income. The loan was forgiven in full on August 24, 2021.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE E – NOTE PAYABLE

King County Sexual Assault Resource Center entered into a construction line of credit in September 2019 which was converted into an unsecured note payable in December 2019. The note is due in monthly installments of \$5,927 with final payment due by October 2026. The interest rate on the note is 4.45%.

Principal payments for the note payable are as follows for the years ending December 31:

| | | |
|------|----|----------------|
| 2023 | \$ | 67,063 |
| 2024 | | <u>54,790</u> |
| | \$ | <u>121,853</u> |

NOTE F – 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 compensation, and 50% between 3% and 5%. King County Sexual Assault Resource Center's contributions to the plan totaled \$154,925 and \$127,641, respectively, for the years ended December 31, 2022 and 2021.

NOTE G – LEASE COMMITMENTS

In 2019, King County Sexual Assault Resource Center entered into an operating lease for office space under a non-cancelable lease agreement that commenced January 2020 and expires in April 2030, and also leases certain office equipment under a non-cancelable financing lease. Operating leases are included in Right of Use (ROU) assets and lease liabilities in the statement of financial position, and financing leases are included in property and equipment and lease liabilities. ROU assets represent a right to use an underlying asset for the lease term and lease liability represent the King County Sexual Assault Resource Center's obligation to make lease payments arising from the lease. The discount rate represents King County Sexual Assault Resource Center's election of the risk-free rate. Non lease components, such as payments required for common area maintenance, are not included in the lease liability and are expensed as incurred.

The components of the lease cost for the years ended December 31, are as follows:

| | <u>2022</u> | <u>2021</u> |
|-----------------------|-------------|-------------|
| Operating lease costs | \$ 173,483 | \$ 193,971 |
| Financing lease costs | \$ 13,362 | \$ 13,362 |

Supplemental cash flow information:

| | |
|---|------------|
| Weighted-average remaining lease term - operating | 7.33 years |
| Weighted-average remaining lease term - financing | 1.83 years |
| Weighted-average discount rate - operating | 4.50% |
| Weighted-average discount rate - financing | 4.45% |

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021

NOTE G – LEASE COMMITMENTS (Continued)

Maturities of operating lease liabilities are as follows for the years ending December 31:

| | |
|-----------------------------|---------------------|
| 2023 | \$ 272,444 |
| 2024 | 281,232 |
| 2025 | 325,175 |
| 2026 | 298,809 |
| 2027 | 307,598 |
| Thereafter | <u>752,882</u> |
| | 2,238,140 |
| Less present value discount | <u>(331,371)</u> |
| | <u>\$ 1,906,769</u> |

Maturities of financing lease liabilities are as follows for the years ending December 31:

| | |
|-----------------------------|------------------|
| 2023 | \$ 14,929 |
| 2024 | <u>10,959</u> |
| | 25,888 |
| Less present value discount | <u>(799)</u> |
| | <u>\$ 25,089</u> |

NOTE H - SUBSEQUENT EVENTS

Management has evaluated events occurring subsequent to December 31, 2022 through August 29, 2023, 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, 2022, 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, 2022

Grantor

Pass-through Grantor

| Program Name | Period | BARS # | State Grant No. | Award Amount | Expenditures |
|--|----------------|---------|-----------------|----------------|----------------------------|
| Washington Department of Commerce, Office of Crime Victims Advocacy | | | | | |
| Sexual Assault Core and Specialized Services | 7/1/21-6/30/22 | 3340423 | 22-31310-134 | \$ 2,214,548 | |
| Sexual Assault Core and Specialized Services | 7/1/22-6/30/23 | 3340423 | 23-31310-134 | 2,226,888 | |
| Sexual Assault Core and Specialized Services | 7/1/22-6/30/23 | 3340423 | 23-31322-001 | <u>114,000</u> | |
| | | | | 4,555,436 | \$ 2,286,448 |
| Crime Victims Service Center | 7/1/21-6/30/23 | 3340422 | 22-31219-016 | 210,264 | 98,345 |
| CBO Behavioral Health | 8/1/22-9/30/23 | 131264 | | 150,000 | <u>60,546</u> |
| Total State Financial Assistance | | | | | <u>\$ 2,445,339</u> |

UNIFORM GUIDANCE SUPPLEMENTARY INFORMATION

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2022

Federal Grantor

| <i>Pass-through Grantor</i> "Program Title" | Contract Number | Assistance Listing No. | Passed Through to Subrecipients | Federal Expenditures |
|--|-------------------------|---------------------------|------------------------------------|-------------------------|
| Department of Justice | | | | |
| "Legal Assistance for Victims" | 15JOVW-21-GG-00398-LEGA | 16.524 | \$ 168,623 | \$ 287,507 |
| <i>State of Washington Department of Community, Trade and Economic Development, Office of Crime Victims Advocacy</i> | | | | |
| "Sexual Assault Services Formula Program" | F18-31311-505 | 16.017 | - | 76,950 |
| <i>State of Washington Department of Community, Trade and Economic Development, Office of Crime Victims Advocacy</i> | | | | |
| "Crime Victim Assistance" | 23-31310-134 | | - | 1,107,724 |
| "Crime Victim Assistance" | 22-31219-016 | | - | 48,114 |
| "Crime Victim Assistance" | F19-31219-503 | | 54,399 | 160,281 |
| | | 16.575* | <u>54,399</u> | <u>1,316,119</u> |
| <i>Washington Department of Commerce: Office of Justice Programs</i> | | | | |
| "Edward Byrne Memorial Justice Assistance Grant Program" | F21-31440-002 | 16.738 | - | 125,114 |
| <i>Bureau of Justice Assistance: Consolidated Appropriations Act</i> | | | | |
| "Congressionally Recommended Awards" | F22-31450-001 | 16.753 | - | 12,415 |
| | | | <u>223,022</u> | <u>1,818,105</u> |
| Subtotal Department of Justice | | | | |
| Department of Housing and Urban Development | | | | |
| <i>City of Renton</i> | | | | |
| "Community Development Block Grants / Entitlement Grants " | KC#6322306 CV22301 | 14.218 | - | 30,700 |
| Department of Health and Human Services | | | | |
| <i>State of Washington Department of Community, Trade and Economic Development, Office of Crime Victims Advocacy</i> | | | | |
| COVID-19 "Family Violence Prevention and Service Act" | F21-31321-015 | 93.497 | - | 42,192 |
| Department of the Treasury | | | | |
| <i>King County</i> | | | | |
| COVID-19 "Coronavirus State and Local Fiscal Recovery Funds" | 6206648 | | - | 500,000 |
| <i>Washington HealthCare Authority</i> | | | | |
| COVID-19 "Coronavirus State and Local Fiscal Recovery Funds" | G355 | | - | 16,799 |
| | | 21.027 | <u>-</u> | <u>516,799</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 223,022</u> | <u>\$ 2,407,796</u> |

* Denotes a major program.

See notes to schedule.

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2022

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of King County Sexual Assault Resource Center and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B - INDIRECT COST RATE

King County Sexual Assault Resource Center has a negotiated indirect cost rate for use on federal grants and contracts. For 2022, the negotiated rate is 35.8% based on Modified Total Direct Costs. As such, the organization is not eligible to elect use of the 10% *de minimis* indirect cost rate.

INDEPENDENT AUDITOR'S REPORT
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of King County Sexual Assault Resource Center (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activity, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated August 29, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered King County Sexual Assault Resource 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 King County Sexual Assault Resource Center's internal control. Accordingly, we do not express an opinion on the effectiveness of King County Sexual Assault Resource 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 on 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

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 King County Sexual Assault Resource Center's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering King County Sexual Assault Resource Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Jacobson Jarvis & Co, PLLC
Seattle, Washington
August 29, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance with Each Major Federal Program

We have audited King County Sexual Assault Resource Center's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of King County Sexual Assault Resource Center's major federal programs for the year ended December 31, 2022. King County Sexual Assault Resource Center's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

Opinion on Each Major Federal Program

In our opinion, King County Sexual Assault Resource Center 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 December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of King County Sexual Assault Resource Center and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of King County Sexual Assault Resource Center's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to King County Sexual Assault Resource Center's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on King County Sexual Assault Resource Center's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about King County Sexual Assault Resource Center's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding King County Sexual Assault Resource Center's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of King County Sexual Assault Resource Center's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of King County Sexual Assault Resource Center's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Government Auditing Standards requires the auditor to perform limited procedures on King County Sexual Assault Resource Center's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. King County Sexual Assault Resource Center's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Jacobson Jarvis & Co, PLLC

Seattle, Washington

August 29, 2023

KING COUNTY SEXUAL ASSAULT RESOURCE CENTER

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2022

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of King County Sexual Assault Resource Center.
2. No material weaknesses relating to the financial statements are reported in the "Independent Auditor's Report Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*."
3. No instances of noncompliance material to the financial statements of King County Sexual Assault Resource Center were disclosed during the audit.
4. No material weaknesses relating to the audit of the major federal awards programs are reported in the "Independent Auditor's Report on Compliance for each Major Program and on Internal Control over Compliance as required by the Uniform Guidance."
5. The auditor's report on compliance for the major federal award program for King County Sexual Assault Resource Center expresses an unmodified opinion.
6. Audit findings relative to the major federal award program for King County Sexual Assault Resource Center are reported in Part C of this Schedule.
7. The program tested as major was Assistance Listing No. 16.575 "Crime Victim Assistance".
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. King County Sexual Assault Resource Center was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

None