THE PARENT CHILD CENTER OF TULSA, INC.

CONSOLIDATED FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2012 AND 2011

TOGETHER WITH

INDEPENDENT AUDITOR'S REPORT

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HEATHERINGTON&FIELDS
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
The Parent Child Center of Tulsa, Inc.:

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of The Parent Child Center of Tulsa, Inc. (a nonprofit organization), 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 consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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.

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Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of The Parent Child Center of Tulsa, Inc. 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 consolidated financial statements as a whole. The accompanying schedule of expenditures of federal and state awards, as required by *Government Auditing Standards*, and the supplemental schedules on pages 17-19, as required by the Oklahoma Department of Human Services are presented for purposes of additional analysis and are 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 May 14, 2013 on our consideration of The Parent Child Center of Tulsa, Inc.'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Parent Child Center of Tulsa, Inc.'s internal control over financial reporting and compliance.

Hetherington + Shields

Tulsa, Oklahoma
May 14, 2012

THE PARENT CHILD CENTER OF TULSA, INC.
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2012 AND 2011

	2012	2011
ASSETS:		
Cash and cash equivalents	$ 1,318,834	$ 1,457,003
Grants receivable	126,794	155,505
Foundation grant receivable	176,700	-
Pledges receivable, net of allowance for doubtful pledges	373,700	364,895
Prepaid insurance	15,270	31,682
Other prepaid	9,272	7,662
Endowment trust investments, at fair market value	3,049,951	2,746,240
Property and equipment, net of accumulated depreciation	1,131,691	1,151,447
Beneficial interest in assets held by Community Foundation	318,698	289,892
Other assets	8,000	8,000
Total Assets	$ 6,528,910	$ 6,212,326
LIABILITIES:		
Accounts payable and accrued expenses	19,603	20,337
Deferred revenue	244,147	134,804
Total Liabilities	263,750	155,141
NET ASSETS:		
Unrestricted	3,600,115	3,715,173
Temporarily restricted	762,626	590,209
Permanently restricted	1,902,419	1,751,803
Total Net Assets	6,265,160	6,057,185
Total Liabilities and Net Assets	$ 6,528,910	$ 6,212,326

The accompanying notes are an integral part of these financial statements.

THE PARENT CHILD CENTER OF TULSA, INC.
CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	2012	2011
Changes in Unrestricted Net Assets:		
Public Support:		
Contributions	$ 451,008	$ 530,777
United Way contributions	561,796	545,419
Special fund raising events	460,858	410,207
Government grant revenue	809,770	802,626
Other grant revenue	1,421	47,372
Total Public Support	2,284,853	2,336,401
Other Revenues:		
Program service fees	27,255	18,944
Membership dues	26,230	33,700
Interest income	97	98
Other income	2,075	174
Realized and unrealized gain (loss) on investments	114,164	(66,692)
Total Other Revenues	169,821	(13,776)
Net Assets Released from Temporary Restrictions	705,105	117,895
Net Assets Released from Permanent Restrictions	155,154	573,527
Total Unrestricted Revenues and Public Support	3,314,933	3,014,047
Expenses:		
Management and general	411,372	368,481
Fundraising	391,005	284,996
Primary Prevention	329,379	237,467
Secondary Prevention	1,268,312	1,157,444
Tertiary Prevention	1,029,923	1,091,005
Total Unrestricted Expenses	3,429,991	3,139,393
Decrease in Unrestricted Net Assets	(115,058)	(125,346)
Changes in Temporarily Restricted Net Assets:		
Contributions	877,522	580,536
Net assets released from restrictions	(705,105)	(573,527)
Increase in Temporarily Restricted Net Assets	172,417	7,009
Changes in Permanently Restricted Net Assets:		
Contribution	5,000	-
Investment income	121,247	82,404
Realized and unrealized gain (loss) on investments	179,523	(5,834)
Net assets released from restrictions	(155,154)	(117,895)
Increase (Decrease) in Permanently Restricted Net Assets	150,616	(41,325)
Increase (Decrease) in Net Assets	207,975	(159,662)
Net Assets, beginning of year	6,057,185	6,216,847
Net Assets, end of year	$ 6,265,160	$ 6,057,185

The accompanying notes are an integral part of these financial statements.

THE PARENT CHILD CENTER OF TULSA, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012 AND TOTALS ONLY FOR 2011

	Mgmt. & General	Fundraising	Primary Prevention	Secondary Prevention	Tertiary Prevention	2012 Total	2011 Total
Salaries and Wages	$ 214,913	$ 214,913	$ 214,913	$ 838,162	$ 666,232	$2,149,133	$ 1,892,043
Employee Benefits and Taxes	48,222	48,222	48,222	188,065	149,488	482,219	437,256
Sub-total:	263,135	263,135	263,135	1,026,227	815,720	2,631,352	2,329,299
In-Kind Contributions	-	-	1,041	10,131	18,184	29,581	23,222
Occupancy	7,621	7,621	7,621	30,473	23,626	76,962	70,495
Supplies	10,841	3,505	7,751	21,261	20,196	63,554	92,310
Special Events		78,643				78,643	41,358
Professional Fees	44,068	8,955	13,668	34,745	59,421	160,857	218,503
Travel	2,761	1,102	6,662	35,637	4,713	50,875	70,180
Telephone	1,927	1,927	2,007	7,614	7,253	20,728	18,218
Printing & Publications	2,533	4,816	1,319	531	213	9,412	10,912
Postage & Shipping	829	2,026	542	2,112	1,692	7,201	7,400
Conferences & Meetings	7,645	3,132	8,728	26,466	24,938	70,909	49,466
Equipment Rental/Maintenanc	17,140	6,111	6,111	24,755	18,993	73,110	68,299
Specific Assistance	-	-	-	9,236	2,083	11,319	19,785
Insurance	2,263	2,263	2,263	8,826	7,015	22,630	23,907
Membership Fees	411	411	411	1,603	1,275	4,111	9,756
New equipment/furnishing	519	519	1,281	2,024	3,402	7,745	1,297
Depreciation	6,839	6,839	6,839	26,671	21,199	68,162	61,726
Bad debt expense	42,840	-	-	-	-	42,840	23,260
Total Functional Expense	$ 411,372	$ 391,005	$ 329,379	$1,268,312	$1,029,923	$3,429,991	$3,139,393

The accompanying notes are an integral part of these financial statements.

THE PARENT CHILD CENTER OF TULSA, INC.
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ 207,975	$ (159,662)
Adjustments to reconcile the change in net assets to		
Cash provided by operating activities:		
Depreciation	68,162	61,726
Realized and unrealized (gain) / loss on investments	(293,687)	72,526
(Increase) decrease in:		
Grants receivable	28,711	(3,544)
Foundation grant receivable	(176,700)	-
Pledges receivable	(8,805)	71,668
Prepaid assets	14,802	(3,500)
Increase (decrease) in:		
Deferred revenue	109,343	(22,661)
Accounts payable and accrued expenses	(734)	(631)
Net Cash Provided (Used) by Operating Activities	(50,933)	15,922
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of fixed assets	(48,406)	(53,742)
Investment transactions (net)	(38,830)	21,390
Net Cash Used by Investing Activities	(87,236)	(32,352)
Net Increase (Decrease) in Cash	(138,169)	(16,430)
Cash and Cash Equivalents, beginning of year	1,457,003	1,473,433
Cash and Cash Equivalents, end of year	$ 1,318,834	$ 1,457,003

The accompanying notes are an integral part of these financial statements.

THE PARENT CHILD CENTER OF TULSA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

(1) ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Parent Child Center of Tulsa, Inc. (the Organization) is a private, nonprofit family assistance center, which was established on November 13, 1980, for the purpose of reducing the incidence and severity of child abuse and neglect in Oklahoma. The Parent Child Center of Tulsa Endowment Trust (Trust), established January 13, 2004, is a private endowment operated as a support organization for the Parent Child Center. These consolidated financial statements include the accounts of both entities. All significant intercompany accounts and transactions have been eliminated.

Programs

The agency operates an array of programs and services relevant to its mission to prevent child abuse and neglect. In 2010, the agency adopted the nationally recognized three levels of prevention services to better describe the scope of its work. Primary Prevention services prevent abuse and neglect through education. These community education programs are high volume, low intensity short duration and do not assess individual risk for abuse and neglect. Secondary Prevention services protect from abuse and neglect through targeted interventions with families with known risk characteristics. These services are offered primarily in the home and are designed to improve child safety and well being. Tertiary Prevention services helps parents and children heal through treatment. These intensive therapeutic services help break the cycle for the next generation by working with parents and children who have been victims of abuse and neglect.

Significant Accounting Policies

The accounting policies of the Organization conform to generally accepted accounting principles as applicable to voluntary health and welfare organizations. The significant accounting policies of the organization are described below.

Basis of Accounting -

The Organization prepares its financial statements on the accrual basis of accounting. Accordingly, revenues are recognized when earned, and expenses are recognized when incurred.

(1) ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Endowment -

The Organization has an Endowment Trust which is managed by a board of five Trustees. This Board of Trustees includes three business leaders from the community plus the President and Treasurer of the PCC Board of Directors, the governing body of the Organization. Income from the Trust may be distributed to the Organization for unrestricted use unless restricted by the donor. The unrestricted principal of the Trust may be distributed to the Organization with Board of Trustees approval.

Net Assets -

The net assets of the Organization have been classified as unrestricted, temporarily restricted, and permanently restricted, in accordance with FASB ASC 958, Not-For-Profit Entities. Designated net assets reflect balances which have been allocated for specific purposes by the Organization's Board of Directors.

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 disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents -

Cash equivalents include short-term investments. The Organization considers all highly liquid debt instruments with maturities of three months or less, at date of purchase, to be cash equivalents. Cash equivalents are recorded at cost, which approximates market.

Endowment Investments, at fair market value –

The fair market values of securities held in the Parent Child Center's Endowment accounts at December 31, 2012, are as follows:

	Cost	Market Value
Equities and mutual funds	$ 2,463,879	$ 3,049,951

The Organization adopted FASB ASC 820, "Fair Value Measurements" as of June 30, 2010. ASC 820 defines fair value, establishes a framework for measuring fair value under GAAP and enhances disclosures about fair value measurements. Fair value is defined under ASC 820 as the price that would be received for an asset or paid to transfer a liability (an exit price) in the principal market for the asset or liability in an orderly transaction between market participants on the measurement date. Fair market values are based on the fair value hierarchy. The standard describes three levels of inputs that may be used to measure fair value as provided below.

Level 1 Quoted prices in active markets for identical assets or liabilities.

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities: quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the asset or liability.

Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the asset or liability.

All of the Organization's investments are recorded at fair value on a recurring basis and based on Level 1 inputs.

Pledges Receivable -

Pledges receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit pledge receivable. The balance in the valuation allowance totaled approximately $42,000 and $40,000 for the years ended December 31, 2012 and 2011, respectively.

Property and Depreciation -

The Organization follows the practice of capitalizing all expenditures for equipment in excess of $500. Depreciation is computed using the straight-line method over the estimated useful life of the assets ranging from three to ten years for equipment and forty years for the building.

Other Assets -

Other assets represent a timeshare owned by the Organization. The annual time allotment may be auctioned off during the Toyland Ball annual fundraising event.

Donated Assets -

Donated marketable securities and other non-cash donations are reflected as contributions in the accompanying statements at their estimated fair value at date of receipt.

Donated Property and Equipment -

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Contributed Services and Facilities -

The Organization recognizes contribution revenue for certain services received at the fair value of those services provided those services create or enhance nonfinancial assets or require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Additionally, the Organization occupies space in various locations rent-free. At December 31, 2012, the total amount of these services and facilities was $29,581 and was recognized as contribution revenue and expense (as in-kind contributions) in the accompanying statement of activities. The agency also received 2,639 hours of volunteer services which are not recognized in the financial statements.

Contributions -

All contributions are considered available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes.

Grants and Contracts -

Grants and contracts received from federal, state and local governments and private foundations are recorded as revenues and receivables when the related direct costs are incurred.

Deferred Revenue -

The Organization hosts a fundraising special event, Toyland Ball, during January of each year. Deferred revenue consists of $244,147 in sponsorships and other contributions that have been received in advance for the January 2013 event.

Income Taxes -

The Organization is a tax exempt organization under Section 501(c)(3) of the Internal Revenue Code and, accordingly, the financial statements do not reflect a provision for income taxes. The federal income tax returns of the Organization for 2009, 2010 and 2011 are subject to examination by the IRS, generally for three years after they are filed.

Functional Expenses -

Expenses are charged to each program based on direct expenditures incurred. Any expenditure not directly chargeable is allocated to a program based on related salary expenses.

Subsequent Events -

Subsequent events were evaluated through May 14, 2013, which is the date the financials were available to be issued.

(2) PROPERTY AND EQUIPMENT

Property and Equipment consists of the following:

	2012	2011
Land and Building	$ 1,381,242	$ 1,381,242
Furniture, Fixtures and Equipment	476,285	427,880
Autos	39,893	39,893
Artwork	17,463	17,463
	1,914,883	1,866,478
Less accumulated depreciation	(783,192)	(715,031)
Property and Equipment, net	$ 1,131,691	$ 1,151,447

(3) BENEFICIAL INTEREST IN ASSETS HELD BY COMMUNITY FOUNDATION

On December 27, 1999, the Organization entered into an agreement with the Tulsa Community Foundation, an Oklahoma not-for-profit corporation and community foundation, to create an Agency Fund of the Foundation. The name of the fund shall be The Parent Child Center of Tulsa fund. Its purpose is to provide the Organization with an endowment for the purpose of on-going building maintenance. On this same day, the

(3) BENEFICIAL INTEREST IN ASSETS HELD BY COMMUNITY FOUNDATION (continued)

Organization contributed to the Foundation $300,000. It is the policy of the Foundation that a substantial part of its agency funds shall remain as a permanent endowment.

Distributions shall be made for the benefit of the Organization. The Fund shall be the property of the Foundation. The Foundation has the ultimate authority and control of all property of the Fund, and the income derived there from, for the charitable purpose of the Foundation.

(4) THE PARENT CHILD CENTER ENDOWMENT TRUST

On January 13, 2004, the Board of Directors of the Organization created The Parent Child Center of Tulsa Endowment Trust (Trust). This Trust is to be operated as a support organization for the Parent Child Center and is exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code.

(5) LEASES

The Organization entered into a joint agreement effective October 17, 2012, with Emergency Infant Services, Inc. to lease office space, whereby the Organization is liable for 57% of the monthly rental. This lease expires on December 31, 2016.

The Organization utilizes group meeting space at a local church on a year to year basis. The Organization also leases various equipment and one auto lease with various expiration dates through December 2016. Minimum annual rental commitments are as follows:

Year	Payment
2013	$ 49,941
2014	44,768
2015	44,132
2016	45,051
	$ 183,892

Rental and lease expense, exclusive of utilities, was approximately $17,132 and $11,834 for the years ended December 31, 2012 and 2011, respectively.

(6) NET ASSETS

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purposed restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

(6) NET ASSETS (continued)

Temporarily restricted net assets are released from restriction through expenditure for the purpose designated.

Permanently restricted net assets are restricted to investment in perpetuity, the income from which is expendable as designated.

At December 31, 2012, net assets consist of the following:

Unrestricted:	
Undesignated	$ 2,125,361
Board designated:	
Endowment	1,474,754
Total Unrestricted Net Assets	$ 3,600,115
Temporarily Restricted:	
Total Temporarily Restricted Net Assets	$ 762,626
Permanently Restricted:	
Donor Endowment for programs	$ 1,583,721
Funds at Tulsa Community Foundation	318,698
Total Permanently Restricted Net Assets	$ 1,902,419

(7) RETIREMENT PLAN

As of April 1, 2009, the Organization converted to a 403(b) Thrift Plan. Employee contributions are voluntary but the Organization will match up to 3% of employee's annual compensation. Employer's portion of the contributions is fully vested for the employee after completion of 3 years of vesting employment. For the calendar years 2012 and 2011, respectively, employer contributions of $53,207 and $48,848 were made to the plan.

(8) CONCENTRATIONS

The Organization receives a substantial amount of its support from local agencies. A significant reduction in the level of this support, if this were to occur, may have an effect on the Organization's programs and activities.

The Organization receives support in the form of grants, which require fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to grantors. Although it is a possibility, management deems the contingency to be remote.

The Organization provides various services to residents in the Tulsa area. Some services are provided free of charge and others on a sliding scale.

(9) COMMITMENTS AND CONTINGENCIES

The Organization is party to legal proceedings that occur in the normal course of business. Management does not believe any legal proceedings will have a material adverse impact on the company's financial statements.

The Organization participates in government grants and contracts which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective government grants and contracts are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Organization has not complied with the rules and regulations governing the grant, refunds of any money received may be required and the collectability of any related receivables at December 31, 2012, may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the government grants and contracts.

ADDITIONAL INFORMATION

THE PARENT CHILD CENTER OF TULSA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/ Pass through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period	Program/ Award Amount*	Revenue Recognized	Disbursements/ Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Passed through Tulsa City-County Health Department						
Healthy Start Initiative	93.926E	N/A	06/01/11 to 05/31/12	$ 100,317	$ 56,024	$ 56,024
	93.926E	N/A	06/01/12 to 05/31/13	98,317	43,571	43,571
				198,634	99,595	99,595
Total U.S. Department of Health and Human Services:				$ 198,634	$ 99,595	$ 99,595
Passed through State of Oklahoma District Attorney's Council						
Victims of Crime Assistance	16.575	0507-15269	07/01/11 to 6/30/12	$ 45,772	$ 22,293	$ 22,293
	16.575	09-087	07/01/12 to 6/30/13	41,303	20,170	20,170
				87,075	42,463	42,463
Total U.S. Department of Justice:				$ 87,075	$ 42,463	$ 42,463
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Passed through City of Tulsa						
Family Support Service	14.231	970133	10/01/11 to 9/30/12	$ 37,377	$ 30,034	$ 30,034
			10/01/12 to 9/30/13	41,512	10,428	10,428
				78,889	40,462	40,462
Total U.S. Department of Justice:				$ 78,889	$ 40,462	$ 40,462
Total Federal Financial Assistance				$ 364,598	$ 182,520	$ 182,520

*The contract amount represents federal funding only and does not include any matching funds.

THE PARENT CHILD CENTER OF TULSA, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

State Grantor/ Program Title	Contract Number	Contract Period	Contract Amount	Revenues Recognized	Disbursements/ Expenditures
Oklahoma Department of Human Services:					
Parents Assistance	8000643	07/01/11 to 06/30/12	$ 194,333	$ 101,130	$ 101,130
	8000643	07/01/12 to 06/30/13	194,333	94,196	94,196
			$ 388,666	$ 195,326	$ 195,326
Oklahoma Department of Human Services					
Supervised Visitation Services	12014403	10/01/11 to 09/30/12	$ 80,000	$ 27,001	$ 27,001
			$ 80,000	$ 27,001	$ 27,001
Oklahoma State Health Department:					
Multidisciplinary In-Home					
Support Team	Z007514	07/01/11 to 06/30/12	$ 457,979	$ 215,858	$ 215,858
	Z007514	07/01/12 to 06/30/13	424,067	189,065	189,065
			$ 882,046	404,923	$ 404,923
Total State Financial Assistance			$ 1,350,712	$ 627,250	$ 627,250

Total Government Financial Assistance:

Tie in to financial statements:

Revenue-federal	$ 182,520
Revenue-state	627,250
Total	$ 809,770

THE PARENT CHILD CENTER OF TULSA, INC.
SCHEDULE OF EXPENDITURES COMPARED WITH BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2012

Grantor Program Title	Contract Number	Budget Categories	Budget	Prior Period Expenditures	Current Period Expenditures	Total Expenditures	(Over) Budget
Oklahoma Department of Human Services: Parents Assistance	8000643	Salaries and wages	$ *	$ 662,215	$ 666,231	$ 1,328,446	$ *
		Payroll taxes and employee benefits	*	153,040	149,488	302,528	*
		Professional fees	*	94,923	59,420	154,343	
		Supplies	*	30,311	20,196	50,507	*
		Telephone	*	6,376	7,254	13,630	*
		Postage and shipping	*	2,007	1,692	3,699	*
		Occupancy	*	24,314	23,626	47,940	*
		Equipment rental and maintenance	*	19,723	18,993	38,716	*
		Printing and publications	*	653	213	866	*
		Travel	*	18,543	4,713	23,256	*
		Conference and meetings	*	20,920	24,938	45,858	*
		Specific assistance to individuals	*	3,233	2,083	5,316	*
		Other	*	12,100	11,692	23,792	*
		In-kind contributions	*	20,412	18,184	38,596	*
		Depreciation	*	22,221	21,200	43,421	*
		Total contract costs	$ 0	$ 1,090,991	$ 1,029,923	$ 2,120,914	$ 0
Oklahoma State Health Department: Multidisciplinary In-Home Support Team	Z007514	Personnel	$ 394,351	$ 205,507	188,843	$ 394,350	$ 1
		Fringe Benefits	85,556	46,836	38,720	85,556	0
		Travel/Training	25,300	16,888	8,413	25,301	(1)
		Contractual	0	0	0	0	0
		Supplies	3,000	1,484	1,516	3,000	0
		Other	608	640	300	940	(332)
		Total contract costs	$ 508,815 **	$ 271,355 **	$ 237,792 **	$ 509,147 **	$ (332)
	Z007514	Personnel	$ 343,178	$ 0	$ 158,627	$ 158,627	$ 184,551
		Fringe Benefits	85,107	0	33,490	33,490	51,617
		Travel/Training	32,116	0	11,850	11,850	20,266
		Supplies	1,859	0	255	255	1,604
		Other	8,925	0	0	0	8,925
		Total contract costs	$ 471,185 **	$ 0 **	$ 204,222 **	$ 204,222 **	$ 266,963

* Because this contract is reimbursed on a fee for service basis based on various services provided, no line item budget was prepared by the Organization for this contract. The actual expenditures reflected above represent the cost incurred in connection with the Organization's Treatment Program for which this contract is one source of funding. The prior period expenditures represents the period 1/1/11 through 12/31/11 and the current period expenditures represents 1/1/12 through 12/31/12.

**Budgeted amounts and total expenditures include the matching funds required under the contract.