

**COALITION ENDING  
GENDER-BASED VIOLENCE**

**FINANCIAL STATEMENTS WITH  
INDEPENDENT AUDITORS' REPORT**

**DECEMBER 31, 2015 AND 2014**



## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Coalition Ending Gender-Based Violence  
Seattle, Washington

We have audited the accompanying financial statements of Coalition Ending Gender-Based Violence, formerly King County Coalition Against Domestic Violence (a nonprofit organization), which comprise the statements of financial position as of December 31, 2015 and 2014, 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 above present fairly, in all material respects, the financial position of Coalition Ending Gender-Based Violence as of December 31, 2015 and 2014, 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.

A handwritten signature in black ink that reads "Jones &amp; Associates LLC, CPAs". The signature is written in a cursive, flowing style.

Jones & Associates, LLC CPAs  
June 22, 2016

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**COALITION ENDING GENDER-BASED VIOLENCE  
STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2015 AND 2014**

	2015	2014
<b>ASSETS</b>		
Cash and cash equivalents	\$ 377,841	\$ 333,914
Grants and contracts receivable	70,006	92,084
Prepaid expenses and deposits	3,936	3,603
	\$ 451,783	\$ 429,601
 <b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 3,981	\$ 7,805
Accrued payroll and taxes	16,358	14,366
Deferred membership dues	350	-
	20,689	22,171
 <b>NET ASSETS</b>		
Unrestricted	411,094	398,894
Temporarily restricted	20,000	8,536
	431,094	407,430
	\$ 451,783	\$ 429,601

**COALITION ENDING GENDER-BASED VIOLENCE  
STATEMENTS OF ACTIVITIES  
YEARS ENDED DECEMBER 31, 2015 AND 2014**

	2015	2014
<b>UNRESTRICTED NET ASSETS</b>		
<b>REVENUES</b>		
Grants and contracts	\$ 484,075	\$ 632,098
Contributions	85,314	41,260
Donated services	17,500	-
Special events	15,939	27,459
Program and training fees	11,375	4,625
Membership dues	25,495	21,490
Interest income	115	138
	639,813	727,070
Net assets released from restriction:		
Satisfaction of program requirements	8,536	12,700
	648,349	739,770
<b>EXPENSES</b>		
Program services	510,985	612,719
Management and general	69,816	64,212
Fundraising	55,348	52,916
	636,149	729,847
<b>CHANGE IN UNRESTRICTED NET ASSETS</b>	12,200	9,923
<b>TEMPORARILY RESTRICTED NET ASSETS</b>		
Contributions	20,000	8,536
Released from restriction	(8,536)	(12,700)
<b>CHANGE IN TEMPORARILY RESTRICTED NET ASSETS</b>	11,464	(4,164)
<b>CHANGE IN NET ASSETS</b>	23,664	5,759
<b>NET ASSETS</b>		
Beginning of the year	407,430	401,671
End of the year	\$ 431,094	\$ 407,430

**COALITION ENDING GENDER-BASED VIOLENCE  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2015**

	Program Services				Support Services			
	Coalition	Mental Health	LGBTQ	Total	Management and General	Fund-raising	Total	Total
Salaries and wages	\$ 68,588	\$ 141,820	\$ 15,723	\$ 226,131	\$ 38,525	\$ 36,227	\$ 74,752	\$ 300,883
Benefits	7,408	15,317	1,698	24,423	4,159	3,913	8,072	32,495
Payroll taxes	5,541	11,458	1,270	18,269	3,113	2,927	6,040	24,309
Total salaries and related	81,537	168,595	18,691	268,823	45,797	43,067	88,864	357,687
Consultants/contractors	41,083	31,806	108,950	181,839	3,522	4,840	8,362	190,201
Occupancy	8,125	10,157	1,016	19,298	3,047	3,047	6,094	25,392
Printing	2,128	1,215	3,658	7,001	158	2,121	2,279	9,280
Communications	2,634	3,293	329	6,256	988	988	1,976	8,232
Accountant	-	-	-	-	7,998	-	7,998	7,998
Refreshments	1,502	3,090	91	4,683	1,335	191	1,526	6,209
Travel	836	4,508	-	5,344	-	38	38	5,382
Supplies	1,326	1,658	166	3,150	497	497	994	4,144
Meeting space	2,279	1,188	-	3,467	-	-	-	3,467
Dues/subscriptions	2,407	247	-	2,654	624	-	624	3,278
Equipment rental	837	1,045	105	1,987	314	314	628	2,615
Honoraria	1,109	1,500	-	2,609	-	-	-	2,609
Insurance	-	-	-	-	2,551	-	2,551	2,551
Miscellaneous	-	-	-	-	2,420	-	2,420	2,420
Postage	654	818	82	1,554	245	245	490	2,044
Training	1,235	85	-	1,320	-	-	-	1,320
Advertising	-	-	1,000	1,000	320	-	320	1,320
Total functional expenses	<u>\$ 147,692</u>	<u>\$ 229,205</u>	<u>\$ 134,088</u>	<u>\$ 510,985</u>	<u>\$ 69,816</u>	<u>\$ 55,348</u>	<u>\$ 125,164</u>	<u>\$ 636,149</u>

*See accompanying notes to financial statements.*

**COALITION ENDING GENDER-BASED VIOLENCE  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2014**

	Program Services				Support Services			
	Coalition	Mental Health	LGBTQ	Total	Management and General	Fund-raising	Total	Total
Salaries and wages	\$ 69,491	\$ 116,125	\$ 72,916	\$ 258,532	\$ 40,414	\$ 32,118	\$ 72,532	\$ 331,064
Benefits	9,222	15,410	9,677	34,309	5,115	4,504	9,619	43,928
Payroll taxes	5,769	9,640	6,050	21,459	3,199	2,820	6,019	27,478
Total salaries and related	84,482	141,175	88,643	314,300	48,728	39,442	88,170	402,470
Consultants/contractors	34,109	69,831	130,098	234,038	-	369	369	234,407
Occupancy	5,244	8,739	5,243	19,226	2,995	2,746	5,741	24,967
Printing	201	329	908	1,438	55	800	855	2,293
Communications	1,209	2,015	1,209	4,433	691	633	1,324	5,757
Accountant	-	-	-	-	7,285	-	7,285	7,285
Refreshments	1,651	1,340	617	3,608	93	5,797	5,890	9,498
Travel	1,433	10,176	1,178	12,787	4	5	9	12,796
Supplies	1,435	2,391	1,435	5,261	820	751	1,571	6,832
Meeting space	821	1,823	125	2,769	-	998	998	3,767
Dues/subscriptions	2,791	301	244	3,336	159	400	559	3,895
Equipment rental	488	813	488	1,789	279	254	533	2,322
Honoraria	-	5,250	-	5,250	-	-	-	5,250
Insurance	552	919	552	2,023	315	289	604	2,627
Miscellaneous	-	-	-	-	2,623	-	2,623	2,623
Postage	247	412	247	906	142	432	574	1,480
Training	1,555	-	-	1,555	23	-	23	1,578
<b>Total functional expenses</b>	<b>\$ 136,218</b>	<b>\$ 245,514</b>	<b>\$ 230,987</b>	<b>\$ 612,719</b>	<b>\$ 64,212</b>	<b>\$ 52,916</b>	<b>\$ 117,128</b>	<b>\$ 729,847</b>

*See accompanying notes to financial statements.*

**COALITION ENDING GENDER-BASED VIOLENCE  
STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2015 AND 2014**

	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from grants, contracts, contributions, and special events	\$ 627,756	\$ 692,732
Cash received from fees, dues and interest	36,985	26,253
Cash paid to employees and suppliers	(620,814)	(724,148)
	43,927	(5,163)
 NET CHANGE IN CASH AND EQUIVALENTS	 43,927	 (5,163)
 <b>CASH AND CASH EQUIVALENTS</b>		
Beginning of the year	333,914	339,077
End of the year	\$ 377,841	\$ 333,914

**COALITION ENDING GENDER-BASED VIOLENCE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014**

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**Note 1 – Nature of Activities and Summary of Significant Accounting Policies**

**Nature of Activities** – King County Coalition Against Domestic Violence (the Coalition) was established in 1990 in King County, Washington, as a membership organization dedicated to ending domestic violence by facilitating collective action for social change. The Coalition provides leadership to domestic violence and sexual assault victim service agencies and their allies in their efforts to improve the community’s response to domestic violence, and provides training, education and outreach to professionals and the public. The Coalition strives to represent the diverse interests of victims and survivors of sexual and domestic violence. In 2015, the Coalition resolved to formally address sexual violence and changed its mission to include sexual assault, trafficking, and other forms of gender-based violence, and to change its name. The Coalition formally changed its name to the Coalition Ending Gender-Based Violence on November 16, 2015.

The Coalition’s programs include:

**Coalition Building and Leadership** (public policy advocacy, information sharing, member training and technical assistance, and public awareness): In 2015, the Coalition mobilized hundreds of constituents to advocate on local, state-wide, and national policy issues that affect survivors of gender-based violence and their families. In addition, we coordinated efforts to improve systems responses to sexual and domestic violence, and facilitated networking, information sharing, awareness building, and provider knowledge and skill development. Specific accomplishments include:

- Helped shape and pass King County’s Best Starts for Kids Initiative, which will generate about \$65 million per year to fund prevention and early intervention services.
- Engaged members in efforts to implement new laws prohibiting some abusers from possessing firearms.
- Provided key leadership for planning for the renewal of the county-wide levy that provides millions of dollars for mental health and chemical abuse services, including specialized services for survivors of domestic and sexual violence.
- Developed tools to help survivors of domestic violence obtain safety measures through protection orders.
- Jointly advocated with the Seattle/King County Coalition on Homelessness, for improved policies and funding for services.
- Participated in the development of updated protocols for advocates, child protection workers, and legal professionals.
- Advocated for Seattle gun safety ordinances, and collaborated with the Washington Alliance for Gun Safety on a social media campaign.
- Held workshops and membership meetings attended by 298 advocates, attorneys, and other professionals, providing opportunities for connection, discussion and training focused on family law, strategies for preventing gender-based violence, nonconsensual pornography, barriers to housing, and advocating for survivors involved with the child welfare system. Over 95% of attendees stated that workshops provided them with new knowledge and/or skills.



**COALITION ENDING GENDER-BASED VIOLENCE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014**

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**Note 1 – Nature of Activities and Summary of Significant Accounting Policies**  
(Continued)

**Mental Health Project:** The Coalition leads several efforts to improve services in, and coordination between, the behavioral health and victim advocacy systems in King County. In 2015, the Coalition trained 217 chemical dependency, domestic violence, mental health, and sexual assault professionals in King County, created and shared training content on the intersection of domestic violence and suicide with King County suicide prevention trainers, and provided many direct consultations to advocates and behavioral health professionals throughout the region. In addition, the Coalition coordinated the federally funded “King County Domestic Violence and Mental Health Collaboration Project”, which is focused on the intersection of domestic violence, mental health, and family law. The project partners created new tools for the Family Law Toolkits for survivors, advocates, attorneys, and mental health service providers and launched a Mindfulness Initiative. The project also delivered a webinar series for advocates, attorneys, and mental health providers on understanding the family law system, preparing survivors for family law evaluations, and trauma-informed legal representation.

**LGBTQ Access Project:** This final phase of this national demonstration project, a partnership with the NW Network of Bisexual, Trans, Lesbian and Gay Survivors of Abuse focused on improving access to services for LGBTQ survivors of crime, formally concluded during 2015. The tools, resources, and processes developed through the 3+ years of work with 17 service agencies across the region were compiled, and efforts focused on developing a stand-alone website to share these resources nationally. The demonstrateaccess.org website will be publically rolled out alongside the launch of the Coalition’s new agency website early in 2016.

**Basis of Accounting and Presentation** – The financial statements of the Coalition have been prepared on the accrual basis of accounting and report 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. There were no permanently restricted net assets at December 31, 2015 and 2014.

**Cash and Cash Equivalents** – For purposes of the statements of cash flows, the Coalition considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. At December 31, 2015 and 2014, cash and cash equivalents include checking and savings accounts deposited with major financial institutions. At times, balances may exceed federally insured limits. The Coalition has not experienced a loss due to this risk.

**Grants and Contracts Receivable** – Grants and contracts receivable consist primarily of amounts due from governmental agencies and foundations. All account balances are due in less than one year. No allowance for uncollectible balances has been established by management based upon the Coalition’s historical experience in the collection of balances due.

**COALITION ENDING GENDER-BASED VIOLENCE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015 AND 2014**

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**Note 1 – Nature of Activities and Summary of Significant Accounting Policies**  
(Continued)

**Revenue Recognition** – Contributions are recorded as increases in unrestricted or temporarily restricted net assets, depending on the existence and/or nature of any donor restrictions. When a restriction expires, that is when a stipulated time restriction ends or a purpose 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.

Revenue from contractual arrangements, fees and dues is recognized in the period in which the service is provided.

**Donated Goods and Services** – Donations of supplies and services are recorded as revenue at the estimated fair value at the date of donation. Donated services are recognized as revenue and corresponding expense when (a) the services received create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Coalition. During the year ended December 31, 2015, the Coalition received donated services for organizational rebranding. No donated goods or services were received during the year ended December 31, 2014.

In addition, many individuals volunteer their time and perform a variety of tasks that assist the Coalition with specific programs, and various committee assignments. No amounts have been recorded for those hours as they did not meet the qualifying criteria for recognition.

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

**Estimates** – Management uses estimates and assumptions in preparing these financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**Income Tax Status** – The Coalition is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Coalition qualifies for the charitable contribution deduction under Section 170(b)(1)(A)(vi) and has been classified as an organization other than a private foundation under Section 509(a)(1).

The Coalition files information and tax returns in the U.S. federal jurisdiction, and state and local jurisdictions. The Coalition is subject to U.S. federal, state and local examinations by tax authorities for the current year and certain prior years based on applicable laws and regulations.

**Subsequent Events** – Subsequent events were evaluated through the date of the independent auditors' report, which is the date the financial statements were available to be issued.

**COALITION ENDING GENDER-BASED VIOLENCE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014**

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**Note 2 – Cash Flow Information**

The following reconciles the change in net assets to net cash provided (used) by operating activities for the years ended December 31:

	2015	2014
Change in net assets	\$ 23,664	\$ 5,759
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Change in:		
Grants and contracts receivable	22,078	(16,621)
Prepaid expenses and deposits	(333)	1,691
Accounts payable	(3,824)	6,528
Accrued payroll and taxes	1,992	(2,520)
Deferred membership dues	350	-
	\$ 43,927	\$ (5,163)

**Note 3 – Temporarily Restricted Net Assets**

Temporarily restricted net assets consist of \$20,000 restricted for fund development planning and \$8,536 restricted for training at December 31, 2015 and 2014, respectively.

**Note 4 – Concentration of Resources from Governmental Entities**

The Coalition receives a substantial amount of support from the City of Seattle, King County, and the federal government. Revenue from one federal government source composed 41% and 57% of total support and revenue during the years ended December 31, 2015 and 2014, respectively. Receivables from the same federal government source composed 14% and 79% of total grants and contracts receivable at December 31, 2015 and 2014, respectively. A significant reduction in the level of this support, should it occur, would have a significant effect on the Coalition's programs and operations. Revenue from governmental sources is subject to audits that could result in adjustments. The adjustments are recorded at the time that such amounts can first be reasonably determined, normally upon notification by the government entity. There were no adjustments resulting from governmental audits during the years ended December 31, 2015 and 2014.

**COALITION ENDING GENDER-BASED VIOLENCE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014**

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**Note 5 – Tax-deferred Annuity Plan**

The Coalition has a voluntary tax-deferred annuity plan which covers Coalition employees who work a minimum of 20 hours per week. Employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code.

In addition, the Coalition may contribute a discretionary percentage of gross salaries for qualified employees to a separate SEP-IRA plan each year. During 2015 and 2014, the Coalition contributed 5% of gross salaries for qualified employees, for a total of \$12,383 and \$14,682, respectively.