

COLORADO NONPROFIT DEVELOPMENT CENTER

Financial Statements and Single Audit
As Of December 31, 2014
(With Summarized Financial Information For
The Year Ended December 31, 2013)

Together With Independent Auditors' Report

JDS professional
group
certified public accountants, consultants and advisors

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Colorado Nonprofit Development Center:

Report on the Financial Statements

We have audited the accompanying financial statements of Colorado Nonprofit Development Center ("CNDC"), a not-for-profit organization, which comprise the statement of financial position as of December 31, 2014, and the related statements of activities, functional expenses and cash flows for the year 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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.

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Independent Auditors' Report (Continued)

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 Colorado Nonprofit Development Center as of December 31, 2014, and the changes in its net assets, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Reporting on Summarized Comparative Information

We have previously audited the CNDC's December 31, 2013, financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 2, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Supplemental 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 U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information is the responsibility of the 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 basic 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.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise CNDC's basic financial statements. The combining schedule of financial position by project and the combining schedule of activities by project are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining schedule of financial position by project and the combining schedule of activities by project are the responsibility of management and was derived from

Independent Auditors' Report (Continued)

and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining schedule of financial position by project and the combining schedule of activities by project are fairly stated, in all material respects, in relation to the basic 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 28, 2015 on our consideration of the CNDC'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 CNDC's internal control over financial reporting and compliance.

JDS Professional Group

May 28, 2015

COLORADO NONPROFIT DEVELOPMENT CENTER

Statement Of Financial Position

As Of December 31, 2014

(With Summarized Financial Information As Of December 31, 2013)

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ASSETS	<u>2014</u>	<u>2013</u>
Current Assets:		
Cash and cash equivalents (Note 4)	\$ 5,753,534	\$ 5,988,223
Receivables:		
Trade	64,087	36,351
Contracts	959,217	760,272
Contributions (Note 5)	2,590,682	1,505,489
Prepaid expenses	47,592	42,766
Other assets	76,248	35,122
Total Current Assets	<u>9,491,360</u>	<u>8,368,223</u>
Contributions receivable, net of current portion (Note 5)	73,903	557,048
Property and equipment, net (Note 6)	<u>209,009</u>	<u>219,253</u>
TOTAL ASSETS	<u><u>\$ 9,774,272</u></u>	<u><u>\$ 9,144,524</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable	\$ 380,721	\$ 298,026
Accrued payroll and benefits	530,689	493,449
Deferred revenue	33,596	39,566
Deposits payable	22,431	26,044
Lease payable	16,186	13,475
Total Liabilities	<u>983,623</u>	<u>870,560</u>
Net Assets:		
Unrestricted	1,179,479	970,007
Temporarily restricted (Note 8)	<u>7,611,170</u>	<u>7,303,957</u>
Total Net Assets	<u>8,790,649</u>	<u>8,273,964</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 9,774,272</u></u>	<u><u>\$ 9,144,524</u></u>

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

COLORADO NONPROFIT DEVELOPMENT CENTER

Statement Of Activities

For The Year Ended December 31, 2014

(With Summarized Financial Information For The Year Ended December 31, 2013)

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	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2014 Total</u>	<u>2013 Total</u>
Revenue:				
Contributions:				
Corporate contributions	\$	\$ 1,580,925	\$ 1,580,925	\$ 985,345
Foundation contributions	68,596	7,477,360	7,545,956	7,189,450
Individual contributions	4,200	794,932	799,132	718,336
Workplace giving		36,310	36,310	23,485
Faith communities contributions		61,515	61,515	21,364
In-kind contributions (Note 12)	9,074	1,170,188	1,179,262	673,112
Special events	216,521		216,521	217,723
Government contracts	3,441,567		3,441,567	3,809,681
Earned income:				
Support services income	80,130		80,130	86,980
Interest income	6,833		6,833	11,249
Rental income	34,004		34,004	3,808
Other revenue (Note 9)	2,207,422		2,207,422	1,804,118
Total revenue	<u>6,068,347</u>	<u>11,121,230</u>	<u>17,189,577</u>	<u>15,544,651</u>
Net assets released from restrictions	<u>10,814,017</u>	<u>(10,814,017)</u>		
Net revenue	<u>16,882,364</u>	<u>307,213</u>	<u>17,189,577</u>	<u>15,544,651</u>
Expenses:				
Program services	<u>15,058,010</u>		<u>15,058,010</u>	<u>13,222,402</u>
Supporting services -				
General and administration	1,199,576		1,199,576	1,041,806
Fundraising	415,306		415,306	375,886
Total Supporting Services	<u>1,614,882</u>		<u>1,614,882</u>	<u>1,417,692</u>
Total Expenses	<u>16,672,892</u>		<u>16,672,892</u>	<u>14,640,094</u>
CHANGES IN NET ASSETS (NOTE 13)	209,472	307,213	516,685	904,557
Net Assets, Beginning Of Year	<u>970,007</u>	<u>7,303,957</u>	<u>8,273,964</u>	<u>7,369,407</u>
NET ASSETS, END OF YEAR	<u>\$ 1,179,479</u>	<u>\$ 7,611,170</u>	<u>\$ 8,790,649</u>	<u>\$ 8,273,964</u>

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

COLORADO NONPROFIT DEVELOPMENT CENTER

Statement Of Functional Expenses

For the Year Ended December 31, 2014

(With Summarized Financial Information For The Year Ended December 31, 2013)

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	Program Services	General and Administration	Fundraising	2014 Total	2013 Total
Compensation					
Salaries and benefits	\$ 7,433,504	\$ 661,382	\$ 247,636	\$ 8,342,522	\$ 6,754,050
Internships and AmeriCorp members	183,246	3,560	1,861	188,667	182,598
Payroll taxes	617,559	48,992	19,745	686,296	559,913
Contract labor	1,917,996	66,182		1,984,178	1,885,135
	<u>10,152,305</u>	<u>780,116</u>	<u>269,242</u>	<u>11,201,663</u>	<u>9,381,696</u>
Staff Support					
Travel	274,237	9,162	579	283,978	234,180
Staff training and conferences	54,161	7,058	447	61,666	61,644
Mileage	73,470	1,342	85	74,897	54,427
Other Direct Program					
Project separation distributions (Note 13)	132,338			132,338	109,288
Program supplies and costs	1,172,514	5,916		1,178,430	986,954
Direct personal assistance	159,186			159,186	68,802
Committee expense	4,626			4,626	25,644
Book purchases					
Professional Services					
Professional fees	314,362	48,478	2,972	365,812	735,332
Advertising and marketing	154,964	1,002	14	155,980	301,696
Consulting and training	143,065		4,425	147,490	361,246
Evaluation	25,309			25,309	86,958
Office					
Supplies, materials and equip.	136,471	22,702	992	160,165	189,600
Telephone	110,867	17,898	772	129,537	107,478
Insurance	12,707	50,485	1,994	65,186	40,832
Printing and reproduction	99,149			99,149	104,004
Postage and delivery	17,248	4,559	222	22,029	23,617
Bank service and merchant fees	81	28,388	25	28,494	21,175
Occupancy					
Rent	535,714	82,614	3,481	621,809	457,982
Utilities	11,213	590		11,803	9,735
Depreciation		61,174		61,174	69,573
Repairs and maintenance	2,283	2,593	164	5,040	5,642
General & Other					
In-kind expenses	1,164,337	14,925	93	1,179,355	673,112
Miscellaneous	74,217	40,816	21	115,054	142,463
Special events	212,894		91,240	304,134	320,599
Fundraising			38,000	38,000	27,503
Dues and subscriptions	20,292	9,479	538	30,309	21,891
Board expense		10,279		10,279	17,021
TOTAL EXPENSES	<u>\$ 15,058,010</u>	<u>\$ 1,199,576</u>	<u>\$ 415,306</u>	<u>\$ 16,672,892</u>	<u>\$ 14,640,094</u>

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

COLORADO NONPROFIT DEVELOPMENT CENTER

Statement Of Cash Flows

For The Year Ended December 31, 2014

(With Summarized Financial Information For The Year Ended December 31, 2013)

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	2014	2013
Cash flows provided by operating activities:		
Changes in net assets	\$ 516,685	\$ 904,557
Adjustments to reconcile change in net assets to net cash provided by operating activities -		
Depreciation and amortization	61,174	69,573
Loss on disposal of fixed assets		25,343
Transfers of property and equipment - Project separation distributions		9,153
Changes in operating assets and liabilities -		
(Increase) decrease in trade accounts receivable	(27,736)	39,772
(Increase) in contracts receivable	(198,945)	(321,127)
(Increase) in contributions receivable	(602,048)	(290,938)
(Increase) in prepaid expenses	(4,826)	(10,487)
(Increase) decrease in other assets	(41,126)	9,274
Increase (decrease) in accounts payable	82,695	(43,295)
Increase in accrued payroll and benefits	37,240	173,327
(Decrease) in deferred revenue	(5,970)	(50,213)
Increase (decrease) in deposits payable	(3,613)	8,031
Net cash provided by (used in) operating activities	<u>(186,470)</u>	<u>522,970</u>
Cash flows from investing activities:		
Sale of investments		250,577
Purchases of property and equipment	(45,314)	(78,498)
Net cash provided by (used in) investing activities	<u>(45,314)</u>	<u>172,079</u>
Cash flows from financing activities:		
Payments on capitalized lease obligation	(2,905)	(1,984)
Net cash (used in) financing activities	<u>(2,905)</u>	<u>(1,984)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(234,689)	693,065
Cash And Cash Equivalents, Beginning Of Year	<u>5,988,223</u>	<u>5,295,158</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 5,753,534</u>	<u>\$ 5,988,223</u>
Non-cash investing and financing activities:		
Equipment acquired under capital lease	<u>\$ 5,617</u>	<u>\$</u>

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

COLORADO NONPROFIT DEVELOPMENT CENTER

Notes To Financial Statements
For The Year Ended December 31, 2014

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(1) Nature Of Organization

The Colorado Nonprofit Development Center ("CNDC") seeks to improve the quality of life in Colorado through the work of the groups it fiscally sponsors. CNDC provides comprehensive fiscal sponsorship to charitable groups, called "Projects." Projects operate under the umbrella of CNDC's 501(c)(3) status, receive extensive back-office services, and are supported with hands-on technical assistance in nonprofit management best practices. Projects provide services to the community in a wide range of focus areas including health, education, human services, and arts. In addition to the fiscal sponsor program, CNDC provides financial services to existing tax-exempt organizations, called "clients" through Nonprofit Support Services. The majority of CNDC's support and revenue, including Projects, is derived from contributions and grants.

(2) Summary Of Significant Accounting Policies

Method Of Accounting

The financial statements have been prepared on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United States of America.

Basis Of Presentation

CNDC is required to report information regarding financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As of December 31, 2014, CNDC had no permanently restricted net assets.

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 at the date of the financial statements and the reported amounts of support, revenues and expenses during the reported period. Actual results could differ from those estimates.

Cash And Cash Equivalents

For purposes of the statement of cash flows, CNDC considers its cash on hand and demand deposits to be cash and cash equivalents.

Trade And Contracts Receivable

Trade and contracts receivable generally require payment within thirty days of the invoice date and are stated at the invoice or contract amount. Account balances with invoices over ninety days old are considered delinquent. CNDC's policy for charging off receivables is when future payments thereon are determined to be improbable.

The carrying amount of the trade and contracts receivable is reduced by a valuation allowance that reflects management's best estimate of amounts that will not be collected. The allowance for doubtful accounts is based on management's assessment of the collectibility of specific customer accounts and the aging of the receivable. All accounts or portions thereof deemed to be uncollectible or that require an excessive collection cost are written off to the allowance for doubtful accounts. CNDC considers all trade and contracts receivable to be collectible, therefore no allowance for doubtful accounts has been deemed necessary for the year ended December 31, 2014.

Contributions Receivable

Contributions receivable are recognized as revenue in the period awarded and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Contributions receivable are recorded at net realizable value if expected to be collected within one year and at fair value if expected to be collected in more than one year. As of December 31, 2014, there was no material difference between the present value of the contributions receivable and the amount recorded in the financial statements which is at face value.

Conditional contributions receivable are recognized when the conditions on which they depend are substantially met.

Property And Equipment

All property and equipment is stated at cost and depreciated over the following estimated useful lives using the straight-line method:

	<u>Estimated Useful Lives</u>
Leasehold improvements	4-12 years
Computer equipment	3 years
Other fixed assets	3-7 years

Expenditures for maintenance, repairs and minor replacements are charged to operations. CNDC capitalizes expenditures for major replacements and betterments over \$5,000 that are for the benefit of Projects and capitalizes expenditures for major replacements and betterments over \$1,000 that are

for CNDC's administrative office, as long as the estimated useful life is longer than one year.

Fair Value Measurements

The carrying amount reported in the statement of financial position for cash and cash equivalents, receivables, other assets, accounts payable, accrued payroll and benefits and deposits payable approximate fair value because of the immediate or short-term maturities of these financial instruments.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Functional Allocation Of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

Prior-Year Amounts

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with CNDC's financial statements for the year ended December 31, 2013, from which the summarized information was derived.

Subsequent Events

CNDC has performed an evaluation of subsequent events through May 28, 2015, which is the date the financial statements were available to be issued and considered any relevant matters in the preparation of the financial statements and footnotes.

(3) **Tax Exempt Status**

CNDC has previously received notice from the Internal Revenue Service of exemption from income tax under Section 501(c)(3) of the Internal Revenue Code. Donors are entitled to a charitable

deduction for their contribution to CNDC. Income from activities not directly related to CNDC's tax-exempt purpose is subject to taxation as unrelated business income. During the year ended December 31, 2014, CNDC did not incur any material income tax expense. CNDC has a net operating loss carry-forward in the amount of \$26,069 which expires in varying amounts in the years 2027 through 2030. The resulting deferred tax asset has not been recorded in the financial statement as such amount was not material to the financials statements taken as a whole.

CNDC follows *Accounting for Uncertainty in Income Taxes*, which clarifies the accounting and reporting for uncertainties in income tax law. The standard prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a impact of the tax position if that position will more likely than not be sustained on audit, based on the technical merits of the position. The standard also provides guidance related to de-recognition, classification, and interest and penalties. During the year ended December 31, 2014, CNDC performed an evaluation of uncertain tax positions and did not note any matters that would require recognition or which may have an affect on its tax-exempt status.

CNDC is no longer subject to U.S. federal income tax audits on its Form 990 and 990-T by taxing authorities for years prior to 2011. CNDC is no longer subject to state income tax audits on its Form 990 and 990-T for years prior to 2010. The years subsequent to these years contain matters that could be subject to differing interpretations of applicable tax laws and regulations as it relates to the amount and/or timing of income, deductions, and tax credits. Although the outcome of tax audits is uncertain, CNDC believes no issues would arise.

(4) **Concentration Of Credit Risk**

CNDC's cash demand deposits are held at financial institutions at which deposits are insured up to \$250,000 per institution by the Federal Deposit Insurance Corporation ("FDIC"). As of December 31, 2014, CNDC's cash deposits exceeded the FDIC limit by approximately \$5,410,000. Additionally, CNDC holds demand deposits in a repurchase investment agreement sweep account. Such investments are collateralized by U.S. treasuries, U.S. government agency debentures, or mortgage-backed securities.

As of December 31, 2014, 25% of the contributions receivable are due from one donor for the benefit of several Projects.

(5) **Contributions Receivable**

Unconditional Contributions Receivable

COLORADO NONPROFIT DEVELOPMENT CENTER

Notes To Financial Statements (Continued)

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As of December 31, 2014, contributions receivable consisted of the following:

Receivable in less than one year	\$ 2,590,682
Receivable in one to five years	73,903
	<u>\$ 2,664,585</u>

Conditional Contributions Receivable

During the year ended December 31, 2009, CNDC was awarded a six year grant for the benefit of a Project in the amount of \$680,000 from the Walton Family Foundation. As of December 31, 2013, CNDC had recognized \$600,000 of the total award. The remaining \$80,000 is contingent upon the opening of charter schools and accordingly, this amount has not been recognized in the financial statements as of December 31, 2014.

(6) Property And Equipment

Property and equipment consisted of the following as of December 31, 2014:

Leasehold improvements	\$ 171,569
Computer equipment	9,619
Other fixed assets	130,146
	<u>311,334</u>
Less: accumulated depreciation	(102,325)
Net property and equipment	<u>\$ 209,009</u>

(7) Line of Credit

CNDC has obtained a line of credit from a financial institution in the amount of \$400,000 with an interest rate equal to the prime rate plus .75%. As of December 31, 2014, no amounts were owed under the line of credit and the interest rate was 4.0%. The line of credit is collateralized by the general assets of CNDC.

(8) Temporarily Restricted Net Assets

As of December 31, 2014, CNDC had \$7,611,170 in net assets temporarily restricted to the specific Projects.

(9) **Other Revenue**

Other revenue consists of the following as of December 31, 2014:

Instruction fees	\$ 87,089
Tuition fees	789,090
Registration and other fees	552,388
Consulting fees	326,287
Contract services	192,585
Other	259,983
	<u>\$ 2,207,422</u>

(10) **Commitments**

Operating Leases

CNDC maintains multiple operating leases for office space and equipment relating to its administrative office and various Projects. Future minimum rental payments under these leases as of December 31, 2014, are due as follows:

Year Ended	
<u>December 31,</u>	
2015	\$ 257,673
2016	191,593
2017	165,544
2018	110,543
2019	81,218
Thereafter	225,440
	<u>\$ 1,032,011</u>

Total rent expense for the year ended December 31, 2014, was \$621,809.

Government Contracts

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. In that event, CNDC may be required to refund amounts to the federal government.

(11) **Retirement Plan**

CNDC adopted a defined contribution plan on January 1, 2004. Employees who meet specific eligibility requirements are able to participate in the Plan. The Plan allows for discretionary employer matching contributions. There were plan employer contributions in the amount of \$114,144 for the year ended December 31, 2014.

(12) **Donated Services, Goods And Materials**

CNDC received donated services, goods and materials in connection with its activities. The majority of the in-kind is reflected in the program expenses. The fair value of these items is as follows:

Legal fees	\$ 9,074
Volunteer services	220,696
Clothes, equipment and miscellaneous	949,492
	<u>\$ 1,179,262</u>

Donated services are recognized as contributions if services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by CNDC. Volunteers also provided services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

(13) **Change In Net Assets**

As discussed in Note 1, CNDC provides comprehensive fiscal sponsorship to charitable groups referred to as "Projects." As new Projects come under the umbrella of CNDC, any existing net assets of the project at the time of the transfer into CNDC is reflected as revenue. Additionally, when a Project spins-off, by applying for its own tax exempt status with the Internal Revenue Service or other reasons, the Project's available net assets transferred out is reflected as Program Services Expense. Accordingly, CNDC's change in net assets is impacted by the amount of Project funds being transferred in or out of CNDC's umbrella on an annual basis.

COLORADO NONPROFIT DEVELOPMENT CENTER

Combining Schedule of Financial Position by Project
As Of December 31, 2014

	A + Denver	An Ounce of Nutrition	Andre Center for Breast Cancer	Anti-Violence Program	Area Agencies on Aging	ArtPlant	Assuring Better Child Health	Athena Project	Bank on Denver	Banyan Tree
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 469,021	\$	\$ 1,011	\$ 141,851	\$ 26,076	\$ 8,675	\$ 83,043	\$ 6,585	\$ 33,289	\$ 4,225
Accounts receivable, trade	504			3,033			220			
Contracts receivable	25,000			76,558			134,981			
Contributions receivable	227,000		1,448	22,094			325,990	2,047		
Project fee receivable										
Prepaid expenses							925			
Other assets	932			2,125		1,008	950			
Total Current Assets	<u>722,457</u>		<u>2,459</u>	<u>245,661</u>	<u>26,076</u>	<u>9,683</u>	<u>546,109</u>	<u>8,632</u>	<u>33,289</u>	<u>4,225</u>
Loans receivable										
Contributions receivable, net of current portion										
Fixed Assets										
Leasehold improvements										
Computer equipment				6,051						
Other fixed assets										
Less: Accumulated depreciation				(6,051)						
Total Fixed Assets										
TOTAL ASSETS	<u>\$ 722,457</u>	<u>\$</u>	<u>\$ 2,459</u>	<u>\$ 245,661</u>	<u>\$ 26,076</u>	<u>\$ 9,683</u>	<u>\$ 546,109</u>	<u>\$ 8,632</u>	<u>\$ 33,289</u>	<u>\$ 4,225</u>
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$ 2,884	\$	\$	\$ 3,088	\$ 50	\$ 1,024	\$ 22,613	\$ 177	\$	\$
Accrued payroll and benefits	30,287			11,982			26,159			
Deferred revenue										
Project fee payable	15,150		131	10,091			39,819	188		
Deposits payable										
Loan payable										
Total Current Liabilities	<u>48,321</u>		<u>131</u>	<u>25,161</u>	<u>50</u>	<u>1,024</u>	<u>88,591</u>	<u>365</u>		
Net Assets										
Unrestricted					24,890				33,289	
Temporary restricted	674,136		2,328	220,500	1,136	8,659	457,518	8,267		4,225
Total Net Assets	<u>674,136</u>		<u>2,328</u>	<u>220,500</u>	<u>26,026</u>	<u>8,659</u>	<u>457,518</u>	<u>8,267</u>	<u>33,289</u>	<u>4,225</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 722,457</u>	<u>\$</u>	<u>\$ 2,459</u>	<u>\$ 245,661</u>	<u>\$ 26,076</u>	<u>\$ 9,683</u>	<u>\$ 546,109</u>	<u>\$ 8,632</u>	<u>\$ 33,289</u>	<u>\$ 4,225</u>

COLORADO NONPROFIT DEVELOPMENT CENTER

Combining Schedule of Financial Position by Project
As Of December 31, 2014

	Boomers Leading Change Health	Boulder Story Healers	Brand Colorado	Breaking Silence	Bring Music to Life	Camp Spirit Colorado	Camp To Belong	CCERAP	Center for Academic Resiliency	Center for Bright Kids
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 396,228	\$ 2,667	\$ 513	\$ 4,663	\$ 38,187	\$	\$ 20	\$ 3,746	\$	\$ 384,986
Accounts receivable, trade										2,162
Contracts receivable	68,656							2,979		
Contributions receivable	367,500	598		967	198					7,700
Project fee receivable										
Prepaid expenses	2,046							150		
Other assets	1,800									
Total Current Assets	836,230	3,265	513	5,630	38,385		20	6,875		394,848
Loans receivable										
Contributions receivable, net of current portion										
Fixed Assets										
Leasehold improvements										
Computer equipment										
Other fixed assets										
Less: Accumulated depreciation										
Total Fixed Assets										
TOTAL ASSETS	\$ 836,230	\$ 3,265	\$ 513	\$ 5,630	\$ 38,385	\$	\$ 20	\$ 6,875	\$	\$ 394,848
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$ 4,042	\$ 1	\$	\$ 300	\$ 634	\$	\$ 20	\$ 72	\$	\$ 2,414
Accrued payroll and benefits	24,089			577				278		10,229
Deferred revenue										
Project fee payable	38,195	54		87	18			248		888
Deposits payable										
Loan payable										
Total Current Liabilities	66,326	55		964	652		20	598		13,531
Net Assets										
Unrestricted		3,122	513							274,747
Temporary restricted	769,904	88		4,666	37,733			6,277		106,570
Total Net Assets	769,904	3,210	513	4,666	37,733			6,277		381,317
TOTAL LIABILITIES AND NET ASSETS	\$ 836,230	\$ 3,265	\$ 513	\$ 5,630	\$ 38,385	\$	\$ 20	\$ 6,875	\$	\$ 394,848

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule of Financial Position by Project
As Of December 31, 2014**

	Chalkbeat Central	Chalkbeat Colorado	Chalkbeat Indiana	Chalkbeat New York	Chalkbeat Tennessee	Challenge Denver	Chris Anthony Youth Initiative	CO Children's Healthcare Access	CO Collaborative Nonprofits	CO E- learning Collaborative
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 472,018	\$ 138,149	\$ 118,201	\$ 257,779	\$ 44,295	\$ 16,585	\$ 49,519	\$ 689,660	\$ 113	\$ 25,692
Accounts receivable, trade	120	1,193					500			
Contracts receivable	190	26,595	5,300	59,310	375			8,333		
Contributions receivable	472,641	195,867	75,000	2,348		5,000	520	289,340		50,049
Project fee receivable										
Prepaid expenses	3,199	2,120	958	5,278	262	75	500			
Other assets	2,450			2,450		550				
Total Current Assets	950,618	363,924	199,459	327,165	44,932	22,210	51,039	987,333	113	75,741
Loans receivable								41,735		
Contributions receivable, net of current portion								73,903		
Fixed Assets										
Leasehold improvements									171,569	
Computer equipment										
Other fixed assets									46,152	
Less: Accumulated depreciation									(49,659)	
Total Fixed Assets									168,062	
TOTAL ASSETS	\$ 950,618	\$ 363,924	\$ 199,459	\$ 327,165	\$ 44,932	\$ 22,210	\$ 51,039	\$ 1,102,971	\$ 168,175	\$ 75,741
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$ 8,501	\$ 4,827	\$ 1,127	\$ 3,307	\$ 1,323	\$ 1,558	\$ 891	\$ 93,120	\$ 428	\$ 2,250
Accrued payroll and benefits	39,433	24,915	11,552	18,316	9,830	3,403	1,591	4,748		5,030
Deferred revenue		3,077								
Project fee payable	24,638	9,608	4,015	2,109	19	450	92	22,295		4,504
Deposits payable										
Loan payable										
Total Current Liabilities	72,572	42,427	16,694	23,732	11,172	5,411	2,574	120,163	428	11,784
Net Assets										
Unrestricted										
Temporary restricted	878,046	321,497	182,765	303,433	33,760	16,799	48,465	982,808	167,747	63,957
Total Net Assets	878,046	321,497	182,765	303,433	33,760	16,799	48,465	982,808	167,747	63,957
TOTAL LIABILITIES AND NET ASSETS	\$ 950,618	\$ 363,924	\$ 199,459	\$ 327,165	\$ 44,932	\$ 22,210	\$ 51,039	\$ 1,102,971	\$ 168,175	\$ 75,741

COLORADO NONPROFIT DEVELOPMENT CENTER

Combining Schedule of Financial Position by Project
As Of December 31, 2014

	CO Interfaith Power & Light	CO Legislative Women's Caucus	Colorado Construction Insttit	Colorado Mentoring Partnership	Colorado Participation Project	Colorado Pet Pantry	Comic Book Classroom	CO Safe Haven For Newborns	CO Volunteer Center Network	Community Reentry Project
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 2,702	\$ 2,042	\$ 1,591	\$ 24,949	\$ 19,250	\$ 7,721	\$	\$ 19,590	\$ 3,178	\$ (101,874)
Accounts receivable, trade				1,140				300		6,052
Contracts receivable			59,029							130,184
Contributions receivable	5,112		50	10,000	13,270	4,012		4,750		
Project fee receivable										
Prepaid expenses	1,323		4,000		185					1,934
Other assets										
Total Current Assets	9,137	2,042	64,670	36,089	32,705	11,733		24,640	3,178	36,296
Loans receivable										
Contributions receivable, net of current portion										
Fixed Assets										
Leasehold improvements										
Computer equipment										
Other fixed assets										
Less: Accumulated depreciation										
Total Fixed Assets										
TOTAL ASSETS	\$ 9,137	\$ 2,042	\$ 64,670	\$ 36,089	\$ 32,705	\$ 11,733	\$	\$ 24,640	\$ 3,178	\$ 36,296
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$ 88	\$ 37	\$ 15,862	\$ 82	\$ 2,871	\$ 967	\$	\$ 129	\$	\$ 5,672
Accrued payroll and benefits			25,891	3,780	6,209			1,472		18,789
Deferred revenue										
Project fee payable	460		6,185	1,003	1,194	362		455		11,835
Deposits payable										
Loan payable										
Total Current Liabilities	548	37	47,938	4,865	10,274	1,329		2,056		36,296
Net Assets										
Unrestricted										1,678
Temporary restricted	8,589	2,005	16,732	31,224	22,431	10,404		22,584	1,500	
Total Net Assets	8,589	2,005	16,732	31,224	22,431	10,404		22,584	3,178	
TOTAL LIABILITIES AND NET ASSETS	\$ 9,137	\$ 2,042	\$ 64,670	\$ 36,089	\$ 32,705	\$ 11,733	\$	\$ 24,640	\$ 3,178	\$ 36,296

COLORADO NONPROFIT DEVELOPMENT CENTER

Combining Schedule of Financial Position by Project
As Of December 31, 2014

	Connections Delivery Service	Denver Alliance for Public Ed	Denver Harlequins	Denver Yoga Co-op	Dnv. Reg. Mobility Access Coun	Documentary Cinema Institute	Douglas County Neighbor Network	Douglas County Suicide Prevent	Dress For Success	Educational Media Organization
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 5,161	\$ 968	\$ 24,264	\$ 462	\$ (9,683)	\$	\$ 30,907	\$ 2,551	\$ 109,856	\$
Accounts receivable, trade					63					
Contracts receivable					111,265		14,448			
Contributions receivable	690		1,391		50		956		12,153	
Project fee receivable										
Prepaid expenses					100				3,100	
Other assets									2,334	
Total Current Assets	5,851	968	25,655	462	101,795		46,311	2,551	127,443	
Loans receivable										
Contributions receivable, net of current portion										
Fixed Assets										
Leasehold improvements										
Computer equipment										
Other fixed assets					45,000				8,781	
Less: Accumulated depreciation					(26,194)				(2,781)	
Total Fixed Assets					18,806				6,000	
TOTAL ASSETS	\$ 5,851	\$ 968	\$ 25,655	\$ 462	\$ 120,601	\$	\$ 46,311	\$ 2,551	\$ 133,443	\$
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$ 2,360	\$ 26	\$	\$ (155)	\$ 793	\$	\$ 723	\$	\$ 13,627	\$
Accrued payroll and benefits					9,006		4,852		4,828	
Deferred revenue										
Project fee payable	63		125		5,340		1,675		1,096	
Deposits payable										
Loan payable					1,735					
Total Current Liabilities	2,423	26	125	(155)	16,874		7,250		19,551	
Net Assets										
Unrestricted				56	37,102			67		
Temporary restricted	3,428	942	25,530	561	66,625		39,061	2,484	113,892	
Total Net Assets	3,428	942	25,530	617	103,727		39,061	2,551	113,892	
TOTAL LIABILITIES AND NET ASSETS	\$ 5,851	\$ 968	\$ 25,655	\$ 462	\$ 120,601	\$	\$ 46,311	\$ 2,551	\$ 133,443	\$

COLORADO NONPROFIT DEVELOPMENT CENTER

Combining Schedule of Financial Position by Project
As Of December 31, 2014

	El Sistema Colorado	Explore & Discover	Family to Family	Family Voices Colorado	FOCUS Reentry Mentoring Program	Fostership	Friends of Martin Acres	Get Smart Schools	Girls Rock Denver	Go Solar Colorado
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 101,115	\$ 106,596	\$ (4,618)	\$ 4,679	\$ 35,562	\$ 8,928	\$ 6,819	\$ 252,942	\$ 18,595	\$
Accounts receivable, trade		14						29,115		
Contracts receivable	5,819		48,230					2,173		
Contributions receivable	110,132	440			2,525					
Project fee receivable										
Prepaid expenses		1,850			289			5,794	110	
Other assets								4,659		
Total Current Assets	217,066	108,900	43,612	4,679	38,376	8,928	6,819	294,683	18,705	
Loans receivable										
Contributions receivable, net of current portion										
Fixed Assets										
Leasehold improvements										
Computer equipment										
Other fixed assets										
Less: Accumulated depreciation										
Total Fixed Assets										
TOTAL ASSETS	\$ 217,066	\$ 108,900	\$ 43,612	\$ 4,679	\$ 38,376	\$ 8,928	\$ 6,819	\$ 294,683	\$ 18,705	\$
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$ 1,669	\$ 2,371	\$ 40,222	\$ 4,679	\$ 105	\$ 23	\$	\$ 20,461	\$ 943	\$
Accrued payroll and benefits	9,971	14,594			4,542			32,684		
Deferred revenue										
Project fee payable	9,913	41	3,390		227			1,747		
Deposits payable		17,953						3,728		
Loan payable										
Total Current Liabilities	21,553	34,959	43,612	4,679	4,874	23		58,620	943	
Net Assets										
Unrestricted		71,905							5,008	
Temporary restricted	195,513	2,036			33,502	8,905	6,819	236,063	12,754	
Total Net Assets	195,513	73,941			33,502	8,905	6,819	236,063	17,762	
TOTAL LIABILITIES AND NET ASSETS	\$ 217,066	\$ 108,900	\$ 43,612	\$ 4,679	\$ 38,376	\$ 8,928	\$ 6,819	\$ 294,683	\$ 18,705	\$

COLORADO NONPROFIT DEVELOPMENT CENTER

Combining Schedule of Financial Position by Project
As Of December 31, 2014

	Good Sports Kids	Growing Colorado Kids	Harm Reduction Action Center	High Line Partners Conservancy	HIV Planning Council	International Mentor Program	Ion Community Solutions	Jeune's Syndrome Family Fndtn	LaunchUR	Lowry Family Center
ASSETS										
Current Assets										
Cash and cash equivalents	\$	\$ 21,859	\$ 72,990	\$ 774	\$ 98	\$ 64,194	\$ 5,279	\$	\$	\$ 160,791
Accounts receivable, trade			1,150			16,400				
Contracts receivable			26,094							71,372
Contributions receivable		12,523	57,677	2,204		3,044				66,232
Project fee receivable										
Prepaid expenses		230	2,725							2,198
Other assets			2,000							
Total Current Assets		34,612	162,636	2,978	98	83,638	5,279			300,593
Loans receivable										
Contributions receivable, net of current portion										
Fixed Assets										
Leasehold improvements										
Computer equipment										
Other fixed assets										
Less: Accumulated depreciation										
Total Fixed Assets										
TOTAL ASSETS	\$	\$ 34,612	\$ 162,636	\$ 2,978	\$ 98	\$ 83,638	\$ 5,279	\$	\$	\$ 300,593
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$	\$ 154	\$ 3,762	\$	\$ 98	\$	\$	\$	\$	\$ 26,036
Accrued payroll and benefits		3,103	12,471							44,193
Deferred revenue										
Project fee payable		1,130	7,715	199		1,750				11,454
Deposits payable										
Loan payable										35,000
Total Current Liabilities		4,387	23,948	199	98	1,750				116,683
Net Assets										
Unrestricted						47,049	5,279			
Temporary restricted		30,225	138,688	2,779		34,839				183,910
Total Net Assets		30,225	138,688	2,779		81,888	5,279			183,910
TOTAL LIABILITIES AND NET ASSETS	\$	\$ 34,612	\$ 162,636	\$ 2,978	\$ 98	\$ 83,638	\$ 5,279	\$	\$	\$ 300,593

COLORADO NONPROFIT DEVELOPMENT CENTER

Combining Schedule of Financial Position by Project
As Of December 31, 2014

	Lyons Emergency Assistance	Miracles for Mito	Mommy Rocks	National Philanthropy Day Colo	New Foundations	Pediatric Epilepsy Research	Philanthropy Field Trips	Pink Ribbon Network	Prax(US)	Profoundly Gifted Retreat
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 100,363	\$ 29,333	\$ 8,758	\$	\$ 18,892	\$ 268	\$ 13,175	\$ 2,917	\$ 21,744	\$ 75,099
Accounts receivable, trade	69	136							4	
Contracts receivable									6,909	
Contributions receivable	5,590	2,916	270		5,909				1,466	
Project fee receivable										
Prepaid expenses									377	1,299
Other assets										31,637
Total Current Assets	106,022	32,385	9,028		24,801	268	13,175	2,917	30,500	108,035
Loans receivable										
Contributions receivable, net of current portion										
Fixed Assets										
Leasehold improvements										
Computer equipment										
Other fixed assets										
Less: Accumulated depreciation										
Total Fixed Assets										
TOTAL ASSETS	\$ 106,022	\$ 32,385	\$ 9,028	\$	\$ 24,801	\$ 268	\$ 13,175	\$ 2,917	\$ 30,500	\$ 108,035
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$ 8,508	\$ 1,180	\$ 962	\$	\$ 528	\$	\$ 53	\$ 1,259	\$ 487	\$ 274
Accrued payroll and benefits	2,241				330				1,995	
Deferred revenue										25,553
Project fee payable	504	263	24		534				702	
Deposits payable										
Loan payable										
Total Current Liabilities	11,253	1,443	986		1,392		53	1,259	3,184	25,827
Net Assets										
Unrestricted		(9)								35,848
Temporary restricted	94,769	30,951	8,042		23,409	268	13,122	1,658	27,316	46,360
Total Net Assets	94,769	30,942	8,042		23,409	268	13,122	1,658	27,316	82,208
TOTAL LIABILITIES AND NET ASSETS	\$ 106,022	\$ 32,385	\$ 9,028	\$	\$ 24,801	\$ 268	\$ 13,175	\$ 2,917	\$ 30,500	\$ 108,035

COLORADO NONPROFIT DEVELOPMENT CENTER

Combining Schedule of Financial Position by Project
As Of December 31, 2014

	Project Voyce	Radian	Schoolyard Crop	Sky's the Limit	Smart Colorado	Strong Sisters	TBD Colorado	TLE Project	Veterans Helping Veterans Now	Veterans' Incubator of Colorado
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 9,318	\$	\$ 10	\$ 33,605	\$ 24,492	\$ 3,793	\$ 495	\$ 7,794	\$ 138,684	\$ 4,369
Accounts receivable, trade									227	
Contracts receivable	9,150								17,778	
Contributions receivable	7,574			1,000	7,293	494			40,513	
Project fee receivable										
Prepaid expenses									2,300	
Other assets	1,630								1,000	
Total Current Assets	27,672		10	34,605	31,785	4,287	495	7,794	200,502	4,369
Loans receivable										
Contributions receivable, net of current portion										
Fixed Assets										
Leasehold improvements										
Computer equipment										
Other fixed assets	6,678									
Less: Accumulated depreciation	(2,438)									
Total Fixed Assets	4,240									
TOTAL ASSETS	\$ 31,912	\$	\$ 10	\$ 34,605	\$ 31,785	\$ 4,287	\$ 495	\$ 7,794	\$ 200,502	\$ 4,369
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$ 7,319	\$	\$ 10	\$ (1)	\$ 16,667		\$	\$ 194	\$ 517	\$
Accrued payroll and benefits	1,468								8,411	
Deferred revenue										
Project fee payable	1,060			90	657	45			5,241	
Deposits payable										
Loan payable	5,000									
Total Current Liabilities	14,847		10	89	17,324	45		194	14,169	
Net Assets										
Unrestricted							(6,738)			
Temporary restricted	17,065			34,516	14,461	4,242	7,233	7,600	186,333	4,369
Total Net Assets	17,065			34,516	14,461	4,242	495	7,600	186,333	4,369
TOTAL LIABILITIES AND NET ASSETS	\$ 31,912	\$	\$ 10	\$ 34,605	\$ 31,785	\$ 4,287	\$ 495	\$ 7,794	\$ 200,502	\$ 4,369

COLORADO NONPROFIT DEVELOPMENT CENTER

Combining Schedule of Financial Position by Project
As Of December 31, 2014

	Walk Denver	WeeCycle	Women in Sustainable Energy	Women's Regional Network	Worklife Partnership	WorkSafe Colorado	XXYY Project	Youth Education Professionals	Youth Mentoring Collaborative	Youthrive
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 60,474	\$ 25,835	\$ 2,307	\$ 132,701	\$ 50,506	\$ 1,548	\$ 30,331	\$ 1,833	\$ 42	\$ 8,595
Accounts receivable, trade					46,248					
Contracts receivable										
Contributions receivable		1,113		60,300	55,022	98	1,675	39		147
Project fee receivable										
Prepaid expenses	378				3,695					167
Other assets	510				3,695					
Total Current Assets	61,362	26,948	2,307	193,001	159,166	1,646	32,006	1,872	42	8,909
Loans receivable										
Contributions receivable, net of current portion										
Fixed Assets										
Leasehold improvements										
Computer equipment										
Other fixed assets					5,617					
Less: Accumulated depreciation					(89)					
Total Fixed Assets					5,528					
TOTAL ASSETS	\$ 61,362	\$ 26,948	\$ 2,307	\$ 193,001	\$ 164,694	\$ 1,646	\$ 32,006	\$ 1,872	\$ 42	\$ 8,909
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$ 27	\$ 1,792	\$ 1,080	\$ 1,614	\$ 27,316	\$	\$ 928	\$	\$ 42	\$ 100
Accrued payroll and benefits	4,189	2,643		148	23,682		1,607			2
Deferred revenue		3,000			1,666					
Project fee payable		100		5,427	7,497	9	151	3		12
Deposits payable					750					
Loan payable										
Total Current Liabilities	4,216	7,535	1,080	7,189	60,911	9	2,686	3	42	114
Net Assets										
Unrestricted			1,161							561
Temporary restricted	57,146	19,413	66	185,812	103,783	1,637	29,320	1,869		8,234
Total Net Assets	57,146	19,413	1,227	185,812	103,783	1,637	29,320	1,869		8,795
TOTAL LIABILITIES AND NET ASSETS	\$ 61,362	\$ 26,948	\$ 2,307	\$ 193,001	\$ 164,694	\$ 1,646	\$ 32,006	\$ 1,872	\$ 42	\$ 8,909

COLORADO NONPROFIT DEVELOPMENT CENTER

Combining Schedule of Financial Position by Project
As Of December 31, 2014

	Project Total	Colorado Nonprofit Development Center	Eliminations	TOTAL CNDC
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 5,224,316	\$ 529,218	\$	\$ 5,753,534
Accounts receivable, trade	62,402	1,685		64,087
Contracts receivable	956,976	2,241		959,217
Contributions receivable	2,544,937	45,745		2,590,682
Project fee receivable		262,277	(262,277)	
Prepaid expenses	47,567	25		47,592
Other assets	59,730	16,518		76,248
Total Current Assets	8,895,928	857,709	(262,277)	9,491,360
Loans receivable	41,735		(41,735)	
Contributions receivable, net of current portion	73,903			73,903
Fixed Assets				
Leasehold improvements	171,569			171,569
Computer equipment	6,051	3,568		9,619
Other fixed assets	112,228	17,918		130,146
Less: Accumulated depreciation	(87,212)	(15,113)		(102,325)
Total Fixed Assets	202,636	6,373		209,009
TOTAL ASSETS	\$ 9,214,202	\$ 864,082	\$ (304,012)	\$ 9,774,272
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts and lease payable	\$ 369,112	\$ 27,795	\$	\$ 396,907
Accrued payroll and benefits	465,520	65,169		530,689
Deferred revenue	33,296	300		33,596
Project fee payable	262,277		(262,277)	
Deposits payable	22,431			22,431
Loan payable	41,735		(41,735)	
Total Current Liabilities	1,194,371	93,264	(304,012)	983,623
Net Assets				
Unrestricted	535,528	643,951		1,179,479
Temporary restricted	7,484,303	126,867		7,611,170
Total Net Assets	8,019,831	770,818		8,790,649
TOTAL LIABILITIES AND NET ASSETS	\$ 9,214,202	\$ 864,082	\$ (304,012)	\$ 9,774,272

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule Of Activities By Project
For The Year Ended December 31, 2014**

	A + Denver	An Ounce of Nutrition	Andre Center for Breast Cancer	Anti-Violence Program	Area Agencies on Aging	ArtPlant	Assuring Better Child Health	Athena Project	Bank on Denver	Banyan Tree	Boomers Leading Change Health	Boulder Story Healers	Brand Colorado	Breaking Silence	Bring Music to Life	Camp Spirit Colorado	Camp To Belong	CCERAP
REVENUES																		
Contributions																		
Corporate contributions	\$	\$ 380	\$ 700	\$	\$	\$ 16,025	\$	\$ 6,300	\$	\$ 410	\$	\$	\$ 186,000	\$ 826	\$ 500	\$ 1,500	\$	\$
Foundation contributions	463,000	75		30,897		1,294	69,174	90		3,500	798,068				20,044			
Individual contributions	12,476		1,860	29,707		1,420	1,330	7,543		410	1,800	955		6,530	24,265			
Workplace giving	1,000			1,275														
Faith communities contributions				2,197														
In-kind contributions				116,736				2,610										
Special events				15,212		5		2,028				55		48				
Government contracts				194,979			423,270				248,215		325,000	4,320				12,747
Earned Income																		
Project fee revenue																		
Support services income																		
Interest income																		
Rental income																		
Other revenue	13,617			14,555	11,801		26,366	6,957	20,000		80,532	(2)	11,927	2,541				
Intercompany revenue				240														
Total Revenue	490,093	455	2,560	405,798	11,801	18,744	520,140	25,528	20,000	4,320	1,128,615	1,008	522,927	14,265	44,809	1,500		12,747
EXPENSES																		
Compensation																		
Salaries and benefits	313,050		2,500	150,447			479,041				309,755	26,104		12,983				8,056
Internships and AmeriCorps											127,611							
Payroll taxes	22,792		277	11,813			37,949				38,424	2,335		996				854
Contract labor	22,075			7,133		7,639	109,031			2,404			273,005		538			3,295
Staff Support																		
Travel and entertainment	7,587			6,076		877	29,750	50			421		23,000	391				
Staff training and conferences				300			288				4,296			280				
Mileage expense							5,249			55	4,479			405				72
Other Direct Program																		
Program supplies and costs	20,560	817		4,507	300	2,008	25,403	15,684		854	18,446		390,792	7,684	20	17,262		13
Direct personal assistance											1,060					1,138		
Committee expense	278																	
Professional Services																		
Professional fees	3,367		291	285			4,045		299		589			10		358		1,247
Advertising and marketing	260			1,927					999		90,661				1,753			
Consulting and training				1,653	1,000		9,324				23,937							
Evaluation											4,707							
Office																		
Supplies, materials and equip.	3,560			1,424			8,927	105			8,866				710			205
Telephone	2,080			3,676			2,186	174			5,599							
Insurance	246			948			125				586							
Printing and reproduction	11,273			1,897			1,668	21	3,368	5	1			889				
Postage and delivery	87			538			138	183		1	280							
Bank service charges	3		18	984		25	23				31	6	371	108	22			
Occupancy																		
Rent				26,350		5,067	11,192				22,800							
Utilities				4,491														
Depreciation																		
Repairs and maintenance																		
General & Other																		
In-kind expenses				116,736				2,610			18		75	48				
Miscellaneous	3,399			3,256	650									176				
Special events	4,318			6,608		25		3,472	3,283					25				
Fundraising												55						
Dues and subscriptions	75			220	50						329							
Board expense	1,028				142						810							
Project fees	29,436	42	230	26,021	1,062	1,113	46,813	2,063	1,800	389	102,904	495	20,000	1,366	4,033	135		544
Intercompany expense	19,596						300											
Total Expenses	465,070	859	3,316	377,290	3,204	16,754	771,152	24,662	9,749	3,708	766,610	28,995	707,243	25,361	7,076	18,893		14,286
CHANGE IN NET ASSETS	\$ 25,023	\$ (404)	\$ (756)	\$ 28,508	\$ 8,597	\$ 1,990	\$ (251,012)	\$ 866	\$ 10,251	\$ 612	\$ 362,005	\$ (27,987)	\$ (184,316)	\$ (11,096)	\$ 37,733	\$ (17,393)		\$ (1,539)

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule Of Activities By Project
For The Year Ended December 31, 2014**

	Center for Academic Resiliency	Center for Bright Kids	Chalkbeat Central	Chalkbeat Colorado	Chalkbeat Indiana	Chalkbeat New York	Chalkbeat Tennessee	Challenge Denver	Chris Anthony Youth Initiative	CO Childrens Healthcare Access	CO Collaborative Nonprofits	CO E- Learning Collaborative	CO Interfaith Power & Light	CO Legislative Women's Caucus	Colorado Construction Insttit	Colorado Mentoring Partnership	Colorado Participation Project	Colorado Pet Pantry
REVENUES																		
Contributions																		
Corporate contributions	\$	\$	\$ 200	\$ 82,500	\$ 35,983	\$ 247,792	\$ 4,975	\$ 35,000	\$ 1,300	\$ 181,270	\$	\$	\$ 75	\$ 500	\$ 47,144	\$	\$ 45,060	\$
Foundation contributions		29,900	1,230,774	140,470	249,070	184,970	51,170	7,000	25,437	775,012		5,002	10,222	3,000	151,500	82,000	42,875	2,636
Individual contributions			8,845	2,545	955	54,950	160	8,250	30,270	500		100	2,125	130	1,745	225	1,611	8,970
Workplace giving																		209
Faith communities contributions													1,309					
In-kind contributions													2,047				450	33,452
Special events					(347)				10,711					600	12,248		505	622
Government contracts										78,202					239,870			
Earned Income																		
Project fee revenue																		
Support services income																		
Interest income																		
Rental income																		
Other revenue		587,370	8,530	7,736	1,071	53,685	1,542		1,563			22,330	45	1,500	5,471	12,550	8,467	196
Intercompany revenue			280,000						40	2,464						15,357		250
Total Revenue		617,270	1,528,349	233,251	286,732	541,397	57,847	50,250	69,321	1,037,448		27,432	15,823	5,730	457,978	110,132	98,968	46,335
EXPENSES																		
Compensation																		
Salaries and benefits		141,744	585,913	365,617	129,315	283,257	205,875	22,560	24,461	64,796		59,196	9,256		256,360	51,190	82,879	
Internships and AmeriCorps		35,030				3,840									15,375			
Payroll taxes		13,502	45,691	28,217	10,577	24,228	15,255	1,928	1,607	4,878		4,949	978		27,428	4,143	6,217	
Contract labor		6,221	37,825	10		80	350	3,990		464,975	5,000	23,075	600	2,400	9,900	8,036	231	
Staff Support																		
Travel and entertainment		7,008	18,065	8,845	2,027	2,711	7,210	1,108	3,718	10,970		3,051		223	3,484	687	961	
Staff training and conferences		2,102	4,641	505		1,197	1,220	150		1,656		1,062			11,077	295	95	
Mileage expense		582	14	5,752	667		4,493	122				2,974	413		225	1,851	1,311	
Other Direct Program																		
Program supplies and costs		81,105	5,873	704	71	243	255	7,519	438	6,731	732	33	286	1,413	58,092	526	18,052	2,252
Direct personal assistance			1,802			270			1,515						11	207		
Committee expense															3,075		36	
Professional Services																		
Professional fees		53,277	72,816	1,889	3	588	1,635	570	1,638	4,116		3,537	498		1,312	325		
Advertising and marketing			4,109	501	108	459	441		37		25	2,165	47		1,123	156	26	239
Consulting and training		298		500			1,755			166		588			115			
Evaluation								250		225						156	78	
Office																		
Supplies, materials and equip.		4,851	6,477	778	2,097	2,002	5,104	92	118	920	1,441	866		87	14,734	1,012	2,576	200
Telephone		4,080	2,674	2,570	950	7,071	1,846			201		2,700	395		9,809	896	2,597	
Insurance			6,666	44		786		232							4,378		38	
Printing and reproduction		15,161			60			2	267						70	614	468	106
Postage and delivery		8,336	183	21	1	67			60			9			111	49	102	
Bank service charges		6,401	561	305	60	1,200	34	20	190	25			53		307	28	24	126
Occupancy																		
Rent		66,408	17,759	9,780	5,187	29,557	5,967	825							25,123		1,925	1,020
Utilities																		
Depreciation											26,002							
Repairs and maintenance			206						10									
General & Other																		
In-kind expenses													2,047				450	33,452
Miscellaneous		655	8,018	1,956	541	241	2,211	83		1,824		12	656	85	2,327	146	55	
Special events				3,963	119	805	130		8,038		49		30		19,873		454	
Fundraising			250	219				4,573									308	
Dues and subscriptions			2,048	150	77		287					590						
Board expense						15		925		98		129	359		89	59	259	
Project fees	5	56,118	62,420	11,663	14,355	27,070	2,892	4,523	6,246	57,407		2,469	1,240	516	45,299	8,532	9,317	1,162
Intercompany expense			50	70,000	70,000	70,000	70,000			200							500	
Total Expenses	5	502,879	884,061	513,989	236,215	455,620	327,027	49,472	48,343	619,188	33,249	107,407	16,858	4,724	509,697	78,908	128,959	38,557
CHANGE IN NET ASSETS	\$ (5)	\$ 114,391	\$ 644,288	\$ (280,738)	\$ 50,517	\$ 85,777	\$ (269,180)	\$ 778	\$ 20,978	\$ 418,260	\$ (33,249)	\$ (79,975)	\$ (1,035)	\$ 1,006	\$ (51,719)	\$ 31,224	\$ (29,991)	\$ 7,778

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule Of Activities By Project
For The Year Ended December 31, 2014**

	Comic Book Classroom	CO Safe Haven For Newborns	CO Volunteer Center Network	Community Reentry Project	Connections Delivery Service	Denver Alliance for Public Education	Denver Harlequins	Denver Yoga Co-op	Dnv. Reg. Mobility Access Coun	Documentary Cinema Institute	Douglas County Neighbor Network	Douglas County Suicide Prevent	Dress For Success	Educational Media Organization	El Sistema Colorado	Explore & Discover	Family to Family	Family Voices Colorado
REVENUES																		
Contributions																		
Corporate contributions	\$	\$ 1,700	\$	\$	\$ 28	\$	\$ 495	\$ 375	\$ 1,805	\$	\$ 10,193	\$	\$ 42,577	\$	\$ 27,410	\$	\$	\$ 5,489
Foundation contributions		1,788			1,613	2,575	450				22,011		144,388	250	340,898			316,702
Individual contributions		16,898			4,195	1,043	47,531	186	1,295		16,318	2,246	19,341	7,355	73,807	2,036		530
Workplace giving													10,745		1,688			
Faith communities contributions																		
In-kind contributions		1,096			960								659,486		253,770			29
Special events		5,817				126			6,899				50,945		175	6,804		410
Government contracts		100		493,143					264,572		70,896	415			100,000		43,612	145,705
Earned Income																		
Project fee revenue																		
Support services income																		
Interest income																		
Rental income																		
Other revenue		5,232	1,000			198		739	7,720		(10)	575	44,649	5,320	42	329,751		123,344
Intercompany revenue		50							80				75					240
Total Revenue		32,681	1,000	493,143	6,796	3,942	48,476	1,300	282,371		119,408	3,236	972,206	12,925	797,790	338,591	43,612	592,449
EXPENSES																		
Compensation																		
Salaries and benefits		18,900		346,377		3,710			204,890		65,185		165,448		295,326	230,898		302,566
Internships and AmeriCorps															4,125			
Payroll taxes		1,652		26,560		329			14,746		5,222		13,401		26,634	19,919		24,990
Contract labor							18,000	394	20,155				16,351	9,863			40,222	48,432
Staff Support																		
Travel and entertainment				3,218			18,520		1,349				1,582		4,276			3,672
Staff training and conferences				409		249			968				2,554		2,019	2,605		
Mileage expense				2,510					2,110		1,202		750		400			5,174
Other Direct Program																		
Program supplies and costs	4,444	954		29,657		164	4,608	10	109	2,425	2,798	337	26,396	8,105	37,623	10,442		139,739
Direct personal assistance				19,450	2,966										2,155			
Committee expense																		
Professional Services																		
Professional fees		277	225				121		6,901	84	274		1,586		3,665	84		4,883
Advertising and marketing						156			1,049		114	359	252		595			4,041
Consulting and training								100	874		4,979		2,013		2,255			
Evaluation																		1,810
Office																		
Supplies, materials and equip.		192		3,118					2,448				3,554		2,021	600		2,952
Telephone		104				585			5,335				4,123		50	1,470		7,080
Insurance									586				983	415		1,422		651
Printing and reproduction		491				13		64	17,203				4,200		2,890			422
Postage and delivery		264				2			1,428				229		882			32
Bank service charges		297		39	63	11			406		228	6	1,537	60	1,517	145		70
Occupancy																		
Rent				16,974					15,163				37,000	2,600		24,899		11,654
Utilities										288								
Depreciation									23,611				1,756					
Repairs and maintenance																477		
General & Other																		
In-kind expenses		1,096			960								659,486		253,770			29
Miscellaneous									2,219				769		1,190	625		73
Special events		25							4,078		50	151	2,514		50			682
Fundraising													8,435		563	1,351		1,290
Dues and subscriptions			50			26	600		188		125		1,934		857			
Board expense						212							7		88			48
Project fees		2,864	90	44,831	525	355	4,363	99	17,169		11,601	495	30,089	684	50,767	30,218	3,390	42,411
Intercompany expense									85						30			
Total Expenses	4,444	27,116	365	493,143	4,514	5,812	46,212	667	343,070	2,509	92,066	1,355	986,949	21,727	693,748	325,155	43,612	602,701
CHANGE IN NET ASSETS	\$ (4,444)	\$ 5,565	\$ 635	\$	\$ 2,282	\$ (1,870)	\$ 2,264	\$ 633	\$ (60,699)	\$ (2,509)	\$ 27,342	\$ 1,881	\$ (14,743)	\$ (8,802)	\$ 104,042	\$ 13,436	\$	\$ (10,252)

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule Of Activities By Project
For The Year Ended December 31, 2014**

	FOCUS Reentry Mentoring Program	Fostership	Friends of Martin Acres	Get Smart Schools	Girls Rock Denver	Go Solar Colorado	Good Sports Kids	Growing Colorado Kids	Harm Reduction Action Center	High Line Partners Conservancy	HIV Planning Council	International Mentor Program	Ion Community Solutions	Jeune's Syndrome Family Frndm LaunchUR	Lowry Family Center	Lyons Emergency Assistance	Miracles for Mito
REVENUES																	
Contributions																	
Corporate contributions	\$ 500		\$ 5,050	\$ 27,000				\$ 1,075	\$ 50,525			\$ 25,215		\$ 11,115	\$ 21,282	\$ 27,300	\$ 380
Foundation contributions	29,336			415,691				61,105	81,209	1,000		6,461		10,000	422,608	95,173	86
Individual contributions	30,445	9,821	2,400	7,250	2,562			9,453	9,009	2,054		4,125		1,209	6,879	6,207	14,888
Workplace giving								444	225			6,731			408		
Faith communities contributions	2,902							100							1,900	35,441	
In-kind contributions	75				400			10,903	12,088								
Special events				4,100	2,506			500	10,545						22,129		12,762
Government contracts	30,750								207,702		27,118				360,815		
Earned Income																	
Project fee revenue																	
Support services income																	
Interest income																	
Rental income				28,854													
Other revenue	9,585			238,282	14,877			13	8,274			42,000	22,810		54,028	9,397	(300)
Intercompany revenue				19,046				16	615						411		
Total Revenue	103,593	9,821	7,450	740,223	20,345			83,609	380,192	3,054	27,118	84,532	22,810	22,324	890,460	173,518	27,816
EXPENSES																	
Compensation																	
Salaries and benefits	59,874			373,392				34,534	122,332		13,960				448,079	24,325	
Internships and AmeriCorps												(50)					
Payroll taxes	5,039			27,242				3,050	10,354		1,120				36,858	2,491	
Contract labor	1,050			402,280				500	22,575			139,777			58,034	11,455	1,511
Staff Support																	
Travel and entertainment				16,817	472			60	7,088			2,899			2,241		2,715
Staff training and conferences	120			2,000	350				970						1,427		450
Mileage expense	523			1,008					910		239				8,127		
Other Direct Program																	
Program supplies and costs	2,397	23	20	11,593	8,768	1,264	10	7,221	92,168				4,835	28,155	30,589	6,419	6,204
Direct personal assistance								3,307	6						105,725	13,799	664
Committee expense											605				400		48
Professional Services																	
Professional fees	919			952				324	3,114			10,800	15,605		673	162	338
Advertising and marketing	109			1,857					320						855	1,068	736
Consulting and training	1,272			70,475	106			918	127		300				3,304		
Evaluation	133										6,449	5,000			89		
Office																	
Supplies, materials and equip.	488			13,143				66	2,787		57				5,701	596	
Telephone	1,383			7,879				1,200	2,043		16				9,440		
Insurance	407			313				40	2,163		6				989	107	
Printing and reproduction				9,698				146	809			2,526			3,820		153
Postage and delivery	49			17				141	210						915		86
Bank service charges	64	9		169	45			116	902			5		30	685	89	593
Occupancy																	
Rent	2,450			63,734	1,314				13,736						44,151	750	
Utilities	233								55						3,008		
Depreciation																	
Repairs and maintenance																	
General & Other																	
In-kind expenses	75				400			10,903	12,088								
Miscellaneous	150			13,301	25	10			360						1,537	55	1,837
Special events				23,328	1,650			63	1,833						11,607		4,085
Fundraising				8					4,171						10,436	1,600	898
Dues and subscriptions	359			536					200						5,146		
Board expense	88			798											353	216	
Project fees	9,317	884	671	45,703	1,793			6,542	33,132	275	1,443	7,608	2,053	272	62,887	15,617	2,532
Intercompany expense							371		125						1,450		
Total Expenses	86,499	916	691	1,086,243	14,923	1,274	381	69,131	334,578	275	24,195	168,565	17,658	4,835	28,457	858,526	78,749
CHANGE IN NET ASSETS	\$ 17,094	\$ 8,905	\$ 6,759	\$ (346,020)	\$ 5,422	\$ (1,274)	\$ (381)	\$ 14,478	\$ 45,614	\$ 2,779	\$ 2,923	\$ (84,033)	\$ 5,152	\$ (4,835)	\$ (6,133)	\$ 31,934	\$ 94,769

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule Of Activities By Project
For The Year Ended December 31, 2014**

	Mommy Rocks	National Philanthropy Day Colo	New Foundations	Pediatric Epilepsy Research	Philanthropy Field Trips	Pink Ribbon Network	Prax(US)	Profoundly Gifted Retreat	Project Voyce	Radian	Schoolyard Crop	Sky's the Limit	Smart Colorado	Strong Sisters	TBD Colorado	TLE Project	Veterans Helping Veterans Now	Veterans' Incubator of Colorado
REVENUES																		
Contributions																		
Corporate contributions	\$ 552				\$ 1,000	\$ 40	\$ 631		\$ 24,230		\$ 4,646						\$ 20,774	\$ 3,000
Foundation contributions	9		2,048		38	2,500	15,505		110,223	74,521		79	2,548		22		130,497	
Individual contributions	2,475		4,914	300	1,665	2,025	6,772	1,056	21,618	125		55,456	6,345		500		55,099	
Workplace giving			509						1,838			5,000					5,244	
Faith communities contributions	1,151		9,200				5,899										1,416	
In-kind contributions	982		227				11,559	469	590	15,400					1,293		577	21,183
Special events	1,626		240				335										19,730	
Government contracts							58,230		22,081								56,144	
Earned Income																		
Project fee revenue																		
Support services income																		
Interest income																		
Rental income																		
Other revenue			139		600		1,315	243,411	51,100	22,881					5,769		99	3,094
Intercompany revenue																		
Total Revenue	6,795		17,277	300	3,303	4,565	100,246	244,936	231,680	112,927	4,646	17,067	60,535	15,955		522	289,580	27,277
EXPENSES																		
Compensation																		
Salaries and benefits			5,702				57,546		238,584	54,490							118,592	
Internships and AmeriCorps																		
Payroll taxes			592		42		5,219		21,408	5,085							10,167	
Contract labor							2,785		8,275	3,450	5,005	9,265			5,130			
Staff Support																		
Travel and entertainment			277		30	559	14	6,966		1,175		1,493	1,035		59			75
Staff training and conferences			391		163	125			819	200								
Mileage expense					20		822		287								229	212
Other Direct Program																		
Program supplies and costs	4,233	39,139	2,069		426		2,401	8,780	11,080	39,324	10		3,850			141	21,133	10
Direct personal assistance			100				75		168									
Committee expense																		
Professional Services																		
Professional fees	599		593		142	474	1,142	9,771	80	4,139		35,184					34,860	99
Advertising and marketing	679					2,679	110		1,901		222		88				4,363	
Consulting and training	74		1,582				1,016			850								415
Evaluation									50									
Office																		
Supplies, materials and equip.	207		234			42	259		7,018	1,857				69			612	7
Telephone	535		277		580		980		32								1,482	
Insurance							266		1,128	123							1,038	
Printing and reproduction	118		44				221		110								371	739
Postage and delivery	141		107			115	2		97							63	565	
Bank service charges	4		39	5	18	1	124	6,431	391	4		74	73		10	339	9	
Occupancy																		
Rent							7,754	588	12,216	6,600							24,800	
Utilities																		
Depreciation									1,272									
Repairs and maintenance							10											
General & Other																		
In-kind expenses	982		227				11,559	469	590	15,400					1,293		577	21,183
Miscellaneous					22				462			25	3,162				25	400
Special events							145	171,516	2,157	30							1,198	
Fundraising	450								1,359									
Dues and subscriptions	25				35					405							60	
Board expense					7			124	1,251	84								
Project fees	523		1,535	27	495	495	8,287	22,710	20,634	6,899	418	1,536	5,448	800		47	26,169	548
Intercompany expense							40		63		16							
Total Expenses	8,570	39,139	13,769	32	1,980	4,490	100,777	227,355	331,322	140,225	5,671	10,801	46,074	11,713		2,133	246,580	23,697
CHANGE IN NET ASSETS	\$ (1,775)	\$ (39,139)	\$ 3,508	\$ 268	\$ 1,323	\$ 75	\$ (531)	\$ 17,581	\$ (99,642)	\$ (27,298)	\$ (1,025)	\$ 6,266	\$ 14,461	\$ 4,242	\$	\$ (1,611)	\$ 43,000	\$ 3,580

COLORADO NONPROFIT DEVELOPMENT CENTER

Combining Schedule Of Activities By Project For The Year Ended December 31, 2014

	Walk Denver	WeeCycle	Women in Sustainable Energy	Women's Regional Network	Worklife Partnership	WorkSafe Colorado	XXYY Project	Young Education Professionals	Youth Mentoring Collaborative	Youthrive	Project Total	Colorado Nonprofit Development Center	Eliminations	TOTAL
REVENUES														
Contributions														
Corporate contributions	\$ 355	\$ 1,305	\$ 50	\$ 25,000	\$ 342,238	\$	\$ 2,650	\$ 500	\$	\$	\$ 1,580,925	\$	\$	\$ 1,580,925
Foundation contributions	97,060	17,843	113	131,000	542,503	15	4,200	1,038		74	7,477,360	68,596		7,545,956
Individual contributions	10,881	11,419	320	71,265	15,185	440	8,146	915	4,575	2,609	794,932	4,200		799,132
Workplace giving					864						36,310			36,310
Faith communities contributions											61,515			61,515
In-kind contributions		22,307					971			480	1,170,188	9,074		1,179,262
Special events		22,892	590		600	382	700	48	2,500	1,521	216,521			216,521
Government contracts	8,500				2,854						3,419,240	22,327		3,441,567
Earned Income														
Project fee revenue												1,199,538	(1,199,538)	
Support services income												80,130		80,130
Interest income												6,833		6,833
Rental income					5,150						34,004			34,004
Other revenue	3,390	2,970	2,150		6,672		12,360	466	25,725	4,205	2,204,222	3,200		2,207,422
Intercompany revenue		75									318,959	965	(319,924)	
Total Revenue	120,186	78,811	3,223	227,265	916,066	837	29,157	2,967	32,800	8,889	17,314,176	1,394,863	(1,519,462)	17,189,577
EXPENSES														
Compensation														
Salaries and benefits	40,703	30,100		4,125	573,665		10,013				7,427,671	914,851		8,342,522
Internships and AmeriCorps										106	186,037	2,630		188,667
Payroll taxes	3,763	2,606		433	43,694		826				618,480	67,816		686,296
Contract labor	22,206		2,541	46,754	27,638		375		6,160		1,917,996	66,182		1,984,178
Staff Support														
Travel and entertainment	234	1		52,423	4,651	260					272,381	11,597		283,978
Staff training and conferences				4,921	2,828						52,732	8,934		61,666
Mileage expense	161	1,256		82	18,512						73,198	1,699		74,897
Other Direct Program														
Program supplies and costs	2,499	4,062		10,454	2,957	375	940	251	10	448	1,310,744	24		1,310,768
Direct personal assistance		24		2,776	1,474		394				159,186			159,186
Committee expense										184	4,626			4,626
Professional Services														
Professional fees	127	202	1,127	2,133	11,092		273		417	250	306,386	59,426		365,812
Advertising and marketing		371	1,090	17,208	10,337			102			155,697	283		155,980
Consulting and training		1,077			16,417						147,490			147,490
Evaluation					6,362						25,309			25,309
Office														
Supplies, materials and equip.	1,308	352		2,360	20,530		217		39	323	140,309	19,856		160,165
Telephone				4,930	14,688		387				114,103	15,434		129,537
Insurance	100				515					1	25,302	39,884		65,186
Printing and reproduction	2,053	77		9,373	5,334		326		158	44	99,149			99,149
Postage and delivery	9	187		1,197	148		508			25	17,592	4,437		22,029
Bank service charges	66	186	64	814	375	9	379	25	451	85	27,989	505		28,494
Occupancy														
Rent	2,040	3,296			28,895					2,609	552,183	69,626		621,809
Utilities					3,728						11,803			11,803
Depreciation					89						52,730	8,444		61,174
Repairs and maintenance					1,055						1,758	3,282		5,040
General & Other														
In-kind expenses		22,307					971			480	1,170,281	9,074		1,179,355
Miscellaneous	25	35	289	17,760	2,986	194	7,834	307			81,968	33,086		115,054
Special events		1,723			437		1,435		24,185		304,134			304,134
Fundraising				2,034							38,000			38,000
Dues and subscriptions		199		250	4,726						19,547	10,762		30,309
Board expense		505	84	2,011	490						10,279			10,279
Project fees	10,817	5,088	495	20,454	78,534	495	2,546	413	3,005	760	1,199,538		(1,199,538)	
Intercompany expense					916						319,069	855	(319,924)	
Total Expenses	86,111	73,654	5,690	202,492	883,073	1,333	27,424	1,098	49,936	5,231	16,843,667	1,348,687	(1,519,462)	16,672,892
CHANGE IN NET ASSETS	\$ 34,075	\$ 5,157	\$ (2,467)	\$ 24,773	\$ 32,993	\$ (496)	\$ 1,733	\$ 1,869	\$ (17,136)	\$ 3,658	\$ 470,509	\$ 46,176	\$	\$ 516,685

Supplemental Schedule Of Expenditures Of Federal Awards
For The Year Ended December 31, 2014

Federal Grantor And Program Title	Contract Number	Federal CFDA Number	Total Expended
<hr/>			
Corporation For National And Community Service			
AmeriCorps VISTA	10VSWCO002	94.013	\$ 22,328
Pass-Through Program From:			
Governor's Commission on Community Service			
AmeriCorps	CMS # 72581	94.006	23,154
AmeriCorps	CMS # 59177	94.006	118,633
			<u>141,787</u>
Total Corporation For National And Community Service			<u>164,115</u>
<hr/>			
U. S. Department Of Health And Human Services			
Family To Family	6H84MC15142-04-06	93.504	43,612
Family To Family	4H84MC15142-04-02	93.504	60,206
			<u>103,818</u>
Healthy Start	H49MC27807	93.926	<u>90,933</u>
Pass-Through Program From:			
City of Denver-			
Ryan White	H89 HA00027-19-00	93.914	<u>24,195</u>
Pass-Through Program From:			
City of Denver-			
Promoting Safe And Stable Families	SOCSV-201209028-01 & 02	93.556	<u>15,361</u>
Child Abuse Prevention	OE IHA FRCX1400009	93.590	7,077
Child Abuse Prevention Parenting Education	PO IHIA 2015000332	93.590	7,543
			<u>14,620</u>
Kinship Services	SOCSV-201313344-00	93.658	<u>71,038</u>
Pass-Through Program From:			
Denver Health and Hospital Authority			
Navigation	1C1CMS331064-02 / E3349D-1	93.610	<u>21,759</u>

The accompanying notes are an integral part of this schedule.

Supplemental Schedule Of Expenditures Of Federal Awards (continued)

U. S. Department Of Health And Human Services (continued)

Pass-Through Program From:			
Colorado Developmental Disabilities Council			
Community Transportation	OE IHA CDDC1200005	93.630	\$ 21,245
Community Transportation	1301COBSDD/POGG1 IHBA 2015000535	93.630	886
			<u>22,131</u>
Pass-Through Program From:			
Colorado Legal Services Statewide Advocacy Support-			
Colorado Legal Services/ORR	90ZV0094-03-00	93.598	<u>39,840</u>
Pass-Through Program From:			
Colorado Department of Public Health and Environment-			
Sexual Violence Prevention	PO FLA PSD146107314/15 FHLA 73161	93.136	<u>45,583</u>
Healthy Steps	PO IHA MIEC1461393	93.505	123,128
Healthy Steps	CMS# 14IHA61393/15IHIA72777	93.505	33,990
			<u>157,118</u>
Early Childhood**	PO FLA PPG 1352629/NCAA B04MC25329-01	93.994	103,896
Early Childhood**	PO FLA PPG 1352629/NCAA BO4MC25329-01-04	93.994	20,305
			<u>124,201</u>
Pass-Through Program From:			
Autism Society of Colorado			
Autism Society/ASD Services	H6MMC22737-03-00	93.110	<u>31,528</u>
Pass-Through Program From:			
University of Colorado Denver			
Medical Home Recertificate	PO PC-UHA-CSO14000003/FY14.155.001/2-5-15777	93.778	<u>82,983</u>
Pass-Through Program From:			
University of Colorado - Denver-			
ACE	1000170410	93.136	<u>10,872</u>
Pass-Through Program From:			
Connect for Health Colorado			
Health Assistant Network**		93.525	<u>155,611</u>

The accompanying notes are an integral part of this schedule.

Supplemental Schedule Of Expenditures Of Federal Awards (continued)

U. S. Department Of Health And Human Services (continued)

Pass-Through Program From:			
Colorado Clinical & Translational Sciences Institute			
Overdose	3UL1TR000154-05S1	93.389	\$ 9,403
Pass-Through Program From:			
Colorado Department Of Health and Human Services-			
Domestic Violence Program	PO IHA DOMA1400019 14 IHA 59370	93.671	26,327
Domestic Violence Program	15 IHA 72998	93.671	3,213
			<u>29,540</u>
Total U.S. Department Of Health And Human Services			<u>1,050,534</u>

U.S. Department Of Education

Pass-Through Program From:			
Colorado Department of Human Services-			
Early Learning Challenge	PO IHA RTTX1465074/Gs412A130004:UR3C	84.412A	<u>115,992</u>

U.S. Department Of Transportation

Pass-Through Program From:			
Denver Health & Hospital Authority-			
CDOT Non-Infrastructure	E3487-2 Prime# 271001905	20.205	<u>8,650</u>
Pass-Through Program From:			
Regional Transportation District-			
New Freedom**	ADA 5310 Program	20.513	<u>163,883</u>
Pass-Through Program From:			
Colorado Department of Transportation-			
Veterans Transportation and Community Living Initiative	CMS #13-HTR-44960/SAP PO #291001336	20.500	9,809
Facilitation	211018946	20.509	<u>21,565</u>
Total U.S. Department Of Transportation			<u>203,907</u>

U.S. Department Of Labor

Youth Build	YB-26213-14-60-A-8	17.274	\$ <u>62,525</u>
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The accompanying notes are an integral part of this schedule.

Supplemental Schedule Of Expenditures Of Federal Awards (continued)

U.S. Department Housing and Urban Development

Pass-Through Program From:

City of Denver-
Block Grant

OEDEV-201309721-00

14.218 75,000

TOTAL

\$ 1,672,073

** Major program

COLORADO NONPROFIT DEVELOPMENT CENTER

Notes To Supplemental Schedule Of Expenditures Of Federal Awards
For The Year Ended December 31, 2014

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(1) Method Of Accounting

The schedule of expenditures of federal awards has been prepared on an accrual basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts in or used in the preparation of basic financial statements.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Colorado Nonprofit Development Center:

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 Colorado Nonprofit Development Center, ("CNDC"), which comprise the statement of financial position as of December 31, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise CNDC's basic financial statements, and have issued our report thereon dated May 28, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered CNDC'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 CNDC's internal control. Accordingly, we do not express an opinion on the effectiveness of CNDC's internal control over financial reporting.

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 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 may exist that have not been identified.

Members:

American Institute of Certified Public Accountants • Colorado Society of Certified Public Accountants
10303 E. Dry Creek Road, Suite 400 • Englewood, CO 80112 • 303 771 0123 • 303 771 0078 fax

Independent Auditors' Report (Continued)

Compliance And Other Matters

As part of obtaining reasonable assurance about whether CNDC'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 result of that testing, and not to provide an opinion on the effectiveness of CNDC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

JDS Professional Group

May 28, 2015

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Directors of
Colorado Nonprofit Development Center:

Report On Compliance For Each Major Federal Program

We have audited Colorado Nonprofit Development Center's ("CNDC") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of CNDC's major federal programs for the year ended December 31, 2014. CNDC's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of CNDC's major federal programs based on our audit of the types of compliance requirements referred to above. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about CNDC's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of CNDC's compliance.

Members:

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Independent Auditors' Report (Continued)**Opinion On Each Major Federal Program**

In our opinion, CNDC 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, 2014.

Report on Internal Control Over Compliance

The management of CNDC is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered CNDC's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of CNDC's 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non compliance 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 on internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Independent Auditors' Report (Continued)

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 OMB Circular A-133. Accordingly, this communication is not suitable for any other purpose.

JDS Professional Group

May 28, 2015

COLORADO NONPROFIT DEVELOPMENT CENTER

Supplemental Schedule Of Findings And Questioned Costs
For The Year Ended December 31, 2014

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report: unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(ies) identified that are not considered to be material weaknesses?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported

Type of auditors' report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
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COLORADO NONPROFIT DEVELOPMENT CENTER

Supplemental Schedule Of Findings And Questioned Costs (Continued)
For The Year Ended December 31, 2014

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Identification of major programs:

<u>CFDA Or Other Identifying Number</u>	<u>Name Of Federal Program</u>
20.513	Regional Transportation District - New Freedom
93.525	Connect for Health Colorado - Health Assistant Network
93.994	Colorado Department of Public Health & Environment - Early Childhood

Dollar threshold used to distinguish
between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?
 X yes no

Section II - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.

COLORADO NONPROFIT DEVELOPMENT CENTER

Summary Schedule of Prior Audit Findings
For The Year Ended December 31, 2014

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None Noted