

COLORADO NONPROFIT DEVELOPMENT CENTER

Financial Statements As Of December 31, 2017
(With Summarized Financial Information For
The Year Ended December 31, 2016)

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, 2017, 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Members:

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Independent Auditors' Report (Continued)

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, 2017, 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 CNDC's December 31, 2016, financial statements, and May 31, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016, 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 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 were derived from and relate 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.

JDS Professional Group

June 7, 2018

COLORADO NONPROFIT DEVELOPMENT CENTER

Statement Of Financial Position

As Of December 31, 2017

(With Summarized Financial Information As Of December 31, 2016)

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ASSETS	<u>2017</u>	<u>2016</u>
Current Assets:		
Cash and cash equivalents (Note 4)	\$ 7,249,982	\$ 7,429,307
Receivables:		
Trade	29,351	35,023
Contracts	1,174,552	951,561
Contributions (Note 5)	1,928,825	1,862,106
Prepaid expenses	141,434	64,533
Other assets	53,950	42,483
Total Current Assets	<u>10,578,094</u>	<u>10,385,013</u>
Contributions receivable, net of current portion (Note 5)	530,000	641,398
Property and equipment, net (Note 6)	<u>209,576</u>	<u>174,057</u>
TOTAL ASSETS	<u><u>\$ 11,317,670</u></u>	<u><u>\$ 11,200,468</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable	\$ 409,346	\$ 468,614
Accrued payroll and benefits	487,122	477,223
Deferred revenue	72,401	75,754
Deposits payable	27,499	30,777
Lease payable	16,708	14,101
Loan payable		20,000
Total Liabilities	<u>1,013,076</u>	<u>1,086,469</u>
Net Assets:		
Unrestricted	2,092,729	1,981,581
Temporarily restricted (Note 8)	<u>8,211,865</u>	<u>8,132,418</u>
Total Net Assets	<u>10,304,594</u>	<u>10,113,999</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 11,317,670</u></u>	<u><u>\$ 11,200,468</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, 2017

(With Summarized Financial Information For The Year Ended December 31, 2016)

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	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2017 Total</u>	<u>2016 Total</u>
Revenue:				
Contributions:				
Corporate contributions	\$ 102	\$ 676,027	\$ 676,129	\$ 774,988
Foundation contributions	25,789	6,906,440	6,932,229	8,510,312
Individual contributions	8,254	732,484	740,738	1,281,520
Workplace giving		9,100	9,100	41,584
Faith communities contributions		17,316	17,316	20,422
In-kind contributions (Note 12)	5,003	1,087,825	1,092,828	806,347
Special events	400,972		400,972	430,871
Government contracts	4,299,494		4,299,494	5,007,377
Earned income:				
Support services income	71,156		71,156	94,128
Interest income	7,210		7,210	3,930
Other revenue (Note 9)	2,555,531		2,555,531	2,057,523
Total revenue	<u>7,373,511</u>	<u>9,429,192</u>	<u>16,802,703</u>	<u>19,029,002</u>
Net assets released from restrictions	9,349,745	(9,349,745)		
Net revenue	<u>16,723,256</u>	<u>79,447</u>	<u>16,802,703</u>	<u>19,029,002</u>
Expenses:				
Program services	14,595,023		14,595,023	13,615,021
Supporting services -				
General and administration	1,704,724		1,704,724	1,276,149
Fundraising	312,361		312,361	328,553
Total Supporting Services	<u>2,017,085</u>		<u>2,017,085</u>	<u>1,604,702</u>
Total Expenses	<u>16,612,108</u>		<u>16,612,108</u>	<u>15,219,723</u>
CHANGES IN NET ASSETS (NOTE 13)	111,148	79,447	190,595	3,809,279
Net Assets, Beginning Of Year	1,981,581	8,132,418	10,113,999	6,304,720
NET ASSETS, END OF YEAR	<u>\$ 2,092,729</u>	<u>\$ 8,211,865</u>	<u>\$ 10,304,594</u>	<u>\$ 10,113,999</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, 2017

(With Summarized Financial Information For The Year Ended December 31, 2016)

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	Program Services	General and Administration	Fundraising	2017 Total	2016 Total
<u>Compensation</u>					
Salaries and benefits	\$ 6,826,555	\$ 918,981	\$ 194,719	\$ 7,940,255	\$ 7,240,760
Internships and AmeriCorp members	179,358	5,910	1,821	187,089	203,346
Payroll taxes	545,721	65,225	15,059	626,005	623,790
Contract labor	1,665,910	144,947		1,810,857	1,705,883
	<u>9,217,544</u>	<u>1,135,063</u>	<u>211,599</u>	<u>10,564,206</u>	<u>9,773,779</u>
<u>Staff Support</u>					
Travel	175,914	7,691	641	184,246	241,509
Staff training and conferences	75,980	12,145	1,012	89,137	61,865
Mileage	85,845	818	68	86,731	70,786
<u>Other Direct Program</u>					
Project separation distributions (Note 13)	75,257			75,257	174,803
Program supplies and costs	1,555,702	70,022		1,625,724	1,432,298
Direct personal assistance	51,824			51,824	102,039
Committee expense	216,762			216,762	45,543
<u>Professional Services</u>					
Professional fees	480,652	82,324	6,669	569,645	492,237
Advertising and marketing	138,395	1,022	27	139,444	188,227
Consulting and training	44,803		1,386	46,189	85,394
Evaluation	39,479			39,479	26,111
<u>Office</u>					
Supplies, materials and equip.	280,707	33,090	1,551	315,348	194,966
Telephone	78,659	18,428	1,210	98,297	97,877
Insurance	17,448	55,489	3,147	76,084	75,314
Printing and reproduction	109,934	2,430	203	112,567	91,512
Postage and delivery	14,769	3,200	205	18,174	20,662
Bank service and merchant fees	250	38,792	68	39,110	35,584
<u>Occupancy</u>					
Rent	505,146	75,409	4,135	584,690	619,590
Utilities	24,219	1,275		25,494	17,983
Depreciation		60,957		60,957	66,486
Repairs and maintenance	6,814	911	76	7,801	15,871
<u>General & Other</u>					
In-kind expenses	1,082,386	10,442		1,092,828	806,347
Miscellaneous	160,903	76,325		237,228	127,064
Special events	117,448		50,335	167,783	224,948
Fundraising			29,256	29,256	63,656
Dues and subscriptions	24,208	10,399	773	35,380	28,347
Lobbying		8,378		8,378	19,709
Board expense	13,975	114		14,089	19,216
TOTAL EXPENSES	<u><u>\$ 14,595,023</u></u>	<u><u>\$ 1,704,724</u></u>	<u><u>\$ 312,361</u></u>	<u><u>\$ 16,612,108</u></u>	<u><u>\$ 15,219,723</u></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, 2017

(With Summarized Financial Information For The Year Ended December 31, 2016)

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	2017	2016
Cash flows provided by operating activities:		
Changes in net assets	\$ 190,595	\$ 3,809,279
Adjustments to reconcile change in net assets to net cash provided by operating activities -		
Depreciation and amortization	60,957	66,486
Loss on disposal of fixed assets	1,484	12,533
Changes in operating assets and liabilities -		
Decrease in trade accounts receivable	5,672	20,257
(Increase) decrease in contracts receivable	(222,991)	118,889
(Increase) decrease in contributions receivable	44,679	(1,105,102)
(Increase) in prepaid expenses	(76,901)	(26,305)
(Increase) in other assets	(11,467)	(1,609)
Increase (decrease) in accounts payable	(59,268)	124,448
Increase in accrued payroll and benefits	9,899	310,777
Increase (decrease) in deferred revenue	(3,353)	66,720
Increase (decrease) in deposits payable	(3,278)	2,332
Net cash provided by (used in) operating activities	(63,972)	3,398,705
Cash flows from investing activities:		
Purchases of property and equipment	(86,284)	
Net cash (used in) investing activities	(86,284)	0
Cash flows from financing activities:		
Proceeds from loan payable		20,000
Payments on loan payable	(20,000)	
Payments on capitalized lease obligation	(9,069)	(4,545)
Net cash provided by (used in) financing activities	(29,069)	15,455
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(179,325)	3,414,160
Cash And Cash Equivalents, Beginning Of Year	7,429,307	4,015,147
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 7,249,982	\$ 7,429,307
Non-cash investing and financing activities:		
Equipment acquired under capital lease	\$ 11,677	

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, 2017

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(1) Nature Of Organization

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 Accounting 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, 2017, 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, 2017.

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, 2017, 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, 2016, from which the summarized information was derived.

Subsequent Events

CNDC has performed an evaluation of subsequent events through the date of this report, 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, 2017, CNDC did not incur any material income tax expense.

CNDC follows *Accounting for Uncertainty in Income Taxes* which requires them to determine whether a tax position (and the related tax benefit) is more likely than not to be sustained upon examination by the applicable taxing authority, based solely on the technical merits of the position. The tax benefit to be recognized is measured as the largest amount of benefit that is greater than fifty percent likely of being realized upon settlement, presuming that the tax position is examined by the appropriate taxing authority that has full knowledge of all relevant information. During the year ended December 31, 2017, CNDC's management evaluated its tax positions to determine the existence of uncertainties, 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 2014. CNDC is no longer subject to state income tax audits on its Form 990 and 990-T for years prior to 2013. 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 material 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, 2017, CNDC's cash deposits exceeded the FDIC limit by approximately \$6,839,000. 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.

COLORADO NONPROFIT DEVELOPMENT CENTER

Notes To Financial Statements (Continued)

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(5) **Contributions Receivable**

As of December 31, 2017, contributions receivable consisted of the following:

Receivable in less than one year	\$ 1,928,825
Receivable in one to five years	530,000
	<u>\$ 2,458,825</u>

(6) **Property And Equipment**

Property and equipment consisted of the following as of December 31, 2017:

Leasehold improvements	\$ 171,569
Computer equipment	23,206
Other fixed assets	235,066
	<u>429,841</u>
Less: accumulated depreciation	(220,265)
Net property and equipment	<u>\$ 209,576</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, 2017, 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, 2017, CNDC had \$8,211,865 of temporarily restricted net assets, of which \$7,886,715 was restricted to specific projects and \$325,150 was time restricted.

COLORADO NONPROFIT DEVELOPMENT CENTER

Notes To Financial Statements (Continued)

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(9) Other Revenue

Other revenue consisted of the following as of December 31, 2017:

Tuition fees	\$ 1,023,157
Registration and other fees	351,350
Refunds	(54,401)
Contract services	231,900
Dues and memberships	255,171
Sponsorships	416,135
Other	332,219
	<u>\$ 2,555,531</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, 2017, are due as follows:

<u>Year Ended</u> <u>December 31,</u>	
2018	\$ 318,184
2019	194,311
2020	93,891
2021	83,832
2022	85,139
Thereafter	28,670
	<u>\$ 804,027</u>

Total rent expense for the year ended December 31, 2017, was \$584,690.

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.

COLORADO NONPROFIT DEVELOPMENT CENTER

(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 \$105,681 for the year ended December 31, 2017.

(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	\$ 5,003
Volunteer services	202,290
Clothes, equipment and miscellaneous	885,535
	<u>\$ 1,092,828</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 are 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 are 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, 2017**

	A + Colorado	Adelante San Luis	African Leadership Group	An Adult's GPS Through Adolescence	Antonito Together	ArtPlant	Assuring Better Child Health and Development	Avondale	Bank on Denver	Banyan Tree
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 421,183	\$ 92,165	\$ 149,514	\$ 145	\$ 155,910	\$ 1,568	\$ 375,489	\$ 24,129	\$ 4,602	\$ 187
Accounts receivable, trade	17,000						2,000			
Contracts receivable				950			91,070			
Contributions receivable	271,000						227,753		2,000	
Project fee receivable							1,627	500		
Prepaid expenses	1,512	1,664	500			254	950			
Other assets	5,325	650				508				
Total Current Assets	716,020	94,479	150,014	1,095	155,910	2,330	698,889	24,629	6,602	187
Loans receivable										
Contributions receivable, net of current portion										
Fixed Assets										
Leasehold improvements										
Computer equipment							21,450			
Other fixed assets							(16,087)			
Less: Accumulated depreciation							5,363			
Total Fixed Assets										
TOTAL ASSETS	\$ 716,020	\$ 94,479	\$ 150,014	\$ 1,095	\$ 155,910	\$ 2,330	\$ 704,252	\$ 24,629	\$ 6,602	\$ 187
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$ 4,714	\$ 680	\$ 1,250	\$ 15	\$ 4,836	\$	\$ 38,282	\$ 2,802	\$	\$
Accrued payroll and benefits	26,495	2,809	10,246		4,565		14,363	4,345		
Deferred revenue										
Project fee payable	23,040			95			35,028		200	
Deposits payable										
Lease payable										
Loan payable										
Total Current Liabilities	54,249	3,489	11,496	110	9,401		87,673	7,147	200	
Net Assets										
Unrestricted										902
Temporary restricted	661,771	90,990	138,518	985	146,509	2,330	616,579	17,482	5,500	187
Total Net Assets	661,771	90,990	138,518	985	146,509	2,330	616,579	17,482	6,402	187
TOTAL LIABILITIES AND NET ASSETS	\$ 716,020	\$ 94,479	\$ 150,014	\$ 1,095	\$ 155,910	\$ 2,330	\$ 704,252	\$ 24,629	\$ 6,602	\$ 187

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule of Financial Position by Project
As Of December 31, 2017**

	Benefits in Action	Big Timbers Community Alliance	Boomers Leading Change in Health	Breaking Silence	Bringing Music to Life	CCERAP	Center for Bright Kids	Challenge Denver	Chris Anthony Youth Initiative	CO Afterschool Partnership
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 106,301	\$ 162,375	\$ 95,260	\$ 18,207	\$ 67,825	\$ 4,153	\$ 607,625	\$ 51,161	\$ 144,611	\$ 52,465
Accounts receivable, trade										
Contracts receivable	9,000		12,752			1,919				
Contributions receivable	45	86,230	295,080		2,993			12,233	11,127	75,350
Project fee receivable	8,041	500	3,476				1,014	3,475		202
Prepaid expenses	606		3,044							
Other assets										
Total Current Assets	123,993	249,105	409,612	18,207	70,818	6,072	608,639	66,869	155,738	128,017
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	\$ 123,993	\$ 249,105	\$ 409,612	\$ 18,207	\$ 70,818	\$ 6,072	\$ 608,639	\$ 66,869	\$ 155,738	\$ 203,017
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$ 5,080	\$ 2,692	\$ 6,153	\$ 2,916	\$ 126	\$	\$ 11,932	\$ 1,180	\$ 152	\$ 10
Accrued payroll and benefits	2,919	3,688	23,024	2,809			16,917	394	2,160	
Deferred revenue										
Project fee payable	1,261	8,623	29,898		299	236		1,223	1,113	15,045
Deposits payable										
Lease payable										
Loan payable										
Total Current Liabilities	9,260	15,003	59,075	5,725	425	236	28,849	2,797	3,425	15,055
Net Assets										
Unrestricted					600	813	421,712			
Temporary restricted	114,733	234,102	350,537	12,482	69,793	5,023	158,078	64,072	152,313	187,962
Total Net Assets	114,733	234,102	350,537	12,482	70,393	5,836	579,790	64,072	152,313	187,962
TOTAL LIABILITIES AND NET ASSETS	\$ 123,993	\$ 249,105	\$ 409,612	\$ 18,207	\$ 70,818	\$ 6,072	\$ 608,639	\$ 66,869	\$ 155,738	\$ 203,017

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule of Financial Position by Project
As Of December 31, 2017**

	CO Center for Civic Learning & Engagement	CO Children's Healthcare Access	CO Collaborative Nonprofits	CO Family Planning Initiative	CO Interfaith Power & Light	CO Legislative Women's Caucus	Colorado Construction Institute	Colorado Open Space Alliance	Colorado Pet Pantry	Community Reentry Project
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 855	\$ 492,388	\$ (881)	\$ 2,917	\$ 7,988	\$	\$ 17,416	\$ 63,792	\$ 53,063	\$ (187,615)
Accounts receivable, trade										
Contracts receivable		182,060								207,575
Contributions receivable	1,100	138,697	642		60		695		4,399	
Project fee receivable										
Prepaid expenses									62	
Other assets										
Total Current Assets	1,955	813,145	(239)	2,917	8,048	-	18,111	63,792	57,524	19,960
Loans receivable		174,872								
Contributions receivable, net of current portion										
Fixed Assets										
Leasehold improvements										
Computer equipment										
Other fixed assets										
Less: Accumulated depreciation										
Total Fixed Assets										
TOTAL ASSETS	\$ 1,955	\$ 988,017	\$ 84,941	\$ 2,917	\$ 8,048	\$	\$ 18,111	\$ 63,792	\$ 57,524	\$ 19,960
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$	\$ 105,188	\$ 92	\$	\$ 475	\$	\$	\$	\$ 2,308	\$ 762
Accrued payroll and benefits		11,403							1,346	
Deferred revenue										
Project fee payable										
Deposits payable										
Lease payable									440	18,870
Loan payable	110	10,715			6		70			
Total Current Liabilities	110	127,306	92		481		70		4,094	19,632
Net Assets										
Unrestricted										
Temporary restricted	1,845	860,710	84,849	2,917	7,566	1	10,335	62,792		328
Total Net Assets	1,845	860,711	84,849	2,917	7,567		18,041	63,792	53,430	328
TOTAL LIABILITIES AND NET ASSETS	\$ 1,955	\$ 988,017	\$ 84,941	\$ 2,917	\$ 8,048	\$	\$ 18,111	\$ 63,792	\$ 57,524	\$ 19,960

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule of Financial Position by Project
As Of December 31, 2017**

	CRUSH	The Community Voice	Denver Education Attainment Network	Denver Hartlequins	Denver Permaculture Guild	Dnv. Reg. Mobility Access Coun	Douglas County Neighbor Network	Dress For Success	Ej Sistema Colorado	Explore & Discover
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 31,006	\$ 96,171	\$ 195,847	\$ 35,293	\$ 13,827	\$ 33,935	\$ 225,204	\$	\$ 166,837	\$ 78,538
Accounts receivable, trade			359			600				
Contracts receivable		36,945				152,486	18,220		6,250	
Contributions receivable			100,000	177	20		3,010		9,180	72
Project fee receivable		350				1,342	200		475	3,222
Prepaid expenses		350							324	
Other assets		96,871	332,792	35,470	14,206	188,363	246,634	-	183,066	81,832
Total Current Assets	31,006	96,871	332,792	35,470	14,206	188,363	246,634	-	183,066	81,832
Loans receivable										
Contributions receivable, net of current portion			75,000							
Fixed Assets										
Leasehold improvements										
Computer equipment							102,501			
Other fixed assets							(29,379)			
Less: Accumulated depreciation							73,122			
Total Fixed Assets										
TOTAL ASSETS	\$ 31,006	\$ 96,871	\$ 407,792	\$ 35,470	\$ 14,206	\$ 188,363	\$ 319,756	\$	\$ 183,066	\$ 81,832
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$ 1,361	\$ 1,824	\$ 3,043	\$	\$ 12	\$ 8,299	\$ 2,034	\$	\$ 6,294	\$ 2,505
Accrued payroll and benefits		5,802	13,098			11,696	20,866		16,946	13,342
Deferred revenue										
Project fee payable			18,125	18	38	17,513	1,084		1,543	7
Deposits payable										26,674
Lease payable										
Loan payable										
Total Current Liabilities	1,361	7,626	34,266	18	50	37,508	23,984		24,783	42,528
Net Assets										
Unrestricted	17,559				11,150	124,105	3,110			39,304
Temporary restricted	12,086	89,245	373,526	35,452	3,006	26,750	292,662		158,283	
Total Net Assets	29,645	89,245	373,526	35,452	14,156	150,855	295,772		158,283	39,304
TOTAL LIABILITIES AND NET ASSETS	\$ 31,006	\$ 96,871	\$ 407,792	\$ 35,470	\$ 14,206	\$ 188,363	\$ 319,756	\$	\$ 183,066	\$ 81,832

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule of Financial Position by Project
As Of December 31, 2017**

	Families Forward Resource Center	FOCUS Reentry Mentoring Program	Fort Morgan Cultures Unite	Girls Rock Denver	Golden Triangle Partnership	GreenLeaf	Growing Colorado Kids	Harm Reduction Action Center	Heart of Saguache and KV
ASSETS									
Current Assets									
Cash and cash equivalents	\$ 72,538	\$ 20,177	\$ 132,262	\$ 32,317	\$ 71,817	\$ -	\$ 15,525	\$ 254,387	\$ 116,455
Accounts receivable, trade		250		118	5,300		60		
Contracts receivable	189,606							62,872	
Contributions receivable	104,843	3,000		1,000	100		12,392	4,891	26,111
Project fee receivable			1,600						
Prepaid expenses	4,403	289		164				2,814	614
Other assets								2,000	500
Total Current Assets	371,390	23,716	133,862	33,599	77,217	-	27,977	326,964	143,680
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	\$ 371,390	\$ 23,716	\$ 133,862	\$ 33,599	\$ 77,217	\$ -	\$ 27,977	\$ 326,964	\$ 143,680
LIABILITIES AND NET ASSETS									
Current Liabilities									
Accounts and lease payable	\$ 25	\$ 3,405	\$ 4,177	\$ 4	\$ 25	\$ -	\$ 1,421	\$ 698	\$ 5,739
Accrued payroll and benefits	50,794	4,085	5,490				1,275	25,302	3,603
Deferred revenue							387		
Project fee payable							1,245	8,924	2,611
Deposits payable									
Lease payable									
Loan payable									
Total Current Liabilities	174,872	7,565	9,667	116	565	-	4,328	34,924	11,953
Net Assets									
Unrestricted	(25)	(1)		5,007	76,652				
Temporary restricted		16,152	124,195	28,476			23,649	292,040	131,727
Total Net Assets	(25)	16,151	124,195	33,483	76,652		23,649	292,040	131,727
TOTAL LIABILITIES AND NET ASSETS	\$ 174,847	\$ 23,716	\$ 133,862	\$ 33,599	\$ 77,217	\$ -	\$ 27,977	\$ 326,964	\$ 143,680

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule of Financial Position by Project
As Of December 31, 2017**

	Outreach Fort Collins	Pediatric Epilepsy Research	Philanthropy Field Trips	Pink Ribbon Network	Profoundly Gifted Retreat	Project Voyce	Secure Futures Colorado	Sky's the Limit	Smart Colorado	Southwest Denver Coalition
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 66,410	\$ 38,032	\$ 15,467	\$ 2,252	\$ 121,529	\$ 250	\$ 45,149	\$ 68,327	\$ 138,798	\$ 4,004
Accounts receivable, trade										
Contracts receivable	80,000					8,137				
Contributions receivable	80,000	25,178					10,000		10,960	150
Project fee receivable										
Prepaid expenses	1,414				246					
Other assets					13,326					
Total Current Assets	227,824	63,210	15,467	2,252	135,101	8,387	55,149	68,327	149,758	4,154
Loans receivable										
Contributions receivable, net of current portion	80,000	50,000								
Fixed Assets										
Leasehold improvements										
Computer equipment										
Other fixed assets										
Less: Accumulated depreciation										
Total Fixed Assets										
TOTAL ASSETS	\$ 307,824	\$ 113,210	\$ 15,467	\$ 2,252	\$ 135,101	\$ 8,387	\$ 55,149	\$ 68,327	\$ 149,758	\$ 4,154
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$ 3,597	\$	\$ 36	\$	\$ 1,656	\$ 286	\$	\$ 1,675	\$ 100	\$ 132
Accrued payroll and benefits	10,109								2,875	
Deferred revenue					42,034					
Project fee payable	24,000	7,518				1,110	1,000		996	15
Deposits payable										
Lease payable										
Loan payable										
Total Current Liabilities	37,706	7,518	36		43,690	1,396	1,000	1,675	3,971	147
Net Assets										
Unrestricted	11,627	405	2		52,015			(1)		3,784
Temporary restricted	258,491	105,287	15,429	2,252	39,396	6,991	54,149	66,653	145,787	223
Total Net Assets	270,118	105,692	15,431	2,252	91,411	6,991	54,149	66,652	145,787	4,007
TOTAL LIABILITIES AND NET ASSETS	\$ 307,824	\$ 113,210	\$ 15,467	\$ 2,252	\$ 135,101	\$ 8,387	\$ 55,149	\$ 68,327	\$ 149,758	\$ 4,154

COLORADO NONPROFIT DEVELOPMENT CENTER

Combining Schedule of Financial Position by Project

As Of December 31, 2017

	Space Horizons	Streetsblog Denver	Strong Sisters	Survivors Organizing for Liberation	TLE Project	Transform Education Now	Walk Denver	WeeCycle	Women in Sustainable Energy	Women's Regional Network
ASSETS										
Current Assets										
Cash and cash equivalents	\$ 5	\$ 27,525	\$ 12,185	\$ 116,944	\$ 6,941	\$ 50,500	\$ 169,266	\$ 52,111	\$ 442	\$ 125,181
Accounts receivable, trade				49,947		1,350	28,078			
Contracts receivable				440			46,710	2,562		120,847
Contributions receivable										
Project fee receivable				111				19,300		
Prepaid expenses		495		2,125			1,005	3,140		
Other assets										
Total Current Assets	5	28,020	12,185	169,567	6,941	51,850	245,059	77,113	442	246,028
Loans receivable										
Contributions receivable, net of current portion										
Fixed Assets										
Leasehold improvements				6,051						100,000
Computer equipment										
Other fixed assets										
Less: Accumulated depreciation				(6,051)						
Total Fixed Assets										
TOTAL ASSETS	\$ 5	\$ 28,020	\$ 12,185	\$ 169,567	\$ 6,941	\$ 51,850	\$ 245,059	\$ 77,113	\$ 442	\$ 346,028
LIABILITIES AND NET ASSETS										
Current Liabilities										
Accounts and lease payable	\$	\$ 231	\$ 4	\$ 8,196	\$	\$ 32,933	\$ 637	\$ 1,673	\$	\$ 2,600
Accrued payroll and benefits		4,633		9,605			12,346	6,171		
Deferred revenue								500		
Project fee payable										
Deposits payable				6,478		135	7,256	256		22,085
Lease payable										
Loan payable										
Total Current Liabilities		4,864	4	24,279		33,068	20,239	8,600		24,685
Net Assets										
Unrestricted	5	1	(1)				(1)	(1)	442	2
Temporary restricted		23,155	12,182	145,288	6,941	18,782	224,821	68,514		321,341
Total Net Assets	5	23,156	12,181	145,288	6,941	18,782	224,820	68,513	442	321,343
TOTAL LIABILITIES AND NET ASSETS	\$ 5	\$ 28,020	\$ 12,185	\$ 169,567	\$ 6,941	\$ 51,850	\$ 245,059	\$ 77,113	\$ 442	\$ 346,028

COLORADO NONPROFIT DEVELOPMENT CENTER

Combining Schedule of Financial Position by Project

As Of December 31, 2017

	Young Nonprofit Professionals Network	Project Total	Colorado Nonprofit Development Center	Eliminations	TOTAL CNDC
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 38,249	\$ 6,335,073	\$ 914,909	\$	\$ 7,249,982
Accounts receivable, trade	252	27,464	1,887		29,351
Contracts receivable		1,170,787	3,765		1,174,552
Contributions receivable		1,753,675	175,150		1,928,825
Project fee receivable			301,108	(301,108)	
Prepaid expenses		64,238	77,196		141,434
Other assets		37,432	16,518		53,950
Total Current Assets	38,501	9,388,669	1,490,533	(301,108)	10,578,094
Loans receivable		174,872		(174,872)	
Contributions receivable, net of current portion		380,000	150,000		530,000
Fixed Assets					
Leasehold improvements		171,569			171,569
Computer equipment		6,051	17,155		23,206
Other fixed assets		181,357	53,709		235,066
Less: Accumulated depreciation		(186,403)	(33,862)		(220,265)
Total Fixed Assets		172,574	37,002		209,576
TOTAL ASSETS	\$ 38,501	\$ 10,116,115	\$ 1,677,535	\$ (475,980)	\$ 11,317,670
LIABILITIES AND NET ASSETS					
Current Liabilities					
Accounts and lease payable	\$ 1,340	\$ 370,254	\$ 39,092	\$	\$ 409,346
Accrued payroll and benefits		387,900	99,222		487,122
Deferred revenue	3,980	72,401			72,401
Project fee payable	23	301,108		(301,108)	
Deposits payable		26,674	825		27,499
Lease payable		9,056	7,652		16,708
Loan payable		174,872		(174,872)	
Total Current Liabilities	5,343	1,342,265	146,791	(475,980)	1,013,076
Net Assets					
Unrestricted	31,883	887,135	1,205,594		2,092,729
Temporary restricted	1,275	7,886,715	325,150		8,211,865
Total Net Assets	33,158	8,773,850	1,530,744		10,304,594
TOTAL LIABILITIES AND NET ASSETS	\$ 38,501	\$ 10,116,115	\$ 1,677,535	\$ (475,980)	\$ 11,317,670

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule Of Activities By Project
For The Year Ended December 31, 2017**

	A + Colorado	Adelante Sam Luis	African Leadership Group	An Adult's GPS Through Adolescence	Antonio Together	ArtPlant	Assuring Better Child Health and Development	Avondale	Bank on Denver	Banyan Tree	Benefits In Action	Big Timbers Community Alliance	Boomers Leading Change Health	Breaking Silence	Bringing Music to Life	CCFRAP	Center for Bright Kids	Challenge Denver
REVENUES																		
Contributions																		
Corporate contributions	\$ 5,000	\$ 2,500	\$ 8	\$ 73,508	\$ 1,000	\$ 200	\$ 13,050	\$ 14,000	\$ 15,081	\$ 98,891	\$ 6,133	\$ 14,000	\$ 6,133	\$ 14,000	\$ 15,081	\$ 98,891	\$ 10,000	\$ 51,700
Foundation contributions	792,716	339,000	100	1,150	3,855	351,389	165,824	7,978	657,510	52,144	800	15,081	98,891	800	52,144	657,510	10,000	59,556
Individual contributions	24,495																400	6,105
Workplace giving																		
Faith communities contributions																		
In-kind contributions	10,945	2,305	6,590			353,609												
Special events																		
Government contracts																		
Earned Income																		
Project fee revenue																		
Support services income																		
Interest income																		
Rental income																		
Other revenue	28,054	500	40			90,901												
Intercompany revenue																		
Total Revenue	861,210	61,265	351,035	1,158	73,508	2,773	799,954	(92)	15,000	(92)	223,956	191,368	897,250	44,591	336,713	11,575	647,154	169,050
EXPENSES																		
Compensation																		
Salaries and benefits	384,474	65,582	101,815		69,726		263,682	55,695			23,467	57,827	257,213	38,650	17,513	5,170	160,363	70,199
Internships and AmeriCorps																		
Payroll taxes	27,294	4,747	8,185		5,222		18,409	2,998			2,281	4,951	29,620	2,466	1,668	525	14,857	5,618
Contract labor	12,698	2,129	3,000		250		171,743	51,947	8,000		34,227	52,194	49,125	3,300	3,418		12,675	2,350
Staff Support																		
Travel and entertainment	4,900	985	136		825		5,153	2,269			319	369	711	1,309	173		11,458	1,134
Staff training and conferences	3,160	900	2,180		2,052		2,180				137	360	6,463	188	2,919		2,919	
Mileage expense	648	3,810	561				7,199	2,626					4,169	82	119			
Other Direct Program																		
Program separation distribution																		
Program supplies and costs																		
Direct personal assistance																		
Committee expense																		
Professional Services																		
Professional fees	3,313	34,189	300		96		12,440	75			7,669	1,214	19,138	1,260	5,297	89	76,708	743
Advertising and marketing	2,104	3,075	300				375				714		16,085	1,260	688	232	200	
Consulting and training											190		15,388			350		
Evaluation													1,650					
Office																		
Supplies, materials and equip.	9,584	8,215	6,974		7,453		3,950	17,425			5,203	588	4,565	4,290	437	280	3,656	167
Telephone	3,887	729	2,215				2,727				2,817	302	4,771				4,385	
Insurance	247	151	22		58		547	59			326	900	526				417	
Printing and reproduction	6,552						4,194				326	79	526	1,142	2,457		14,472	240
Postage and delivery											269	88	1,764		544		5,671	
Bank service charges	219	105	163		19		102	87			258	64	166	17	340		11,612	685
Occupancy																		
Rent	19,409	7,150	1,250		3,048		11,400	4,200			3,636	6,000	38,635		2,262		89,546	
Utilities		2,535			1,810			534			156	732						
Depreciation																		
Repairs and maintenance																		
General & Other																		
In-kind expenses	3,094	13,906	887		8,652		7	14,406			3,285	155	16	102	179,550	1,138	1,013	529
Miscellaneous	7,575	9,679	7,951		9,313			1,700				441			49		2,700	2,758
Special events																		
Fundraising	12,777																	
Dues and subscriptions	1,613																	
Lobbying																		
Board expense	316	4,491	34,869		5,522		91,852	(1,904)	1,500	500	539	19,144	95,913	4,459	15,716	1,500	64,715	2,109
Project fees	68,901	154			150			300			7,000	50	1,029					16,905
Intercompany expense																		
Total Expenses	572,765	177,036	212,517	173	131,395	3,971	612,204	195,650	9,500	2,767	117,433	184,766	655,478	63,606	312,882	12,222	616,375	161,655
CHANGE IN NET ASSETS	\$ 288,445	\$ (115,771)	\$ 138,518	\$ 985	\$ (57,887)	\$ (1,198)	\$ 187,750	\$ (195,742)	\$ 5,500	\$ (2,767)	\$ 106,523	\$ 6,602	\$ 241,772	\$ (19,015)	\$ 24,231	\$ (647)	\$ 30,779	\$ 7,415

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule Of Activities By Project
For The Year Ended December 31, 2017**

	Douglas County Neighbor Network	Dress For Success	El Sistema Colorado	Explore & Discover	Faithbridge	Families Forward Resource Center	FOCUS Reentry Mentoring Program	Fort Morgan Cultures Unite	Girls Rock Denver	Golden Triangle Partnership	GreenLeaf Colorado Kids	Harm Reduction Action Center	Heart of Saguache and K.V.	Ion Community Solutions	Lago Vista	Livingston Fellowship Grant	Making Oatthe Better
REVENUES																	
Contributions																	
Corporate contributions	\$ 650	\$ 1,747	\$ 500	\$	\$	\$ 15,462	\$ 525	\$	\$ 1,172	\$ 212	\$ 3,114	\$ 9,703	\$ 12,162	\$	\$	\$	\$
Foundation contributions	39,363	4,000	287,877	78		387,102	29,768	22,361	3	77	28,940	57,572	129,803		952	23,724	4,513
Individual contributions	54,549	7,303	56,403	2,736		1,243	21,745	13,487	13,487	4,040	14,075	26,175	49,658				
Workplace giving		1,077	1,788									558					
Faith communities contributions						1,874						3,310					
In-kind contributions						14,433	1,700	233	233		18,063	110,568					360
Special events		26,490	7,276	4,944		44,650	18,761	1,213			23,156	47,188					
Government contracts	280,728		1,892	50		1,080,851	6,573					446,065					
Earned Income																	
Project fee revenue						77,839	19,680	14,392	14,392	98,843	(28,553)	4,681	8,182				
Support services income						300						240					
Interest income																	
Rental income																	
Other revenue			7,320	386,334	394,142	1,621,880	100,626	22,361	30,500	103,172	17,576	143,220	94,056		952	23,724	4,873
Intercompany revenue		40,617	363,066														
Total Revenue	375,290	40,617	363,066	394,142	394,142	1,621,880	100,626	22,361	30,500	103,172	17,576	143,220	94,056	952	23,724	4,873	4,873
EXPENSES																	
Compensation	261,371	47,898	265,014	260,542		1,007,583	67,176	111,351	111,351	78,499	19,390	55,035	291,640		71,321		77,653
Salaries and benefits																	
Intenships and AmeriCops	19,814	4,634	22,593	21,587		77,455	6,057	8,975	8,975	6,284	2,636	4,285	21,904		6,202		5,887
Payroll taxes		5,600	30,175	11,474		25,556	4,618	14,352	14,352		763	9,500	11,299		21,905		2,159
Contract labor																	
Staff Support	1,609		276	3,899		6,154		14,554	2,836	157		9,060	175		8,001		750
Travel and entertainment	1,931		280			18,940	250	1,841	1,841	127		279	3,028		11,414		2,727
Staff training and conferences			667			31,211		1,675				230	959		231		
Mileage expense																	
Other Direct Program	6,400	45,819	5,262	10,713	19	109,259	2,136	19,817	13,616	3,738	20,123	30,073	157,374	10	3,058		26,747
Program separation distribution		4,209				8,879	16			36	1	1,730		15	24,072		19,320
Program supplies and costs																	
Direct personal assistance																	
Committee expense				35		279		31,080						182		4,400	
Professional Services	2,977	12	4,263	391		10,173	596	840	1,492	9,119	45	1,231	402				487
Professional fees	194	90	41			6,459	1,520					521	458				
Advertising and marketing	7,402			1,633		177	1,743					1,859	151				
Consulting and training						33,227											
Evaluation																	
Office	6,912	875	877	697		6,207	601	9,549	103	648	3,325	234	14,758		7,883		7,460
Supplies, materials and equip.	1,743	1,120		1,724		19,969	1,743			275		600	2,177		75		
Telephone	849	217	3,632	1,361	6	2,471	138	143	501	100	44	223	1,352		241		50
Insurance		1,248	869			11,183	281		4,401	4,401		2,716	299				
Printing and reproduction	344		410			409				71	9	470	24				
Postage and delivery	611	665	533	93		2,853	296	90	638	388	94	790	2,945	39			
Bank service charges																	
Occupancy	200	14,734	3,314	35,233		83,041	3,000	1,724	1,724	2,500	300	29,418	6,000		724		3,690
Rent				1,784		371	466					445	3,493		1,431		2,970
Utilities																	
Depreciation																	
Repairs and maintenance			587	2,237													
General & Other																	
In-kind expenses		1,046		11,221		14,433	1,700	9,473	233	179	18,063	110,568	8,960		6,386		360
Miscellaneous	41	150	16			5,802	159	656	600	1,754	84	13,150	8,960		2,746		8,847
Special events						30,489	719		1,980		6,957	2,329					2,446
Fundraising	195	745	44	1,487		8,710	30			250		900					
Dues and subscriptions																	
Lobbying	30		2,000	850		796	72		3,027	10,317	4,758	87,033	8,044		(294)		(895)
Board expense	39,816	4,019	36,382	40,009		129,750	9,896	2,276	3,027	10,317	4,758	87,033	8,044		(294)		(895)
Project fees		25	50	75		993	400		75			385		2			
Intercompany expense					25	1,652,829	101,870	224,791	28,965	118,843	54,183	147,454	763,034	225	153,946	17,000	160,658
Total Expenses	\$ 372,956	\$ 133,869	\$ 382,208	\$ 407,045	\$ (25)	\$ (30,949)	\$ (1,244)	\$ (202,430)	\$ 1,535	\$ (15,671)	\$ (36,607)	\$ (4,234)	\$ (80,420)	\$ (225)	\$ (152,994)	\$ 6,724	\$ (155,785)
CHANGE IN NET ASSETS	\$ 2,334	\$ (93,252)	\$ (19,142)	\$ (12,903)	\$ (25)	\$ (30,949)	\$ (1,244)	\$ (202,430)	\$ 1,535	\$ (15,671)	\$ (36,607)	\$ (4,234)	\$ (80,420)	\$ (225)	\$ (152,994)	\$ 6,724	\$ (155,785)

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule Of Activities By Project
For The Year Ended December 31, 2017**

	Manzanilla	Mentor Colorado	Mile High Health Alliance	Miracles for Mito	Mommy Rocks	New Foundations	Outreach Fort Collins	Pediatric Epilepsy Research	Philanthropy Field Trips	Pink Ribbon Network	Profoundly Gifted Retreat	Project Voyce	Secure Futures Colorado	Sky's the Limit	Smart Colorado	Southwest Denver Coalition	Space Horizons	StreetsBog Denver	
REVENUES																			
Contributions																			
Corporate contributions	\$ 129,446	\$ 201,369	\$ 200	\$ 113	\$ 20,160	\$ 2,049	\$ 300	\$ 120	\$ 10,000	\$ 15,750	\$ 300,000	\$ 218,335	\$ 3	\$ 55,000					
Foundation contributions	(130,636)	65,570	10,702	6,580	285,130	2,049	45,550	300,000	218,335	15,750	300,000	218,335	3	55,000					
Individual contributions		2,030	30	90	5,267	3,651	7,252	2,000	20,028	975	2,000	20,028	220	16,697					
Workplace giving				25	10,435														
Faith communities contributions				4,887															
In-kind contributions				3,950															
Special events	4,400		198		160,000														
Government contracts	43,596																		
Earned Income																			
Project for revenue																			
Support services income																			
Interest income																			
Rental income																			
Other revenue	129,988	128,652	11,708	165	470,557	7,471	60,278	4,131	302,000	25,750	11,675	1,005	100						
Intercompany revenue																			
Total Revenue	(130,636)	395,474	433,561	25,295	470,557	103,516	67,830	101,200	302,000	25,750	11,675	1,005	100						
EXPENSES																			
Compensation	19,586	105,824	278,989	12,012	131,488														
Salaries and benefits																			
Interships and AmeriCops	1,824	11,244	20,627	1,205	9,401														
Payroll taxes	46,516	177,242			19,128														
Contract labor																			
Staff Support	295	3,597	3,358	456															
Travel and entertainment	569	1,428	1,500	1,959															
Staff training and conferences	323	1,322	1,907	1,034															
Mileage expense																			
Other Direct Program	2,140	11,022	18,327	3,753	4,431														
Program separation distribution	95	218	752	2,032															
Program supplies and costs																			
Direct personal assistance	16,380																		
Committee expense																			
Professional Services	1,355	62,474		344	100														
Professional fees	1,073	11		70	507														
Advertising and marketing				142	10														
Consulting and training																			
Evaluation																			
Office	5,003	37,719		360	6,437														
Supplies, materials and equip.	1,325	2,301		337	2,278														
Telephone	615			70															
Insurance	626	3,496		257	171														
Printing and reproduction	7	122		70	76														
Postage and delivery	1,209	44		73	96														
Bank service charges																			
Occupancy	225	19,174		10,388	180														
Rent	670																		
Utilities																			
Depreciation																			
Repairs and maintenance																			
General & Other	2,923	26,343	4,421	350	705														
In-kind expenses	12	2,535		50															
Miscellaneous																			
Special events																			
Fundraising																			
Dues and subscriptions																			
Lobbying																			
Board expense																			
Project fees																			
Intercompany expense	25																		
Total Expenses	82,651	424,299	519,286	21,611	238,003	22,385	60,483	231,582	266,276	5,025	248,503	2,860	7,891	2,890	79,619				
CHANGE IN NET ASSETS	(213,287)	(28,825)	(85,725)	3,684	232,554	81,151	(1,500)	(1,500)	(1,500)	35,724	20,725	(1,609)	4,007	(1,609)	7,424				

COLORADO NONPROFIT DEVELOPMENT CENTER

**Combining Schedule of Activities By Project
For The Year Ended December 31, 2017**

	Strong Sisters		Survivors Organizing For Liberation		TLE Project		Transform Education Now		Walk Denver		WestCycle		Women in Sustainable Energy		Women's Regional Network		Young Nonprofit Professionals Network		Project Total		Colorado Nonprofit Development Center		Eliminations		TOTAL			
	\$		\$		\$		\$		\$		\$		\$		\$		\$		\$		\$		\$					
REVENUES																												
Contributions	8	\$	130	\$	512	\$	2,004	\$	14,000	\$	200	\$	676,029	\$	100	\$	676,129	\$			100	\$			676,129	\$		
Corporate contributions			19,609		174,991		47,126		400,358				6,906,440		25,789		7,407,228				25,789				7,407,228			
Foundation contributions	99		8,912		21,920		250		15,397		1,075		732,484		8,254		9,100				8,254				9,100			
Individual contributions			1,729										17,316				17,316								17,316			
Workplace giving													422,879				1,087,825								1,087,825			
Faith communities contributions													67,597				400,972								400,972			
In-kind contributions					55				125,885								4,269,182								4,269,182			
Spectral events			240,004																						400,972			
Government contracts																									4,299,494			
Earned income																												
Project fee revenue					31,259		20,020		1,747		15,491		2,524,566		30,965		2,555,531								2,555,531			
Support services income					100		100						8,391				16,632,505								16,632,505			
Interest income									431,502		20,953		1,726,892				1,726,892								1,726,892			
Rental income																												
Other revenue	698		135																									
Intercompany revenue																												
Total Revenue	805		270,519		354,722		580,254		431,502		20,953		16,632,505		1,726,892		16,802,703		(1,544,501)		(1,544,501)		(1,556,494)		(1,556,494)		16,802,703	
EXPENSES																												
Compensation			194,825		165,677		68,199						6,683,844		1,256,411		7,940,255										7,940,255	
Salaries and benefits					2,750								182,089		5,000		187,089										187,089	
Internships and AmeriCorps			14,782		13,659		5,834						536,711		89,294		626,005										626,005	
Payroll taxes			3,336		40,000		21,112		62,634				1,665,910		144,947		1,810,857										1,810,857	
Contract labor																												
Staff Support			1,245		1,125		2,871		23,183		820		173,564		10,682		184,246										184,246	
Travel and entertainment			1,596		175		1,451						72,269		16,868		89,137										89,137	
Staff training and conferences													85,595		1,136		86,731										86,731	
Mileage expense																												
Other Direct Program			7,349		15,780		6,627		56,991		4,916		1,639,155		(13,431)		1,625,724										1,625,724	
Program separation distribution			3,824		46		254						51,824				51,824										51,824	
Program supplies and costs			58										216,762				216,762										216,762	
Direct personal assistance																												
Committee expense																												
Professional Services			16,017		6,388		194		389		20		458,489		111,156		569,645										569,645	
Advertising and marketing	68		700		15,360		1,729		866		1,015		138,990		454		139,444										139,444	
Consulting and training			838		4,290		501				532		46,189				46,189										46,189	
Evaluation													39,479				39,479										39,479	
Office			2,546		493		536		3,398		1,075		289,494		25,854		315,348										315,348	
Supplies, materials and equip.			3,500		1,842		1,718		3,163		805		78,127		20,170		98,297										98,297	
Telephone			603		167		412						23,630		52,454		76,084										76,084	
Insurance			1,370		2,162		42		3,560		78		109,190		3,377		112,567										112,567	
Printing and reproduction			419		56		123		490		3,420		14,754		3,420		18,174										18,174	
Postage and delivery	28		279		133		2,690		1,015		318		37,983		1,127		39,110										39,110	
Bank service charges			25,502		12,955		14,694				198		515,773		68,917		584,690										584,690	
Occupancy			4,304		997		997		25,494		198		25,494		10,332		35,826										35,826	
Rent			767		37		37						50,625		1,265		51,890										51,890	
Utilities																												
Depreciation																												
Repairs and maintenance																												
General & Other			456		655		1,348		373		413		1,087,825		5,003		1,092,828										1,092,828	
In-kind expenses			239		4,227		14,694				1,118		167,783		58,447		226,230										226,230	
Miscellaneous			61						370				29,256				29,256										29,256	
Special events			673		319		746		500		1,250		22,500		12,880		35,380										35,380	
Fundraising																												
Dues and subscriptions			79		184		746		43,150		125		13,975		114		58,378										58,378	
Lobbying			1,500		36,495		15,780		49		2,088		1,544,501		14		1,564,286										1,564,286	
Board expense					10		50		50				10,623		1,370		21,993										21,993	
Project fees																												
Intercompany expense			5,476		305,741		564,970		1,449		14,771		16,281,355		1,887,247		18,166,763										18,166,763	
Total Expenses	(4,671)		(52,451)		(48,983)		(15,284)		(12,101)		(6,182)		(350,950)		(160,355)		(1,556,494)		(1,544,501)		(1,556,494)		(1,556,494)		(1,556,494)		16,612,108	
CHANGE IN NET ASSETS																											\$ 190,595	