

COLORADO NONPROFIT DEVELOPMENT CENTER
AND TRENDLINES, LLC

Consolidated Financial Statements As Of December 31, 2022
(With Summarized Financial Information For
The Year Ended December 31, 2021)

Together With Independent Auditors' Report



CONTENTS

Independent Auditors' Report	3-5
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Financial Statements:

Consolidated Statement Of Financial Position	6
Consolidated Statement Of Activities	7
Consolidated Statement Of Functional Expenses	8
Consolidated Statement Of Cash Flows	9

Notes To Consolidated Financial Statements	10-19
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Supplemental Information:

Combining Schedule Of Financial Position By Project	20-30
Combining Schedule Of Activities By Project	31-41

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Colorado Nonprofit Development Center:

Opinion

We have audited the accompanying consolidated financial statements of Colorado Nonprofit Development Center and Trendlines, LLC collectively referred to as ("CNDC"), which comprise the consolidated statement of financial position as of December 31, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of CNDC as of December 31, 2022, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are required to be independent of CNDC and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

Members:

American Institute of Certified Public Accountants • Colorado Society of Certified Public Accountants
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Independent Auditors' Report (Continued)

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CNDC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the unsolicited financial statements.

Independent Auditors' Report (Continued)

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CNDC's ability to continue as a going concern for a reasonable period of time.

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. 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 consolidated financial statements. Such information is the responsibility of management and were 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 consolidated 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 basic consolidated financial statements as a whole.

Reporting on Summarized Comparative Information

We have previously audited CNDC's December 31, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 2, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

JDS Professional Group

May 30, 2023

**COLORADO NONPROFIT DEVELOPMENT CENTER
AND TRENDLINES, LLC**

Consolidated Statement Of Financial Position

As Of December 31, 2022

(With Summarized Financial Information As Of December 31, 2021)

Page -6-

ASSETS		<u>2022</u>	<u>2021</u>
Current Assets:			
Cash and cash equivalents (Note 4)		\$ 9,426,343	\$ 12,405,349
Receivables:			
Trade		98,540	10,813
Government grants		1,001,364	834,104
Contributions		1,496,911	774,094
Investments		2,504	
Prepaid expenses		100,651	120,062
Other assets		68,249	65,368
Total Current Assets		12,194,562	14,209,790
Contributions receivable, net of current portion			440,516
Property and equipment, net (Note 5)		778,662	204,716
TOTAL ASSETS		<u>\$ 12,973,224</u>	<u>\$ 14,855,022</u>
LIABILITIES AND NET ASSETS			
Current Liabilities:			
Accounts payable		\$ 583,500	\$ 633,344
Accrued payroll and benefits		617,898	723,956
Deferred revenue		102,747	76,056
Refundable advances		907,669	105,000
Lease liability (Note 6)		281,007	28,173
Total Current Liabilities		2,492,821	1,566,529
Loan payable (Note 7)		128,184	
Lease liability, net of current portion (Note 6)		347,596	
Total Liabilities		2,968,601	
Net Assets:			
Without donor restrictions		1,964,148	2,616,062
With donor restrictions (Note 10)		8,040,475	10,672,431
Total Net Assets		10,004,623	13,288,493
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 12,973,224</u>	<u>\$ 14,855,022</u>

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

**COLORADO NONPROFIT DEVELOPMENT CENTER
AND TRENDLINES, LLC**

Consolidated Statement Of Activities

For The Year Ended December 31, 2022

(With Summarized Financial Information For The Year Ended December 31, 2021)

Page -7-

	Without Donor Restrictions	With Donor Restrictions	2022 Total	2021 Total
Support and revenue				
Contributions:				
Government:				
Government grants	\$	\$ 5,649,680	\$ 5,649,680	\$ 8,386,328
Less: Amounts disbursed to specified organizations		(175,000)	(175,000)	(3,149,883)
PPP forgiveness				1,687,960
Net government contributions		5,474,680	5,474,680	6,924,405
Corporate contributions	52	788,000	788,052	394,596
Foundation contributions	5,656	10,108,954	10,114,610	10,918,670
Individual contributions	6,670	1,279,860	1,286,530	896,522
Nonfinancial assets (Note 11)	10,440	332,583	343,023	250,571
Special events	368,228		368,228	114,620
Earned income:				
Accounting services income				56,891
Interest income	22,413		22,413	14,642
Other revenue (Note 12)	1,661,968		1,661,968	1,368,838
Total revenue	2,075,427	17,984,077	20,059,504	20,939,755
Net assets released from restrictions - Satisfaction of time and purpose restrictions	19,867,026	(19,867,026)		
Return of contributions to grantors		(749,007)	(749,007)	
Net support and revenue	21,942,453	(2,631,956)	19,310,497	20,939,755
Expenses:				
Program services	20,130,011		20,130,011	18,290,273
Supporting services - General and administration	2,152,339		2,152,339	2,094,835
Fundraising	312,017		312,017	309,353
Total Supporting Services	2,464,356		2,464,356	2,404,188
Total Expenses	22,594,367		22,594,367	20,694,461
CHANGES IN NET ASSETS FROM OPERATIONS	(651,914)	(2,631,956)	(3,283,870)	245,294
Net Assets, Beginning Of Year	2,616,062	10,672,431	13,288,493	13,043,199
NET ASSETS, END OF YEAR	<u>\$ 1,964,148</u>	<u>\$ 8,040,475</u>	<u>\$ 10,004,623</u>	<u>\$ 13,288,493</u>

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

**COLORADO NONPROFIT DEVELOPMENT CENTER
AND TRENDLINES, LLC**

Statement Of Consolidated Functional Expenses

For the Year Ended December 31, 2022

(With Summarized Financial Information For The Year Ended December 31, 2021)

Page -8-

	Program Services	General and Administration	Fundraising	2022 Total	2021 Total
<u>Compensation</u>					
Salaries and benefits	\$ 8,003,456	\$ 1,183,575	\$ 213,520	\$ 9,400,551	\$ 9,866,272
Internships and AmeriCorp members	43,541		889	44,430	30,102
Payroll taxes	612,633	80,162	15,510	708,305	729,548
Contract labor	2,942,833	34,443		2,977,276	2,584,672
	<u>11,602,463</u>	<u>1,298,180</u>	<u>229,919</u>	<u>13,130,562</u>	<u>13,210,594</u>
<u>Direct Program</u>					
Direct personal assistance	162,939			162,939	215,460
Grants and awards	2,924,870			2,924,870	1,776,226
Program supplies and costs	1,753,947	34,259		1,788,206	1,374,134
Project separation distributions	676,848			676,848	785,330
<u>General & Other</u>					
Miscellaneous	71,107	18,591		89,698	43,113
Special events	384,130	164,441		548,571	293,521
Fundraising		50	36,586	36,636	13,926
Dues and subscriptions	102,305	26,969	854	130,128	89,520
Board and committee	134,608	235		134,843	120,290
Lobbying		35,000		35,000	35,100
<u>Occupancy</u>					
Rent	450,649	92,265	2,708	545,622	630,787
Repairs and maintenance	6,636	537	7	7,180	24,496
Utilities	53,785	2,831		56,616	48,873
<u>Office</u>					
Bank service and merchant fees	1,705	49,017	256	50,978	38,307
Depreciation		50,855		50,855	58,057
Insurance	20,337	70,741	1,715	92,793	91,760
Printing and postage	54,645	2,074	1,754	58,473	70,702
Supplies and equipment	143,191	12,252	186	155,629	117,698
Telephone and communications	69,335	35,887	1,273	106,495	120,144
<u>Professional Services</u>					
Advertising and marketing	270,346	1,842	19	272,207	178,665
Consulting and training	214,292		6,628	220,920	191,268
Evaluation	104,389			104,389	61,754
Professional fees	407,283	125,304	4,354	536,941	444,457
Technology services	237,851	119,435	25,306	382,592	475,537
<u>Staff Support</u>					
Travel	207,110	1,508	59	208,677	109,079
Training and conferences	24,828	2,323	91	27,242	37,905
Recruitment and retention	50,412	7,743	302	58,457	37,758
TOTAL EXPENSES	<u><u>\$ 20,130,011</u></u>	<u><u>\$ 2,152,339</u></u>	<u><u>\$ 312,017</u></u>	<u><u>\$ 22,594,367</u></u>	<u><u>\$ 20,694,461</u></u>

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

**COLORADO NONPROFIT DEVELOPMENT CENTER
AND TRENDLINES, LLC**

Consolidated Statement Of Cash Flows
For The Year Ended December 31, 2022

(With Summarized Financial Information For The Year Ended December 31, 2021)

Page -9-

	2022	2021
Cash flows provided by operating activities:		
Changes in net assets from operations	\$ (3,283,870)	\$ 245,294
Adjustments to reconcile change in net assets to net cash (used in) operating activities -		
Depreciation	50,855	58,057
Amortization of right-of-use asset	286,792	
Forgiveness of PPP		(1,687,960)
Changes in operating assets and liabilities -		
(Increase) decrease in trade accounts receivable	(87,727)	5,675
(Increase) in government grants receivable	(167,259)	(502,176)
(Increase) decrease in contributions receivable	(282,301)	628,195
(Increase) decrease in prepaid expenses	19,410	(42,445)
(Increase) decrease in other assets	(2,881)	314
Increase (decrease) in accounts payable	(49,847)	223,518
Increase (decrease) in accrued payroll and benefits	(106,061)	399,251
Increase in deferred revenue	26,691	76,056
Increase (decrease) in refundable advances	802,669	(466,264)
(Decrease) in lease liability	(273,672)	
Net cash (used in) operating activities	<u>(3,067,201)</u>	<u>(1,062,485)</u>
Cash flows from investing activities:		
Purchase of investments	(2,504)	
Purchases of property and equipment	(37,485)	(142,981)
Net cash (used in) investing activities	<u>(39,989)</u>	<u>(142,981)</u>
Cash flows from financing activities:		
Proceeds from loan payable	128,184	
Refundable advance proceeds		1,687,960
Payments on capitalized lease obligation		(18,678)
Net cash provided by financing activities	<u>128,184</u>	<u>1,669,282</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(2,979,006)	463,816
Cash And Cash Equivalents, Beginning Of Year	<u>12,405,349</u>	<u>11,941,533</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 9,426,343</u>	<u>\$ 12,405,349</u>

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

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Notes To Consolidated Financial Statements
For The Year Ended December 31, 2022

Page -10-

(1) Nature Of Organization

Colorado Nonprofit Development Center seeks to improve the quality of life in Colorado through the work of the groups it fiscally sponsors. Colorado Nonprofit Development Center provides comprehensive fiscal sponsorship to charitable groups, called "Projects." Projects operate under the umbrella of Colorado Nonprofit Development Center'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, Colorado Nonprofit Development Center provides financial services to existing tax-exempt organizations, called "clients" through Nonprofit Accounting Services. The majority of Colorado Nonprofit Development Center's support and revenue, including Projects, is derived from contributions and grants.

Trendlines, LLC is a single member limited liability company owned and controlled by Colorado Nonprofit Development Center that was incorporated on August 2, 2021. Trendlines LLC did not commence activity until 2022. The purpose of Trendlines LLC is to manage outcome based funding for workforce development.

The consolidated financial statements are based on the assumption that they present the financial positions and results of operations as a single entity. The reporting entity referred to as "CNDC" includes the accounts of two organizations, Colorado Nonprofit Development Center and Trendlines, LLC (collectively referred to as "CNDC"). All significant intercompany accounts and transactions have been eliminated.

(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.

Recently Adopted Accounting Standard

In 2022, CNDC adopted Accounting Standards Update (ASU) No. 2016-02, *Leases*, which required lessees to recognize leases on the statement of financial position and disclose key information about leasing arrangements. CNDC elected not to restate the comparative period. They also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, or (iii) initial direct costs for existing leases. As a

**COLORADO NONPROFIT DEVELOPMENT CENTER
AND TRENDLINES, LLC.**

Notes To Consolidated Financial Statements (Continued)

Page -11-

result of implementing ASU No. 2016-02, CNDC recognized a right-of-use asset and a lease liability of \$885,215 in their statement of financial position as of January 1, 2022. The adoption did not result in a significant effect on amounts reported on the statement of activities for the year ended December 31, 2022.

Basis Of Presentation

CNDC reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and with donor restrictions as follows:

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

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

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, and those differences could be material.

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 Receivables

Trade receivables generally require payment within thirty days of the invoice date and are stated at the invoice or grant 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.

**COLORADO NONPROFIT DEVELOPMENT CENTER
AND TRENDLINES, LLC**

Notes To Consolidated Financial Statements (Continued)

Page -12-

The carrying amount of the trade receivables 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 receivables to be collectible, therefore no allowance for doubtful accounts has been deemed necessary for the year ended December 31, 2022.

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.

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.

Leases

CNDC determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities on the statement of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets also include prepaid or accrued rent. Operating lease expense is recognized on a straight-line basis over the lease term. CNDC does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

**COLORADO NONPROFIT DEVELOPMENT CENTER
AND TRENDLINES, LLC**

Measure Of Operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to CNDC's ongoing program services. Non-operating activities are limited to resources that generate other activities considered to be of a more unusual or nonrecurring nature.

Revenue And Revenue Recognition

CNDC recognizes revenue from consulting and contract services revenue as services are performed. Payments are due within 30 days once invoiced. Tuition, registration and other fees are recognized at the time of the event or activity. Dues and memberships revenue are recognized as a contribution as CNDC does not provide any material benefits to the members. Sponsorships are recognized as a contribution as CNDC does not provide any material benefits to the sponsors. Other revenue is recognized as services are performed or as projects transfer in.

CNDC recognizes contributions when cash, securities or other assets, or an unconditional promise to give is received. Unconditional promises to give are recorded at net realizable value if expected to be collected in one year and at net present value if expected to be collected in more than one year. As of December 31, 2022, there was no material difference between the present value of the promises to give and the amount recorded in the financial statements which is at face value. Management expects that all promises to give will be fully collectible; accordingly, there is no allowance for uncollectible promises to give.

Conditional promises to give with a measurable performance or other barrier and a right of return/right of release are not recognized until the conditions on which they depend have been met. As of December 31, 2022, CNDC received advances on conditional promises to give of \$907,669 which is recognized in the statement of financial position as refundable advances.

As of December 31, 2022, contributions approximating \$3,905,000, have not been recognized in the accompanying statement of activities because the condition on which they depend has not yet been met. The conditional contributions depend upon meeting the grantors objectives as stated in the grant agreements.

A portion of CNDC's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when CNDC has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. CNDC received cost-reimbursable grants of \$1,108,442 that have not been recognized as of December 31, 2022, because qualifying expenditures have not yet been incurred.

**COLORADO NONPROFIT DEVELOPMENT CENTER
AND TRENDLINES, LLC**

Notes To Consolidated Financial Statements (Continued)

Page -14-

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Methods Used For Allocation Of Expenses From Management And General Activities

The financial statements report certain categories of expenses that are attributable to one or more program or supporting functions of CNDC. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Salaries, payroll taxes, benefits, staff support, professional services, office, rent, repairs and maintenance, and dues and subscriptions are allocated to program, fundraising, and general administration based on time and effort as documented by a time study. All remaining costs are charged directly to the functions benefitted.

Comparative Financial Information

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, 2021, 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**

Colorado Nonprofit Development Center 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 Colorado Nonprofit Development Center. Income from activities not directly related to Colorado Nonprofit Development Center's tax-exempt purpose is subject to taxation as unrelated business income. During the year ended December 31, 2022, Colorado Nonprofit Development Center did not incur any material income tax expense.

**COLORADO NONPROFIT DEVELOPMENT CENTER
AND TRENDLINES, LLC**

Trendlines, LLC is a single member LLC owned and controlled by Colorado Nonprofit Development Center and treated as disregarded entity for taxes purposes. Accordingly, it does not file a separate tax return.

Management believes that CNDC has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. CNDC would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Colorado Nonprofit Development Center 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 2019. CNDC is no longer subject to state income tax audits on its Form 112 for years prior to 2018. 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 depositor by the Federal Deposit Insurance Corporation ("FDIC"). As of December 31, 2022, CNDC's cash deposits exceeded the FDIC limit by approximately \$9,419,000.

(5) Property And Equipment

Property and equipment consisted of the following as of December 31, 2022:

Leasehold improvements	\$ 273,416
Computer equipment	34,681
Operating lease right-of-use asset	885,215
Other property and equipment	260,827
	<u>1,454,139</u>
Less: accumulated depreciation and amortization	(675,477)
Net property and equipment	<u>\$ 778,662</u>

**COLORADO NONPROFIT DEVELOPMENT CENTER
AND TRENDLINES, LLC**

Notes To Consolidated Financial Statements (Continued)

Page -16-

(6) Leases

CNDC evaluated current contracts to determine which met the criteria of a lease. The ROU asset represents CNDC's right to use the underlying asset for the lease term, and the lease liability represents CNDC's obligation to make lease payments arising from the lease. The ROU asset and lease liability, all of which arise from an operating lease, were calculated based on the present value

of the future minimum lease payments over the lease term. The weighted average discount rate applied to calculate lease liabilities as of December 31, 2022, was 3.75% which reflects CNDC's incremental borrowing rate.

CNDC's operating leases are noncancellable leases for office space commencing and ending with various dates between July 30, 2012 and March 31, 2026. For the year ended December 31, 2022, total operating lease cost was \$314,230. As of December 31, 2022, the weighted-average remaining lease term for CNDC's operating lease was 5.49 years.

For the year ended December 31, 2022, short-term lease cost was \$267,124.

Cash paid for the operating lease for the year ended December 31, 2022, was \$291,807. There were no noncash investing and financing transactions related to leasing other than the transition entry described in Note 2.

Future maturities of the lease liability are as follows:

2023	\$ 281,007
2024	238,034
2025	109,599
2026	21,264
Total lease payments	<u>649,904</u>
Less present value discount	(21,301)
Total lease obligation	<u><u>\$ 628,603</u></u>

(7) Loan Payable

During the year ended December 31, 2022, Trendlines, LLC received a community impact investment from Community Outcomes Fund LP. The agreement allows Trendlines, LLC to borrow a maximum of \$600,000 in multiple draws during the term of the loan at a stated interest rate of 7.00% per annum. As of December 31, 2022, loan advances under the agreement totaled \$125,000 and accrued interest was \$3,184. The loan is collateralized by the cash assets of Trendlines LLC and

**COLORADO NONPROFIT DEVELOPMENT CENTER
AND TRENDLINES, LLC**

Notes To Consolidated Financial Statements (Continued)

Page -17-

recourse liability is limited to current and future payments made by Outcome Payors based on the results of services provided by Trendlines, LLC. Disbursements to the Community Outcomes Fund LP of Outcome Payments received are due within five business days after the last day of each program quarter. If no Outcome Payments are received, no payment is due. In the event the program becomes no longer feasible, repayment is limited to the amount of funds already advanced but not yet obligated. As of December 31, 2022, there were no such funds. The maturity date of the loan is September 30, 2031.

Colorado Nonprofit Development Center is the guarantor on the loan and is liable on a full recourse basis for the obligation to pay principal, Stated Interest, and Success Fees in accordance with the terms of the Loan Agreement, and any loss, claim, or damage incurred by Community Outcomes Funds LP resulting from fraud, breach of obligations under the agreement, or other willful misconduct or similar behavior.

(8) Liquidity And Availability Of Financial Assets

The following represents CNDC's financial assets as of December 31, 2022:

Financial assets, at year end	
Cash and cash equivalents	\$ 9,426,343
Trade receivable	98,540
Government grants receivable	1,001,364
Contributions receivable, current	1,496,911
Investments	<u>2,504</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 12,025,662</u>

As part of CNDC's liquidity management, it has a policy to maintain the short-term liquidity of financial assets. CNDC invests cash in excess of daily requirements in money market accounts. CNDC considers contributions restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures. In the event of an unanticipated liquidity need, CNDC also could draw upon \$400,000 of available line of credit (as further discussed in Note 9). CNDC considers all project funds available for general expenditure in the next year.

**COLORADO NONPROFIT DEVELOPMENT CENTER
AND TRENDLINES, LLC**

Notes To Consolidated Financial Statements (Continued)

Page -18-

(9) Line Of Credit

CNDC has obtained a line of credit from a financial institution in the amount of \$400,000 with a variable interest rate. As of December 31, 2022, no amounts were owed under the line of credit and the initial interest rate was 3.75 % per annum. The line of credit is collateralized by the general assets of CNDC.

(10) Net Assets With Donor Restrictions

As of December 31, 2022, CNDC had \$8,040,475 of net assets with donor restrictions which is subject to expenditure for specified projects.

(11) Contribution Of Nonfinancial Assets

Gifts-In-Kind

CNDC received gifts-in-kind for the year ended December 31, 2022:

Medical supplies	\$ 233,599
Legal services	100,840
Musical instruments	8,584
Total gifts-in-kind	<u>\$ 343,023</u>

During the year ended December 31, 2022, donations were received for medical supplies which was valued using U.S. wholesale prices (principal market) of identical items as valued by the Colorado Department of Public Health and Environment. Medical supplies were used to support CNDC's programs.

Contributed musical instruments was valued using U.S. retail prices (principal market) of identical items and was used to support CNDC's program.

During the year ended December 31, 2022, in-kind services had \$90,400 reflected in the program expenses and \$10,440 reflected in general and administrative expenses. In-kind services were contributed legal services and are recognized at fair value based on current rates for similar legal services.

Gifts-in-kind restricted by donors for use by a specific project were restricted to that specific project and were used in that program during the year.

**COLORADO NONPROFIT DEVELOPMENT CENTER
AND TRENDLINES, LLC**

Notes To Consolidated Financial Statements (Continued)

Page -19-

(12) Other Revenue

Other revenue consisted of the following as of December 31, 2022:

Tuition fees	\$ 343,109
Registration and other fees	140,655
Contract services	605,728
Dues and memberships	254,057
Sponsorships	250,300
Other	68,119
	<u>\$ 1,661,968</u>

(13) Commitments and Contingencies

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.

(14) 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 \$109,836 for the year ended December 31, 2022.

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule of Financial Position by Project
As Of December 31, 2022

Page -20-

ASSETS	10.10.10	6 Gen Venture Studio	A + Colorado	Access Mode	Adelante San Luis	African Leadership Group	Antonito Together	Assuring Better Child Health & Development	Avondale
Current Assets									
Cash and cash equivalents	\$ 8,888	\$	\$	\$ 18,518	\$ 132,105	\$ 116,846	\$ 94,162	\$ 306,881	\$ 104,576
Accounts receivable, trade									
Government grant receivable								114,535	
Project fees receivable									
Contributions receivable						32,800		50,000	
Investments									
Prepaid expenses					800	4,406	224	752	4,280
Other assets				1,000	1,642	550	1,000		
Total Current Assets	8,888			19,518	134,547	154,602	95,386	472,168	108,856
Contributions receivable									
Loans receivable									
Fixed Assets									
Leasehold improvements									
Computer equipment								21,450	
Other fixed assets									
Right of use asset								(21,450)	
Accumulated depreciation									
Total Fixed Assets									
Total Assets	\$ 8,888	\$	\$	\$ 19,518	\$ 134,547	\$ 154,602	\$ 95,386	\$ 472,168	\$ 108,856
LIABILITIES AND NET ASSETS									
LIABILITIES									
Current Liabilities									
Accounts payable	\$	\$	\$	\$ 9,864	\$ 23,502	\$ 21,330	\$ 2,262	\$ 13,361	\$ 12,125
Accrued payroll and benefits				7,102	11,688	21,251	10,375	20,353	13,630
Deferred revenue									
Refundable advances					58,271		22,377		34,246
Lease liability									
Project fee payable						3,280		28,428	
Total Current Liabilities				16,966	93,461	45,861	35,014	62,142	60,001
Loan payable									
Leases liability, net of current portion									
Total Liabilities				16,966	93,461	45,861	35,014	62,142	60,001
Net Assets:									
Without donor restriction									
With donor restriction	8,888			2,552	41,086	108,741	60,372	410,026	48,855
Total Net Assets	8,888			2,552	41,086	108,741	60,372	410,026	48,855
Total Liabilities and Net assets	\$ 8,888	\$	\$	\$ 19,518	\$ 134,547	\$ 154,602	\$ 95,386	\$ 472,168	\$ 108,856

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule of Financial Position by Project As Of December 31, 2022

Page -21-

ASSETS	AVP Colorado	Bank on Denver	Benefits In Action	BIONIC	Breaking Silence	Bringing Music to Life	Center for Bright Kids	Challenge Denver	Changing the Narrative
Current Assets									
Cash and cash equivalents	\$	\$ 128,159	\$	\$ 1,818	\$ 79,247	\$ 76,258	\$ 271,820	\$	\$ 78,249
Accounts receivable, trade				60					
Government grant receivable									
Project fees receivable		39		125	12,500	250			
Contributions receivable									
Investments									
Prepaid expenses		45		61	261	12	304		6
Other assets									
Total Current Assets		128,243		2,064	92,008	76,520	272,124		78,255
Contributions receivable									
Loans receivable									
Fixed Assets									
Leasehold improvements									
Computer equipment									
Other fixed assets									
Right of use asset									
Accumulated depreciation									
Total Fixed Assets									
Total Assets	\$	128,243	\$	2,064	92,008	76,520	272,124	\$	78,255
LIABILITIES AND NET ASSETS									
LIABILITIES									
Current Liabilities									
Accounts payable	\$	\$ 2,130	\$	3,291	\$	\$ 358	\$ 3,388	\$	\$ 5,236
Accrued payroll and benefits				2,445	4,140	1,302	24,073		2,309
Deferred revenue									
Refundable advances									
Lease liability									
Project fee payable		4		13	1,250	25			
Total Current Liabilities		2,134		5,749	5,390	1,685	27,461		7,545
Loan payable									
Leases liability, net of current portion									
Total Liabilities		2,134		5,749	5,390	1,685	27,461		7,545
Net Assets:									
Without donor restriction		902		(3,685)		600	244,663		
With donor restriction		125,207			86,618	74,235			70,710
Total Net Assets		126,109		(3,685)	86,618	74,835	244,663		70,710
Total Liabilities and Net assets	\$	128,243	\$	2,064	92,008	76,520	272,124	\$	78,255

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule of Financial Position by Project

As Of December 31, 2022

Page -22-

	Chris Anthony Youth Initiative Project	Cine Fe	Civic Learning & Engagement	CO Children's Healthcare Access Program	CO Collaborative Nonprofits	Colorado Afterschool Partnership	Colorado AgriVoltaic Learning Center	Colorado Inclusive Economy	Colorado Open Space Alliance
ASSETS									
Current Assets									
Cash and cash equivalents	\$ 266,037	\$ 35,629	\$ 19,755	\$	\$	\$ (811)	\$ 153,670	\$ 167,174	\$ 84,192
Accounts receivable, trade	18,798		70		2,065				
Government grant receivable			8,998				3,000		
Project fees receivable	71,681								
Contributions receivable								242,250	100
Investments						1,020	241	950	780
Prepaid expenses						5,000		2,955	
Other assets	5,600								5,000
Total Current Assets	362,116	35,629	28,823		1,254	182,241	156,911	413,329	90,072
Contributions receivable									
Loans receivable									
Fixed Assets									
Leasehold improvements					171,569				
Computer equipment									
Other fixed assets					46,152				
Right of use asset									
Accumulated depreciation					(214,623)				
Total Fixed Assets					3,098				
Total Assets	\$ 362,116	\$ 35,629	\$ 28,823	\$	\$ 4,352	\$ 182,241	\$ 156,911	\$ 413,329	\$ 90,072
LIABILITIES AND NET ASSETS									
LIABILITIES									
Current Liabilities									
Accounts payable	\$ 321	\$	\$ 3,772	\$	\$	\$ 155	\$ 4,588	\$ 16,875	\$ 30
Accrued payroll and benefits	3,556	4,323				6,006	3,130	3,390	
Deferred revenue								71,583	
Refundable advances						15,850			
Lease liability									
Project fee payable	7,550		1,083				300	17,567	100
Total Current Liabilities	11,427	4,323	4,855		1,214	22,011	8,018	109,415	130
Loan payable									
Leases liability, net of current portion									
Total Liabilities	11,427	4,323	4,855		1,214	22,011	8,018	109,415	130
Net Assets:									
Without donor restriction			23,968						51,495
With donor restriction	350,689	31,306			3,138	160,230	148,893	303,914	38,447
Total Net Assets	350,689	31,306	23,968		3,138	160,230	148,893	303,914	89,942
Total Liabilities and Net assets	\$ 362,116	\$ 35,629	\$ 28,823	\$	\$ 4,352	\$ 182,241	\$ 156,911	\$ 413,329	\$ 90,072

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule of Financial Position by Project As Of December 31, 2022

Page -23-

ASSETS	Community Advisory Group	Community Hire	Community Investment Fund	Culturally Responsive and Equitable Eval	Delwest Community Support Pods	Denver Emergency Food Security Fund	Denver Harlequins	Denver Regional Mobility Access Council	Dork Dancing
Current Assets									
Cash and cash equivalents	\$ (1,360)	\$ 9,798	\$	\$ 425,572	\$ 6,134	\$	\$ 5,550	\$ 4,460	\$ 5,866
Accounts receivable, trade								59	
Government grant receivable	1,550					19,444		158,794	1,670
Project fees receivable									
Contributions receivable		14,500		24,992				2,000	
Investments									
Prepaid expenses								1,582	
Other assets									
Total Current Assets	190	24,298		450,564	6,134	19,444	5,550	166,895	7,536
Contributions receivable									
Loans receivable									
Fixed Assets									
Leasehold improvements									
Computer equipment									
Other fixed assets									
Right of use asset									
Accumulated depreciation									
Total Fixed Assets									
Total Assets	190	24,298		450,564	6,134	19,444	5,550	166,895	7,536
LIABILITIES AND NET ASSETS									
LIABILITIES									
Current Liabilities									
Accounts payable	\$ 800	\$	\$	\$	\$ 6,147	\$	\$ 700	\$ 1,876	\$
Accrued payroll and benefits								18,425	
Deferred revenue									
Refundable advances									
Lease liability									
Project fee payable	190	1,450				19,444		24,791	(12)
Total Current Liabilities	990	1,450			6,147	19,444	700	45,092	(12)
Loan payable								41,164	
Leases liability, net of current portion									
Total Liabilities	990	1,450			6,147	19,444	700	86,256	(12)
Net Assets:	(800)				(13)				
Without donor restriction		22,848		450,564				67,803	7,548
With donor restriction							4,850	12,836	
Total Net Assets	(800)	22,848		450,564	(13)		4,850	80,639	7,548
Total Liabilities and Net assets	\$ 190	\$ 24,298	\$	\$ 450,564	\$ 6,134	\$ 19,444	\$ 5,550	\$ 166,895	\$ 7,536

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule of Financial Position by Project

As Of December 31, 2022

Page -24-

	El Sistema Colorado	Empowering Colorado	Encore Network	Experience Engaged	FaithBridge	Families Forward Resource Center	First2Lead	Fort Morgan Cultures Unit for Progress	Girls Rock Denver
ASSETS									
Current Assets									
Cash and cash equivalents	\$ 112,083	\$	\$ 59,590	\$	\$	\$ 77,252	\$ 7,782	\$ 79,577	\$ 39,365
Accounts receivable, trade									
Government grant receivable	50,832					130,946			
Project fees receivable	860		1,000			75,000			
Contributions receivable									
Investments									
Prepaid expenses	451		141			14,548		183	495
Other assets						8,477			
Total Current Assets	164,226		60,731			306,223	7,782	79,760	39,860
Contributions receivable									
Loans receivable									
Fixed Assets									
Leasehold improvements						60,186			
Computer equipment						36,954			
Other fixed assets						326,659			
Right of use asset						(27,989)			
Accumulated depreciation						395,810			
Total Fixed Assets	164,226		60,731			702,033	7,782	79,760	39,860
Total Assets									
	\$ 164,226	\$	\$ 60,731	\$	\$	\$ 702,033	\$ 7,782	\$ 79,760	\$ 39,860
LIABILITIES AND NET ASSETS									
LIABILITIES									
Current Liabilities									
Accounts payable	\$ 67,073	\$	\$	\$	\$	\$ 26,099	\$	\$ 24,398	\$
Accrued payroll and benefits			251			24,678		6,865	
Deferred revenue									
Refundable advances									
Lease liability						105,308			
Project fee payable	6,224		100			23,261			
Total Current Liabilities	73,297		351			179,346		31,263	
Loan payable									
Leases liability, net of current portion						225,841		31,263	
Total Liabilities	73,297		351			405,187			
Net Assets:									
Without donor restriction									6,580
With donor restriction	90,929		60,380			296,846	7,782	48,497	33,280
Total Net Assets	90,929		60,380			296,846	7,782	48,497	39,860
Total Liabilities and Net assets	\$ 164,226	\$	\$ 60,731	\$	\$	\$ 702,033	\$ 7,782	\$ 79,760	\$ 39,860

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule of Financial Position by Project As Of December 31, 2022

Page -25-

ASSETS	Golden Triangle Creative District	Grand Valley Resident Team	Growing Up Boulder	Harm Reduction Action Center	HEART of Saguache and KV	High Rockies Harm Reduction	Horsetooth International Film Festival	IDDEATE	In Lak'ech Denver Arts
Current Assets									
Cash and cash equivalents	\$ 10,112	\$ 109,145	\$ 178,695	\$ 572,564	\$ 335,308	\$ 35,999	\$	\$ 936	\$ 16,052
Accounts receivable, trade									
Government grant receivable	15,000			206,531					56,897
Project fees receivable									
Contributions receivable		10,000	500	461,871	83,412				45,000
Investments									
Prepaid expenses	77			12,388	23	110			
Other assets	5,122			8,000	500				
Total Current Assets	30,311	119,145	179,195	1,261,354	419,243	36,109		936	117,949
Contributions receivable									
Loans receivable									
Fixed Assets									
Leasehold improvements				18,500					
Computer equipment									
Other fixed assets									
Right of use asset				229,609					
Accumulated depreciation				(7,708)					
Total Fixed Assets				240,401					
Total Assets	\$ 30,311	\$ 119,145	\$ 179,195	\$ 1,501,755	\$ 419,243	\$ 36,109	\$	\$ 936	\$ 117,949
LIABILITIES AND NET ASSETS									
LIABILITIES									
Current Liabilities									
Accounts payable	\$ 1,490	\$ 14,664	\$ 2,737	\$ 36,999	\$ 14,053	\$ 2,504	\$	\$ 752	\$ 8
Accrued payroll and benefits	3,758	6,311	11,219	39,169	11,151	3,491			3,364
Deferred revenue	12,458								
Refundable advances					43,615				
Lease liability				126,420					
Project fee payable	1,733	1,000	50	70,740	8,341			140	11,583
Total Current Liabilities	19,439	21,975	14,006	273,328	77,160	5,995		892	14,955
Loan payable									30,000
Leases liability, net of current portion				121,700					
Total Liabilities	19,439	21,975	14,006	395,028	77,160	5,995		892	44,955
Net Assets:									
Without donor restriction	10,872								
With donor restriction		97,170	165,189	1,106,727	342,083	30,114		44	72,994
Total Net Assets	10,872	97,170	165,189	1,106,727	342,083	30,114		44	72,994
Total Liabilities and Net assets	\$ 30,311	\$ 119,145	\$ 179,195	\$ 1,501,755	\$ 419,243	\$ 36,109	\$	\$ 936	\$ 117,949

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule of Financial Position by Project
As Of December 31, 2022

Page -26-

ASSETS	Jeffco Bright Futures	Jefferson County Communities That Care	Juntos 2 College	Making Olathe Better	Man Therapy	Marshall Fire Family Relief Fund	Metro Denver Nature Alliance	Mile High Health Alliance	Miracles for Mito
Current Assets									
Cash and cash equivalents	\$	\$ 100,000	\$ 210,654	\$ 127,691	\$ 196,962	\$ 19,549	\$ 12,217	\$ 287,668	\$
Accounts receivable, trade								60	
Government grant receivable							38,489	14,253	
Project fees receivable			2,500					92,378	
Contributions receivable									
Investments								248	
Prepaid expenses			4,851						
Other assets									
Total Current Assets		100,000	218,005	127,691	196,962	19,549	50,706	394,607	
Contributions receivable									
Loans receivable									
Fixed Assets									
Leasehold improvements				23,160					
Computer equipment									
Other fixed assets				65,987					
Right of use asset				(9,530)					
Accumulated depreciation				79,617					
Total Fixed Assets				207,308					
Total Assets	\$	\$ 100,000	\$ 218,005	\$ 207,308	\$ 196,962	\$ 19,549	\$ 50,706	\$ 394,607	\$
LIABILITIES AND NET ASSETS									
LIABILITIES									
Current Liabilities									
Accounts payable	\$	\$	10,744	\$	\$ 5,075	\$	\$ 16,067	\$ 1,346	\$
Accrued payroll and benefits			8,448					20,440	
Deferred revenue								1,100	
Refundable advances		100,000						37,500	
Lease liability									
Project fee payable			600				4,234	10,663	
Total Current Liabilities		100,000	19,792		5,075		20,301	71,049	
Loan payable									
Leases liability, net of current portion								55	
Total Liabilities		100,000	19,792		5,075		20,301	71,104	
Net Assets:									
Without donor restriction									
With donor restriction			198,213	207,308	191,887	19,549	30,405	12,636	
Total Net Assets			198,213	207,308	191,887	19,549	30,405	310,867	
Total Liabilities and Net assets	\$	\$ 100,000	\$ 218,005	\$ 207,308	\$ 196,962	\$ 19,549	\$ 50,706	\$ 394,607	\$

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule of Financial Position by Project As Of December 31, 2022

Page -27-

ASSETS										
	Mommy Rocks	Olive You Always	One Chance to Grow Up	Outreach Fort Collins	Pediatric Epilepsy Research	Power Community Center	Profoundly Gifted Retreat	Recovery Friendly Leader	Residents	Unidos
Current Assets										
Cash and cash equivalents	\$ 7,850	\$	\$ 263,608	\$ 78,255	\$ 202,958	\$ 5,626	\$ 103,958	\$ 349	\$	\$ 76,668
Accounts receivable, trade			60	10,000						
Government grant receivable				62,342						
Project fees receivable										
Contributions receivable	60		500	1,563						
Investments										
Prepaid expenses			199	160	332		41			
Other assets				390			8,000			
Total Current Assets	7,910		264,367	152,710	203,290	5,626	111,999	349		76,668
Contributions receivable										
Loans receivable										
Fixed Assets										
Leasehold improvements										
Computer equipment										
Other fixed assets										
Right of use asset										
Accumulated depreciation										
Total Fixed Assets										
Total Assets	7,910		264,367	152,710	203,290	5,626	111,999	349		76,668
LIABILITIES AND NET ASSETS										
LIABILITIES										
Current Liabilities										
Accounts payable	\$ 220	\$	\$ 7,447	\$ 435	\$ 314	\$	\$ 404	\$	\$	6,871
Accrued payroll and benefits			20,226	23,863	3,749					8,295
Deferred revenue			1,000				16,606			
Refundable advances										
Lease liability										23,557
Project fee payable	6		45	14,232						
Total Current Liabilities	226		28,718	38,530	4,063		17,010			38,723
Loan payable										
Leases liability, net of current portion										
Total Liabilities	226		28,718	38,530	4,063		17,010			38,723
Net Assets:										
Without donor restriction				11,607	405		76,974			
With donor restriction	7,684		235,649	102,573	198,822	5,626	18,015	349		37,945
Total Net Assets	7,684		235,649	114,180	199,227	5,626	94,989	349		37,945
Total Liabilities and Net assets	7,910		264,367	152,710	203,290	5,626	111,999	349		76,668

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule of Financial Position by Project As Of December 31, 2022

Page -28-

	Rocky Mountain Ranger Association	Secure Futures Colorado	Sheridan Rising Together	Sidewalk Poets	Social Venture Partners Denver	Southwest Denver Coalition	Sustainable Neighborhood Netwo	Team Marshall	The Attainment Network
ASSETS									
Current Assets									
Cash and cash equivalents	\$ 14,820	\$ 5,800	\$ 86,368	\$ 28,612	\$ 245,911	\$	\$ 10,825	\$ 121,883	\$ 624,780
Accounts receivable, trade				47,947	1,500				508
Government grant receivable				10,000					45,000
Project fees receivable									
Contributions receivable							12,000	150,000	7,500
Investments									
Prepaid expenses			38	93	2,230		3,896		753
Other assets									
Total Current Assets	14,820	5,800	86,406	86,652	249,641		26,721	271,883	678,541
Contributions receivable									
Loans receivable									
Fixed Assets									
Leasehold improvements									
Computer equipment									
Other fixed assets									
Right of use asset									
Accumulated depreciation									
Total Fixed Assets									
Total Assets	\$ 14,820	\$ 5,800	\$ 86,406	\$ 86,652	\$ 249,641	\$	\$ 26,721	\$ 271,883	\$ 678,541
LIABILITIES AND NET ASSETS									
LIABILITIES									
Current Liabilities									
Accounts payable	\$ 92	\$	\$ 4,526	\$ 754	\$ 2,520	\$	\$	\$ 6,000	\$ 77,513
Accrued payroll and benefits			14,987	8,324	15,758				48,081
Deferred revenue									
Refundable advances					70,000				307,368
Lease liability									
Project fee payable				6,194	150		200	15,000	4,350
Total Current Liabilities	92		19,513	15,272	88,428		329	21,000	437,312
Loan payable									
Leases liability, net of current portion									
Total Liabilities	92		19,513	15,272	88,428		329	21,000	437,312
Net Assets:									
Without donor restriction									
With donor restriction	14,728	5,800	66,893	71,380	161,213		26,392	250,883	241,229
Total Net Assets	14,728	5,800	66,893	71,380	161,213		26,392	250,883	241,229
Total Liabilities and Net assets	\$ 14,820	\$ 5,800	\$ 86,406	\$ 86,652	\$ 249,641	\$	\$ 26,721	\$ 271,883	\$ 678,541

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule of Financial Position by Project As Of December 31, 2022

Page -29-

	The Community Voice	The Efsar Project	The Ganas Network	The Greater Than One Collective	TLE Project	Trendlines	Unrestricted Revolution	We Create Heart	Western Colorado Language Access
ASSETS									
Current Assets									
Cash and cash equivalents	\$ 8,438	\$ 286,453	\$ 47,476	\$ 44,918	\$ 6,209	\$ 104,873	\$ 18,320	\$ 237	\$ 27,306
Accounts receivable, trade									701
Government grant receivable		4,050				33,333			2,275
Project fees receivable		100,000							
Contributions receivable									
Investments									
Prepaid expenses		77	74		216	38		96	73
Other assets	700	750							
Total Current Assets	9,138	391,330	47,550	44,918	6,425	138,244	18,320	333	30,355
Contributions receivable									
Loans receivable									
Fixed Assets									
Leasehold improvements									
Computer equipment									
Other fixed assets									
Right of use asset									
Accumulated depreciation									
Total Fixed Assets									
Total Assets	9,138	391,330	47,550	44,918	6,425	138,244	18,320	333	30,355
LIABILITIES AND NET ASSETS									
LIABILITIES									
Current Liabilities									
Accounts payable	\$ 1,783	\$ 32,164	\$ 31	\$ 128	\$	(944)	\$ 4,300	\$ 237	\$ 2,044
Accrued payroll and benefits	6,621	11,027	5,997			21,908			2,265
Deferred revenue									
Refundable advances		8,783							
Lease liability									
Project fee payable		19,223				4,133			362
Total Current Liabilities	8,404	71,197	6,028	128		25,097	4,300	237	4,671
Loan payable									
Leases liability, net of current portion									
Total Liabilities	8,404	71,197	6,028	128		25,097	4,300	237	4,671
Net Assets:									
Without donor restriction									
With donor restriction	734	320,133	41,522	44,790	6,425	113,147	14,020	96	25,684
Total Net Assets	734	320,133	41,522	44,790	6,425	113,147	14,020	96	25,684
Total Liabilities and Net assets	9,138	391,330	47,550	44,918	6,425	138,244	18,320	333	30,355

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule of Financial Position by Project As Of December 31, 2022

Page -30-

ASSETS	Wild Beautiful Orchestra	Yarrow Collective: Peers of Larimer	Young Nonprofit Professionals Network	Yuma Unified Making Advances	All Projects	Trendlines, LLC	CNDC	Eliminations	TOTAL
Current Assets									
Cash and cash equivalents	\$ 3,201	\$ 169,782	\$ 24,682	\$ 103,516	\$ 8,088,297	\$ 5,160	\$ 1,332,886		\$ 9,426,343
Accounts receivable, trade				32	81,860		16,680		98,540
Government grant receivable		15,540			993,479		7,885		1,001,364
Project fees receivable		1,030			1,496,411		309,581	(309,581)	
Contributions receivable					950		500		1,496,911
Investments					59,606		1,554		2,504
Prepaid expenses			2	44	51,731		41,045		100,651
Other assets					16,518		16,518		68,249
Total Current Assets	3,201	186,352	24,684	103,592	10,772,334	5,160	1,726,649	(309,581)	12,194,562
Contributions receivable									
Loans receivable									
Fixed Assets									
Leasehold improvements					273,415		71,164	(71,164)	
Computer equipment									273,415
Other fixed assets					170,543		34,681		34,681
Right of use asset					556,268		90,283		260,826
Accumulated depreciation					(281,300)		42,156		598,424
Total Fixed Assets					718,926		(107,384)		(388,684)
Total Assets	\$ 3,201	\$ 186,352	\$ 24,684	\$ 103,592	\$ 11,491,260	\$ 5,160	\$ 1,857,549	\$ (380,745)	\$ 12,973,224
LIABILITIES AND NET ASSETS									
LIABILITIES									
Current Liabilities									
Accounts payable	\$ 1,725	\$ 8,392	\$ 383	\$ 7,634	\$ 522,687	\$	60,813		\$ 583,500
Accrued payroll and benefits		633		8,740	496,866		121,032		617,898
Deferred revenue					102,747				102,747
Refundable advances		100,000		86,102	907,669		49,279		907,669
Lease liability					231,728				281,007
Project fee payable		1,554			309,581			(309,581)	
Total Current Liabilities	1,725	110,579	383	102,476	2,571,278		231,124	(309,581)	2,492,821
Loan payable					71,164	128,184		(71,164)	128,184
Leases liability, net of current portion									
Total Liabilities	1,725	110,579	383	102,476	2,990,038	128,184	231,124	(380,745)	347,596
Net Assets:									
Without donor restriction			24,301		528,308	(123,024)	1,558,864		1,964,148
With donor restriction	1,476	75,773		1,116	7,972,914		67,561		8,040,475
Total Net Assets	1,476	75,773	24,301	1,116	8,501,222	(123,024)	1,626,425		10,004,623
Total Liabilities and Net assets	\$ 3,201	\$ 186,352	\$ 24,684	\$ 103,592	\$ 11,491,260	\$ 5,160	\$ 1,857,549	\$ (380,745)	\$ 12,973,224

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule Of Activities By Project For The Year Ended December 31, 2022

Page -31-

	10.10.10	6 Gen Venture Studio	A + Colorado	Access Mode	Adelante San Luis	African Leadership Group	Antonito Together	Assuring Better Child Health & Developme	Avondale
Support and revenue									
Contributions									
Corporate	\$	\$	\$	\$	\$	\$	\$	\$	\$
Foundation				69,970	332,604	802,007		240,460	14,104
Individual			23			19,241	250	2,305	
Nonfinancial assets									
Total Contributions			23	69,970	332,604	855,749	250	242,765	14,104
Government								522,194	
Special events									
Earned Income						59,672	50		
Project fee									
Interest income									
Other						74,905		5,487	
Total Other Income						74,905		5,487	
Return of contributions to grantees					(89,534)	(500)	(53,641)		(65,510)
Total support and revenue			23	69,970	243,070	989,826	(53,341)	770,446	(51,406)
Expenses									
Compensation									
Salaries and benefits				25,833	132,261	249,906	114,608	285,529	136,055
Internships and AmeriCorps								1,200	
Payroll taxes				2,542	10,560	18,067	9,271	22,044	9,917
Contract labor				15,775	40,026	271,671	27,093	255,822	31,386
Direct Program									
Direct personal assistance									
Grants and awards				7,001	16,000	17,500		44,107	108,902
Program supplies and costs			130,779		12,425	122,431	(500)	(68)	
Project separation distributions									
General and Other									
Miscellaneous					(50)	172	(90)	(50)	(50)
Special events					26,712	15,461	22,673	9,183	
Fundraising									
Dues and subscriptions					17,625	42,271	15,400	(63)	(63)
Board and committee								5,071	
Lobbying									
Intercompany Expenses									
Other intercompany expenses						100		3,080	(1,765)
Project fee	1,500		2	5,598	30,135	99,229	(3,095)	100,484	
Occupancy									
Rent			1,091	3,268	9,500	29,657	6,000	3,850	
Repairs and maintenance					2,970	3,705	5,133	1,800	
Utilities						2,054	10	39	
Office									
Bank and merchant fees									
Depreciation		(38)		50	1,496	1,143	2,000	150	300
Insurance					9	16,061	(73)	923	
Printing and postage			105		3,775	10,147	2,570	46	3,086
Supplies and equipment						4,440			
Telephone and communications			200						
Professional Services				600	1,275	40,230	643		864
Advertising and marketing					1,171	758	50		
Consulting and training									
Evaluation				6,629					
Professional fees								81	
Technology services						36,855	(182)	5,011	
Staff Support									
Travel					5,535	16,045	34	849	6,714
Training and conferences						402		5,712	
Recruitment and retention					81	28	106	51	31
Total Expenses	1,500	(38)	132,177	67,418	311,506	998,333	201,651	725,060	315,281
CHANGES IN NET ASSETS	(1,500)	38	(132,154)	2,552	(68,436)	(8,507)	(254,992)	45,386	(366,687)

Combining Schedule Of Activities By Project
For The Year Ended December 31, 2022

	AVP Colorado	Bank on Denver	Benefits In Action	BIONIC	Breaking Silence	Bringing Music to Life	Center for Bright Kids	Challenge Denver	Changing the Narrative
Support and revenue									
Contributions									
Corporate	\$	\$	\$	\$	\$	\$	\$	\$	\$
Foundation		462	290	6,831	68,031	12,992	26,200		215,500
Individual	2,342	106,501	183,645	4,681	4,681	51,748	916		2,980
Nonfinancial assets		328	13,512	21,603	11,982	68,444			
Total Contributions	2,342	107,291	197,447	47,347	84,694	133,184	27,116		218,480
Government		298,082	632,429		3,500				
Special events			1,000		1,115				
Earned Income									
Project fee									
Interest income									
Other			1,068	7,162		151	343,439		27,199
Total Other Income			1,068	7,162		151	343,439		27,199
Return of contributions to grantors							(13,186)		
Total support and revenue	2,342	405,373	831,944	54,509	89,309	133,335	357,369		245,679
Expenses									
Compensation									
Salaries and benefits	5,272		517,012	69,899	47,733	30,473	234,097		49,151
Internships and AmeriCorps							31,550		4,134
Payroll taxes	509		41,932	4,930	4,025	2,714	17,858		173,426
Contract labor		165,598	31,621		2,487		100		
Direct Program							39,081		
Direct personal assistance		4,052	29,029	233					
Grants and awards		125,691							
Program supplies and costs	1,364		23,889	1,840	7,248	85,011	20,926	10	2,215
Project separation distributions	14,629		32,026					22,122	
General and Other									
Miscellaneous		254	75		160	928	550		28
Special events		160	1,358		523				
Fundraising									
Dues and subscriptions			794	408	306	27			100
Board and committee		402		196	51				
Lobbying									
Intercompany Expenses									
Other intercompany expenses									
Project fee	234	36,827	55,398	5,452	8,930	13,854	37,026		23,388
Occupancy									
Rent	200		40,500	946		5,979	44,997		
Repairs and maintenance			600						
Utilities			2,003						
Office									
Bank and merchant fees	3	8	66	758	242	1,145	10,253		155
Depreciation			2,673						
Insurance	25	150	2,860	150	171	300	150	62	150
Printing and postage	88		2,159	772	1,183	2,704	6,872		490
Supplies and equipment			3,858	413	4,735		199		367
Telephone and communications		1,513	5,958			152	4,510		
Professional Services									
Advertising and marketing			4,538	4,337		12,822	2,617		914
Consulting and training							3,538		816
Evaluation				499					
Professional fees			152	1,234			278		
Technology services			33,245	11,109	118	10	1,624		6,163
Staff Support	106	4,149							
Travel			6,689	1,676	1,925		4,022		3,007
Training and conferences			548	3,042					2,024
Recruitment and retention		38	298	25	244		75		68
Total Expenses	22,430	338,842	839,281	107,919	80,081	156,119	460,323	22,194	266,596
	\$	(20,088)	\$	(53,410)	\$	(22,784)	\$	(22,194)	\$

Page -33-

CHANGES IN NET ASSETS

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule Of Activities By Project For The Year Ended December 31, 2022

Page -34-

	Community Advisory Group	Community Hire	Community Investment Fund	Culturally Responsive and Equitable Eval	Delwest Community Support Pods	Denver Emergency Food Security Fund	Denver Harlequins	Denver Regional Mobility Access Council	Dork Dancing
Support and revenue									
Contributions									
Corporate	\$	\$	\$	\$	\$	\$	\$	\$	\$
Foundation		500		136,497	1,500		3,500	7,144	150
Individual		25,000			5,000		7,805	19	2,342
Nonfinancial assets					250			2,486	4,115
Total Contributions		25,500		136,497	6,750	19,444	11,305	9,649	6,607
Government	3,534							455,248	1,500
Special events									
Earned Income									
Project fee									
Interest income									
Other									
Total Other Income								1,878	400
Return of contributions to grantees								1,878	400
Total support and revenue	3,534	25,500		136,497	6,750	19,444	11,305	466,775	8,507
Expenses									
Compensation									
Salaries and benefits								300,549	
Internships and AmeriCorps								23,130	
Payroll taxes					5,920			23,957	
Contract labor									
Direct Program									
Direct personal assistance					172				
Grants and awards	440	39	(1)	35,000	6		5,487	13,201	38
Program supplies and costs									
Project separation distributions									
General and Other									
Miscellaneous									
Special events								679	
Fundraising								564	
Dues and subscriptions	3,460								
Board and committee									
Lobbying									
Intercompany Expenses									
Other intercompany expenses	434	2,550		5,588	540	19,444	1,500	55,011	684
Project fee									
Occupancy								637	
Rent									
Repairs and maintenance									
Utilities									
Office									
Bank and merchant fees							134	107	193
Depreciation									
Insurance		63			75		150	150	43
Printing and postage								1,016	
Supplies and equipment								3,771	
Telephone and communications								5,298	
Professional Services								13,703	
Advertising and marketing				72,509					
Consulting and training									
Evaluation									
Professional fees			1	20,000				726	1
Technology services								12,578	
Staff Support									
Travel								2,385	
Training and conferences					50			(1,761)	
Recruitment and retention								76	
Total Expenses	4,334	2,652		27,500	6,763	19,444	7,271	455,777	959
CHANGES IN NET ASSETS	\$ (800)	\$ 22,848	\$ (24,100)	\$ (24,100)	\$ (13)	\$	\$ 4,034	\$ 10,998	\$ 7,548

**Combining Schedule Of Activities By Project
For The Year Ended December 31, 2022**

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule Of Activities By Project For The Year Ended December 31, 2022

Page -36-

	Golden Triangle Creative District	Grand Valley Resident Team	Growing Up Boulder	Harm Reduction Action Center	HEART of Saguache and KV	High Rockies Harm Reduction	Horseshoeth International Film Festival	IDDEATE	In Lak'ech Denver Arts
Support and revenue									
Contributions									
Corporate	\$ 104	\$ 500	\$	\$ 44,796	\$ 700	\$ 1,640	\$ 2,775	\$	\$ 92,440
Foundation	32	144,226	61,019	556,113	264,298	65,076		100	42
Individual	2,955		20,082	125,696	1,000	30,924		1,000	
Nonfinancial assets				233,599					
Total Contributions	3,091	144,726	81,101	960,204	265,998	97,640	2,775	1,100	92,482
Government	37,667			990,218	10,000	15,554			90,000
Special events	24,049		10,025	7,293					
Earned Income									
Project fee									
Interest income									
Other	33,975		15,989	8,346		245	10,000		
Total Other Income	33,975		15,989	8,346		245	10,000		
Return of contributions to grantees	(24)	(63,467)		(26)	(74,879)				
Total support and revenue	98,758	81,259	201,303	1,966,035	201,119	113,439	12,775	1,100	182,482
Expenses									
Compensation									
Salaries and benefits	43,560	71,315	174,692	464,854	156,874	63,363			44,151
Internships and AmeriCorps									
Payroll taxes	3,708	5,149	14,712	34,187	11,842	4,146	5,750		3,204
Contract labor	13,673	55,292	61,070	113,535	33,796				25,345
Direct Program									
Direct personal assistance		20,468	639	63,631					86
Grants and awards		389							
Program supplies and costs	8,835	22,597	7,606	578,857	28,437	2,301	82	140	27,500
Project separation distributions							5,591		
General and Other									
Miscellaneous	185	1		15,430		(69)			
Special events	26,247	8,037	1,467	18,970	21,659	220			
Fundraising	4,407			1,806					
Dues and subscriptions			1,023	1,177				612	
Board and committee		1,700	712	375	4,380				
Lobbying									
Intercompany Expenses									
Other intercompany expenses			5,317	825		50			
Project fee	9,434	50,126	22,500	197,802	24,753	11,888	1,277	250	20,483
Occupancy									3,500
Rent		1,440	3,600	114,195	6,216				
Repairs and maintenance									
Utilities		602		11,625	6,149				
Office									
Bank and merchant fees	1,469		818	6,366	18	722		28	2
Depreciation				2,643					
Insurance	805	300	300	3,602	1,000	150	75	25	150
Printing and postage	21	(8)	6,946	1,660		2,161			
Supplies and equipment	10,198	2,615	1,616	31,233	4,836	1,201			
Telephone and communications	408			6,001		1,031			
Professional Services									
Advertising and marketing		2,274		272					142
Consulting and training		37,320	250		800	214			
Evaluation									
Professional fees			3,040	305				1	
Technology services	3,706		382	1,901	(2,015)	162			250
Staff Support									
Travel	355	933	16	15,180	23,116	3,202			
Training and conferences									
Recruitment and retention		56							
Total Expenses	127,011	280,217	307,239	1,686,676	321,803	91,653	12,775	1,056	124,933
CHANGES IN NET ASSETS	\$ (28,253)	\$ (198,958)	\$ (105,936)	\$ 279,359	\$ (120,684)	\$ 21,784	\$	\$ 44	\$ 57,549

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule Of Activities By Project For The Year Ended December 31, 2022

Page -37-

	Jeffco Bright Futures	Jefferson County Communities That Care	Junos 2 College	Making Olathe Better	Man Therapy	Marshall Fire Family Relief Fund	Metro Denver Nature Alliance	Mile High Health Alliance	Miracles for Mito
Support and revenue									
Contributions									
Corporate	\$	\$	\$	\$	\$	\$	\$	\$	\$
Foundation			20,500	288,021	260,000	434,003	10,000	5,500	
Individual			20,403	20,403		242,100	1,854	121,904	
Nonfinancial assets						330,620		1,058	
Total Contributions									
Government			328,924		260,000	1,006,723	11,854	128,462	
Special events			12,500	1,575			48,489	210,000	
Earned income									
Project fee									
Interest income									
Other			543	970	1		44,255	153,234	
Total Other Income			543	970	1		44,255	153,234	
Return of contributions to grantors				(31,264)					
Total support and revenue			341,967	(28,719)	260,001	1,006,723	104,598	491,696	
Expenses									
Compensation									
Salaries and benefits			73,947	25,651				275,117	
Internships and AmeriCorps									
Payroll taxes			5,691	2,639			103,759	18,365	
Contract labor			7,345	8,862				28,100	
Direct Program									
Direct personal assistance			990			936,193	30		
Grants and awards			28,663		55,075	20	4,750	1,087	10
Program supplies and costs	10								17,019
Project separation distributions	1,398								
General and Other									
Miscellaneous									
Special events			5,415	345			2,050	214	
Fundraising			165						
Dues and subscriptions			198					498	
Board and committee			6,363	2,230					
Lobbying									
Intercompany Expenses									
Other intercompany expenses			170	(2,834)			11,184	10,427	
Project fee			35,047		13,000	50,336		46,053	
Occupancy								6,481	
Rent				7,200				79	
Repairs and maintenance								476	
Utilities			105	968					
Office									
Bank and merchant fees			628	8		625	143	38	
Depreciation				2,123					
Insurance			150	167	38		150	548	
Printing and postage			885					300	
Supplies and equipment			6,900	1,645				470	
Telephone and communications								647	
Professional Services									
Advertising and marketing			4,986	3,759				25	
Consulting and training			2,186	4,164					
Evaluation									
Professional fees			2,209					1,500	
Technology services					1		(95)	2,795	
Staff Support									
Travel			3,278						
Training and conferences			949				1,583	1,628	
Recruitment and retention			2,090				500	1,270	
Total Expenses	1,483		188,360	56,927	68,114	987,174	124,054	396,192	17,029
CHANGES IN NET ASSETS	\$ (1,483)	\$	\$ 153,607	\$ (85,646)	\$ 191,887	\$ 19,549	\$ (19,456)	\$ 95,504	\$ (17,029)

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule Of Activities By Project For The Year Ended December 31, 2022

Page -38-

	Mommy Rocks	Olive You Always	One Chance to Grow Up	Outreach Fort Collins	Pediatric Epilepsy Research	Power Community Center	Profoundly Gifted Retreat	Recovery Friendly Leader	Residents Unidos
Support and revenue									
Contributions									
Corporate	\$	\$	\$	2,913	\$	\$	\$	\$	\$
Foundation	3,000		452,463	106,573	161,700			23	
Individual	1,420		24,414	10,057	30	500	5,365	1,238	
Nonfinancial assets									
Total Contributions	4,420		476,877	119,543	161,730	500	5,365	1,261	
Government				434,522					
Special events			24,700						
Earned Income									
Project fee									
Interest income									
Other			(86)		250		61,006		
Total Other Income			(86)		250		61,006		
Return of contributions to grantees			(250)			(5,000)	(2,484)		(54,821)
Total support and revenue	4,420		501,241	554,065	161,980	(4,500)	63,887	1,261	(54,821)
Expenses									
Compensation			240,475	413,621	6,534				84,313
Salaries and benefits									
Internships and AmeriCorps			19,909	30,401	651				6,278
Payroll taxes			170	67,199	1,475		5,300		31,290
Contract labor									
Direct Program				142					
Direct personal assistance									
Grants and awards			3,185	4,773		278	46,203	39	63,845
Program supplies and costs	1,920								
Project separation distributions									
General and Other									
Miscellaneous	1		5,749	2,632	311	1			16,992
Special events			674		2,083				
Fundraising			1,229						
Dues and subscriptions			778	515					8,160
Board and committee									
Lobbying			35,000						
Intercompany Expenses									
Other intercompany expenses	1,500		48,335	68,293	16,198	50	6,637	750	(3,126)
Project fee						(450)			
Occupancy									
Rent				21,516					958
Repairs and maintenance				827		9,975	886		
Utilities				416		1,243			960
Office									
Bank and merchant fees	29		1,011	321	14	15	1,020	48	
Depreciation									
Insurance	300	13	150	412	150	833	663	75	300
Printing and postage	44		6,346	1,968					(16)
Supplies and equipment			2,849	2,562					2,740
Telephone and communications	210			7,187		1,622			
Professional Services			109,755	822					135
Advertising and marketing									305
Consulting and training									
Evaluation									
Professional fees			188,857						
Technology services	561		16,158	2,754	715	10	212		627
Staff Support									
Travel			2,309	803					
Training and conferences			69	155					
Recruitment and retention			1,306	454	31				
Total Expenses	4,565	13	684,314	627,773	28,162	13,577	60,921	912	213,761
CHANGES IN NET ASSETS	(145)	(13)	(183,073)	(73,708)	133,818	(18,077)	2,966	349	(268,582)

Combining Schedule Of Activities By Project
For The Year Ended December 31, 2022

	Rocky Mountain Ranger Association	Secure Futures Colorado	Sheridan Rising Together	Sidewalk Poets	Social Venture Partners Denver	Southwest Denver Coalition	Sustainable Neighborhood Netwo	Team Marshall	The Attainment Network
Support and revenue									
Contributions									
Corporate	\$ 435	\$ 20,000	\$ 122,309	\$ 2,850	\$ 24,500	\$ 12,008	\$ 1,000	\$ 5,000	\$ 2,272,632
Foundation	1,116		78	142,284	80,489		572	500	
Individual									
Nonfinancial assets									
Total Contributions	1,551	20,000	122,387	145,134	308,489		12,580	301,500	2,277,632
Government				10,000			7,300		587
Special events	54								75,212
Earned Income									
Project fee									
Interest income									
Other									
Total Other Income	5,680		7,500		6,757		3,000		146,040
Return of contributions to grantors	5,680		7,500		6,757		3,000		146,040
Total support and revenue	6,940	20,000	(63,467)	(47)	(25)				
			66,420	155,087	315,221		22,880	301,500	2,499,471
Expenses									
Compensation									
Salaries and benefits			156,118	54,413	237,792				669,217
Internships and AmeriCorps			480						
Payroll taxes			13,674	4,943	18,551				48,829
Contract labor		20,000	60,404		30,687		15,000		451,647
Direct Program									
Direct personal assistance									
Grants and awards									
Program supplies and costs	1,919		13,957	66	212	225	939	13,656	1,703,107
Project separation distributions									24,340
General and Other									
Miscellaneous			(1)	135					485
Special events			16,014	475	2,355		316	6,635	139,723
Fundraising				1,879					
Dues and subscriptions	2,028		29,900	82	6,949	257		103	1,567
Board and committee					60				
Lobbying									
Intercompany Expenses									
Other intercompany expenses	1,500	2,000	9,933	15,913	31,205		1,500	30,150	25
Project fee									182,833
Occupancy			3,409		2,185				
Rent									
Repairs and maintenance									
Utilities									
Office									
Bank and merchant fees	297		8	1,346	472		144	11	
Depreciation									
Insurance	150	150	150	100	150		150	62	150
Printing and postage	227		28	28	139				
Supplies and equipment			4,873	1,071	1,946				
Telephone and communications									
Professional Services									
Advertising and marketing			872	1,752	1,875				11,010
Consulting and training					17,381				9,911
Evaluation									
Professional fees									681
Technology services	640			1,448	3,711		1,063		
Staff Support									
Travel			75						1,260
Training and conferences					1,708				3,364
Recruitment and retention			339		1,309				36,023
Total Expenses	6,761	22,150	310,205	56	359,668	482	19,112	50,617	881
				83,707					3,291,137
CHANGES IN NET ASSETS	\$ 179	\$ (2,150)	\$ (243,785)	\$ 71,380	\$ (44,447)	\$ (482)	\$ 3,768	\$ 250,883	\$ (791,666)

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule Of Activities By Project For The Year Ended December 31, 2022

Page -40-

	The Community Voice	The Elfsiar Project	The Ganas Network	The Greater Than One Collective	TLE Project	Trendlines	Unrestricted Revolution	We Create Heart	Western Colorado Language Access
Support and revenue									
Contributions									
Corporate	\$ 50,888	\$ 450,875	\$ 150,030	\$ 50,000	\$	\$	\$ 20,010	\$	\$ 90
Foundation		25,225	2,420				338		131,756
Individual								7	
Nonfinancial assets									
Government	50,888	476,100	152,450	50,000			20,348	7	131,846
Special events	3,140	85,754						3,500	4,250
Earned Income									
Project fee									
Interest income									
Other		508					4,000		655
Total Other Income		508					4,000		655
Return of contributions to grantees	(31,264)							(3,500)	
Total support and revenue	22,764	562,362	152,450	50,000		490,203	24,348	7	136,751
Expenses									
Compensation									
Salaries and benefits	69,371	179,861	93,490			313,543			59,052
Internships and AmeriCorps									
Payroll taxes	5,049	14,515	6,453			21,602	3,500	8,000	3,902
Contract labor	28,318	143,770	2,250						5,921
Direct Program									
Direct personal assistance	2,000	750							
Grants and awards			3,000						
Program supplies and costs	19	26,802	39,275	148	131	125	42	227	9,757
Project separation distributions									
General and Other									
Miscellaneous	1	535							
Special events	9,655		86						389
Fundraising		3,685							
Dues and subscriptions		3,004				99			258
Board and committee	14,120	1,657							2,025
Lobbying									
Intercompany Expenses									
Other intercompany expenses									
Project fee	4,402	56,315	15,245	5,000		54,011	2,435	1	13,854
Occupancy									
Rent									
Repairs and maintenance	9,300								
Utilities									
Office	6,580								862
Bank and merchant fees		86					13		10
Depreciation			85						
Insurance	1,000	150							
Printing and postage		906	31	62		150	37	137	125
Supplies and equipment	2,405	2,914	27					10	
Telephone and communications		1,200					3,875		175
Professional Services									454
Advertising and marketing	8,903	9,070	1,607					2,000	12,928
Consulting and training	13,859	28,500							800
Evaluation		190							
Professional fees		6,500							
Technology services		8,829	357						555
Staff Support									
Travel	3,285	1,872	457						
Training and conferences		2,613							
Recruitment and retention		7,285							
Total Expenses	178,323	501,009	162,513	5,210	131	422,824	10,328	11,133	111,067
CHANGES IN NET ASSETS	\$ (155,559)	\$ 61,353	\$ (10,063)	\$ 44,790	\$ (131)	\$ 67,379	\$ 14,020	\$ (11,126)	\$ 25,684

COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

Combining Schedule Of Activities By Project For The Year Ended December 31, 2022

Page -41-

	Wild Beautiful Orchestra	Yarrow Collective: Peers of Larimer	Young Nonprofit Professionals Network	Yuma Unified Making Advances	All Projects	Trendlines, LLC	CNDC	Eliminations	TOTAL
Support and revenue									
Contributions									
Corporate	\$	\$	\$	1	\$	\$	\$	\$	\$
Foundation	4	32,027		3	788,000		52		788,052
Individual	8,455	46,440		333	10,108,954		5,656		10,114,610
Nonfinancial assets		19,775			1,279,860		6,670		1,286,530
Total Contributions	8,459	98,242		337	332,583		10,440		343,023
Government		10,888			12,509,397		22,818		12,532,215
Special events	1,209			469	5,429,847		44,833		5,474,680
Earned Income					368,228				368,228
Project fee								(1,916,571)	
Interest income							1,916,571		
Other							22,413		22,413
Total Other Income	11,374	15,461		105	1,683,542	6,000	11,385	(38,959)	1,661,968
Return of contributions to grantors	11,374	15,461		105	1,683,542	6,000	11,385	(38,959)	1,661,968
Total support and revenue	21,042	124,591		911	19,242,007	6,000	2,018,020	(1,955,530)	19,310,497
Expenses									
Compensation		2,496			7,785,394		1,615,157		9,400,551
Salaries and benefits				93,143	44,430				44,430
Internships and AmeriCorps		245		8,278	599,279		109,026		708,305
Payroll taxes		19,577		44,986	2,839,788		137,488		2,977,276
Contract labor	17,038								
Direct Program					162,939				162,939
Direct personal assistance					2,839,870				2,839,870
Grants and awards				6,000	1,788,206	85,000			2,524,870
Program supplies and costs	234	11,322	400	14,688	676,848				1,788,206
Project separation distributions									676,848
General and Other									
Miscellaneous					46,353	3,184	40,161		89,698
Special events		175	302	22,469	548,757		(186)		548,571
Fundraising					36,586		50		36,636
Dues and subscriptions					101,707		28,421		130,128
Board and committee				9,270	134,608		235		134,843
Lobbying					35,000				35,000
Intercompany Expenses								(38,959)	
Other intercompany expenses					47,784				
Project fee		12,542	1,500	(6,348)	1,915,731	840	(8,825)	(1,916,571)	
Occupancy	2,104				455,365		90,257		545,622
Rent				15,900	6,932		248		7,180
Repairs and maintenance				936	56,616				56,616
Utilities			15						
Office									
Bank and merchant fees	78		16		42,444		8,534		50,978
Depreciation					32,221		18,634		50,855
Insurance	112	87	150	1,000	35,630		57,163		92,793
Printing and postage			79		57,267		1,206		58,473
Supplies and equipment		191		4,869	149,426		6,203		155,629
Telephone and communications		84	36		64,047		42,448		106,495
Professional Services									
Advertising and marketing		595		2,764	271,578		629		272,207
Consulting and training				4,682	220,920				220,920
Evaluation					104,389				104,389
Professional fees					341,376	40,000	155,565		536,941
Technology services			3,545		230,475		152,117		382,592
Staff Support									
Travel		1,311	54	2,383	206,718		1,959		208,677
Training and conferences					24,225		3,017		27,242
Recruitment and retention		193	106	75	48,390		10,067		58,457
Total Expenses	19,566	48,818	6,203	223,095	21,951,299	129,024	2,469,574	(1,955,530)	22,594,367
CHANGES IN NET ASSETS	\$ 1,476	\$ 75,773	\$ (5,292)	\$ (374,664)	\$ (2,709,292)	\$ (123,024)	\$ (451,554)	\$	\$ (3,283,870)