

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

Consolidated Financial Statements As Of December 31, 2024  
(With Summarized Financial Information For  
The Year Ended December 31, 2023)

Together With Independent Auditors' Report



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## **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, 2024, 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, 2024, 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.

### 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, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 1, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

***JDS Professional Group***

May 29, 2025

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

Consolidated Statement Of Financial Position

As Of December 31, 2024

(With Summarized Financial Information As Of December 31, 2023)

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<b>ASSETS</b>			
		<u>2024</u>	<u>2023</u>
Current Assets:			
Cash and cash equivalents (Note 4)		\$ 13,387,264	\$ 9,078,053
Receivables:			
Trade			10,780
Other receivables		40,115	53,495
Government grants		889,324	1,377,173
Contributions (Note 5)		2,336,016	2,387,650
Prepaid expenses		182,109	124,632
Other assets		64,061	48,425
Total Current Assets		16,898,889	13,080,208
Contributions receivable, net of current portion (Note 5)		613,333	162,500
Right of use assets, net of accumulated amortization of \$249,360		205,178	359,279
Property and equipment, net (Note 6)		122,513	103,438
<b>TOTAL ASSETS</b>		<u>\$ 17,839,913</u>	<u>\$ 13,705,425</u>
<b>LIABILITIES AND NET ASSETS</b>			
Current Liabilities:			
Accounts payable		\$ 739,106	\$ 410,240
Accrued payroll and benefits		616,910	600,419
Deferred revenue		136,564	44,144
Refundable advances		3,424,881	892,694
Lease liability (Note 7)		154,301	241,636
Total Current Liabilities		5,071,762	2,189,133
Loan payable (Note 8)		228,819	188,639
Lease liability, net of current portion (Note 7)		59,613	136,777
Total Liabilities		5,360,194	2,514,549
Net Assets:			
Without donor restrictions		2,315,875	2,317,783
With donor restrictions (Note 11)		10,163,844	8,873,093
Total Net Assets		12,479,719	11,190,876
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<u>\$ 17,839,913</u>	<u>\$ 13,705,425</u>

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

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

Consolidated Statement

For The Year Ended December 31, 2024

(With Summarized Financial Information For The Year Ended December 31, 2023)

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	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Total
Support and revenue				
Contributions:				
Government grants	\$	\$ 7,043,661	\$ 7,043,661	\$ 5,832,041
Corporate contributions		437,782	437,782	429,241
Foundation contributions	420	10,786,509	10,786,929	10,366,167
Individual contributions	8,558	932,220	940,778	1,157,927
Nonfinancial assets (Note 12)		254,245	254,245	221,687
Special events		748,779	748,779	853,326
Earned income:				
Interest income	350,991		350,991	166,157
Other revenue (Note 13)	724,341		724,341	1,113,667
Total revenue	1,084,310	20,203,196	21,287,506	20,140,213
Net assets released from restrictions -				
Satisfaction of time and				
purpose restrictions	18,861,148	(18,861,148)		
Return of contributions to grantors		(51,297)	(51,297)	(540,502)
Net support and revenue	19,945,458	1,290,751	21,236,209	19,599,711
Expenses:				
Program services	17,487,034		17,487,034	15,936,464
Supporting services -				
General and administration	2,133,075		2,133,075	2,138,736
Fundraising	327,257		327,257	338,258
Total Supporting Services	2,460,332		2,460,332	2,476,994
Total Expenses	19,947,366		19,947,366	18,413,458
<b>CHANGES IN NET ASSETS FROM OPERATIONS</b>	(1,908)	1,290,751	1,288,843	1,186,253
Net Assets, Beginning Of Year	2,317,783	8,873,093	11,190,876	10,004,623
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 2,315,875</u>	<u>\$ 10,163,844</u>	<u>\$ 12,479,719</u>	<u>\$ 11,190,876</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, 2024**

**(With Summarized Financial Information For The Year Ended December 31, 2023)**

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	Program Services	General and Administration	Fundraising	2024 Total	2023 Total
<b><u>Compensation</u></b>					
Salaries and benefits	\$ 6,658,131	\$ 1,247,042	\$ 193,153	\$ 8,098,326	\$ 7,938,528
Internships and AmeriCorp members	49,739	13,178	1,015	63,932	42,665
Payroll taxes	549,417	99,168	15,068	663,653	618,478
Contract labor	4,001,364	34,058		4,035,422	3,350,446
	<u>11,258,651</u>	<u>1,393,446</u>	<u>209,236</u>	<u>12,861,333</u>	<u>11,950,117</u>
<b><u>Direct Program</u></b>					
Direct personal assistance	113,962			113,962	123,637
Grants and awards	309,957			309,957	309,923
Supplies and costs	2,615,301	29,945		2,645,246	1,805,670
Project separation distributions	1,052,023			1,052,023	993,576
<b><u>General &amp; Other</u></b>					
Miscellaneous	36,343	13,479		49,822	33,019
Special events	291,338	125,564		416,902	404,982
Fundraising			79,339	79,339	96,276
Dues and subscriptions	57,631	21,586	950	80,167	75,569
Board and committee	106,551	163		106,714	82,038
Lobbying		42,954		42,954	38,064
<b><u>Occupancy</u></b>					
Rent	348,921	41,235	1,171	391,327	428,126
Repairs and maintenance	7,663	403		8,066	14,891
Utilities	37,387	2,169	10	39,566	19,809
<b><u>Office</u></b>					
Bank service and merchant fees	2,283	55,180	537	58,000	75,729
Depreciation		41,662		41,662	48,603
Insurance	20,434	82,783	3,068	106,285	92,274
Printing and postage	41,195	2,924	1,392	45,511	48,454
Supplies and equipment	88,034	9,130	230	97,394	86,786
Telephone and communications	45,552	18,222	810	64,584	67,417
<b><u>Professional Services</u></b>					
Advertising and marketing	155,616	929	7	156,552	255,301
Consulting and training	34,432		1,065	35,497	114,941
Evaluation	45,416			45,416	77,176
Professional fees	321,610	90,210	4,491	416,311	479,756
Technology services	196,718	131,145	23,435	351,298	329,732
<b><u>Staff Support</u></b>					
Travel	182,131	14,165	717	197,013	212,989
Training and conferences	77,281	9,165	464	86,910	52,899
Recruitment and retention	40,604	6,616	335	47,555	95,704
<b>TOTAL EXPENSES</b>	<u><u>\$ 17,487,034</u></u>	<u><u>\$ 2,133,075</u></u>	<u><u>\$ 327,257</u></u>	<u><u>\$ 19,947,366</u></u>	<u><u>\$ 18,413,458</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, 2024

(With Summarized Financial Information For The Year Ended December 31, 2023)

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	2024	2023
Cash flows provided by operating activities:		
Changes in net assets from operations	\$ 1,288,843	\$ 1,186,253
Adjustments to reconcile change in net assets to net cash (used in) operating activities -		
Depreciation	41,662	48,603
Amortization of right-of-use asset	249,360	261,687
(Gain) on disposal		(23,586)
Changes in operating assets and liabilities -		
Decrease in trade receivables	10,780	29,813
(Increase) decrease in other receivables	13,380	(53,495)
(Increase) decrease in government grants receivable	487,849	(375,810)
(Increase) in contributions receivable	(399,199)	(995,292)
(Increase) in prepaid expenses	(57,477)	(23,895)
(Increase) decrease in other assets	(15,636)	22,327
Increase (decrease) in accounts payable	328,776	(173,254)
Increase (decrease) in accrued payroll and benefits	16,491	(17,479)
Increase (decrease) in deferred revenue	92,420	(58,604)
Increase (decrease) in refundable advances	2,532,187	(14,976)
(Decrease) in lease liability	(259,758)	(272,733)
Net cash provided by (used in) operating activities	<u>4,329,678</u>	<u>(460,441)</u>
Cash flows from investing activities:		
Transfers of property and equipment - project separation		80,895
Purchases of property and equipment	(60,737)	(29,109)
Net cash provided by (used in) investing activities	<u>(60,737)</u>	<u>51,786</u>
Cash flows from financing activities:		
Payments on loan payable	(4,820)	
Proceeds from loan payable	45,000	60,455
Net cash provided by financing activities	<u>40,180</u>	<u>60,455</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	4,309,121	(348,200)
Cash And Cash Equivalents, Beginning Of Year	<u>9,078,143</u>	<u>9,426,343</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u><u>\$ 13,387,264</u></u>	<u><u>\$ 9,078,143</u></u>
Supplemental Disclosure of Cash Flow Information:		
Cash paid for operating lease	<u><u>\$ 276,033</u></u>	<u><u>\$ 283,167</u></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, 2024

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## **(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 "Partner Projects." Partner Projects operate under the umbrella of Colorado Nonprofit Development Center's 501(c)(3) status, receiving extensive back-office services, and are supported with hands-on technical assistance in nonprofit management best practices. Partner Projects provide services to the community in a wide range of focus areas including health, education, human services, and arts. The majority of Colorado Nonprofit Development Center's support and revenue, including Partner 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. 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.

### **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.

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

Notes To Consolidated Financial Statements (Continued)

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Basis Of Presentation (Continued)

*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

Management provides for probable uncollectible amounts through a valuation allowance so that the net amount reflects the amount that management expects to collect. The valuation allowance is based on management's assessment of the current status of individual accounts, historical collection information, and existing economic conditions. As of December 31, 2024, management believes all accounts receivable are fully collectible and thus there is no allowance for doubtful accounts.

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.

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

Notes To Consolidated Financial Statements (Continued)

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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.

Compensated Absences

CNDC accrues for the costs of compensated absences to the extent that the employee's right to receive payment relates to service already rendered, the obligation vests or accumulates, payment is probable, and the amount can be reasonably estimated. CNDC accrues for vacation leave but not sick leave, as such amount cannot be reasonably estimated.

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.

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.

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

Notes To Consolidated Financial Statements (Continued)

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Revenue And Revenue Recognition

CNDC recognizes revenue from consulting and contract services revenue as services are performed (over time). Payments are due within 30 days once invoiced. Tuition, registration and conference fees are recognized at the time of the event or activity (point in time). Dues and memberships revenue are recognized over the membership period. Other revenue is recognized as projects transfer in (point in time). Unearned revenue received in advance is reflected in deferred revenue.

Sponsorships are recognized as a contribution as CNDC does not provide any material benefits to the sponsors and are included under special event revenue. Special events revenues are recognized as the events are held.

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, 2024, 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, 2024, CNDC received advances on conditional promises to give of \$3,424,881 which is recognized in the statement of financial position as refundable advances. As of December 31, 2024, contributions approximating \$6,499,004, 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 \$11,014,069 that have not been recognized as of December 31, 2024, because qualifying expenditures have not yet been incurred.

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

Notes To Consolidated Financial Statements (Continued)

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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, 2023, 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) Income Taxes

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, 2024, Colorado Nonprofit Development Center did not incur any material income tax expense. 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.

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

Notes To Consolidated Financial Statements (Continued)

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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 2021. CNDC is no longer subject to state income tax audits on its Form 112 for years prior to 2020. 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.

The deferred tax asset for the year ended December 31, 2024, was \$53,077. This reflects the income tax impact of the estimated net operating loss carry-forward in the amount of \$208,964 of which can be used indefinitely. The deferred tax asset has been fully allowed for as CNDC does not expect to utilize it. During the year ended, December 31, 2024, the valuation allowance was unchanged.

**(4) Concentration Of Credit Risk**

CNDC has significant cash demand deposits held at financial institutions at which deposits are insured up to \$250,000 per depositor by the Federal Deposit Insurance Corporation ("FDIC"), including deposits held in IntraFi Cash Services (ICS) accounts. Funds are spread among various institutions to maximize FDIC coverage while maintaining sufficient cash in primary operational accounts to address the cash needs of CNDC's partner projects. As of December 31, 2024, CNDC's cash deposits exceeded the FDIC limit by approximately \$3,754,000.

**(5) Contributions Receivable**

As of December 31, 2024, contributions receivable are expected to be collected as follows:

Within one year	\$ 2,336,016
Due in one to five	613,333
	<u>\$ 2,949,349</u>

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

Notes To Consolidated Financial Statements (Continued)

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**(6) Property And Equipment**

Property and equipment consisted of the following as of December 31, 2024:

Leasehold improvements	\$ 78,686
Computer equipment	32,058
Other property and equipment	150,580
	<u>261,324</u>
Less: accumulated depreciation and amortization	(138,811)
Net property and equipment	<u>\$ 122,513</u>

**(7) 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, 2024, was 5.7% which reflects CNDC's incremental borrowing rate.

CNDC's operating leases are noncancellable leases for office space commencing and ending with various dates between December 15, 2019 and May 31, 2028. For the year ended December 31, 2024, total operating lease cost was \$264,076. As of December 31, 2024, the weighted-average remaining lease term for CNDC's operating lease was 8.25 years. For the year ended December 31, 2024, short-term lease cost was \$92,223.

Future maturities of the lease liability are as follows:

2025	\$ 161,878
2026	56,806
2027	2,904
2028	1,210
Total lease payments	<u>222,798</u>
Less present value discount	(8,884)
Total lease obligation	<u>\$ 213,914</u>



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

Notes To Consolidated Financial Statements (Continued)

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**(8) Loan Payable**

During the year ended December 31, 2023, 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, 2024, the outstanding principal balance under the agreement was \$222,427 and accrued interest was \$6,392. The loan is collateralized by the cash assets of Trendlines LLC and 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, 2024, \$4,820 was repaid. 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.

**(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, 2024, no amounts were owed under the line of credit and the interest rate was 7.75% per annum. The line of credit is collateralized by the general assets of CNDC.

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

Notes To Consolidated Financial Statements (Continued)

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**(10) Liquidity And Availability Of Financial Assets**

The following represents CNDC's financial assets as of December 31, 2024:

Financial assets, at year end	
Cash and cash equivalents	\$ 13,387,264
Other receivables	40,115
Government grants receivable	889,324
Contributions receivable, current	<u>2,336,016</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 16,652,719</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.

**(11) Net Assets With Donor Restrictions**

As of December 31, 2024, CNDC had \$10,163,844 of net assets with donor restrictions which is subject to expenditure for specified projects.

**(12) Contribution Of Nonfinancial Assets**

**Gifts-In-Kind**

CNDC received gifts-in-kind for the year ended December 31, 2024:

Medical supplies	\$ 251,845
Facilities	2,400
Total gifts-in-kind	<u>\$ 254,245</u>

**COLORADO NONPROFIT DEVELOPMENT CENTER  
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Notes To Consolidated Financial Statements (Continued)

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During the year ended December 31, 2024, 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. Donated facilities was valued based on a recent comparable rental price in the city's real estate market. Donated facilities were used to support CNDC's programs.

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.

(13) **Other Revenue**

Other revenue consisted of the following as of December 31, 2024:

Tuition fees	\$ 14,332
Registration fees	282,519
Dues and memberships	75,619
Contract services	119,474
Other	232,397
	<u>\$ 724,341</u>
 Total point in time	 \$ 519,148
Total over time	205,193
	<u>\$ 724,341</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 \$103,003 for the year ended December 31, 2024.

**COLORADO NONPROFIT DEVELOPMENT CENTER  
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Combining Schedule of Financial Position by Project  
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	10.10.10	50/50 on the Colorado Trail	Adelante San Luis	Ads of Change	Afina Project	African Leadership Group
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 8,888	\$ 3,909	\$	\$	\$ 2,861,749	\$ 422,190
Other receivables						128
Contributions receivable						202,529
Government grants and contracts receivable						21,269
Shared administrative contribution receivable						
Prepaid expenses						1,398
Other assets						26,794
<b>Total Current Assets</b>	<b>8,888</b>	<b>3,909</b>			<b>2,861,749</b>	<b>674,308</b>
Contributions receivable						200,000
Loans receivable						
Fixed Assets						
Leasehold improvements						
Computer equipment						
Other fixed assets						
Right of use asset						
Accumulated depreciation						
<b>Total Fixed Assets</b>						
<b>Total ASSETS</b>	<b>\$ 8,888</b>	<b>\$ 3,909</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,861,749</b>	<b>\$ 874,308</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable	\$	\$ 45	\$	\$	\$ 20,565	\$ 48,574
Accrued payroll and benefits						23,732
Deferred revenue						
Lease liability						
Refundable advances					2,800,741	
Shared admin contribution payable						42,386
<b>Total Current Liabilities</b>		<b>45</b>			<b>2,821,306</b>	<b>114,692</b>
Loan payable						
Leases liability, net of current portion						
<b>Total LIABILITIES</b>		<b>45</b>			<b>2,821,306</b>	<b>114,692</b>
<b>Net Assets:</b>						
Without donor restriction						16,614
With donor restriction	8,888	3,864			40,443	743,002
<b>Total Net Assets</b>	<b>8,888</b>	<b>3,864</b>			<b>40,443</b>	<b>759,616</b>
<b>Total LIABILITIES AND NET ASSETS</b>	<b>\$ 8,888</b>	<b>\$ 3,909</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,861,749</b>	<b>\$ 874,308</b>

**COLORADO NONPROFIT DEVELOPMENT CENTER  
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Combining Schedule of Financial Position by Project  
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	Antonito Together	Arapahoe Food Security Coalition	Arise Bakery Project	Assuring Better Child Health & Development	Avon Vail Valley Arena Initiative	Avondale
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 87,303	\$ 2,125	\$ 6,270	\$ 459,466	\$ 22,555	\$ 82,290
Other receivables						
Contributions receivable	75,000		100	52,875		
Government grants and contracts receivable				165,568		
Shared administrative contribution receivable						
Prepaid expenses	163			467		
Other assets	1,000					
Total Current Assets	163,466	2,125	6,370	678,376	22,555	82,290
Contributions receivable						
Loans receivable						
Fixed Assets						
Leasehold improvements						
Computer equipment						
Other fixed assets						
Right of use asset						
Accumulated depreciation						
Total Fixed Assets						
Total ASSETS	\$ 163,466	\$ 2,125	\$ 6,370	\$ 678,376	\$ 22,555	\$ 82,290
<b>LIABILITIES AND NET ASSETS</b>						
LIABILITIES						
Current Liabilities						
Accounts payable	\$ 147	\$	\$	\$ 32,959	\$ 10,000	\$ 51
Accrued payroll and benefits	4,332			28,968		
Deferred revenue						
Lease liability						
Refundable advances				102,874		
Shared admin contribution payable	7,500		9	31,006		
Total Current Liabilities	11,979		9	195,807	10,000	51
Loan payable						
Leases liability, net of current portion						
Total LIABILITIES	11,979		9	195,807	10,000	51
Net Assets:						
Without donor restriction	19,331					46,442
With donor restriction	132,156	2,125	6,361	482,569	12,555	35,797
Total Net Assets	151,487	2,125	6,361	482,569	12,555	82,239
Total LIABILITIES AND NET ASSETS	\$ 163,466	\$ 2,125	\$ 6,370	\$ 678,376	\$ 22,555	\$ 82,290

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

Combining Schedule of Financial Position by Project  
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	Backpack Dreams	Bank on Denver	BIONIC	Boost Mobile Community Fund	Boulder County Health Improvement Collaborative	Breaking Silence
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 100,287	\$ 13,694	\$ 44,881	\$ 220,005	\$ 37,608	\$ 73,820
Other receivables		107				
Contributions receivable		5,000	3,971			
Government grants and contracts receivable		9,750				
Shared administrative contribution receivable						
Prepaid expenses						345
Other assets						
<b>Total Current Assets</b>	<b>100,287</b>	<b>28,551</b>	<b>48,852</b>	<b>220,005</b>	<b>37,608</b>	<b>74,165</b>
Contributions receivable						
Loans receivable						
<b>Fixed Assets</b>						
Leasehold improvements						
Computer equipment						
Other fixed assets						
Right of use asset						
Accumulated depreciation						
<b>Total Fixed Assets</b>						
<b>Total ASSETS</b>	<b>\$ 100,287</b>	<b>\$ 28,551</b>	<b>\$ 48,852</b>	<b>\$ 220,005</b>	<b>\$ 37,608</b>	<b>\$ 74,165</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable	\$ 5,371	\$ 1,552	\$ 5,745	\$ 82,500	\$	\$ 316
Accrued payroll and benefits			5,403			5,430
Deferred revenue	24,000					
Lease liability						
Refundable advances						
Shared admin contribution payable		1,865	402			
<b>Total Current Liabilities</b>	<b>29,371</b>	<b>3,417</b>	<b>11,550</b>	<b>82,500</b>		<b>5,746</b>
Loan payable						
Leases liability, net of current portion						
<b>Total LIABILITIES</b>	<b>29,371</b>	<b>3,417</b>	<b>11,550</b>	<b>82,500</b>		<b>5,746</b>
<b>Net Assets:</b>						
Without donor restriction		902		15,484		
With donor restriction	70,916	24,232	37,302	122,021	37,608	68,419
<b>Total Net Assets</b>	<b>70,916</b>	<b>25,134</b>	<b>37,302</b>	<b>137,505</b>	<b>37,608</b>	<b>68,419</b>
<b>Total LIABILITIES AND NET ASSETS</b>	<b>\$ 100,287</b>	<b>\$ 28,551</b>	<b>\$ 48,852</b>	<b>\$ 220,005</b>	<b>\$ 37,608</b>	<b>\$ 74,165</b>

**COLORADO NONPROFIT DEVELOPMENT CENTER  
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**Combining Schedule of Financial Position by Project  
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	Bringing Music to Life	Chris Anthony Youth Initiative Project	Civic Learning & Engagement	CO Faith Communities United to End Gun Violence	Code Violation Remediation Program	Colorado Afterschool Partnership
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 110,681	\$ 304,557	\$ 5,421	\$ 9,595	\$ (15,211)	\$ 136,622
Other receivables						
Contributions receivable	1,001	15,054	300	140		25,139
Government grants and contracts receivable			5,019		24,619	
Shared administrative contribution receivable						
Prepaid expenses	366	8,810	107	54		227
Other assets						
<b>Total Current Assets</b>	<b>112,048</b>	<b>328,421</b>	<b>10,847</b>	<b>9,789</b>	<b>9,408</b>	<b>161,988</b>
Contributions receivable						
Loans receivable						
Fixed Assets						
Leasehold improvements						
Computer equipment						
Other fixed assets						
Right of use asset						
Accumulated depreciation						
<b>Total Fixed Assets</b>						
<b>Total ASSETS</b>	<b>\$ 112,048</b>	<b>\$ 328,421</b>	<b>\$ 10,847</b>	<b>\$ 9,789</b>	<b>\$ 9,408</b>	<b>\$ 161,988</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable	\$ 5,635	\$ 9,094	\$	\$ 769	\$ 10,485	\$ (5)
Accrued payroll and benefits	3,844	4,519				8,218
Deferred revenue				30		
Lease liability						
Refundable advances						
Shared admin contribution payable	102	1,513	648	14	2,584	2,514
<b>Total Current Liabilities</b>	<b>9,581</b>	<b>15,126</b>	<b>648</b>	<b>813</b>	<b>13,069</b>	<b>10,727</b>
Loan payable						
Leases liability, net of current portion						
<b>Total LIABILITIES</b>	<b>9,581</b>	<b>15,126</b>	<b>648</b>	<b>813</b>	<b>13,069</b>	<b>10,727</b>
<b>Net Assets:</b>						
Without donor restriction	599		10,199		(3,661)	
With donor restriction	101,868	313,295		8,976		151,261
<b>Total Net Assets</b>	<b>102,467</b>	<b>313,295</b>	<b>10,199</b>	<b>8,976</b>	<b>(3,661)</b>	<b>151,261</b>
<b>Total LIABILITIES AND NET ASSETS</b>	<b>\$ 112,048</b>	<b>\$ 328,421</b>	<b>\$ 10,847</b>	<b>\$ 9,789</b>	<b>\$ 9,408</b>	<b>\$ 161,988</b>

**COLORADO NONPROFIT DEVELOPMENT CENTER  
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Combining Schedule of Financial Position by Project  
As Of December 31, 2024

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	Colorado Agrivoltaic Learning Center	Colorado Inclusive Economy	Colorado Mad Moms	Colorado Music Industry Alliance	Colorado Open Space Alliance	Colorado Poets Laureate Anthology
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 426,411	\$ 246	\$ 19,572	\$ 965	\$ 185,977	\$ 9,389
Other receivables					6,629	
Contributions receivable	4,105	22,500	25,175	28	200	
Government grants and contracts receivable						
Shared administrative contribution receivable						
Prepaid expenses	2,084	6,814		218		
Other assets						
<b>Total Current Assets</b>	<b>432,600</b>	<b>29,560</b>	<b>44,747</b>	<b>1,211</b>	<b>192,806</b>	<b>9,389</b>
Contributions receivable						
Loans receivable						
Fixed Assets						
Leasehold improvements						
Computer equipment						
Other fixed assets						
Right of use asset		1,483				
Accumulated depreciation						
<b>Total Fixed Assets</b>		<b>1,483</b>				
<b>Total ASSETS</b>	<b>\$ 432,600</b>	<b>\$ 31,043</b>	<b>\$ 44,747</b>	<b>\$ 1,211</b>	<b>\$ 192,806</b>	<b>\$ 9,389</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable	\$ 4,567	\$ 13,424	\$ 22	\$	\$ 480	\$
Accrued payroll and benefits	16,648	25,699				
Deferred revenue		69,479				
Lease liability		1,488				
Refundable advances						
Shared admin contribution payable	410	2,250	2,518	3	20	
<b>Total Current Liabilities</b>	<b>21,625</b>	<b>112,340</b>	<b>2,540</b>	<b>3</b>	<b>500</b>	
Loan payable		50,000				
Leases liability, net of current portion						
<b>Total LIABILITIES</b>	<b>21,625</b>	<b>162,340</b>	<b>2,540</b>	<b>3</b>	<b>500</b>	
Net Assets:						
Without donor restriction	904	(131,297)			53,586	
With donor restriction	410,071		42,207	1,208	138,720	9,389
<b>Total Net Assets</b>	<b>410,975</b>	<b>(131,297)</b>	<b>42,207</b>	<b>1,208</b>	<b>192,306</b>	<b>9,389</b>
<b>Total LIABILITIES AND NET ASSETS</b>	<b>\$ 432,600</b>	<b>\$ 31,043</b>	<b>\$ 44,747</b>	<b>\$ 1,211</b>	<b>\$ 192,806</b>	<b>\$ 9,389</b>



**COLORADO NONPROFIT DEVELOPMENT CENTER  
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**Combining Schedule of Financial Position by Project  
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	Colorado River Valley Team	Community Advisory Group	Community Hire	Community Investment Fund	Culturally Responsive and Equitable Evaluation	Defend Our Protectors
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 344,723	\$ (7,769)	\$ 18,919	\$ 370,445	\$ 506,165	\$ 3,167
Other receivables					425	
Contributions receivable	10,000		140	250	5,000	
Government grants and contracts receivable		11,137				
Shared administrative contribution receivable						
Prepaid expenses						123
Other assets						
<b>Total Current Assets</b>	<b>354,723</b>	<b>3,368</b>	<b>19,059</b>	<b>370,695</b>	<b>511,590</b>	<b>3,290</b>
Contributions receivable						
Loans receivable						
Fixed Assets						
Leasehold improvements						
Computer equipment						
Other fixed assets						
Right of use asset						
Accumulated depreciation						
<b>Total Fixed Assets</b>						
<b>Total ASSETS</b>	<b>\$ 354,723</b>	<b>\$ 3,368</b>	<b>\$ 19,059</b>	<b>\$ 370,695</b>	<b>\$ 511,590</b>	<b>\$ 3,290</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable	\$ 2,762	\$ 2,000	\$	\$ 868	\$ 63,927	\$ 31
Accrued payroll and benefits	7,511			3,652		
Deferred revenue						
Lease liability						
Refundable advances	33,750				139,376	
Shared admin contribution payable	1,000	1,368	14	26	250	
<b>Total Current Liabilities</b>	<b>45,023</b>	<b>3,368</b>	<b>14</b>	<b>4,546</b>	<b>203,553</b>	<b>31</b>
Loan payable						
Leases liability, net of current portion						
<b>Total LIABILITIES</b>	<b>45,023</b>	<b>3,368</b>	<b>14</b>	<b>4,546</b>	<b>203,553</b>	<b>31</b>
<b>Net Assets:</b>						
Without donor restriction	67,925					
With donor restriction	241,775		19,045	366,149	308,037	3,259
<b>Total Net Assets</b>	<b>309,700</b>		<b>19,045</b>	<b>366,149</b>	<b>308,037</b>	<b>3,259</b>
<b>Total LIABILITIES AND NET ASSETS</b>	<b>\$ 354,723</b>	<b>\$ 3,368</b>	<b>\$ 19,059</b>	<b>\$ 370,695</b>	<b>\$ 511,590</b>	<b>\$ 3,290</b>

**COLORADO NONPROFIT DEVELOPMENT CENTER  
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**Combining Schedule of Financial Position by Project  
As Of December 31, 2024**

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	Denver Harlequins	Denver Regional Mobility Access Council	Designed To Go Far	Dork Dancing	Embracing Nonviolence	Encore Network
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$	\$ 25,563	\$ 3,276	\$	\$ 14,240	\$ 27,414
Other receivables						
Contributions receivable		13,365			50	744
Government grants and contracts receivable		126,050				
Shared administrative contribution receivable						
Prepaid expenses		1,290				
Other assets						
<b>Total Current Assets</b>		<b>166,268</b>	<b>3,276</b>		<b>14,290</b>	<b>28,158</b>
Contributions receivable						
Loans receivable						
Fixed Assets						
Leasehold improvements						
Computer equipment						
Other fixed assets						
Right of use asset						
Accumulated depreciation						
<b>Total Fixed Assets</b>						
<b>Total ASSETS</b>	<b>\$</b>	<b>\$ 166,268</b>	<b>\$ 3,276</b>	<b>\$</b>	<b>\$ 14,290</b>	<b>\$ 28,158</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable	\$	\$ 8,004	\$	\$	\$ 1,340	\$ 2,180
Accrued payroll and benefits		24,932				
Deferred revenue						4,320
Lease liability						
Refundable advances						
Shared admin contribution payable		16,754			5	76
<b>Total Current Liabilities</b>		<b>49,690</b>			<b>1,345</b>	<b>6,576</b>
Loan payable		22,986				
Leases liability, net of current portion						
<b>Total LIABILITIES</b>		<b>72,676</b>			<b>1,345</b>	<b>6,576</b>
<b>Net Assets:</b>						
Without donor restriction		67,803				
With donor restriction		25,789	3,276		12,945	21,582
<b>Total Net Assets</b>		<b>93,592</b>	<b>3,276</b>		<b>12,945</b>	<b>21,582</b>
<b>Total LIABILITIES AND NET ASSETS</b>	<b>\$</b>	<b>\$ 166,268</b>	<b>\$ 3,276</b>	<b>\$</b>	<b>\$ 14,290</b>	<b>\$ 28,158</b>

**COLORADO NONPROFIT DEVELOPMENT CENTER  
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Combining Schedule of Financial Position by Project  
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	Families Forward Resource Center	FLAWS	Friends of Coal Creek	Girls Rock Denver	Go Electric Colorado	Golden Triangle Creative District
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 563,849	\$ 40,831	\$ 68,948	\$ 31,633	\$ 17,338	\$ 20,492
Other receivables						
Contributions receivable	257,683	140	4,612	1,165		250
Government grants and contracts receivable	66,429				5,000	
Shared administrative contribution receivable						
Prepaid expenses	7,087					
Other assets	57			100		
Total Current Assets	895,105	40,971	73,560	32,898	22,338	20,742
Contributions receivable	100,000					
Loans receivable						
Fixed Assets						
Leasehold improvements	60,186					
Computer equipment						
Other fixed assets	95,292					
Right of use asset	138,069					
Accumulated depreciation	(72,102)					
Total Fixed Assets	221,445					
Total ASSETS	\$ 1,216,550	\$ 40,971	\$ 73,560	\$ 32,898	\$ 22,338	\$ 20,742
<b>LIABILITIES AND NET ASSETS</b>						
LIABILITIES						
Current Liabilities						
Accounts payable	\$ 46,795	\$ 3,273	\$ 242	\$ 600	\$ 67	\$ 1,074
Accrued payroll and benefits	39,082	4,313				
Deferred revenue						7,958
Lease liability	108,874					
Refundable advances	69,730	23,465				
Shared admin contribution payable	40,526	15	484	117	500	25
Total Current Liabilities	305,007	31,066	726	717	567	9,057
Loan payable						
Leases liability, net of current portion	33,847					
Total LIABILITIES	338,854	31,066	726	717	567	9,057
Net Assets:						
Without donor restriction				6,580		7,859
With donor restriction	877,696	9,905	72,834	25,601	21,771	3,826
Total Net Assets	877,696	9,905	72,834	32,181	21,771	11,685
Total LIABILITIES AND NET ASSETS	\$ 1,216,550	\$ 40,971	\$ 73,560	\$ 32,898	\$ 22,338	\$ 20,742

**COLORADO NONPROFIT DEVELOPMENT CENTER  
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	Gracefull Home	Growing Up Boulder	Harm Reduction Action Center	HEART of Saguache and KV	High Rockies Harm Reduction	Home Visit Partnership
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$	\$ 126,725	\$ 902,629	\$ 228,381	\$ 41,085	\$ 116,616
Other receivables						
Contributions receivable	50	1,554	454,698	262,600	1,088	6,000
Government grants and contracts receivable		29,025	258,769	3,000	10,897	
Shared administrative contribution receivable						
Prepaid expenses			38,352	600	41	
Other assets			8,000	500		
<b>Total Current Assets</b>	<b>50</b>	<b>157,304</b>	<b>1,662,448</b>	<b>495,081</b>	<b>53,111</b>	<b>122,616</b>
Contributions receivable						
Loans receivable						
Fixed Assets						
Leasehold improvements			18,500			
Computer equipment						
Other fixed assets					27,219	
Right of use asset						
Accumulated depreciation			(12,994)		(4,295)	
<b>Total Fixed Assets</b>			<b>5,506</b>		<b>22,924</b>	
<b>Total ASSETS</b>	<b>\$ 50</b>	<b>\$ 157,304</b>	<b>\$ 1,667,954</b>	<b>\$ 495,081</b>	<b>\$ 76,035</b>	<b>\$ 122,616</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable	\$	\$ 1,038	\$ 35,213	\$ 9,183	\$ 3,729	\$
Accrued payroll and benefits		19,803	69,611	16,074	8,659	
Deferred revenue						
Lease liability						
Refundable advances				18,500		
Shared admin contribution payable	5	3,063	77,473	12,510	1,633	600
<b>Total Current Liabilities</b>	<b>5</b>	<b>23,904</b>	<b>182,297</b>	<b>56,267</b>	<b>14,021</b>	<b>600</b>
Loan payable						
Leases liability, net of current portion						
<b>Total LIABILITIES</b>	<b>5</b>	<b>23,904</b>	<b>182,297</b>	<b>56,267</b>	<b>14,021</b>	<b>600</b>
<b>Net Assets:</b>						
Without donor restriction		(13,396)	149	79,800		
With donor restriction	45	146,796	1,485,508	359,014	62,014	122,016
<b>Total Net Assets</b>	<b>45</b>	<b>133,400</b>	<b>1,485,657</b>	<b>438,814</b>	<b>62,014</b>	<b>122,016</b>
<b>Total LIABILITIES AND NET ASSETS</b>	<b>\$ 50</b>	<b>\$ 157,304</b>	<b>\$ 1,667,954</b>	<b>\$ 495,081</b>	<b>\$ 76,035</b>	<b>\$ 122,616</b>

**COLORADO NONPROFIT DEVELOPMENT CENTER  
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	IDDEATE	In Lak'ech Denver Arts	JBS Awareness Foundation	JEDI Coalition	Jefferson County Communities That Care	Juntos
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$	\$ 109,230	\$	\$	\$ 71,998	\$
Other receivables						
Contributions receivable		5,000			75	
Government grants and contracts receivable		18,020			61,608	
Shared administrative contribution receivable						
Prepaid expenses		274			1,325	
Other assets					1,300	
<b>Total Current Assets</b>		<b>132,524</b>			<b>136,306</b>	
Contributions receivable						
Loans receivable						
Fixed Assets						
Leasehold improvements						
Computer equipment						
Other fixed assets						
Right of use asset						
Accumulated depreciation						
<b>Total Fixed Assets</b>						
<b>Total ASSETS</b>	<b>\$</b>	<b>\$ 132,524</b>	<b>\$</b>	<b>\$</b>	<b>\$ 136,306</b>	<b>\$</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable	\$	\$ (153)	\$	\$	\$ 1,883	\$
Accrued payroll and benefits		6,729			17,912	
Deferred revenue						
Lease liability						
Refundable advances		41,666				
Shared admin contribution payable		2,713			7,085	
<b>Total Current Liabilities</b>		<b>50,955</b>			<b>26,880</b>	
Loan payable						
Leases liability, net of current portion						
<b>Total LIABILITIES</b>		<b>50,955</b>			<b>26,880</b>	
<b>Net Assets:</b>						
Without donor restriction		(451)				
With donor restriction		82,020			109,426	
<b>Total Net Assets</b>		<b>81,569</b>			<b>109,426</b>	
<b>Total LIABILITIES AND NET ASSETS</b>	<b>\$</b>	<b>\$ 132,524</b>	<b>\$</b>	<b>\$</b>	<b>\$ 136,306</b>	<b>\$</b>

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	Latinx Therapist Project - CO	Man Therapy	Matrescence	Metro Denver Nature Alliance	Mile High Health Alliance	Neighborhood Resilience Corps
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 140,747	\$ 136,124	\$	\$ 56,197	\$	\$ 17,650
Other receivables						
Contributions receivable	140,580	24		22,100		
Government grants and contracts receivable				21,761		
Shared administrative contribution receivable						
Prepaid expenses	428			8,823		
Other assets						
Total Current Assets	281,755	136,148		108,881		17,650
Contributions receivable						
Loans receivable						
Fixed Assets						
Leasehold improvements						
Computer equipment						
Other fixed assets						
Right of use asset						
Accumulated depreciation						
Total Fixed Assets						
Total ASSETS	\$ 281,755	\$ 136,148	\$	\$ 108,881	\$	\$ 17,650
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable	\$ 2,654	\$	\$	\$ 10,959	\$	\$
Accrued payroll and benefits	10,612					
Deferred revenue						
Lease liability						
Refundable advances						14,500
Shared admin contribution payable	14,058	3		5,580		
Total Current Liabilities	27,324	3		16,539		14,500
Loan payable						
Leases liability, net of current portion						
Total LIABILITIES	27,324	3		16,539		14,500
Net Assets:						
Without donor restriction						
With donor restriction	254,431	136,145		92,342		3,150
Total Net Assets	254,431	136,145		92,342		3,150
Total LIABILITIES AND NET ASSETS	\$ 281,755	\$ 136,148	\$	\$ 108,881	\$	\$ 17,650

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	One Chance to Grow Up	Outreach Fort Collins	Philo's Kitchen	Plastic-Free Colorado	Pride of the Glens	Profoundly Gifted Retreat
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 448,063	\$	\$ 8,270	\$ 148	\$ 28,262	\$ 112,258
Other receivables						
Contributions receivable	8,375		1,180	100	49,500	600
Government grants and contracts receivable					5,000	
Shared administrative contribution receivable						
Prepaid expenses	28				1,915	1,373
Other assets					1,800	20,000
Total Current Assets	456,466		9,450	248	86,477	134,231
Contributions receivable						
Loans receivable						
Fixed Assets						
Leasehold improvements						
Computer equipment						
Other fixed assets						
Right of use asset						
Accumulated depreciation						
Total Fixed Assets						
Total ASSETS	\$ 456,466	\$	\$ 9,450	\$ 248	\$ 86,477	\$ 134,231
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable	\$ 2,894	\$	\$	\$	\$ 3,346	\$ 304
Accrued payroll and benefits	28,504					
Deferred revenue						30,777
Lease liability						
Refundable advances					5,000	
Shared admin contribution payable	757		123	11	4,950	60
Total Current Liabilities	32,155		123	11	13,296	31,141
Loan payable						
Leases liability, net of current portion						
Total LIABILITIES	32,155		123	11	13,296	31,141
Net Assets:						
Without donor restriction					(48)	77,874
With donor restriction	424,311		9,327	237	73,229	25,216
Total Net Assets	424,311		9,327	237	73,181	103,090
Total LIABILITIES AND NET ASSETS	\$ 456,466	\$	\$ 9,450	\$ 248	\$ 86,477	\$ 134,231

**COLORADO NONPROFIT DEVELOPMENT CENTER  
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	Project Libe	Recovery Friendly Leader	Residents Unidos	Rocky Mountain Ranger Association	Secure Futures Colorado	Sheridan Rising Together
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 2,500	\$ 8,771	\$	\$ 14,096	\$ 4,022	\$ 286,461
Other receivables						
Contributions receivable		175				
Government grants and contracts receivable						
Shared administrative contribution receivable						
Prepaid expenses		1,761			63	
Other assets						975
Total Current Assets	2,500	10,707		14,096	4,085	287,436
Contributions receivable						
Loans receivable						
Fixed Assets						
Leasehold improvements						
Computer equipment						
Other fixed assets						
Right of use asset						14,762
Accumulated depreciation						
Total Fixed Assets						14,762
Total ASSETS	\$ 2,500	\$ 10,707	\$	\$ 14,096	\$ 4,085	\$ 302,198
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable	\$ 40	\$	\$	\$ 70	\$	\$ 3,409
Accrued payroll and benefits						12,815
Deferred revenue						
Lease liability						11,930
Refundable advances		8,511				
Shared admin contribution payable		318				
Total Current Liabilities	40	8,829		70		28,154
Loan payable						
Leases liability, net of current portion						2,885
Total LIABILITIES	40	8,829		70		31,039
Net Assets:						
Without donor restriction				359		24,088
With donor restriction	2,460	1,878		13,667	4,085	247,071
Total Net Assets	2,460	1,878		14,026	4,085	271,159
Total LIABILITIES AND NET ASSETS	\$ 2,500	\$ 10,707	\$	\$ 14,096	\$ 4,085	\$ 302,198



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	Sidewalk Poets	SmallCapital Research Group	Social Venture Partners Denver	Sustainable Neighborhood Network	Team Marshall	The BIPOC Alliance
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 112,149	\$ 9,948	\$ 172,236	\$ 36,761	\$ 49,722	\$ 138,064
Other receivables						
Contributions receivable	3,868		189,824	9,000		126,427
Government grants and contracts receivable	(7)					1,900
Shared administrative contribution receivable						
Prepaid expenses			250	4,585		2,930
Other assets						
Total Current Assets	116,010	9,948	362,310	50,346	49,722	269,321
Contributions receivable			188,333			125,000
Loans receivable						
Fixed Assets						
Leasehold improvements						
Computer equipment						
Other fixed assets						
Right of use asset						50,864
Accumulated depreciation						
Total Fixed Assets						50,864
Total ASSETS	\$ 116,010	\$ 9,948	\$ 550,643	\$ 50,346	\$ 49,722	\$ 445,185
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable	\$ 601	\$	\$ 898	\$ 5,231	\$ 9,649	\$ 13,906
Accrued payroll and benefits	14,859		24,457			4,859
Deferred revenue						
Lease liability						32,009
Refundable advances	50,000		70,000			38,435
Shared admin contribution payable	640		37,817	1,320		25,370
Total Current Liabilities	66,100		133,172	6,551	9,649	114,579
Loan payable						
Leases liability, net of current portion						22,881
Total LIABILITIES	66,100		133,172	6,551	9,649	137,460
Net Assets:						
Without donor restriction						
With donor restriction	49,910	9,948	417,471	43,795	40,073	307,725
Total Net Assets	49,910	9,948	417,471	43,795	40,073	307,725
Total LIABILITIES AND NET ASSETS	\$ 116,010	\$ 9,948	\$ 550,643	\$ 50,346	\$ 49,722	\$ 445,185

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	The Efshar Project	The Ganas Network	The Grove	The Inclusive Denver Project	TLE Project	Together For Timnath
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 325,170	\$ 65,015	\$ (3,121)	\$ 104	\$ 6,095	\$ 4,727
Other receivables	7,212		2,602			
Contributions receivable	123,328	225				29
Government grants and contracts receivable	23,082					
Shared administrative contribution receivable						
Prepaid expenses	806	85				17
Other assets						
<b>Total Current Assets</b>	<b>479,598</b>	<b>65,325</b>	<b>(519)</b>	<b>104</b>	<b>6,095</b>	<b>4,773</b>
Contributions receivable						
Loans receivable						
Fixed Assets						
Leasehold improvements						
Computer equipment						
Other fixed assets						
Right of use asset						
Accumulated depreciation						
<b>Total Fixed Assets</b>						
<b>Total ASSETS</b>	<b>\$ 479,598</b>	<b>\$ 65,325</b>	<b>\$ (519)</b>	<b>\$ 104</b>	<b>\$ 6,095</b>	<b>\$ 4,773</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Current Liabilities						
Accounts payable	\$ 16,136	\$	\$	\$	\$	\$ 96
Accrued payroll and benefits	16,646	6,186	19			
Deferred revenue						
Lease liability						
Refundable advances		8,333				
Shared admin contribution payable	6,618	23				3
<b>Total Current Liabilities</b>	<b>39,400</b>	<b>14,542</b>	<b>19</b>			<b>99</b>
Loan payable						
Leases liability, net of current portion						
<b>Total LIABILITIES</b>	<b>39,400</b>	<b>14,542</b>	<b>19</b>			<b>99</b>
Net Assets:						
Without donor restriction			(538)			
With donor restriction	440,198	50,783		104	6,095	4,674
<b>Total Net Assets</b>	<b>440,198</b>	<b>50,783</b>	<b>(538)</b>	<b>104</b>	<b>6,095</b>	<b>4,674</b>
<b>Total LIABILITIES AND NET ASSETS</b>	<b>\$ 479,598</b>	<b>\$ 65,325</b>	<b>\$ (519)</b>	<b>\$ 104</b>	<b>\$ 6,095</b>	<b>\$ 4,773</b>

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	Trendlines	Unrestricted Revolution	Wild Beautiful Orchestra	Yarrow Collective: Peers of Larimer	Young Nonprofit Professionals Network	Yuma Unified Making Advances
<b>ASSETS</b>						
Current Assets						
Cash and cash equivalents	\$ 39,325	\$ 2,140	\$ 157	\$ 36,473	\$	\$
Other receivables						
Contributions receivable	1,500					
Government grants and contracts receivable	21,428					
Shared administrative contribution receivable						
Prepaid expenses						
Other assets			1,277			
Total Current Assets	62,253	2,140	1,434	36,473		
Contributions receivable						
Loans receivable						
Fixed Assets						
Leasehold improvements						
Computer equipment						
Other fixed assets						
Right of use asset						
Accumulated depreciation						
Total Fixed Assets						
Total ASSETS	\$ 62,253	\$ 2,140	\$ 1,434	\$ 36,473	\$	\$
<b>LIABILITIES AND NET ASSETS</b>						
LIABILITIES						
Current Liabilities						
Accounts payable	\$ 1,171	\$ 2,112	\$	\$ 36,473	\$	\$
Accrued payroll and benefits	6,211					
Deferred revenue						
Lease liability						
Refundable advances						
Shared admin contribution payable	2,617					
Total Current Liabilities	9,999	2,112		36,473		
Loan payable						
Leases liability, net of current portion						
Total LIABILITIES	9,999	2,112		36,473		
Net Assets:						
Without donor restriction						
With donor restriction	52,254	28	1,434			
Total Net Assets	52,254	28	1,434			
Total LIABILITIES AND NET ASSETS	\$ 62,253	\$ 2,140	\$ 1,434	\$ 36,473	\$	\$

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	All Project Codes	CNDC	Trendlines, LLC	Eliminations	TOTAL
<b>ASSETS</b>					
Current Assets					
Cash and cash equivalents	\$ 11,545,697	\$ 1,841,562	\$ 5	\$	\$ 13,387,264
Other receivables	17,103	23,012			40,115
Contributions receivable	2,134,416	1,600	200,000		2,336,016
Government grants and contracts receivable	889,324				889,324
Shared administrative contribution receivable		385,754		(385,754)	
Prepaid expenses	93,209	88,900			182,109
Other assets	61,803	2,258			64,061
Total Current Assets	14,741,552	2,343,086	200,005	(385,754)	16,898,889
Contributions receivable	613,333				613,333
Loans receivable		72,986		(72,986)	
Fixed Assets					
Leasehold improvements	78,686				78,686
Computer equipment		32,058			32,058
Other fixed assets	122,511	28,069			150,580
Right of use asset	205,178				205,178
Accumulated depreciation	(89,391)	(49,420)			(138,811)
Total Fixed Assets	316,984	10,707			327,691
Total ASSETS	\$ 15,671,869	\$ 2,426,779	\$ 200,005	\$ (458,740)	\$ 17,839,913
<b>LIABILITIES AND NET ASSETS</b>					
<b>LIABILITIES</b>					
Current Liabilities					
Accounts payable	\$ 546,301	\$ 192,805	\$	\$	\$ 739,106
Accrued payroll and benefits	470,239	146,671			616,910
Deferred revenue	136,564				136,564
Lease liability	154,301				154,301
Refundable advances	3,424,881				3,424,881
Shared admin contribution payable	362,254		23,500	(385,754)	
Total Current Liabilities	5,094,540	339,476	23,500	(385,754)	5,071,762
Loan payable	72,986		228,819	(72,986)	228,819
Leases liability, net of current portion	59,613				59,613
Total LIABILITIES	5,227,139	339,476	252,319	(458,740)	5,360,194
Net Assets:					
Without donor restriction	347,107	2,087,303	(118,535)		2,315,875
With donor restriction	10,097,623		66,221		10,163,844
Total Net Assets	10,444,730	2,087,303	(52,314)		12,479,719
Total LIABILITIES AND NET ASSETS	\$ 15,671,869	\$ 2,426,779	\$ 200,005	\$ (458,740)	\$ 17,839,913

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	10.10.10	50/50 on the Colorado Trail	Adelante San Luis	Ads of Change	Afina Project	African Leadership Group	Antonito Together
Support and Revenue							
Contributions							
Corporate	\$	\$ 2,000	\$	\$ 1,500	\$	\$ 3,200	\$
Foundation					179,406	1,245,969	204,500
Individual		2,022				15,816	150
Nonfinancial assets							
Total Contributions		4,022		1,500	179,406	1,264,985	204,650
Government						85,964	
Special events		1,085				121,900	
Earned Income							
Shared administrative contribution						250	
Interest income							
Other					41,485	115	
Total Other Income					41,485	365	
Return of contributions to grantors						(15,750)	
Total Support and Revenue		5,107		1,500	220,891	1,457,464	204,650
Expenses							
Compensation							
Salaries and benefits						307,760	22,750
Internships and AmeriCorps							
Payroll taxes						23,542	2,376
Contract labor					170,376	350,417	6,775
Direct Program							
Direct personal assistance						13,500	
Grants and awards							
Program supplies and costs			101			78,012	5,683
Project separation distributions							
General and Other							
Miscellaneous						14,340	
Special events						182,217	510
Fundraising						1,000	
Dues and subscriptions						2,089	13
Board and committee							1,300
Lobbying							
Intercompany Expenses		1,125		300	10,012	147,763	20,465
Occupancy						37,371	3,500
Office							
Bank and merchant fees		73				1,103	8
Depreciation							
Insurance						1,144	2,000
Printing and postage						13,309	
Supplies and equipment						19,486	
Telephone and communications						10,271	
Professional Services							
Advertising and marketing						174	
Consulting and training						843	
Evaluation							
Professional fees				1,200			6,938
Technology services					60	44,979	
Staff Support							
Travel						28,720	
Training and conferences						2,769	
Recruitment and retention		45					176
Total Expenses		1,243	101	1,500	180,448	1,280,809	72,494
TOTAL REVENUE OVER EXPENSE	\$	\$ 3,864	\$ (101)	\$	\$ 40,443	\$ 176,655	\$ 132,156

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	Arapahoe Food Security Coalition	Arise Bakery Project	Assuring Better Child Health & Development	Avon Vail Valley Arena Initiative	Avondale	Backpack Dreams	Bank on Denver
Support and Revenue							
Contributions							
Corporate	\$	\$	\$ 30	\$	\$	\$	\$ 291
Foundation	2,500		467,882	133,000		235,000	30,000
Individual		7,152	19,152			40,667	225
Nonfinancial assets							
Total Contributions	2,500	7,152	487,064	133,000		275,667	30,516
Government			1,192,681				9,750
Special events						9,256	
Earned Income							
Shared administrative contribution							
Interest income							
Other			6,354				(220)
Total Other Income			6,354				(220)
Return of contributions to grantors							
Total Support and Revenue	2,500	7,152	1,686,099	133,000		284,923	40,046
Expenses							
Compensation							
Salaries and benefits			418,462	30,000			
Internships and AmeriCorps			1,700				
Payroll taxes			30,647	3,101			
Contract labor			790,873			149,609	53,000
Direct Program							
Direct personal assistance			(579)				1,016
Grants and awards							2,782
Program supplies and costs			243,286		3,989	31,784	
Project separation distributions							
General and Other							
Miscellaneous							
Special events						226	387
Fundraising						10,527	
Dues and subscriptions							
Board and committee							857
Lobbying							
Intercompany Expenses	375	572	192,196	13,300		28,426	4,416
Occupancy				175	4,200		
Office							
Bank and merchant fees		219	496			2,562	7
Depreciation							
Insurance			38		300	38	37
Printing and postage			14,064			326	
Supplies and equipment				2,586		567	49
Telephone and communications			34			507	1,522
Professional Services							
Advertising and marketing			13,436			13,106	313
Consulting and training						4,500	
Evaluation							
Professional fees				65,666			
Technology services			14,204		123	11,103	1,462
Staff Support							
Travel			15,746	5,617		33	
Training and conferences			1,575				
Recruitment and retention			934			27	
Total Expenses	375	791	1,737,112	120,445	8,612	253,341	65,848
TOTAL REVENUE OVER EXPENSE	\$ 2,125	\$ 6,361	\$ (51,013)	\$ 12,555	\$ (8,612)	\$ 31,582	\$ (25,802)

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

**Combining Schedule of Activities by Project  
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	BIONIC	Boost Mobile Community Fund	Boulder County Health Improvement Collaborative	Breaking Silence	Bringing Music to Life	Chris Anthony Youth Initiative Project	Civic Learning & Engagement
Support and Revenue							
Contributions							
Corporate	\$ 21	\$ 11,140	\$	\$ 50,400	\$ 2,057	\$ 11,290	\$
Foundation	62,460			3,500	85,148	43,368	5,282
Individual	27,731	2,408		10,083	115,778	90,555	9,158
Nonfinancial assets							
Total Contributions	90,212	13,548		63,983	202,983	145,213	14,440
Government							80,334
Special events		225,000			2,765	36,185	400
Earned Income							
Shared administrative contribution							
Interest income							
Other	2,302			15,800	514	6,547	1,400
Total Other Income	2,302			15,800	514	6,547	1,400
Return of contributions to grantors							
Total Support and Revenue	92,514	238,548		79,783	206,262	187,945	96,574
Expenses							
Compensation							
Salaries and benefits	73,393			61,390	40,167	45,715	
Internships and AmeriCorps							
Payroll taxes	5,094			5,597	3,970	2,939	
Contract labor				2,500		840	35,400
Direct Program							
Direct personal assistance						300	
Grants and awards		138,250					
Program supplies and costs	11,407			1,714	72,206	35,735	39,792
Project separation distributions							
General and Other							
Miscellaneous							
Special events				357	2,602	4,994	12,100
Fundraising				167		51,999	
Dues and subscriptions							
Board and committee							56
Lobbying							
Intercompany Expenses	9,254	16,726		10,479	20,636	18,768	11,045
Occupancy					(330)		
Office							
Bank and merchant fees	969	617		138	1,387	1,268	404
Depreciation							
Insurance	38		38	58	105	38	37
Printing and postage				373	824	197	
Supplies and equipment							349
Telephone and communications							
Professional Services							
Advertising and marketing					12,824	914	
Consulting and training	244					5,529	4,000
Evaluation	897						2,300
Professional fees							
Technology services	2,000			1,036	367		721
Staff Support							
Travel	477			9,538		4,626	
Training and conferences							
Recruitment and retention							
Total Expenses	103,773	155,593	38	93,347	154,758	173,862	106,204
TOTAL REVENUE OVER EXPENSE	\$ (11,259)	\$ 82,955	\$ (38)	\$ (13,564)	\$ 51,504	\$ 14,083	\$ (9,630)

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

**Combining Schedule of Activities by Project  
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	CO Faith Communities United to End Gun Violence	Code Violation Remediation Program	Colorado Afterschool Partnership	Colorado Agrivoltaic Learning Center	Colorado Inclusive Economy	Colorado Mad Moms	Colorado Music Industry Alliance
Support and Revenue							
Contributions							
Corporate	\$	\$	\$ 2,834	\$ 18,200	\$ 211,604	\$ 25,000	\$
Foundation	1,032		1,856	525,000	179,600	46	3
Individual	10,112		3,203	69,360	4,529	21,951	2,007
Nonfinancial assets							
Total Contributions	11,144		7,893	612,560	395,733	46,997	2,010
Government		69,619	59,480				
Special events			5,127	3,100	87,069		
Earned Income							
Shared administrative contribution	250			500			
Interest income							
Other	2,330		22,247	13,987	32,054		
Total Other Income	2,580		22,247	14,487	32,054		
Return of contributions to grantors							
Total Support and Revenue	13,724	69,619	94,747	630,147	514,856	46,997	2,010
Expenses							
Compensation							
Salaries and benefits			106,397	227,433	301,435		
Internships and AmeriCorps				2,500			
Payroll taxes			9,833	22,216	21,174		
Contract labor		66,318	12,000	38,143	117,552		
Direct Program							
Direct personal assistance							
Grants and awards	900			525			
Program supplies and costs	239		50,663	27,381	58,629		26
Project separation distributions							
General and Other							
Miscellaneous					153		
Special events	846		6,215	9,416	183		
Fundraising	170						
Dues and subscriptions			561	951	17,349		45
Board and committee			249		245		
Lobbying							
Intercompany Expenses	1,503	6,962	12,006	62,754	51,561	4,695	378
Occupancy					2,102		
Office							
Bank and merchant fees	380		1,663	121	3,470	73	123
Depreciation							
Insurance	37		38	37	300		
Printing and postage	(19)		539	339			
Supplies and equipment			284		42		
Telephone and communications	116						
Professional Services							
Advertising and marketing	124			2,758	19		172
Consulting and training							
Evaluation							
Professional fees				1,388	5,022		
Technology services	9,253		4,595	1,522	3,549		58
Staff Support							
Travel			8,822	13,551	241		
Training and conferences				1,665	17,189		
Recruitment and retention	27		77	1,111		22	
Total Expenses	13,576	73,280	213,942	413,811	600,215	4,790	802
TOTAL REVENUE OVER EXPENSE	\$ 148	\$ (3,661)	\$ (119,195)	\$ 216,336	\$ (85,359)	\$ 42,207	\$ 1,208



# COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

## Combining Schedule of Activities by Project As Of December 31, 2024

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	Colorado Open Space Alliance	Colorado Poets Laureate Anthology	Colorado River Valley Team	Community Advisory Group	Community Hire	Community Investment Fund	Culturally Responsive and Equitable Evaluation
Support and Revenue							
Contributions							
Corporate	\$	\$	\$ 2,600	\$	\$ 85	\$ 1,776	\$
Foundation	43	5,000	75,000			100,000	658,993
Individual	2,210	52			14,313	260	
Nonfinancial assets							
Total Contributions	2,253	5,052	77,600		14,398	102,036	658,993
Government			3,280	14,393	(48)		
Special events	121,991						
Earned Income							
Shared administrative contribution					4,695		
Interest income							
Other	104,347						
Total Other Income	104,347				4,695		
Return of contributions to grantors							
Total Support and Revenue	228,591	5,052	80,880	14,393	19,045	102,036	658,993
Expenses							
Compensation							
Salaries and benefits			79,301		2,750	49,666	
Internships and AmeriCorps							
Payroll taxes			5,594		299	3,910	
Contract labor	15,711		25,435			11,991	773,895
Direct Program							
Direct personal assistance							
Grants and awards						77,500	
Program supplies and costs	6,275	1,000	2,876			9,855	
Project separation distributions							
General and Other							
Miscellaneous					540		
Special events	69,956		3,242				
Fundraising	6,350						
Dues and subscriptions							
Board and committee			6,640	12,625			
Lobbying							
Intercompany Expenses	23,441	1,500	8,088	1,768	1,392	10,204	32,950
Occupancy			1,060				
Office							
Bank and merchant fees	4,117	2			228	10	
Depreciation							
Insurance	37	38	37		37		
Printing and postage						1,776	
Supplies and equipment			1,673				
Telephone and communications			53				
Professional Services							
Advertising and marketing	154		1,352			4,219	
Consulting and training			5,558				
Evaluation							
Professional fees							
Technology services	400					506	
Staff Support							
Travel	327		1,945				
Training and conferences			900				
Recruitment and retention	31		113			40	
Total Expenses	126,799	2,540	143,867	14,393	5,246	169,677	806,845
TOTAL REVENUE OVER EXPENSE	\$ 101,792	\$ 2,512	\$ (62,987)	\$	\$ 13,799	\$ (67,641)	\$ (147,852)

**COLORADO NONPROFIT DEVELOPMENT CENTER  
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**Combining Schedule of Activities by Project  
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	Defend Our Protectors	Denver Harlequins	Denver Regional Mobility Access Council	Designed To Go Far	Dork Dancing	Embracing Nonviolence	Encore Network
Support and Revenue							
Contributions							
Corporate	\$	\$	\$ 214	\$	\$ 500	\$	\$ 2,661
Foundation			74,077			12,532	400
Individual	2,554		3,508		847	3,473	8,199
Nonfinancial assets							
Total Contributions	2,554		77,799		1,347	16,005	11,260
Government			499,685				
Special events			1,400				1,250
Earned Income							
Shared administrative contribution							
Interest income							
Other			14,673				9,871
Total Other Income			14,673				9,871
Return of contributions to grantors							
Total Support and Revenue	2,554		593,557		1,347	16,005	22,381
Expenses							
Compensation							
Salaries and benefits			368,907				
Internships and AmeriCorps			23,718				
Payroll taxes			32,886				
Contract labor			12,229		525		29,438
Direct Program							
Direct personal assistance							
Grants and awards							
Program supplies and costs	2,110	10	79,228		9,176	1,340	808
Project separation distributions		3,703					
General and Other							
Miscellaneous							
Special events			50				
Fundraising							
Dues and subscriptions	35		118				
Board and committee							
Lobbying							
Intercompany Expenses	1,500		68,743		100	1,598	2,672
Occupancy							
Office							
Bank and merchant fees	29		174		45	122	614
Depreciation							
Insurance	38	25	38		15		38
Printing and postage	137		38				
Supplies and equipment	1,871		50				
Telephone and communications			3,929		51		
Professional Services							
Advertising and marketing	628						220
Consulting and training	4,620						
Evaluation							
Professional fees							
Technology services	454		1,810		211		5,703
Staff Support							
Travel			1,010				
Training and conferences			920				
Recruitment and retention	31		664				
Total Expenses	11,453	3,738	594,512		10,123	3,060	39,493
TOTAL REVENUE OVER EXPENSE	\$ (8,899)	\$ (3,738)	\$ (955)	\$	\$ (8,776)	\$ 12,945	\$ (17,112)

# COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

## Combining Schedule of Activities by Project As Of December 31, 2024

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	Families Forward Resource Center	Flows	Friends of Coal Creek	Girls Rock Denver	Go Electric Colorado	Golden Triangle Creative District	Gracefull Home
Support and Revenue							
Contributions							
Corporate	\$ 11,582	\$	\$ 323	\$	\$ 1,000	\$ 1,550	\$
Foundation	596,495	24,011	35,747	3,032		7	
Individual	2,104	2,813	33,057	3,141	5,498	657	53
Nonfinancial assets							
Total Contributions	610,181	26,824	69,127	6,173	6,498	2,214	53
Government	1,492,569	72,083	2,430		5,000	1,000	
Special events			3,581		4,270		
Earned Income							
Shared administrative contribution						300	
Interest income							
Other	123,330	2,500	3,260			13,487	
Total Other Income	123,330	2,500	3,260			13,787	
Return of contributions to grantors							
Total Support and Revenue	2,226,080	101,407	78,398	6,173	15,768	17,001	53
Expenses							
Compensation							
Salaries and benefits	455,935	53,050				1,157	
Internships and AmeriCorps	12,000						
Payroll taxes	36,581	5,552				192	
Contract labor	461,766	15,200	1,250	1,000			
Direct Program							
Direct personal assistance							
Grants and awards							
Program supplies and costs	274,419	6,902	10,194	2,678	1,676	2,119	
Project separation distributions							
General and Other							
Miscellaneous	566						
Special events	741			500	2,210		
Fundraising			11				
Dues and subscriptions	9,651						
Board and committee							
Lobbying							
Intercompany Expenses	254,704	9,484	7,934	614	1,577	2,484	5
Occupancy	101,669			3,775		736	
Office							
Bank and merchant fees	55	62	1,266	154	533	375	3
Depreciation	27,168						
Insurance	5,615		38	570	38	37	
Printing and postage	381				197	294	
Supplies and equipment	7,181		14			131	
Telephone and communications	7,683					168	
Professional Services							
Advertising and marketing	94		364		300		
Consulting and training	727		60				
Evaluation	14,625						
Professional fees	4,220	1,190				75	
Technology services	4,163		279		2,685	5,085	
Staff Support							
Travel	28,599			219			
Training and conferences	18,046		750				
Recruitment and retention	3,065	62	27	854	62	322	
Total Expenses	1,729,654	91,502	22,187	10,364	9,278	13,175	8
TOTAL REVENUE OVER EXPENSE	\$ 496,426	\$ 9,905	\$ 56,211	\$ (4,191)	\$ 6,490	\$ 3,826	\$ 45

# COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

## Combining Schedule of Activities by Project As Of December 31, 2024

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	Growing Up Boulder	Harm Reduction Action Center	HEART of Saguache and KV	High Rockies Harm Reduction	Home Visit Partnership	IDDEATE	In Lak'ech Denver Arts
Support and Revenue							
Contributions							
Corporate	\$	\$ 6,668	\$	\$	\$ 2,000	\$	\$ 1,728
Foundation	100,218	933,766	325,016		125,929		135,450
Individual	40,081	85,899	1,025	4,788			
Nonfinancial assets		236,845		15,000			
Total Contributions	140,299	1,263,178	326,041	19,788	127,929		137,178
Government	202,154	1,308,852		188,175	8,000		82,860
Special events	20,095	21,143		255			10,000
Earned Income							
Shared administrative contribution							
Interest income							
Other	269	(32)		1,300			
Total Other Income	269	(32)		1,300			
Return of contributions to grantors							
Total Support and Revenue	362,817	2,593,141	326,041	209,518	135,929		230,038
Expenses							
Compensation							
Salaries and benefits	300,630	642,432	226,448	124,366			81,975
Internships and AmeriCorps							
Payroll taxes	28,265	50,863	16,961	8,978			5,574
Contract labor	19,390	90,580	5,205				42,290
Direct Program							
Direct personal assistance		87,517					2,907
Grants and awards							
Program supplies and costs	10,828	615,507	45,688	2,585			47,049
Project separation distributions							
General and Other							
Miscellaneous	151	5,048	134	709			
Special events	466	43,105	10,990	52			
Fundraising							
Dues and subscriptions	2,857	4,105		181			174
Board and committee	519		37,200				
Lobbying							
Intercompany Expenses	37,079	266,735	32,483	26,302	13,913		24,942
Occupancy		138,715	11,687	3,505			6,235
Office							
Bank and merchant fees	844	5,074	24	256		129	
Depreciation		2,643		4,194			
Insurance	300	6,644	1,057	4,390			300
Printing and postage	3,484	1,965	64	717			
Supplies and equipment	527	28,900	4,979	618			
Telephone and communications		5,197	1,866	600			
Professional Services							
Advertising and marketing	300			30			1,292
Consulting and training	50	294	3,167	45			
Evaluation							
Professional fees	(2,120)						
Technology services	1,829	2,461	481	942			
Staff Support							
Travel	258	7,163	5,553	9,451			
Training and conferences	82	650		182			257
Recruitment and retention	22	11,831	8,365	160			166
Total Expenses	405,761	2,017,429	412,352	188,263	13,913	129	213,161
TOTAL REVENUE OVER EXPENSE	\$ (42,944)	\$ 575,712	\$ (86,311)	\$ 21,255	\$ 122,016	\$ (129)	\$ 16,877

**COLORADO NONPROFIT DEVELOPMENT CENTER  
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	JBS Awareness Foundation	JEDI Coalition	Jefferson County Communities That Care	Juntos	Latinx Therapist Project - CO	Man Therapy	Matrescence
Support and Revenue							
Contributions							
Corporate	\$	\$	\$	\$	\$	\$ 16	\$
Foundation			32	2,059	152,207	340,000	
Individual	3,162		1,061	705	480	16	
Nonfinancial assets							
Total Contributions	3,162		1,093	2,764	152,687	340,032	
Government			514,130				
Special events	6,365						
Earned Income							
Shared administrative contribution						250	
Interest income							
Other				(200)			
Total Other Income				(200)		250	
Return of contributions to grantors							
Total Support and Revenue	9,527		515,223	2,564	152,687	340,282	
Expenses							
Compensation							
Salaries and benefits			257,474	41,493	96,061		
Internships and AmeriCorps							
Payroll taxes			18,878	4,137	7,848		
Contract labor			81,298	3,500	1,750		
Direct Program							
Direct personal assistance					1,500		
Grants and awards							
Program supplies and costs	5,482		48,401	10,869	14,913	190,000	
Project separation distributions		8,936		463,876			105
General and Other							
Miscellaneous							
Special events	2,817	1,235	1,871				
Fundraising				588			
Dues and subscriptions			1,525	464	200		
Board and committee				472	291		
Lobbying							
Intercompany Expenses	952		58,825	(5,224)	15,268	17,002	
Occupancy			16,657	449			
Office							
Bank and merchant fees	276		40	31	19	1	
Depreciation							
Insurance		37	349	75	25	12	25
Printing and postage			1,189	440	177		
Supplies and equipment			5,286		72		
Telephone and communications			7,077				
Professional Services							
Advertising and marketing			28,223	2,690			
Consulting and training			514		1,738		
Evaluation							
Professional fees							
Technology services			1,012	2,331	9,804		
Staff Support							
Travel			11,725	5,090	76		
Training and conferences			19,110		380		
Recruitment and retention			75	536	330	27	
Total Expenses	9,527	10,208	559,529	531,817	150,452	207,042	130
TOTAL REVENUE OVER EXPENSE	\$	\$ (10,208)	\$ (44,306)	\$ (529,253)	\$ 2,235	\$ 133,240	\$ (130)

**COLORADO NONPROFIT DEVELOPMENT CENTER  
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**Combining Schedule of Activities by Project  
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	Metro Denver Nature Alliance	Mile High Health Alliance	Neighborhood Resilience Corps	One Chance to Grow Up	Outreach Fort Collins	Philo's Kitchen	Plastic-Free Colorado
Support and Revenue							
Contributions							
Corporate	\$ 34,800	\$ 2,175	\$	\$ 250	\$	\$	\$
Foundation			3,500	881,220	8,375	1,171	4
Individual	5,393			21,982	4,238	4,601	272
Nonfinancial assets							
Total Contributions	40,193	2,175	3,500	903,452	12,613	5,772	276
Government	63,419		500		370,959		
Special events							
Earned Income							
Shared administrative contribution							
Interest income							
Other	45,556	9,722		5,025	(104)		
Total Other Income	45,556	9,722		5,025	(104)		
Return of contributions to grantors		(35,547)					
Total Support and Revenue	149,168	(23,650)	4,000	908,477	383,468	5,772	276
Expenses							
Compensation							
Salaries and benefits		63,276		353,355	204,858		
Internships and AmeriCorps				1,599	3,237		
Payroll taxes		6,057		32,673	18,783		
Contract labor	90,385	1,500			60,056		
Direct Program							
Direct personal assistance					26		
Grants and awards							
Program supplies and costs	181	4,937	450	3,049	1,299	621	
Project separation distributions					193,412		
General and Other							
Miscellaneous		116		30	1,080		
Special events	2,397	1,410			75		
Fundraising				1,862	258		
Dues and subscriptions		53		850	320		
Board and committee							
Lobbying				42,954			
Intercompany Expenses	17,657	(811)	400	81,727	40,629	571	27
Occupancy		2,114			10,600	200	
Office							
Bank and merchant fees	316			1,105	250	172	12
Depreciation							
Insurance	38	100		37	3,572	38	
Printing and postage				487	422		
Supplies and equipment		161		1,862	258	1,178	
Telephone and communications					2,555		
Professional Services							
Advertising and marketing				59,980	2,510		
Consulting and training							
Evaluation							
Professional fees	950			206,800			
Technology services		1,262		16,964	2,487	52	
Staff Support							
Travel		149		7,704	478		
Training and conferences				3,343			
Recruitment and retention		103		1,808	244		
Total Expenses	111,924	80,427	850	818,189	547,409	2,832	39
TOTAL REVENUE OVER EXPENSE	\$ 37,244	\$ (104,077)	\$ 3,150	\$ 90,288	\$ (163,941)	\$ 2,940	\$ 237

# COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

## Combining Schedule of Activities by Project As Of December 31, 2024

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	Pride of the Glens	Profoundly Gifted Retreat	Project Libe	Recovery Friendly Leader	Residents Unidos	Rocky Mountain Ranger Association	Secure Futures Colorado
<b>Support and Revenue</b>							
Contributions							
Corporate	\$ 335	\$ 1,000		\$ 2,992	\$	\$ 622	\$
Foundation	108,001		4,000	15		1	
Individual	399	8,395		3,379		3,204	
Nonfinancial assets							
Total Contributions	108,735	9,395	4,000	6,386		3,827	
Government				9,489			
Special events				3,000			
Earned Income							
Shared administrative contribution							
Interest income							
Other	41,420	150,394				5,600	
Total Other Income	41,420	150,394				5,600	
Return of contributions to grantors							
Total Support and Revenue	150,155	159,789	4,000	18,875		9,427	
<b>Expenses</b>							
Compensation							
Salaries and benefits							
Internships and AmeriCorps							
Payroll taxes							
Contract labor	3,849	4,700		11,000			
Direct Program							
Direct personal assistance							
Grants and awards							
Program supplies and costs	22,273	126,721		2,531	481	4,222	
Project separation distributions							
General and Other							
Miscellaneous	720	1,672				390	
Special events	5,057					207	
Fundraising							
Dues and subscriptions		927		161			
Board and committee	4,298			51			
Lobbying							
Intercompany Expenses	14,835	12,548	1,500	2,392		945	1,500
Occupancy	21,464	824					
Office							
Bank and merchant fees	18	4,639		85		502	
Depreciation							
Insurance	516	104		38		37	39
Printing and postage		142				33	
Supplies and equipment	511	462		8			
Telephone and communications	1,205						
Professional Services							
Advertising and marketing				67			
Consulting and training	455			50			
Evaluation				374			
Professional fees		7,350		1,100			
Technology services	689	5,398		276		681	26
Staff Support							
Travel				180			
Training and conferences							
Recruitment and retention	1,009	1,049	40	40			
Total Expenses	76,899	166,536	1,540	18,353	481	7,017	1,565
<b>TOTAL REVENUE OVER EXPENSE</b>	\$ 73,256	\$ (6,747)	\$ 2,460	\$ 522	\$ (481)	\$ 2,410	\$ (1,565)

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

**Combining Schedule of Activities by Project  
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	Sheridan Rising Together	Sidewalk Poets	SmallCapital Research Group	Social Venture Partners Denver	Sustainable Neighborhood Network	Team Marshall	The BIPOC Alliance
<b>Support and Revenue</b>							
Contributions							
Corporate	\$ 250	\$ 450	\$	\$ 2,000	\$ 11,000	\$	\$ 1,888
Foundation	264,007	50,596	138,000	600,123		75	394,036
Individual	667	61,462		60,980	398		21,707
Nonfinancial assets							
Total Contributions	264,924	112,508	138,000	663,103	11,398	75	417,631
Government	6,000	7,913			13,000		46,467
Special events		17,336		9,361			5,462
Earned Income							
Shared administrative contribution		500					1,450
Interest income							
Other	8,741	10,550		950			2,709
Total Other Income	8,741	11,050		950			4,159
Return of contributions to grantors							
Total Support and Revenue	279,665	148,807	138,000	673,414	24,398	75	473,719
<b>Expenses</b>							
Compensation							
Salaries and benefits	145,257	134,677		294,235			83,217
Internships and AmeriCorps							6,000
Payroll taxes	12,538	11,998		25,567			8,815
Contract labor	49,211	214	116,512	22,554	30,000		41,607
Direct Program							
Direct personal assistance	7,775						
Grants and awards						10,000	
Program supplies and costs	4,789	4,070		29,979	27	78,877	27,016
Project separation distributions							
General and Other							
Miscellaneous							
Special events	2,823	2,200		6,746		33,511	1,935
Fundraising		350					
Dues and subscriptions	377			12,791			
Board and committee	14,000			301			
Lobbying							
Intercompany Expenses	28,206	13,713	11,540	67,334	3,380	1,500	48,785
Occupancy	8,548			2,920			27,467
Office							
Bank and merchant fees	23	1,137		1,340	12		3,123
Depreciation							
Insurance	38	38		300	37	37	25
Printing and postage				692			
Supplies and equipment	8,344	260		1,218			
Telephone and communications	120						
Professional Services							
Advertising and marketing	441	625		195			
Consulting and training							
Evaluation							
Professional fees							
Technology services	132	133		5,052	5,197	328	67
Staff Support							
Travel	82			524		114	
Training and conferences	200	270		289			
Recruitment and retention	261			2,076	31		295
Total Expenses	283,165	169,685	128,052	474,113	38,684	124,367	248,352
<b>TOTAL REVENUE OVER EXPENSE</b>	<b>\$ (3,500)</b>	<b>\$ (20,878)</b>	<b>\$ 9,948</b>	<b>\$ 199,301</b>	<b>\$ (14,286)</b>	<b>\$ (124,292)</b>	<b>\$ 225,367</b>



# COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

## Combining Schedule of Activities by Project As Of December 31, 2024

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	The Efshar Project	The Ganas Network	The Grove	The Inclusive Denver Project	TLE Project	Together For Timnath	Trendlines
Support and Revenue							
Contributions							
Corporate	\$ 5,000	\$	\$	\$	\$	\$ 1,250	\$
Foundation	802,765	67,829	55,100	2		16	26,000
Individual	32,686	2,736	20,032	613		5,591	
Nonfinancial assets							
Total Contributions	840,451	70,565	75,132	615		6,857	26,000
Government	11,606	106,000		791			161,693
Special events	18,078					628	
Earned Income							
Shared administrative contribution							
Interest income							
Other	13,810			500		465	
Total Other Income	13,810			500		465	
Return of contributions to grantors							
Total Support and Revenue	883,945	176,565	75,132	1,906		7,950	187,693
Expenses							
Compensation							
Salaries and benefits	210,376	115,656	96,354				121,504
Internships and AmeriCorps							
Payroll taxes	17,144	7,395	8,135				9,381
Contract labor	150,934		200				
Direct Program							
Direct personal assistance							
Grants and awards							
Program supplies and costs	100,361	29,422	2,486	658	199	1,074	37,083
Project separation distributions							
General and Other							
Miscellaneous	35					400	
Special events		142	54	1,027			87
Fundraising	6,057						
Dues and subscriptions							121
Board and committee	27,256					191	
Lobbying							
Intercompany Expenses	70,380	17,651	7,514	61		1,503	23,130
Occupancy							
Office							
Bank and merchant fees	316	106	2	34		115	
Depreciation							
Insurance	38	37	37			38	37
Printing and postage	30					39	239
Supplies and equipment	1,092		238			20	
Telephone and communications	1,200						
Professional Services							
Advertising and marketing	6,976		1,099			28	43
Consulting and training	410						
Evaluation	27,220						
Professional fees	1,650						
Technology services	8,765	338	40			962	1,804
Staff Support							
Travel	2,858	373					892
Training and conferences	533						
Recruitment and retention			1,716	22		31	
Total Expenses	633,631	171,120	117,875	1,802	199	4,401	194,321
TOTAL REVENUE OVER EXPENSE	\$ 250,314	\$ 5,445	\$ (42,743)	\$ 104	\$ (199)	\$ 3,549	\$ (6,628)

# COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

## Combining Schedule of Activities by Project As Of December 31, 2024

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	Unrestricted Revolution	Wild Beautiful Orchestra	Yarrow Collective: Peers of Larimer	Young Nonprofit Professionals Network	Yuma Unified Making Advances	All Project Codes	CNDC
Support and Revenue							
Contributions							
Corporate	\$	\$	\$	\$	\$	\$ 436,282	\$
Foundation	1		41,107			10,551,510	419
Individual	51	464	516	438		932,219	8,559
Nonfinancial assets			2,400			254,245	
Total Contributions	52	464	44,023	438		12,174,256	8,978
Government	2,000		342,933			7,035,161	
Special events		12,486	191			748,779	
Earned Income							
Shared administrative contribution						8,195	2,078,222
Interest income							350,991
Other		2,950	3,840			719,848	4,493
Total Other Income		2,950	3,840			728,043	2,433,706
Return of contributions to grantors						(51,297)	
Total Support and Revenue	2,052	15,900	390,987	438		20,634,942	2,442,684
Expenses							
Compensation							
Salaries and benefits			243,658			6,482,970	1,615,356
Internships and AmeriCorps						50,754	13,178
Payroll taxes			24,094			539,587	124,066
Contract labor		10,340	18,083			3,997,401	38,021
Direct Program							
Direct personal assistance						113,962	
Grants and awards						229,957	
Program supplies and costs		2,657	20,193		152	2,568,443	16,803
Project separation distributions			361,707	20,284		1,052,023	
General and Other							
Miscellaneous			20			26,104	9,440
Special events			1,238			416,197	705
Fundraising						79,339	
Dues and subscriptions			496			56,414	23,753
Board and committee						106,551	163
Lobbying						42,954	
Intercompany Expenses	205	1,467	20,388	44		2,055,473	6,444
Occupancy		1,038	2,737			409,418	29,540
Office							
Bank and merchant fees	2	1,630	40	26		44,569	13,431
Depreciation						34,005	7,657
Insurance	37	38	175	37		29,566	76,719
Printing and postage						42,895	2,616
Supplies and equipment			1,345	15		91,637	5,757
Telephone and communications			170			44,324	20,260
Professional Services							
Advertising and marketing			697			156,367	185
Consulting and training	2,112		581			35,497	
Evaluation						45,416	
Professional fees			2,616			304,045	112,266
Technology services			1,463	364		187,668	163,630
Staff Support							
Travel			6,942			179,083	17,930
Training and conferences			6,199			75,309	11,601
Recruitment and retention		31	1,222			39,180	8,375
Total Expenses	2,356	17,201	714,064	20,770	152	19,537,108	2,317,896
TOTAL REVENUE OVER EXPENSE	\$ (304)	\$ (1,301)	\$ (323,077)	\$ (20,332)	\$ (152)	\$ 1,097,834	\$ 124,788

# COLORADO NONPROFIT DEVELOPMENT CENTER AND TRENDLINES, LLC

## Combining Schedule of Activities by Project As Of December 31, 2024

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	Trendlines, LLC	Eliminations	TOTAL
Support and Revenue			
Contributions			
Corporate	\$ 1,500	\$	\$ 437,782
Foundation	235,000		10,786,929
Individual			940,778
Nonfinancial assets			254,245
Total Contributions	236,500		12,419,734
Government	8,500		7,043,661
Special events			748,779
Earned Income			
Shared administrative contribution		(2,086,417)	
Interest income			350,991
Other			724,341
Total Other Income		(2,086,417)	1,075,332
Return of contributions to grantors			(51,297)
Total Support and Revenue	245,000	(2,086,417)	21,236,209
Expenses			
Compensation			
Salaries and benefits			8,098,326
Internships and AmeriCorps			63,932
Payroll taxes			663,653
Contract labor			4,035,422
Direct Program			
Direct personal assistance			113,962
Grants and awards	80,000		309,957
Program supplies and costs	60,000		2,645,246
Project separation distributions			1,052,023
General and Other			
Miscellaneous	14,279		49,823
Special events			416,902
Fundraising			79,339
Dues and subscriptions			80,167
Board and committee			106,714
Lobbying			42,954
Intercompany Expenses	24,500	(2,086,417)	
Occupancy			438,958
Office			
Bank and merchant fees			58,000
Depreciation			41,662
Insurance			106,285
Printing and postage			45,511
Supplies and equipment			97,394
Telephone and communications			64,584
Professional Services			
Advertising and marketing			156,552
Consulting and training			35,497
Evaluation			45,416
Professional fees			416,311
Technology services			351,298
Staff Support			
Travel			197,013
Training and conferences			86,910
Recruitment and retention			47,555
Total Expenses	178,779	(2,086,417)	19,947,366
TOTAL REVENUE OVER EXPENSE	\$ 66,221	\$	\$ 1,288,843