

Colorado Criminal Justice Reform Coalition

Compiled Financial Statements

December 31, 2009





Julie K. Affleck, CPA
Richard L. Gilman, CPA
Jennifer M. Ross, CPA

Accountants' Compilation Report

To the Board of Directors
Colorado Criminal Justice Reform Coalition
Denver, CO

We have compiled the accompanying statement of assets, liabilities and net assets-income tax basis of Colorado Criminal Justice Reform Coalition, as of December 31, 2009 and 2008, and the related statements of revenue and expenses-income tax basis and statements of functional expenses-income tax basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the accounting basis used by the Organization for Federal income tax purposes, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, and changes in net assets. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Affleck Gilman Ross & Co., P.C.

AFFLECK GILMAN ROSS & CO., P.C.
Certified Public Accountants

Denver, CO
July 6, 2010

COLORADO CRIMINAL JUSTICE REFORM COALITION

STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS-INCOME TAX BASIS

ASSETS	<u>December 31, 2009</u>	<u>December 31, 2008</u>
Current assets:		
Cash	\$ 266,936	\$ 235,868
Inventory	<u>4,477</u>	<u>8,201</u>
Total current assets	<u>271,413</u>	<u>244,069</u>
 PROPERTY AND EQUIPMENT		
Furniture and fixtures	550	550
Computers and equipment	5,090	5,090
Less accumulated depreciation	<u>(5,588)</u>	<u>(5,547)</u>
Total property and equipment	<u>52</u>	<u>93</u>
Total assets	<u>\$ 271,465</u>	<u>\$ 244,162</u>
 LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	\$ 185	\$ 266
Incite payable	<u>1,526</u>	<u>2,012</u>
Total current assets	<u>1,711</u>	<u>2,278</u>
 Net assets:		
Restricted	28,000	
Unrestricted	<u>241,754</u>	<u>241,884</u>
Total liabilities and net assets	<u>\$ 271,465</u>	<u>\$ 244,162</u>

See accountants' compilation report

COLORADO CRIMINAL JUSTICE REFORM COALITION

STATEMENT OF REVENUE AND EXPENSES-INCOME TAX BASIS

	<u>Year Ended December 31, 2009</u>			<u>Summary Year Ended June 30, 2008</u>
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>TOTAL</u>
REVENUES AND SUPPORT				
Grants-foundations and other	\$ 138,000	\$ 38,000	\$ 176,000	\$ 212,785
Membership dues	53,576		53,576	42,986
Program service fees and miscellaneous	28,512		28,512	79,859
Interest income	4,965		4,965	968
Restrictions satisfied by payments	10,000	(10,000)	0	0
TOTAL REVENUES AND SUPPORT	<u>235,053</u>	<u>28,000</u>	<u>263,053</u>	<u>336,598</u>
EXPENSES				
Program services:				
Salaries	118,335		118,335	103,665
Printing	13,582		13,582	20,217
Other program expenses	59,289		59,289	57,548
	<u>191,206</u>	<u>0</u>	<u>191,206</u>	<u>181,430</u>
Supporting services:				
Management and general	9,260		9,260	22,399
Fundraising and development	34,717		34,717	20,159
	<u>43,977</u>	<u>0</u>	<u>43,977</u>	<u>42,558</u>
TOTAL EXPENSES	<u>235,183</u>	<u>0</u>	<u>235,183</u>	<u>223,988</u>
CHANGE IN NET ASSETS	(130)	28,000	27,870	112,610
NET ASSETS AT BEGINNING OF PERIOD	<u>241,884</u>	<u>0</u>	<u>241,884</u>	<u>129,274</u>
NET ASSETS AT END OF PERIOD	<u>\$ 241,754</u>	<u>\$ 28,000</u>	<u>\$ 269,754</u>	<u>\$ 241,884</u>

See accountants' compilation report

COLORADO CRIMINAL JUSTICE REFORM COALITION
STATEMENT OF FUNCTIONAL EXPENSES-INCOME TAX BASIS

	Year Ended December 31, 2009			
	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUND RAISING	TOTAL EXPENSES
Salaries	\$ 118,335	\$ 5,844	\$ 21,914	146,093.00
Printing	13,582	487	1,825	15,894.00
Contract and other professional	11,753	580	2,177	14,510.00
Payroll and other taxes	9,176	453	1,699	11,328.00
Postage	4,323	214	801	5,338.00
Employee benefits	6,258	309	1,159	7,726.00
Insurance	3,852	189	713	4,754.00
Office expenses and miscellaneous	11,223	554	2,078	13,855.17
Occupancy	4,260	210	789	5,259.00
Web hosting/internet	4,503	222	834	5,559.00
Telecommunications	1,733	86	321	2,140.00
Travel, meetings and conferences	538	27	100	665.00
Events and training for others	768	38	142	948.00
Payroll processing fees	869	43	161	1,073.00
Depreciation	33	4	4	41.00
Total expenses	<u>\$ 191,206</u>	<u>\$ 9,260</u>	<u>\$ 34,717</u>	<u>\$ 235,183</u>

See accountants' compilation report