

COLORADO CRIMINAL JUSTICE REFORM COALITION

Compiled Financial Statements

December 31, 2012



COLORADO CRIMINAL JUSTICE REFORM COALITION

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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, 2012, and the related statement of revenue and expenses-income tax basis, statement of functional expenses-income tax basis and statement of cash flows-income tax basis for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the income tax basis of accounting. The prior year summarized comparative information has been derived from the Organization's December 31, 2011 compiled financial statements.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the income tax basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with regard to Colorado Criminal Justice Reform Coalition.


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

Denver, CO
October 30, 2013

COLORADO CRIMINAL JUSTICE REFORM COALITION

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

	December 31,	
	2012	2011
ASSETS		
Current assets:		
Cash	\$ 348,086	\$ 534,446
Inventory-books	33,054	2,692
Total current assets	381,140	537,138
Property and equipment:		
Furniture and fixtures	550	550
Computers and equipment	5,090	5,090
Less accumulated depreciation	(5,640)	(5,635)
Total property and equipment	-	5
Total assets	\$ 381,140	\$ 537,143
 LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	\$ 498	\$ 811
Incite payable	1,300	2,383
Total current liabilities	1,798	3,194
Net assets:		
Restricted	-	15,000
Unrestricted	379,342	518,949
Total liabilities and net assets	\$ 381,140	\$ 537,143

See accountants' compilation report.

COLORADO CRIMINAL JUSTICE REFORM COALITION

STATEMENTS OF REVENUE AND EXPENSES-INCOME TAX BASIS

	<u>Year Ended December 31, 2012</u>			<u>Summary Year Ended December 31, 2011</u>
	<u>Temporarily</u>			
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
REVENUES AND SUPPORT				
Grants-foundations and other	\$ 97,995	\$ 12,000	\$ 109,995	\$ 357,250
Membership dues and contributions	59,099		59,099	58,922
Book sales	16,656		16,656	91,815
Fundraising event	43,759		43,759	30,991
Miscellaneous income	1,399		1,399	805
Interest income	2,829		2,829	1,366
Restrictions satisfied by payments	<u>27,000</u>	<u>(27,000)</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES AND SUPPORT	<u>248,737</u>	<u>(15,000)</u>	<u>233,737</u>	<u>541,149</u>
EXPENSES				
Program services:				
Criminal justice policy reform	<u>290,811</u>		<u>290,811</u>	<u>262,577</u>
	<u>290,811</u>	<u>0</u>	<u>290,811</u>	<u>262,577</u>
Supporting services:				
Management and general	<u>35,903</u>		<u>35,903</u>	<u>32,417</u>
Fundraising and development	<u>61,630</u>		<u>61,630</u>	<u>38,440</u>
	<u>97,533</u>		<u>97,533</u>	<u>70,857</u>
TOTAL EXPENSES	<u>388,344</u>	<u>0</u>	<u>388,344</u>	<u>333,434</u>
CHANGE IN NET ASSETS	(139,607)	(15,000)	(154,607)	207,715
NET ASSETS AT BEGINNING OF YEAR	<u>518,949</u>	<u>15,000</u>	<u>533,949</u>	<u>326,234</u>
NET ASSETS AT END OF YEAR	<u>\$ 379,342</u>	<u>\$ 0</u>	<u>\$ 379,342</u>	<u>\$ 533,949</u>

See accountants' compilation report.

COLORADO CRIMINAL JUSTICE REFORM COALITION

STATEMENTS OF FUNCTIONAL EXPENSES-INCOME TAX BASIS

	Year Ended December 31, 2012				Summary
	Program Services	Management And General	Fundraising and Development	Total Expenses	Year Ended December 31, 2011
					Total Expenses
Salaries	\$ 188,619	\$ 23,286	\$ 20,958	\$ 232,863	\$ 213,319
Printing and publication	29,183	3,603	3,243	36,029	35,614
Fundraising events and expenses	-	-	29,317	29,317	9,268
Contract and professional	15,507	1,914	1,723	19,144	15,169
Payroll and other taxes	15,194	1,876	1,688	18,758	16,867
Employee benefits	13,458	1,661	1,495	16,614	9,082
Office expenses and miscellaneous	5,786	714	643	7,143	4,492
Occupancy	5,280	652	587	6,519	5,489
Web hosting/internet	4,457	550	495	5,502	5,592
Postage	3,524	435	392	4,351	5,766
Insurance	2,974	368	331	3,673	3,300
Merchant services fees	2,112	261	234	2,607	2,040
Events and training for others	1,970	243	219	2,432	4,040
Telecommunications	1,471	182	163	1,816	1,997
Travel, meetings and conferences	1,273	157	141	1,571	1,380
Depreciation	3	1	1	5	19
Total expenses	\$ 290,811	\$ 35,903	\$ 61,630	\$ 388,344	\$ 333,434

See accountants' compilation report.

COLORADO CRIMINAL JUSTICE REFORM COALITION
STATEMENTS OF CASH FLOWS-INCOME TAX BASIS

	Year Ended December 31,	
	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (154,607)	\$ 207,715
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	5	19
(Increase) decrease in operating assets:		
Inventory	(30,362)	(2,692)
Increase (decrease) in operating liabilities:		
Accounts payable	(1,396)	402
	(186,360)	205,444
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES	-	-
CASH FLOWS FROM FINANCING ACTIVITIES	-	-
NET CHANGE IN CASH AND CASH EQUIVALENTS	(186,360)	205,444
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	534,446	329,002
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 348,086	\$ 534,446

See accountants' compilation report.