

**DISABILITY LAW COLORADO**

Financial Statements As Of September 30, 2019  
(With Summarized Financial Information  
As Of September 30, 2018)

Together With Independent Auditors' Report

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Disability Law Colorado:

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Center for Legal Advocacy, dba Disability Law Colorado (a Colorado nonprofit corporation) which comprise the statement of financial position as of September 30, 2019, and the related statement of activities, functional expenses, and cash flows for the year ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

*Members:*

*American Institute of Certified Public Accountants • Colorado Society of Certified Public Accountants*

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## Independent Auditors' Report (Continued)

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Disability Law Colorado as of September 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Effect of Adopting New Accounting Standard**

As discussed in Note 2, the Organization adopted the Financial Accounting Standards Board's Accounting Standards update ("ASU"), *Not-for-Profit Entities (Topic 958)-Presentation of Financial Statements of Not-for-Profit Entities* as of and for the year ended September 30, 2019. The requirements of the ASU have been applied retrospectively to all periods presented. Our opinion is not modified with respect to this matter.

### **Other Matters**

#### *Reporting on Summarized Comparative Information*

We have previously audited the Organization's September 30, 2018, financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 31, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### *Supplemental Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards on pages 21 to 22 is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of the management and was derived from and relates 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 financial statements as a whole.

*Other Reporting Required by Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued a report dated January 24, 2020, on our consideration of Disability Law Colorado's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Disability Law Colorado's internal control over financial reporting and compliance.

*JDS Professional Group*

February 27, 2020

## DISABILITY LAW COLORADO

### Statement Of Financial Position

As Of September 30, 2019

(With Summarized Financial Information As Of September 30, 2018)

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#### ASSETS

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 201,959	\$ 72,315
Accounts receivable, net of allowance of \$0 and \$2,000, respectively		1,167
Government and contracts receivable	134,567	125,040
Publication inventory	49,322	44,191
Prepaid expenses	14,300	18,817
Investments	540,679	549,715
Property and equipment, net	<u>23,836</u>	<u>34,430</u>
 Total Assets	 <u>\$ 964,663</u>	 <u>\$ 845,675</u>

#### LIABILITIES AND NET ASSETS

##### Liabilities:

Accounts payable	\$ 41,589	\$ 23,022
Accrued payroll costs	112,249	104,249
Deferred revenue	2,741	99
Capital lease obligations	<u>25,150</u>	<u>34,571</u>
Total Liabilities	<u>181,729</u>	<u>161,941</u>

##### Net Assets:

Without donor restrictions	250,451	142,215
With donor restrictions	<u>532,483</u>	<u>541,519</u>
Total Net Assets	<u>782,934</u>	<u>683,734</u>

#### TOTAL LIABILITIES AND NET ASSETS

	<u>\$ 964,663</u>	<u>\$ 845,675</u>
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The accompanying notes are an integral part of the financial statements

## DISABILITY LAW COLORADO

### Statement Of Activities

For The Year Ended September 30, 2019

(With Summarized Financial Information For The Year Ended September 30, 2018)

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	Without Donor Restrictions	With Donor Restrictions	2019 Total	2018 Total
<b>Support And Revenue:</b>				
Government contracts	\$ 2,675,467	\$	\$ 2,675,467	\$ 2,304,404
Contributions	57,047	50,500	107,547	134,221
In-kind contributions	7,529		7,529	9,977
Special events, net of direct benefit to donor				32,072
Publications, net of cost of goods sold of \$16,712	19,155		19,155	17,923
Workshops and client fees	183,440		183,440	54,205
Other income	2,164		2,164	11,277
Investment income, net		14,018	14,018	20,494
Change in value of interest in trust		(2,166)	(2,166)	(2,434)
Net assets released from restrictions:				
Satisfaction of purpose restrictions	71,388	(71,388)		
<b>Total Support And Revenue</b>	<u>3,016,190</u>	<u>(9,036)</u>	<u>3,007,154</u>	<u>2,582,139</u>
<b>Expenses:</b>				
<b>Program Services -</b>				
Developmental Disabilities (PADD)	497,195		497,195	390,242
Mental Illness (PAIMI)	394,237		394,237	518,730
Older Americans	624,994		624,994	370,159
Individual Rights (PAIR)	316,862		316,862	256,557
Medicare/Medicaid Advocacy				85,413
Client Assistance Program	166,834		166,834	144,514
Other programs	512,342		512,342	473,616
<b>Total Program Services</b>	<u>2,512,464</u>		<u>2,512,464</u>	<u>2,239,231</u>
<b>Supporting Services -</b>				
Management and general	273,025		273,025	253,593
Fundraising	122,465		122,465	132,277
<b>Total Supporting Services</b>	<u>395,490</u>		<u>395,490</u>	<u>385,870</u>
<b>Total Expenses</b>	<u>2,907,954</u>		<u>2,907,954</u>	<u>2,625,101</u>
Changes in net assets from operations	108,236	(9,036)	99,200	(42,962)
Net Assets, Beginning Of Year	142,215	541,519	683,734	726,696
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 250,451</u>	<u>\$ 532,483</u>	<u>\$ 782,934</u>	<u>\$ 683,734</u>

The accompanying notes are an integral part of the financial statements

**DISABILITY LAW COLORADO**

**Statement Of Functional Expenses  
For The Year Ended September 30, 2019  
(With Summarized Financial Information As Of September 30, 2018)**

	Program Services										Supporting Services		
	Developmental Disabilities (PADD)	Mental Illness (PAIMI)	Older Americans	Individual Rights (PAIR)	Client Assistance Program	Other Programs	Total Program Services	Management and General	Fundraising	2019 Total	2018 Total		
Salaries	\$ 303,815	\$ 249,115	\$ 367,912	\$ 185,037	\$ 102,684	\$ 320,431	\$ 1,528,994	\$ 177,954	\$ 57,009	\$ 1,763,957	\$ 1,558,706		
Payroll taxes and benefits	66,481	54,496	99,215	47,503	24,015	60,063	351,773	35,819	15,529	403,121	373,574		
Facilities	52,179	36,904	48,705	34,144	20,113	42,519	234,564	17,054	8,878	260,496	247,325		
Professional, contract services	14,527	11,132	20,209	7,422	4,063	11,357	68,710	5,800	20,779	95,289	79,116		
Dues and subscriptions	13,487	8,330	6,507	7,988	4,012	11,281	51,605	3,757	841	56,203	55,988		
Staff and board development	6,108	3,060	3,829	6,564	792	11,492	31,845	573		32,418	41,426		
Travel	8,565	4,877	14,707	2,234	1,398	6,114	37,895	880	656	39,431	40,818		
Supplies	3,974	4,036	5,666	2,417	1,361	4,290	21,744	3,640	1,103	26,487	26,621		
Telephone	4,483	2,449	4,582	2,156	1,284	2,764	17,718	1,447	395	19,560	18,463		
Postage and printing	2,116	2,104	9,038	1,432	750	3,920	19,360	2,088	2,408	23,856	20,527		
Equipment	2,385	1,945	6,893	2,234	1,216	14,600	29,273	770	386	30,429	30,980		
Repair and maintenance	4,621	3,208	5,288	3,185	1,641	5,742	23,685	2,062	4,686	30,433	40,533		
Insurance	3,177	2,487	3,964	2,091	1,167	3,103	15,989	1,476	643	18,108	17,658		
Outreach and training	4,813	1,966	20,250	3,092	738	5,244	36,103	2,207	5,704	44,014	9,503		
Meetings	1,195	3,662	2,236	292	136	765	8,286	1,690	276	10,252	5,055		
File storage	1,624	1,159	1,678	1,059	606	3,519	9,645	810	282	10,737	7,966		
Accommodation services	1,050	1,866	8	4,660	3	358	7,945	324	1	8,270	-		
All other	790	10	2,038	2,202	249	2,922	8,211	13,643	2,444	24,298	44,011		
	495,390	392,806	622,725	315,712	166,228	510,484	2,503,345	271,994	122,020	2,897,359	2,618,270		
Depreciation	1,805	1,431	2,269	1,150	606	1,858	9,119	1,031	445	10,595	6,831		
	\$ 497,195	\$ 394,237	\$ 624,994	\$ 316,862	\$ 166,834	\$ 512,342	\$ 2,512,464	\$ 273,025	\$ 122,465	\$ 2,907,954	\$ 2,625,101		

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

## DISABILITY LAW COLORADO

### Statement Of Cash Flows

For The Year Ended September 30, 2019

(With Summarized Financial Information For The Year Ended September 30, 2018)

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	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Changes in net assets	\$ 99,200	\$ (42,962)
Adjustments to reconcile changes in to net cash provided by (used in) operating activities:		
Depreciation	10,595	6,831
(Gains) losses on investments	4,128	361
Changes in assets and liabilities -		
Decrease in accounts receivables	1,167	1,647
(Increase) decrease in government contracts receivables	(9,527)	114,053
Decrease in prepaid expenses	4,517	851
(Increase) decrease in publication inventory	(5,132)	7,024
Increase (decrease) in accounts payable	18,567	(6,325)
Increase (decrease) in deferred revenue	2,642	(25,499)
Increase in accrued payroll costs	8,000	8,514
Net cash provided by operating activities	<u>134,157</u>	<u>64,495</u>
Cash flows from investing activities:		
Purchases of investments	(34,541)	(21,266)
Purchases of property and equipment		(35,313)
Sales of investments	39,449	2,880
Net cash provided by (used in) investing activities	<u>4,908</u>	<u>(18,386)</u>
Cash flows from financing activities:		
Proceeds from line-of-credit	495,000	515,000
Payments on line-of-credit	(495,000)	(515,000)
Proceeds from capital lease		35,313
Payments on capital lease obligation	(9,421)	(6,696)
Net cash (used in) financing activities	<u>(9,421)</u>	<u>(6,696)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	129,644	39,413
Cash And Cash Equivalents, Beginning Of Year	<u>72,315</u>	<u>32,902</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 201,959</u>	<u>\$ 72,315</u>
Supplemental Cash Flow		
Cash paid for interest	<u>\$ 5,705</u>	<u>\$ 5,380</u>

The accompanying notes are an integral part of the financial statements



# DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2019

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## (1) Nature Of Activities

The mission of Disability Law Colorado (the “Organization”) is to protect and promote the rights of people with disabilities and older people in Colorado through direct legal representation, advocacy, education and legislative analysis. The Organization provides legal assistance to persons with disabilities and their advocates, including parents or guardians where: 1) the disability is central to rather than incidental to the legal dispute; 2) special knowledge of the disabling condition is required; 3) special knowledge of the applicable law is required that is not generally available in the generic legal system. The Organization is supported primarily through government support and private contributions.

The Organization has concluded that the government support it receives consists entirely of fee for service contracts. Fee for service contracts are required by the accounting guidance to be reported as unrestricted support even though they fund specific services provided by the Organization.

The Organization operates the following major programs:

- Protection and Advocacy for Individuals with Intellectual and Developmental Disabilities (PADD) -This program was created to protect and advocate for the rights of people with intellectual and developmental disabilities within the State who are or who may be eligible for treatment or services, or who are being considered for a change in living arrangements. This program has the authority to investigate incidents of abuse and neglect if the incidents are reported to the system or if there is probable cause to believe that the incident occurred.
- Protection and Advocacy for Individuals with Mental Illness (PAIMI) - This program is mandated to investigate cases of abuse and neglect of individuals with mental illness and to insure the provision of their legal rights. In order to focus on those people most at risk of experiencing abuse, neglect and rights violations, the statute prioritizes eligibility to those people living in 24-hour treatment facilities.
- Older Americans - The purpose of the Long-Term Care Ombudsman program is to investigate complaints of residents of long-term care facilities (including nursing homes and assisted living residences) of their family members regarding care, treatment or rights violations. The Legal Assistance Developer provides leadership for improving the quality and quantity of legal and advocacy assistance to ensure a comprehensive elder rights system. This includes developing, monitoring, evaluating and coordinating available legal services for older persons statewide. The developer also provides technical assistance to the State Long-Term Care Ombudsman program on issues of drafting legislation and interpretation of current laws as well as training. Finally, Older Americans also includes the Program For All Inclusive Care For The Elderly (PACE).

## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2019

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- Protection and Advocacy for Individual Rights (PAIR) - This program was created to protect the rights of people with disabilities who are ineligible for services from the protection and advocacy programs for people with mental illness or developmental disabilities or ineligible for services from the Client Assistant Program. The federal statute specifically charges this program with helping to implement the Fair Housing Act and the Americans with Disabilities Act.
- Client Assistance Program (CAP) - This program provides information on the available services and benefits under the Rehabilitation Act and Title 1 of the Americans with Disabilities Act to people with disabilities in Colorado, especially those who have been unserved or under served by vocational rehabilitation programs. Upon the request of clients and client applications for services under the Rehabilitation Act, CAP will assist and advocate for them in their relationships with projects and programs. CAP may also provide assistance and advocacy with respect to services that are directly related to the employment of the individual.
- Other Programs - Other Programs includes Voting Protection and Advocacy, Assistive Technology, Traumatic Brain Injury, ADX Project, Protection and Advocacy for Beneficiaries of Social Security and Publications.

### (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

Financial statement presentation follows the recommendations of *Financial Statements for Not-for-Profit Organizations*. Under this standard, the Organization is required to report information regarding financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature where by the donor has stipulated the funds that must be maintained in perpetuity.

## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2019

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### Cash And Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents, except for cash and cash equivalents subject to investment management direction.

### 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 consists of those items attributable to the Organization's ongoing program services and investment earnings. Nonoperating activities are limited to activities considered to be of a more unusual or nonrecurring nature.

### Government Contract and Accounts Receivables

The Organization states government contract and accounts receivables at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Changes in the valuation allowance have not been material to the financial statements.

### Contributions

The Organization reports gifts of cash and other assets as net assets with donor restrictions if they are received with donor stipulations that limit the use of donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets with donor restrictions are reclassified to net assets without donor restriction and are reported in the statement of activities, as net assets released from restriction.

The Organization reports gifts of land, buildings, and equipment as net assets without donor restriction unless the explicit donor stipulations specify how long the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted report. Absent donor stipulations regarding how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

### Capitalization and Depreciation

The Organization follows the practice of capitalizing all expenditures for land, buildings and equipment of \$5,000 or more. The fair value of donated assets is similarly capitalized.

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Notes To Financial Statements  
For The Year Ended September 30, 2019

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Depreciation is computed using the straight-line method over the estimated useful lives of between 3 and 5 years of the assets. Amortization of capital lease is included in depreciation expense.

### Fair Value Measurements

The Organization follows fair value measurements which among other things requires enhanced disclosures about investments that are measured and reported at fair value and establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under the standard are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value.

*Equities:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Exchange traded funds and mutual funds:* The fair value of funds is based on quoted net asset values of the shares as reported by the fund. The funds held by the Organization are open-end funds registered with the U.S. Securities and Exchange Commission. The funds must publish their

## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2019

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daily net asset value and transact at their price. The funds held by the Organization are considered to be actively traded.

*Life insurance policy:* The fair value is based upon the cash surrender value, which is the cash amount that would be offered to the Organization by the issuing life carrier upon cancellation of the contract. Management believes that the sensitivity in the fair value measurement of the life insurance is related to market fluctuations, as the investments held in the life insurance are primarily marketable securities.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

In general, investments are exposed to various risks, such as interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of the investments will occur in the near term and that such changes could materially affect the investment balances and the amounts reported in the statements of financial position.

The carrying amount reported in the statement of financial position for cash and cash equivalents, accounts receivables, government contract receivable, accounts payable, and accrued liabilities approximate fair value because of the immediate or short-term maturities of these financial instruments.

### Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### Publications Inventory

Publications inventory consists of book and other publications valued at the lower of cost of market. Cost is determined by the first-in, first-out method.

### Methods Used for Allocation of Expenses from Management and General Activities

The cost of providing program and other activities have been summarized on a functional basis in the

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Notes To Financial Statements  
For The Year Ended September 30, 2019

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Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted. Such allocations are determined by management on an equitable basis based on time and effort. Allocated expenses include salaries, payroll tax and benefits, telephone, postage and printing, repair and maintenance, and insurance, depreciation, meetings, accommodation services.

### Summarized Prior-Year Information

The financial statements include certain prior-year summarized comparative information in total but not by net 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 the Organization's financial statements for the year ended September 30, 2018, from which the summarized information was derived.

### Adoption of New Accounting Pronouncement

For the year ended September 30, 2019, the Organization adopted the Financial Accounting Standards Board's Accounting Standards Update (ASU) No. 2016-14 - *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. The changes required by the update have been applied retrospectively to all periods presented. A key change required by ASU No. 2016-14 is the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets, if applicable, are now reported as net assets with donor restrictions.

### Subsequent Events

Management has evaluated subsequent events through February 27, 2020, the date the financial statements were available to be distributed.

### (3) Tax Exempt Status

The Organization is a not-for-profit corporation exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. It has been classified as an organization that is not a private foundation under Section 509(a) of the Internal Revenue Code. As such, donors are entitled to a charitable deduction for their contribution to the Organization.

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Notes To Financial Statements  
For The Year Ended September 30, 2019

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The Organization follows *Accounting for Uncertainty in Income Taxes* accounting standard which requires the Organization to determine whether a tax position (and the related tax benefit) is more likely than not to be sustained upon examination by the applicable taxing authority, based solely on the technical merits of the position. The tax benefit to be recognized is measured as the largest amount of benefit that is greater than fifty percent likely of being realized upon settlement, presuming the tax position is examined by the appropriate taxing authority that has knowledge of all relevant information. During the year ended September 30, 2019, the Organization's management evaluated its tax positions to determine the existence of uncertainties, and did not note any matters that would require recognition or which may have an affect on it tax-exempt status.

The Organization is no longer subject to U.S. federal tax audits on its Form 990 by taxing authorities for fiscal years ending prior to September 30, 2016. 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, the Organization believes no issues would arise.

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Notes To Financial Statements  
For The Year Ended September 30, 2019

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### (4) Investments And Concentration Of Credit Risks

The following table presents assets measured at fair value on a recurring basis, except those measured at cost as identified below, as of September 30, 2019:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Life insurance policy	\$	\$	\$ 8,197	\$ 8,197
Mutual funds	7,351			7,351
Equities	91,800			91,800
Exchange traded funds -				
High yield funds	27,949			27,949
Mid cap dividend funds	25,123			25,123
Small cap value funds	5,541			5,541
Small cap dividend funds	9,129			9,129
Select dividends	55,053			55,053
Emerging market funds	33,531			33,531
Bond funds	121,061			121,061
Trust funds	72,712			72,712
Foreign large value	16,201			16,201
Power shares preferred	30,867			30,867
Total at fair value	<u>\$ 496,318</u>	<u>\$</u>	<u>\$ 8,197</u>	<u>\$ 504,515</u>
Cash and cash equivalents				36,164
				<u>\$ 540,679</u>

Following is the reconciliation of Level 3 investments as of September 30, 2019:

Beginning Balance	\$ 8,197
Change in value of life insurance policy	
Ending Balance	<u>\$ 8,197</u>

The Organization's cash demand deposits are held at financial institutions at which deposits are insured up to \$250,000 by the FDIC. As of September 30, 2019, there were no funds at risk.

The Organization received approximately 40% of its total revenue from Department of Health and Human Service during the year ended September 30, 2019.



## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2019

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### (5) Publication Inventory

Publication inventory consisted of the following as of September 30, 2019:

Residents' rights products	\$ 29,920
Booklets and manuals	19,402
	<u>\$ 49,322</u>

### (6) Endowment

On September 18, 2002, the Organization and representatives of the Estate of Alexander R. Aitken entered into an agreement to create the Alexander R. Aitken permanently restricted endowment and the Fellow Travelers Fund. Under the agreement, earnings are defined as interest and dividends and do not include depreciation or appreciation. Additionally, capital gains will not be considered income, but will be reinvested in the endowment. Annually, not more than 70% of the earnings of the fund held in perpetuity may be transferred to the Fellow Travelers Fund which is classified as net assets with donor restrictions. Such funds are restricted for legal problems for persons with a mental disability that is organically or otherwise caused.

#### Changes in Endowment Net Assets

Changes in donor restricted endowment net assets for the year ended September 30, 2019, are as follows:

	<u>Net Assets With Donor Restrictions</u>
Endowment net assets, beginning of year	\$ 541,519
Net investment return	10,964
Distributions -	
Appropriation of endowment assets pursuant to spending-rate policy	(20,000)
Endowment net assets, end of year	<u>\$ 532,483</u>

## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2019

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### (7) Property and Equipment

Property and equipment consisted of the following as of September 30, 2019:

Furniture and equipment	\$ 150,340
Capital leases	83,463
Leasehold improvements	14,265
Total	<u>248,068</u>
Less: accumulated depreciation	(224,232)
Net property and equipment	<u><u>\$ 23,836</u></u>

Depreciation expense amounted to \$10,595 during the year ended September 30, 2019.

### (8) Line of Credit

As of September 30, 2019, there was no balance owed on a \$200,000 line-of-credit with a financial institution. Interest accrued on outstanding balances are based on the published Wall Street Journal Prime Rate, which as of September 30, 2019, was 5.00%, plus 2.75% percentage points above the index, not less than 8.25% per annum. In the case of default on the note, the creditor holds the right of offset against other accounts currently held at the financial institution. The line of credit is secured by receivables, cash, inventory and other assets.

### (9) Capital Lease Obligations

The Organization has a photocopier under capital leasing arrangements. These amounts are due in monthly installments of principal and interest of \$1,049 through December 2021, secured by equipment.

The future minimum lease payments as of September 30, 2019 are as follows:

<u>September 30,</u>	
2020	\$ 12,592
2021	12,592
2022	3,148
Total minimum lease payments	<u>28,332</u>
Less: interest	(3,182)
Present value of future minimum lease payments	<u><u>\$ 25,150</u></u>

## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2019

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### (10) Lease Commitments

The Organization leases office space in Denver and Grand Junction, Colorado. The future minimum lease payments are as follows as of September 30:

2020	\$	220,920
2021		225,450
2022		36,958
2023		36,958
Total	\$	<u>483,328</u>

### (11) Net Assets With Donor Restrictions

Net assets with donor restrictions as of September 30, 2019, are available for the following:

#### Subject to spending policy and appropriation:

Investment in perpetuity	\$	418,691
Support legal services for persons with a mental disability		113,792
Total	\$	<u>532,483</u>

### (12) Liquidity And Availability Of Financial Assets

The Organization's financial assets available within one year of the statement of financial position date for general expenditure are as follows as of September 30, 2019:

Financial assets, at year end		
Cash and cash equivalents	\$	201,959
Government and contracts receivable		134,567
Investments		540,679
Total financial assets		<u>877,205</u>
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions:		
Donor restricted endowment to be held in perpetuity		(418,691)
Endowment earning not expected to be spent in the next year		(113,792)
Life insurance investment		(8,197)
Financial assets available to meet cash needs for general expenditures within one year	\$	<u>336,525</u>

## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2019

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As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization also has a \$200,000 line of credit available for cash flow if needed.

### (13) Adoption of Accounting Standards Update 2016-14

The following financial statement line items for the year ended September 30, 2019, were reclassified as a result of the adoption of FASB Accounting Standards Update No. 2014-16, *Presentation of Financial Statements of Not-For-Profit Entities*.

	As Previously Reported	Adoption of ASU No. 2016-14	As Reclassified
Temporarily restricted net assets	\$ 119,815	\$ (119,815)	\$
Permanently restricted net assets	421,704	(421,704)	
Net assets with donor restrictions		541,519	541,519
Unrestricted net assets	142,215	(142,215)	
Net assets without donor restrictions		142,415	142,215
Total	<u>\$ 683,734</u>	<u>\$</u>	<u>\$ 683,734</u>

### (14) In-Kind Contributions

Donated goods and services are reflected in the accompanying statements at their estimated values at date of receipt. During the year ended September 30, 2019, donated goods and services amounted to \$7,529 for legal advocacy services and are reflected in program services.

### (15) Pension Plan

The Organization has a defined contribution plan covering all employees with at least one year of service. The Organization makes contributions of two percent to nine percent based on years of service. In addition, the Organization will match 50 percent of the employees' contribution provided the employee elects to contribute at least 2 percent of their salary. The maximum match an employee can receive is 3 percent of their annual salary, while the maximum contribution the Organization will make for an individual employee can be 12 percent of an individual's salary. Pension expense amounted to \$99,678 during the year ended September 30, 2019.

**DISABILITY LAW COLORADO**

Supplementary Schedule Of Expenditures Of Federal Awards  
For The Year Ended September 30, 2019

Federal Grantor and Program Title	CFDA Number	Identifying Number	Program Award Amount	Federal Expenditures
<b>Department of Health and Human Services</b>				
P&A for Developmental Disabilities **	93.630			
2019 Award		1901COPADD	\$ 506,685	\$ 407,554
2018 Award		1801COPADD	492,364	97,828
			999,049	505,382
Help America Vote Act P&A	93.618			
2019 Award		1901COPAVA	98,209	62,017
2018 Award		1803COVOTP	98,209	55,064
			196,418	117,081
P&A for Assistive Technology	93.843			
2019 Award		1901COPAAT	66,810	54,750
2018 Award		1801COPAAT	66,949	22,897
			133,759	77,647
P&A for Traumatic Brain Injury	93.873			
2019 Award		1901COPATB	61,176	57,570
2018 Award		1801COPATB	61,226	5,681
			122,402	63,251
P&A for Individuals w/Mental Illness	93.138			
2019 Award		19 SMP08970	449,205	436,111
2018 Award		18 SMP08970	443,445	53
			892,650	436,164
Aging Cluster - Special Programs for the Aging - Title III, Part B- Grants for Supportive Services and Senior Centers	93.044			
2019 Award		CMS 20 IHEA 129087	120,000	-
2018 Award		CMS 19 IHEA 109682	120,000	120,000
Total Aging Cluster			240,000	120,000
Long Term Care Ombudsman Program	93.042			
2019 Award		CMS 20 IHEA 129087	30,000	
2018 Award		CMS 19 IHEA 109682	30,000	30,000
			60,000	30,000
Total Department of Health and Human Services			\$2,644,278	\$ 1,349,525

The accompanying notes are an integral part of the schedule.

**DISABILITY LAW COLORADO**

Supplementary Schedule Of Expenditures Of Federal Awards  
For The Year Ended September 30, 2019

Federal Grantor and Program Title	CFDA Number	Identifying Number	Program Award Amount	Federal Expenditures
<b>U.S. Department of Education</b>				
Client Assistance Program	84.161A			
2019 Award		H161A190005	\$ 187,616	\$ 106,471
2018 Award		H161A180005	186,947	77,536
			374,563	184,007
P&A for Individual Rights	84.240A			
2019 Award		H240A170006	251,772	246,962
2018 Award		H240A180006	250,864	99,208
			502,636	346,170
Total U.S. Department of Education			877,199	530,177
<b>Social Security Administration</b>				
P&A for Beneficiaries of Social Security	96.009			
2019 Award		PAB 19020384-01	100,000	100,000
2018 Award		PAB 13020296-01	100,000	3,058
			200,000	103,058
P&A for Strengthening Protections for SS Beneficiaries	96.009			
2019 Award		SPS 18000011-02	270,039	39,259
2018 Award		SPS 18000011-01	260,754	139,554
			530,793	178,813
Total Social Security Administration			730,793	281,871
			\$4,252,270	\$ 2,161,573

\*\* Major Program

The accompanying notes are an integral part of the schedule.

## DISABILITY LAW COLORADO

Notes To Supplementary Schedule of Expenditures Of Federal Awards  
For The Year Ended September 30, 2019

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(1) **Method Of Accounting**

The schedule of expenditures of federal awards has been prepared on an accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and also presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* for all new federal awards received on or after December 26, 2014, and for funding increments (additional funding on existing awards) with modified terms and conditions that are awarded on or after that date. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

The Organization has elected not to use a de minimis indirect cost rate as allowed under the Uniform Guidance. The Organization utilizes a federally-approved indirect cost rate approved by its cognizant agency.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
Disability Law Colorado:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of Disability Law Colorado, which comprise the statement of financial position as of September 30, 2019, and the related statements of activities, functional expense and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise Disability Law Colorado's basic financial statements, and have issued our report thereon dated February 27, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Disability Law Colorado's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Disability Law Colorado's internal control. Accordingly, we do not express an opinion on the effectiveness of Disability Law Colorado's internal control over financial reporting.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

*Members:*

*American Institute of Certified Public Accountants • Colorado Society of Certified Public Accountants*

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Independent Auditors' Report (Continued)

**Compliance And Other Matters**

As part of obtaining reasonable assurance about whether Disability Law Colorado's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as items 2019-001.

**Disability Law Colorado's Response to Findings**

Disability Law Colorado's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Disability Law Colorado's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*JDS Professional Group*

February 27, 2020

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of  
Disability Law Colorado:

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of Disability Law Colorado with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Disability Law Colorado's major federal programs for the year ended September 30, 2019. Disability Law Colorado's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Disability Law Colorado's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program identified in accompanying schedule of findings and questioned costs occurred. An audit includes examining, on a test basis, evidence about Disability Law Colorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Disability Law Colorado's compliance.

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## Independent Auditor's Report (Continued)

### **Opinion on Each Major Federal Program**

In our opinion, Disability Law Colorado complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect of its major federal program for the year ended September 30, 2019.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2019-001. Our opinion on each major federal program is not modified with respect to these matters.

Disability Law Colorado's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Disability Law Colorado's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

*A deficiency in internal control* over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control* over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control* over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Independent Auditor's Report (Continued)

Our consideration on internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-001, that we consider to be a significant deficiency.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this communication is not suitable for any other purpose.

*JDS Professional Group*

February 27, 2020

# DISABILITY LAW COLORADO

Schedule of Findings and Questioned Costs  
For The Year Ended September 30, 2019

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## Section I - Summary Of Auditors' Results

### *Financial Statements*

Type of auditors' report: unmodified

Internal control over financial reporting:

Material weakness(es) identified?            \_\_\_ yes        X no

Significant deficiencies identified  
that are not considered to be material  
weaknesses?                                    \_\_\_ yes        X none reported

Noncompliance material to financial  
statements noted?                            \_\_\_ yes        X no

### *Federal Awards*

Internal control over major programs:

Material weakness(es) identified?            \_\_\_ yes        X no

Significant deficiencies identified  
that are not considered to be material  
weakness(es)?                                    X yes        \_\_\_ none reported

Type of auditors' report issued on compliance for major programs: unmodified

Any audit findings disclosed that are  
required to be reported in accordance  
with section 2 CFR 200.516(a)?            \_\_\_ yes        X no

# DISABILITY LAW COLORADO

Schedule of Findings and Questioned Costs  
For The Year Ended September 30, 2019

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Identification of major programs:

<u>CFDA No.</u>	<u>Name of Federal Program</u>
93.630	Department of Health and Human Services - P&A for Developmental Disabilities

Dollar threshold used to distinguish  
between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?  X  yes    \_\_\_ no

## Section II - Financial Statement Findings

None.

## Section III - Federal Award Findings And Questioned Costs

**Finding 2019-001:** U.S. Department Of Health and Human Services - P&A for Developmental Disabilities No. 93.630.

Allowable Costs, Significant Deficiency

Criteria: Per Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, Subpart E, section 200.430(i)(1)(i - v), charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- ii) Be incorporated into the official records of the non-Federal entity;
- iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- v) Comply with established accounting policies and practices of the non-Federal entity.

Condition: During the audit, we noted one employee did not have time cards supporting the time spent on the major program for a portion of the year.

## DISABILITY LAW COLORADO

Schedule of Findings and Questioned Costs (Continued)  
For The Year Ended September 30, 2019

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<u>Effect:</u>	The Organization was not in compliance with the allowable cost provisions as prescribed in the Cost Principles.
<u>Cause:</u>	The Organization requires all employees to turn in time cards reflecting time spent on each activity to properly support costs charged to the grant. One employee did not follow this policy.
<u>Recommendation:</u>	We understand that this employee was terminated. However, we recommend the Organization ensure it is in compliance with its policy and Uniform Guidance for requirements relating to allowable costs. If expenses are not properly supported such costs should not be charged to the grant.
<u>Response:</u>	Policy and procedure requires employees to submit bi-weekly time reports. Time shall be recorded based on actual time worked in program activities. Employees entered their time worked, as well as leave time. Time reports are certified by the employee as accurate and submitted to the employee's supervisor for review and approval. Disability Law Colorado will review submission procedures to ensure all required documentation is submitted.

**DISABILITY LAW COLORADO**

Summary Schedule of Prior Audit Findings

For The Year Ended September 30, 2019

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None.