

**DISABILITY LAW COLORADO**

Financial Statements And Single  
Audit Reports As Of September 30, 2022  
(With Summarized Financial Information  
As Of September 30, 2021)

Together With Independent Auditors' Report

**JDS** professional  
group

certified public accountants, consultants and advisors

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Disability Law Colorado:

### **Opinion**

We have audited the accompanying financial statements of the Center for Legal Advocacy, dba Disability Law Colorado (the "Organization"), which comprise the statement of financial position as of September 30, 2022, and the related 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 financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of September 30, 2022, and the changes in net assets and its 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 opinions.

### **Responsibilities of Management 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, 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.

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

Independent Auditors' Report (Continued)**Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the 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 and *Government 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 and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 the Organization'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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization'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.

Independent Auditors' Report (Continued)

**Supplementary 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, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was 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 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Reporting on Summarized Comparative Information**

We have previously audited the Organization's September 30, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 28, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*JDS Professional Group*

June 21, 2023

## DISABILITY LAW COLORADO

### Statement Of Financial Position

As Of September 30, 2022

(With Summarized Financial Information As Of September 30, 2021)

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#### ASSETS

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 142,221	\$ 271,025
Accounts receivable, net of allowance of \$2,000		83
Government grants receivable	293,936	206,672
Publication inventory	20,427	28,710
Prepaid expenses	37,472	32,637
Investments	478,134	531,398
Property and equipment, net		<u>2,648</u>
Total Assets	<u>\$ 972,190</u>	<u>\$ 1,073,173</u>

#### LIABILITIES AND NET ASSETS

##### Liabilities:

Accounts payable	\$ 37,127	\$ 66,126
Accrued payroll costs	134,023	157,948
Refundable advances	11,569	45,601
Capital lease obligations		<u>3,093</u>
Total Liabilities	<u>182,719</u>	<u>272,768</u>

##### Net Assets:

Without donor restrictions	319,534	257,204
With donor restrictions	<u>469,937</u>	<u>543,201</u>
Total Net Assets	<u>789,471</u>	<u>800,405</u>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 972,190</u></u>	<u><u>\$ 1,073,173</u></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, 2022

(With Summarized Financial Information For The Year Ended September 30, 2021)

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	Without Donor Restrictions	With Donor Restrictions	2022 Total	2021 Total
<b>Support And Revenue:</b>				
Government grants	\$ 2,913,660	\$	\$ 2,913,660	\$ 2,906,185
Contributions	160,214	20,000	180,214	119,036
Publications, net of cost of goods sold of \$12,772	30,970		30,970	53,931
Workshops and client fees	70,461		70,461	6,300
Other income	571		571	4,765
Investment income, net		(7,655)	(7,655)	14,044
Change in value of perpetual trust		(45,609)	(45,609)	61,786
Net assets released from restrictions:				
Satisfaction of purpose restrictions	40,000	(40,000)		
<b>Total Support And Revenue</b>	<u>3,215,876</u>	<u>(73,264)</u>	<u>3,142,612</u>	<u>3,166,047</u>
<b>Expenses:</b>				
Program Services -				
Developmental Disabilities (PADD)	533,509		533,509	438,211
Mental Illness (PAIMI)	330,928		330,928	369,660
Older Americans	784,870		784,870	611,856
Individual Rights (PAIR)	183,783		183,783	244,389
Client Assistance Program	188,390		188,390	208,845
Other programs	713,959		713,959	783,070
<b>Total Program Services</b>	<u>2,735,439</u>		<u>2,735,439</u>	<u>2,656,031</u>
Supporting Services -				
Management and general	293,393		293,393	332,474
Fundraising	124,714		124,714	74,244
<b>Total Supporting Services</b>	<u>418,107</u>		<u>418,107</u>	<u>406,718</u>
<b>Total Expenses</b>	<u>3,153,546</u>		<u>3,153,546</u>	<u>3,062,749</u>
Changes in net assets from operations	62,330	(73,264)	(10,934)	103,298
Net Assets, Beginning Of Year	257,204	543,201	800,405	697,107
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 319,534</u>	<u>\$ 469,937</u>	<u>\$ 789,471</u>	<u>\$ 800,405</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, 2022

(With Summarized Financial Information As Of September 30, 2021)

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	Program Services						Supporting Services			2022 Total	2021 Total
	Developmental Disabilities (PADD)	Mental Illness (PAIMI)	Older Americans	Individual Rights (PAIR)	Client Assistance Program	Other Programs	Total Program Services	Management and General	Fundraising		
Salaries	\$ 318,080	\$ 203,096	\$ 359,703	\$ 112,992	\$ 121,198	\$ 451,622	\$ 1,566,691	\$ 173,945	\$ 61,430	\$ 1,802,066	\$ 1,832,418
Payroll taxes and benefits	76,453	47,477	69,591	26,351	26,818	87,706	334,396	31,611	18,915	384,922	420,156
Facilities	45,829	23,103	8,781	13,648	12,841	43,026	147,228	32,065	8,781	188,074	250,753
Professional, contract services	27,906	18,950	73,894	9,810	9,483	36,517	176,560	17,204	12,977	206,741	177,088
Dues and subscriptions	11,791	5,525	3,232	3,696	2,591	6,543	33,378	2,704	843	36,925	63,522
Staff and board development	4,185	2,817	721	3,700	1,494	14,107	27,024	204	128	27,356	17,526
Travel	3,797	2,710	21,568	146	67	9,969	38,257	310	59	38,626	48,332
Supplies	2,580	1,442	14,071	899	857	3,470	23,319	4,691	3,149	31,159	21,761
Telephone	6,333	2,977	7,600	1,758	2,029	10,318	31,015	5,821	937	37,773	33,700
Postage and printing	343	1,974	2,595	203	114	1,992	7,221	300	852	8,373	19,843
Equipment	5,544	1,942	12,733	1,193	1,299	4,759	27,470	1,421	530	29,421	16,044
Repair and maintenance	6,819	3,159	5,904	1,651	2,019	7,216	26,768	3,933	704	31,405	37,119
Insurance	3,605	2,033	3,710	1,125	1,359	5,149	16,981	1,424	645	19,050	16,463
Outreach and training	633	934	182,475	26	36	7,070	191,174	27	8,013	199,214	40,776
Recruiting	12,549	8,848	14,594	4,131	3,966	14,999	59,087	12,065	2,662	73,814	13,672
Meetings	354	240	235				829			829	14,097
File storage	3,638	2,071	226	1,251	1,081	4,064	12,331	111	45	12,487	11,660
Bank and finance charges	43	35	25	16	16	101	236	2,977	3,512	6,725	7,411
Accommodation services	694	218	148	139	75	759	2,033	102	361	2,496	2,903
All other	1,866	1,079	2,535	882	869	3,908	11,139	2,222	81	13,442	6,911
	533,042	330,630	784,341	183,617	188,212	713,295	2,733,137	293,137	124,624	3,150,898	3,052,155
Depreciation	467	298	529	166	178	664	2,302	256	90	2,648	10,594
	<u>\$ 533,509</u>	<u>\$ 330,928</u>	<u>\$ 784,870</u>	<u>\$ 183,783</u>	<u>\$ 188,390</u>	<u>\$ 713,959</u>	<u>\$ 2,735,439</u>	<u>\$ 293,393</u>	<u>\$ 124,714</u>	<u>\$ 3,153,546</u>	<u>\$ 3,062,749</u>

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

## DISABILITY LAW COLORADO

### Statement Of Cash Flows

For The Year Ended September 30, 2022

(With Summarized Financial Information For The Year Ended September 30, 2021)

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	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Changes in net assets from operations	\$ (10,934)	\$ 103,298
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	2,648	10,594
(Gain) loss on investments	69,891	(63,729)
Changes in assets and liabilities -		
Decrease in accounts receivable	83	4,531
(Increase) in government grants receivable	(87,264)	(22,588)
(Increase) in prepaid expenses	(4,835)	(10,121)
Decrease in publication inventory	8,283	13,834
Increase (decrease) in accounts payable	(28,999)	39,938
(Decrease) in refundable advances	(34,032)	(48,808)
Increase (decrease) in accrued payroll costs	(23,925)	22,078
Net cash provided by (used in) operating activities	<u>(109,084)</u>	<u>49,027</u>
Cash flows from investing activities:		
Purchases of investments	(18,553)	(16,625)
Sales of investments	1,926	24,523
Net cash provided by (used in) investing activities	<u>(16,627)</u>	<u>7,898</u>
Cash flows from financing activities:		
Proceeds from line-of-credit	100,000	140,000
Payments on line-of-credit	(100,000)	(140,000)
Payments on capital lease obligation	(3,093)	(11,602)
Net cash (used in) financing activities	<u>(3,093)</u>	<u>(11,602)</u>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(128,804)</b>	<b>45,323</b>
Cash And Cash Equivalents, Beginning Of Year	<u>271,025</u>	<u>225,702</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b><u>\$ 142,221</u></b>	<b><u>\$ 271,025</u></b>
Supplemental Cash Flow		
Cash paid for interest	<u>\$ 1,006</u>	<u>\$ 5,808</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, 2022

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## (1) Nature Of Activities

The mission of the Center for Legal Advocacy, dba Disability Law Colorado, a Colorado nonprofit corporation (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 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).
- 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.

# DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2022

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- 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 include Voting Protection and Advocacy, Assistive Technology, Traumatic Brain Injury, Protection and Advocacy for Beneficiaries of Social Security, Protection and Advocacy for Strengthening Protection for Social Security Beneficiaries, and Publications.

## (2) Summary Of Significant Accounting Policies

### Basis 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

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

**Net assets without donor restrictions:** Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

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

### Estimates

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

## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2022

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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.

### 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.

### 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. 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 leases is included in depreciation expense.

### Publications Inventory

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

### 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.

## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2022

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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 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.

## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2022

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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 receivable, government grants receivable, accounts payable, and accrued payroll costs approximate fair value because of the immediate or short-term maturities of these financial instruments.

### Compensated Absences

The Organization 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. The Organization accrues for annual leave and sick leave, but not personal leave, as such amount cannot be reasonably estimated.

### 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.

### Revenue And Revenue Recognition

The Organization 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 September 30, 2022, the Organization did not have any promises to give. Conditional promises to give with a measurable performance or other barrier and a right of return/right or release are not recognized until the conditions on which they depend have been met. As of September 30, 2022, the Organization received \$403,689 in advances on conditional promises to give, in which a portion had not been spent by year end. Accordingly, \$11,569 is reflected as a refundable advance.

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Notes To Financial Statements  
For The Year Ended September 30, 2022

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Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as changes in net assets with donor restrictions.

A portion of the Organization's revenue is derived from cost-reimbursable federal government grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization 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. The Organization was awarded cost-reimbursable grants of \$1,328,473 that have not been recognized at September 30, 2022, because qualifying expenditures have not yet been incurred.

Workshops and client fees are recognized when a workshop is held or client service performed. The performance obligation consists of delivering the goods or services to the customer. Revenue is recognized as the services are met. The performance obligation consists of delivering the services to the customer and are satisfied as work is performed or deliverables are met, over time. Payments are due to the Organization either upon receipt or within 30 days once invoiced for satisfied performance obligations (depending on the terms of the contract). Transaction prices for each deliverable are written in the contracts. Payments received prior to performance obligations being met are reflected in deferred revenue.

### 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 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.

### Subsequent Events

Management has evaluated subsequent events through June 21, 2023, 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.

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, 2022, 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, 2019. 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.

## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2022

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

The following table presents assets measured at fair value on a recurring basis, as of September 30, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Life insurance policy	\$	\$	\$ 8,197	\$ 8,197
Equities	113,944			113,944
Exchange traded funds -				
Mid cap dividend funds	5,651			5,651
Small cap value funds	5,189			5,189
Small cap dividend funds	5,148			5,148
Select dividends	27,875			27,875
Emerging market funds	19,199			19,199
Bond funds	142,410			142,410
Foreign large value	12,154			12,154
Large blend funds	48,387			48,387
Power shares preferred	46,748			46,748
Total at fair value	<u>\$ 426,705</u>	<u>\$</u>	<u>\$ 8,197</u>	<u>\$ 434,902</u>
Cash and cash equivalents				43,232
				<u>\$ 478,134</u>

Following is the reconciliation of Level 3 investments as of September 30, 2022:

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, 2022, the Organization's cash demand deposits exceeded the FDIC insurance limit by \$121,720.

The Organization received approximately 39% of its total revenue from the U.S. Department of Health and Human Services during the year ended September 30, 2022.



## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2022

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### (5) Publication Inventory

Publication inventory consisted of the following as of September 30, 2022:

Residents' Rights products	\$ 6,903
Booklets and manuals	13,524
	<u>\$ 20,427</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 Trust 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, 2022, are as follows:

	<u>Net Assets With Donor Restrictions</u>
Endowment net assets, beginning of year	\$ 523,201
Net investment return (loss)	(45,609)
Endowment net assets, end of year	<u>\$ 477,592</u>

## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2022

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### (7) Property and Equipment

Property and equipment consisted of the following as of September 30, 2022:

Furniture and equipment	\$	150,340
Capital leases		35,312
Leasehold improvements		14,265
Total		<u>199,917</u>
Less: accumulated depreciation		(199,917)
Net property and equipment	\$	<u><u>0</u></u>

Depreciation expense amounted to \$2,648 during the year ended September 30, 2022.

### (8) Line of Credit

As of September 30, 2022, there was no balance owed on a \$300,000 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, 2022, was 6.25%, plus 1.00% percentage point above the index, not less than 4.00% 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 a capital leasing arrangement. Payments are due in monthly installments of principal and interest of \$1,049 through December 2022, secured by equipment. The lease was fully paid during the year ended September 30, 2022 and fixed assets capitalized under the lease were fully depreciated.

### (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:

2023	\$	95,551
2024		24,933
Total	\$	<u><u>120,484</u></u>

## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2022

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### (11) Net Assets With Donor Restrictions

Net assets with donor restrictions as of September 30, 2022, are available for the following:

Subject to spending policy and appropriation:

Investment in perpetual trust	361,928
Support legal services for persons with a mental disability	108,009
Total	<u>\$ 469,937</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, 2022:

Financial assets, at year end	
Cash and cash equivalents	\$ 142,221
Receivables	293,936
Investments	478,134
Total financial assets	<u>914,291</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	(469,937)
Endowment earning not expected to be spent in the next year	(108,009)
Life insurance investment	<u>(8,197)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 328,148</u>

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 \$300,000 line of credit available for cash flow if needed.

## DISABILITY LAW COLORADO

Notes To Financial Statements  
For The Year Ended September 30, 2022

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(13) **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 \$81,561 during the year ended September 30, 2022.

(14) **New Accounting Pronouncements**

In March of 2018, FASB issued ASU No. 2018-20, *Leases*, which requires the Organization to recognize all leased assets as right-of-use assets on the statement of financial position with a corresponding liability resulting in a gross up of the statement of financial position. Entities will also be required to present additional disclosures as to the nature and extent of leasing activities. The requirements of this statement are effective for the Organization's financial statements for the year ended September 30, 2023. The Organization has not evaluated the impact due to the timing of implementation of this standard.

**DISABILITY LAW COLORADO**

Supplementary Schedule Of Expenditures Of Federal Awards  
For The Year Ended September 30, 2022

Federal Grantor and Program Title	Assistance Listing Number	Identifying Number	Program Award Amount	Federal Expenditures
<b>U. S. Department of Health and Human Services</b>				
Developmental Disabilities Basic Support and Advocacy Grants **	93.630			
2021 Award		2101COPADD	\$ 547,358	\$ 191,170
2022 Award		2201COPADD	613,364	372,167
			1,160,722	563,337
Developmental Disabilities Basic Support and Advocacy Grants **				
COVID-19 - Expanding Disabilities Network's Access to COVID-19 Vaccines	93.630			
2021 Award		2101COPAC5	61,777	38,544
Developmental Disabilities Basic Support and Advocacy Grants **				
Expanding Public Health Workforce	93.630			
2022 Award		2201COPAPH	114,000	
Total Developmental Disabilities Basic Support and Advocacy Grants			1,336,499	601,881
Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems	93.618			
2021 Award		2101COPAVA	112,313	49,344
2022 Award		2201COPAVA	119,365	40,282
			231,678	89,626
ACL Assistive Technology State Grants for Protection and Advocacy	93.843			
2021 Award		2101COPAAT	68,530	47,106
2022 Award		2201COPAAT	73,036	28,911
			141,566	76,017
P&A for Traumatic Brain Injury State Grants for Protection and Advocacy Services	93.873			
2021 Award		2101COPATB	62,214	36,224
2022 Award		2201COPATB	65,262	50,252
			127,476	86,476
Protection and Advocacy for Individuals with Mental Illness	93.138			
2021 Award		X98SM083861	451,860	74,124
2022 Award		X98SM085947	477,348	284,107
			929,208	358,231
Passed through from the Colorado Department of Human Services Aging Cluster - Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044			
2022 Award		CMS 22 IHEA 169049	120,000	63,928
2023 Award		CMS 23 IHEA 177786	120,000	-
			240,000	63,928

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

**DISABILITY LAW COLORADO**

Supplementary Schedule Of Expenditures Of Federal Awards  
For The Year Ended September 30, 2022

Federal Grantor and Program Title	Assistance Listing Number	Identifying Number	Program Award Amount	Federal Expenditures
<b>U. S. Department of Health and Human Services (Continued)</b>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers COVID-19 - Colorado CARES Act Title III, Part B 2021 Award	93.044	COVID-19 2001COSSC3	113,333	46,295
Total Special Programs for the Aging - Title III, Part B			353,333	110,223
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation 2023 Award	93.041	CMS 23 IHEA 177786	20,000	
Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals 2022 Award 2023 Award	93.042	CMS 22 IHEA 169049 CMS 23 IHEA 177786	30,000 30,000 <u>60,000</u>	30,000 - <u>30,000</u>
Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals COVID-19 - Colorado CARES Act Title VII, Ombudsman 2021 Award Total Aging Cluster	93.042	COVID-19 2001COOMC3	30,000 <u>463,333</u>	30,000 <u>30,000</u>
Elder Abuse Prevention Interventions Program COVID-19 - Colorado CARES Act Title VII, CRRSA Act 2021 Award	93.042	COVID-19 2101COLOC5	58,129	58,129
Total Special Programs for the Aging - Title VII, Chapter 2			581,462	118,129
Total U. S. Department of Health and Human Services			3,287,889	1,440,583
<b>U. S. Department of Education</b>				
Rehabilitation Services Client Assistance Program 2021 Award 2022 Award	84.161	H161A210005 H161A220005	\$ 191,206 192,139 <u>383,345</u>	\$ 23,582 186,675 <u>210,257</u>
Program of Protection and Advocacy of Individual Rights 2022 Award	84.240	H240A220006	279,752 <u>279,752</u>	174,101 <u>174,101</u>
Total U. S. Department of Education			663,097	384,358

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

**DISABILITY LAW COLORADO**

Supplementary Schedule Of Expenditures Of Federal Awards  
For The Year Ended September 30, 2022

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Federal Grantor and Program Title	Assistance Listing Number	Identifying Number	Program Award Amount	Federal Expenditures
<b>U. S. Social Security Administration</b>				
Social Security State Grants for Work Incentives				
Assistance to Disabled Beneficiaries				
	96.009			
	2021 Award	PAB 19020384-01-02	100,000	26,316
	2022 Award	PAB 19020384-01-04	144,776	97,263
	2022/23 Award	SPS 18000011-05	296,170	57,925
	2021/22 Award	SPS 18000011-04	280,659	264,678
Total U. S. Social Security Administration			821,605	446,182
Total Federal Expenditures			\$4,772,591	\$2,271,123

\*\* Major Program

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

## DISABILITY LAW COLORADO

Notes To Supplementary Schedule of Expenditures Of Federal Awards  
For The Year Ended September 30, 2022

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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 of expenditures of federal awards 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 the Center for Legal Advocacy, dba Disability Law Colorado (the "Organization"), which comprise the statement of financial position as of September 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements, and have issued our report thereon dated June 21, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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.

Independent Auditors' Report (Continued)

**Compliance And Other Matters**

As part of obtaining reasonable assurance about whether the Organization'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**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*

June 21, 2023

**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:

**Opinion on Each Major Federal Program**

We have audited the Center for Legal Advocacy, dba Disability Law Colorado's (the "Organization") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended September 30, 2022. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2022.

**Basis for Opinion on Each Major Federal Program**

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Independent Auditors' Report (Continued)**Auditors' Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Independent Auditors' Report (Continued)

**Report on 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance 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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*JDS Professional Group*

June 21, 2023

# DISABILITY LAW COLORADO

Schedule of Findings and Questioned Costs  
For The Year Ended September 30, 2022

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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)?            \_\_\_ yes     X  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 Uniform Guidance 2 CFR §200.516(a)?    \_\_\_ yes     X  no

**DISABILITY LAW COLORADO**

Schedule of Findings and Questioned Costs  
For The Year Ended September 30, 2022

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Identification of major programs:

<u>Assistance Listing No.</u>	<u>Federal Grantor and Program Title</u>
93.630	U.S. Department of Health and Human Services - Developmental Disabilities Basic Support and Advocacy Grants

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

None.

**DISABILITY LAW COLORADO**

Summary Schedule of Prior Audit Findings  
For The Year Ended September 30, 2022

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None.