COMMUNITY VIOLENCE INTERVENTION CENTER
GRAND FORKS, NORTH DAKOTA

AUDITED FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

TABLE OF CONTENTS

BradyMartz

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Violence Intervention Center
Grand Forks, North Dakota

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Community Violence Intervention Center (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Community Violence Intervention Center as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Violence Intervention Center 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 the 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 Community Violence Intervention Center's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's 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 auditor's 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 Community Violence Intervention Center'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 Community Violence Intervention Center's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with 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.

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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2025, on our consideration of Community Violence Intervention Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of Community Violence Intervention Center's 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 Community Violence Intervention Center's internal control over financial reporting and compliance.

Brady Martz

BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA

May 9, 2025

COMMUNITY VIOLENCE INTERVENTION CENTER
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 AND 2023

ASSETS	2024	2023
CURRENT		
Cash and Cash Equivalents	$ 1,791,269	$ 1,611,660
Certificate of Deposit	125,000	-
Grants Receivable	253,789	289,461
Other Receivables	6,491	3,895
Prepaid Expenses	19,382	59,764
Inventory	2,246	2,720
Promises to Give, Net	1,234,926	1,799,156
Total	3,433,103	3,766,656
PROPERTY AND EQUIPMENT		
Building	3,549,501	3,552,170
Furniture and Equipment	293,303	351,481
Leasehold Improvements	557,265	670,265
Construction in Progress	576,470	8,466
Total	4,976,539	4,582,382
Accumulated Depreciation	(1,663,696)	(1,651,469)
Net Property and Equipment	3,312,843	2,930,913
Finance Lease Right-of-Use Assets, Net	25,837	28,200
Total	3,338,680	2,959,113
NONCURRENT		
Promises to Give, Net	1,428,700	1,034,784
Operating Lease Right-of-Use Assets	483,538	480,714
Other Assets	8,411	11,563
Beneficial Interest in Perpetual Trust	103,777	103,386
Assets Whose Use is Limited		
Board Designated	1,616,300	1,883,058
Donor Restricted		
Investments Held for Endowment Purposes	1,541,644	1,387,240
Total	5,182,370	4,900,745
TOTAL ASSETS	$ 11,954,153	$ 11,626,514

See Notes to the Financial Statements

COMMUNITY VIOLENCE INTERVENTION CENTER
STATEMENTS OF FINANCIAL POSITION - CONTINUED
DECEMBER 31, 2024 AND 2023

LIABILITIES AND NET ASSETS	2024	2023
CURRENT LIABILITIES		
Accounts Payable	$ 184,687	$ 98,163
Accrued Payroll	206,197	162,091
Accrued Payroll Taxes	15,513	19,275
Payroll Withholdings	5,317	11,020
Accrued Compensated Absences	159,224	152,792
Accrued Income Taxes	646	3,012
Accrued Interest Payable	165	275
Current Portion of Long-Term Debt	23,023	22,576
Current Portion of Finance Lease Obligation	8,090	7,526
Current Portion of Operating Lease Obligation	24,158	45,433
Total	627,020	522,163
LONG-TERM LIABILITIES		
Finance Lease Obligation, Net of Current Portion	18,059	21,020
Operating Lease Obligation, Net of Current Portion	532,749	506,109
Long-Term Debt	29,462	52,500
Total	580,270	579,629
TOTAL LIABILITIES	1,207,290	1,101,792
NET ASSETS		
Without Donor Restrictions		
Undesignated	4,350,605	3,596,545
Board Designated	1,616,300	1,883,058
Total Without Donor Restrictions	5,966,905	5,479,603
With Donor Restrictions	4,779,958	5,045,119
Total Net Assets	10,746,863	10,524,722
TOTAL LIABILITIES AND NET ASSETS	$ 11,954,153	$ 11,626,514

See Notes to the Financial Statements

COMMUNITY VIOLENCE INTERVENTION CENTER

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT						
Grants						
Federal Flow Through	$ 2,201,064	$ -	$ 2,201,064	$ 2,042,965	$ -	$ 2,042,965
State	675,975	-	675,975	350,935	-	350,935
Corporate & Foundations	169,182	1,027,905	1,197,087	200,160	1,523,660	1,723,820
Contracts	533,967	-	533,967	579,275	-	579,275
Donations and Other	787,229	1,472,619	2,259,848	641,038	1,359,319	2,000,357
Contributions of Nonfinancial Assets	235,335	-	235,335	292,294	-	292,294
Net Assets Released from Restrictions	2,765,685	(2,765,685)	-	1,732,151	(1,732,151)	-
Total	7,368,437	(265,161)	7,103,276	5,838,818	1,150,828	6,989,646
EXPENSES						
Program Services	5,159,124	-	5,159,124	4,769,562	-	4,769,562
Management and General	1,205,699	-	1,205,699	1,046,572	-	1,046,572
Fundraising and Development	516,312	-	516,312	474,907	-	474,907
Total	6,881,135	-	6,881,135	6,291,041	-	6,291,041
CHANGE IN NET ASSETS	487,302	(265,161)	222,141	(452,223)	1,150,828	698,605
BEGINNING NET ASSETS	5,479,603	5,045,119	10,524,722	5,931,826	3,894,291	9,826,117
ENDING NET ASSETS	$ 5,966,905	$ 4,779,958	$ 10,746,863	$ 5,479,603	$ 5,045,119	$ 10,524,722

See Notes to the Financial Statements

COMMUNITY VIOLENCE INTERVENTION CENTER
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Program Services				Management	Fundraising and	
	Safety	Healing	Education	Total	and General	Development	Total
Salaries and Wages	$ 2,245,222	$ 802,993	$ 417,777	$ 3,465,992	$ 720,014	$ 280,495	$ 4,466,501
Payroll Taxes	163,567	57,711	29,798	251,076	51,852	20,020	322,948
Fringe Benefits	208,333	42,789	63,711	314,833	40,266	25,783	380,882
Contracts and Services	24,470	6,547	31,764	62,781	28,026	-	90,807
Professional Fees	39,466	31,769	11,668	82,903	95,639	28,832	207,374
Professional Resources	990	7,437	24	8,451	783	-	9,234
Food Service Expenses	17,820	-	-	17,820	-	-	17,820
Client Expenses	203,463	1,483	-	204,946	-	-	204,946
Printing, Advertising and Promotion	9,798	2,989	16,822	29,609	15,605	4,771	49,985
Lease Expense	67,465	11,455	6,779	85,699	13,936	5,599	105,234
Occupancy	149,808	20,725	10,303	180,836	19,306	5,543	205,685
Insurance	24,031	5,422	3,050	32,503	6,623	1,693	40,819
Postage	5,942	1,603	902	8,447	2,036	5,489	15,972
Dues and Fees	3,557	5,503	80	9,140	12,442	868	22,450
Seminars and Workshops	7,614	10,938	3,605	22,157	8,580	2,061	32,798
Depreciation and Amortization	146,462	20,846	11,726	179,034	15,131	6,514	200,679
Supplies	25,432	5,006	5,507	35,945	18,845	1,611	56,401
Travel	25,196	13,405	10,311	48,912	16,059	2,973	67,944
Special Events	-	-	720	720	193	50,167	51,080
Bank and Other Fees	2,712	420	230	3,362	3,735	9,418	16,515
Furniture and Furnishings	18,880	1,898	1,665	22,443	3,583	533	26,559
Information Technology	60,596	16,456	11,109	88,161	36,792	19,802	144,755
Interest	1,890	180	101	2,171	181	90	2,442
Bad Debts	-	-	-	-	92,175	40,836	133,011
Other	508	-	675	1,183	3,897	3,214	8,294
Total Expenses	$ 3,453,222	$ 1,067,575	$ 638,327	$ 5,159,124	$ 1,205,699	$ 516,312	$ 6,881,135

See Notes to the Financial Statements

COMMUNITY VIOLENCE INTERVENTION CENTER
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Program Services				Management	Fundraising and	
	Safety	Healing	Education	Total	and General	Development	Total
Salaries and Wages	$ 2,068,987	$ 580,217	$ 333,265	$ 2,982,469	$ 719,794	$ 285,747	$ 3,988,010
Payroll Taxes	149,698	41,990	24,351	216,039	52,365	20,499	288,903
Fringe Benefits	197,929	39,025	37,023	273,977	56,594	29,584	360,155
Contracts and Services	45,106	39,946	42,886	127,938	7,360	1,909	137,207
Professional Fees	33,898	15,394	4,286	53,578	56,117	18,989	128,684
Professional Resources	1,049	221	242	1,512	648	-	2,160
Food Service Expenses	14,292	-	-	14,292	-	-	14,292
Client Expenses	317,662	150	-	317,812	-	-	317,812
Printing, Advertising and Promotion	10,168	2,686	19,274	32,128	4,808	5,140	42,076
Lease Expense	64,925	9,249	5,946	80,120	8,600	4,303	93,023
Occupancy	147,115	18,800	9,760	175,675	14,171	6,343	196,189
Insurance	22,214	5,105	2,718	30,037	3,938	1,510	35,485
Postage	5,370	1,201	1,055	7,626	1,254	3,977	12,857
Dues and Fees	4,620	3,408	356	8,384	14,411	1,118	23,913
Seminars and Workshops	21,637	13,952	1,435	37,024	5,249	864	43,137
Depreciation and Amortization	153,340	17,834	11,464	182,638	16,953	6,370	205,961
Supplies	23,041	5,310	5,220	33,571	12,345	1,328	47,244
Travel	41,647	13,099	15,860	70,606	11,033	2,942	84,581
Special Events	-	-	-	-	67	45,634	45,701
Bank and Other Fees	2,246	597	253	3,096	2,282	7,917	13,295
Furniture and Furnishings	17,610	2,912	1,547	22,069	2,195	860	25,124
Information Technology	69,156	15,530	10,670	95,356	21,396	17,862	134,614
Interest	2,413	199	127	2,739	274	70	3,083
Bad Debts	-	-	-	-	27,862	8,775	36,637
Other	861	9	6	876	6,856	3,166	10,898
Total Expenses	$ 3,414,984	$ 826,834	$ 527,744	$ 4,769,562	$ 1,046,572	$ 474,907	$ 6,291,041

See Notes to the Financial Statements

COMMUNITY VIOLENCE INTERVENTION CENTER
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
NET CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	$ 222,141	$ 698,605
Adjustments to Reconcile Change in Net Assets		
to Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization	200,679	205,961
Contributions Restricted for Long-term Purposes	(37,000)	(36,000)
Beneficial Interest in Trust	(391)	(74,579)
Loss (Gain) on Sale of Assets	2,373	-
Impairment Loss	3,152	20,184
Provision for Bad Debt	13,500	2,400
Assets Whose Use is Limited - Unrealized Loss (Gain) on Investments	(61,090)	(152,640)
Assets Whose Use is Limited - Realized Loss (Gain) on Investments	(34,417)	21,295
Effects on Operating Cash Flows Due to Changes in:		
Grants Receivable	35,672	(42,936)
Other Receivable	(2,596)	178
Prepaid Expenses	40,382	9,208
Inventory	474	1,993
Promises to Give	156,814	(1,038,454)
Accounts Payable	103,068	(41,684)
Accrued Interest Payable	(110)	62
Payroll Withholdings	32,275	17,770
Operating Lease Assets and Liabilities	2,541	69,954
Other Obligations	(16,544)	(16,998)
Accrued Compensated Absences	6,432	21,282
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	667,355	(334,399)
NET CASH FLOWS FROM INVESTING ACTIVITIES:		
Assets Whose Use is Limited - Purchase of Investments	(516,155)	(1,257,337)
Assets Whose Use is Limited - Proceeds from Sale of Investments	233,987	204,154
Purchase of Certificate of Deposit	(125,000)	-
Purchase of Property and Equipment	(577,510)	(355,682)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(984,678)	(1,408,865)
NET CASH FLOW FROM FINANCING ACTIVITIES:		
Principal Payments on Long-Term Debt	(22,591)	(22,237)
Payments on Finance Lease Obligations	(7,506)	(9,110)
Proceeds from Contributions Restricted for:		
Investment in Permanent Endowment	27,000	36,000
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	(3,097)	4,653
NET CHANGE IN CASH AND CASH EQUIVALENTS	(320,420)	(1,738,611)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	2,472,784	4,211,395
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 2,152,364	$ 2,472,784
RECONCILIATION OF CASH AND CASH EQUIVALENTS		
Cash and Cash Equivalents	$ 1,791,269	$ 1,611,660
Board Designated Cash	361,095	861,124
Total	$ 2,152,364	$ 2,472,784
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Paid for Interest	$ 2,553	$ 3,021
Cash Paid for Income Tax	3,190	3,203

See Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Community Violence Intervention Center (CVIC) is a nonprofit organization that serves as a catalyst offering energy, momentum and vision toward ending violence. With a bold, comprehensive approach, CVIC disrupts cultural norms to end violence in two generations. CVIC delivers vital safety and healing services to adults and children experiencing trauma and educate youth and professionals about how to prevent violence and develop healthy relationships. Because violence is predictable, CVIC knows it is preventable. Through an alliance of collaborative partners and donors CVIC is creating a safer tomorrow for children and adults experiencing trauma and at the greatest risk of school failure, addictions and suicide. CVIC supports those impacted by violence at all levels with shelter, advocacy, therapy, self-sufficiency, intervention, and prevention with programs that are changing the trajectory of the community. Serving tens of thousands of survivors and victims since 1980, CVIC has been leading regional violence intervention efforts with an innovative model of collaboration that is recognized nationally as a best practice. CVIC employs more than 85 professionals who serve victims, survivors, and those who use violence in personal relationships.

Basis of Presentation

The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America, ("GAAP"), as codified by the Financial Accounting Standards Board.

Income Tax

The Organization was formed on September 10, 1980, as a nonprofit organization exempt from tax under Section 501(c)(3) of the Internal Revenue Code.

The Organization's policy is to evaluate the likelihood that its uncertain tax positions will prevail upon examination based on the extent to which those positions have substantial support within the Internal Revenue Code and Regulations, Revenue Rulings, court decisions, and other evidence.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Property and Equipment

Property and equipment consist of the building and office equipment which are carried at cost less accumulated depreciation. The Organization's policy is to capitalize items greater than $2,500. Equipment is depreciated over its estimated useful life of five to ten years and the building is depreciated over 39 years, both using the straight-line method of depreciation.

Investments

The Organization records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) as codified by the Financial Accounting Standards Board requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Advertising Costs

Advertising costs are expensed as incurred.

Net Assets

The Organization is required to report information regarding its financial position and activities according to two classes of net assets; net assets without donor restrictions and net assets with donor restrictions.

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed stipulations. Net assets without donor restrictions include unrestricted resources and are subject to self-imposed limits by action of the governing board. Board designated net assets may be earmarked for future programs, investment, contingencies, purchase or construction of fixed assets, or other uses. The governing board may delegate designation decisions to internal management. Such designations are considered to be included in board-designated net assets.

Net Assets With Donor Restrictions – Net assets with donor restrictions represent net assets resulting from contributions and other inflows of assets whose use by the organization is limited by donor-imposed stipulations. Some donor-imposed restrictions are temporary in nature, stipulating that resources used after a specified date, for particular programs or services, or to acquire building or equipment. Other donors impose restrictions that are perpetual in nature, stipulating that resources be maintained in perpetuity. Laws may extend those limits to investment return from those resources and to other enhancements (diminishments) of those resources. Thus, those laws extend donor-imposed restrictions.

Assets Whose Use is Limited

Assets limited as to use include designated assets set aside by the Board of Directors for future capital improvements and operating reserves as well as donor restricted endowment funds. The board retains control of the board designated funds and may at its discretion subsequently use for other purposes.

Accrued Compensated Absences

The balance of accrued compensated absences represents the amount of annual leave earned but not used by employees as of year-end. It's the Organization's policy to allow employees to carryover up to 120 hours of accrued annual leave into the new leave year.

Promises to Give

The Organization records unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statement of activities. The Organization determines the allowance for uncollectable promises to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectable.

Beneficial Interests in Perpetual Trusts

The Organization has been named as an irrevocable beneficiary of a perpetual trust held and administered by independent trustees. Perpetual trusts provide for the distribution of the net income of the trusts to the Organization; however, the Organization will never receive the assets of the trusts. At the date the Organization receives notice of a beneficial interest, a contribution with donor restrictions of a perpetual nature is recorded in the statements of activities, and a beneficial interest in perpetual trust is recorded in the statements of financial position at the fair value of the underlying trust assets. Thereafter, beneficial interests in the trusts are reported at the fair value of the trusts' assets in the statements of financial position, with trust distributions and changes in fair value recognized in the statements of activities.

Contributions of Nonfinancial Assets and Services

Contributed nonfinancial assets include equipment, land and facility use, and other in-kind contributions which are recorded at the respective fair values of the goods or services received (Note 13). The Organization does not sell donated gifts-in-kind. Contributed goods are recorded at fair value at the date of donation. Donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair value. In addition, the Organization receives significant amounts of donated volunteer services which were not recognized in the financial statements because they did not meet the criteria for recognition under FASB ASC Topic 958.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

Contributions received are recorded as net assets without donor restrictions and net assets with donor restrictions, depending on the existence and nature of restrictions. 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 net assets released from restrictions. If the restriction is satisfied in the same period the contribution is received, the contribution is reported as net assets without donor restrictions.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions.

Fair Value Measurements

The Organization follows FASB ASC Topic 820, *Fair Value Measurements*. This standard applies to all assets and liabilities that are being measured and reported on a fair value basis. It defines fair value, establishes a framework for measuring fair value in accordance with accounting principles generally accepted in the United States of America and expands disclosure about fair value measurements.

When fair value measurements are required, various data is used in determining those values. This statement requires that assets and liabilities that are carried at fair value must be classified and disclosed in the following levels based on the nature of the data used.

Level 1: Quoted market prices in active markets for identical assets or liabilities.
Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data.
Level 3: Unobservable inputs that are not corroborated by market data.

In some cases, the inputs used to measure the fair value of an asset might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the assessment of the quality, risk, or liquidity profile of the asset.

A significant portion of the investment assets are classified within Level 1 because they comprise open-end mutual funds with readily determinable fair values based on daily redemption values. The application of valuation techniques applied to similar assets and liabilities has been consistently applied. See Note 3.

Functional Expenses

The cost of providing programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program services and supporting services benefited. Such allocations are determined by management on an equitable basis.

Leases

The Organization leases equipment and real estate under finance and operating leases with various terms. The determination of whether an arrangement contains a lease is made at inception by evaluating whether the arrangement conveys the right to use an identified asset and whether the Organization obtains substantially all of the economic benefits from and have the ability to direct the use of the asset. Operating and finance lease right-of-use ("ROU") assets and liabilities for leases with an initial lease term of more than 12 months, or that contain an option to purchase that the Organization is reasonably certain to exercise, are recognized based on the present value of lease payments over the lease term discounted using the interest rate implicit in the lease. In cases where the implicit rate is not readily determinable, the Organization has made an accounting policy election to use a risk free rate based on US Treasury T-bill rate as of the lease commencement.

The Organization has elected to not recognize ROU assets and lease liabilities for short-term leases. Short-term leases have a term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the Organization is reasonably certain to exercise. The Organization continues to record rent expense for short-term leases on a straight-line basis over the lease term.

The depreciable life of assets and leasehold improvements are limited by the expected lease term unless there is a transfer of title or purchase option reasonably certain of exercise.

Variable payments are not determinable at the lease commencement and are not included in the measurement of the lease assets and liabilities. The Organization recognizes variable lease payments in the period in which the obligation for those payments is incurred.

The Organization's lease agreements do not include any material residual value guarantees or restrictive covenants.

Operating Leases

Operating lease assets represent the Organization's right to use an underlying asset for the lease term and ROU lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Operating lease agreements may contain tenant improvement allowances, rent holiday, rent escalation clauses and/or contingent rent provisions. The ROU lease asset includes any required base rent payments and excludes lease incentives and variable operating expenses. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Finance Leases

For finance leases, the Organization recognizes interest expense on ROU lease liabilities using the effective interest method and amortizes the ROU assets on a straight-line basis over the lease term.

NOTE 2 ASSETS WHOSE USE IS LIMITED

The composition of assets whose use is limited is as follows:

Board Designated:

The Board has designated assets in an operating reserve in the amount of 90 days of expense to be used for operating, prevention, intervention and technology expenses in future years. The reserve is funded through revenue brought in through endowment earnings, year-end unrestricted revenue surplus, at least 2% of the total raised in fundraising and donations each year, and other strategies incorporated into the Organization's fundraising plan. The general purpose of the fund is to help to ensure the long-term financial stability of CVIC and position it to respond to varying economic conditions and changes affecting CVIC's financial position and the ability of the organization to continuously carry out its mission. The amounts designated as of December 31, 2024 and 2023 were $1,616,300 and $1,859,157, respectively.

The Board has also designated assets for building maintenance. The amounts designated as of December 31, 2024 and 2023 were $71 and $23,901, respectively.

The funds on deposit at December 31, 2024 and 2023 were held as shown below:

	2024	2023
Cash	$ 361,095	$ 861,124
Certificates of Deposit	1,255,205	1,021,934
Total	$ 1,616,300	$ 1,883,058

Assets Restricted by Donors – Investments Held for Endowment Purposes:

	2024	2023
Cash and Money Market Funds	$ 61,633	$ 32,560
Certificates of Deposit	198,024	171,497
Growth Fund of America	348,218	333,393
Small Cap World Fund Inc	113,774	91,122
American High Income Trust	178,008	173,266
American Balanced Fund Inc	337,929	299,938
Income Fund of America Inc	304,058	285,464
Total	$ 1,541,644	$ 1,387,240

NOTE 3 FAIR VALUE

The following table presents assets and liabilities measured at fair value on a recurring basis, except those measured at cost or by using NAV per share as a practical expedient as identified in the following, at December 31, 2024:

		Fair Value Measurements at Reporting Date Using		
	2024	Quoted Prices (Level 1)	Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Cash and Money Market (at cost)	$ 61,633	$ -	$ -	$ -
Certificates of Deposit	198,024	-	198,024	-
Mutual Funds				
Large Growth	348,218	348,218	-	-
World Small/Mid Stock	113,774	113,774	-	-
Short Term Bond	178,008	178,008	-	-
Allocation	641,987	641,987	-	-
Charitable trusts held by others	103,777	-	-	103,777
Total	$ 1,645,421	$ 1,281,987	$ 198,024	$ 103,777

The following table presents assets and liabilities measured at fair value on a recurring basis, except those measured at cost or by using NAV per share as a practical expedient as identified in the following, at December 31, 2023:

		Fair Value Measurements at Reporting Date Using		
	2023	Quoted Prices (Level 1)	Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Cash and Money Market (at cost)	$ 32,560	$ -	$ -	$ -
Certificates of Deposit	171,497	-	171,497	-
Mutual Funds				
Large Growth	333,393	333,393	-	-
World Small/Mid Stock	91,122	91,122	-	-
High Yield Bond	-	-	-	-
Short Term Bond	173,266	173,266	-	-
Allocation	585,402	585,402	-	-
Charitable trusts held by others	103,386	-	-	103,386
Total	$ 1,490,626	$ 1,183,183	$ 171,497	$ 103,386

The following is a reconciliation of the beginning and ending balance of assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the years ended December 31, 2024 and 2023:

	Perpetual Trust
Balance at December 31, 2023	$ 103,386
Net unrealized gain included in net assets	391
Balance at December 31, 2024	$ 103,777
Balance at December 31, 2022	$ 28,807
Net unrealized gain included in net assets	74,579
Balance at December 31, 2023	$ 103,386

NOTE 4 GRANTS RECEIVABLE

The grants receivable balance at December 31, 2024 and 2023 represents amounts due from various granting agencies for expenses incurred during the year.

NOTE 5 PROMISES TO GIVE

Unconditional promises are included in the financial statements as promises to give and revenue of the appropriate net asset category. Promises to give are recorded after discounting at a rate of 4.25 to 8.75 percent to the present value of the future cash flows.

Unconditional promises to give at December 31, 2024 and 2023 consist of the following:

	2024	2023
Gross Unconditional Promises to Give	$ 2,955,108	$ 3,069,114
Less: Discounts to Net Present Value	(236,482)	(193,674)
Less: Allowance for Uncollectible Promises to Give	(55,000)	(41,500)
Net Unconditional Promises to Give	$ 2,663,626	$ 2,833,940
Promises to Give as shown on the Statement of Financial Position:		
Current	$ 1,234,926	$ 1,799,156
Non-current	1,428,700	1,034,784
Total	$ 2,663,626	$ 2,833,940

Amounts Due in:	
In one year or less	$ 1,234,926
Between one year and five years	1,407,561
More than five years	21,139

NOTE 6 CONCENTRATIONS

The Organization maintains its cash in a bank deposit account which, at times, may exceed federally insured limits as guaranteed by the Federal Deposit Insurance Corporation (FDIC). The Organization has not experienced any losses in such account nor does the Organization believe it is exposed to any significant credit risk on cash accounts.

NOTE 7 LINES OF CREDIT

The Organization has an agency line of credit in the amount of $500,000 that bears a variable rate of interest and matured on August 6, 2024, with Bremer Bank. The line of credit was renewed through August 6, 2025, for $500,000 bearing interest at a variable rate. The Organization did not owe any funds on the line as of December 31, 2024 and 2023.

NOTE 8 LONG-TERM DEBT

Long-term debt consisted of the following at December 31:

	2024	2023
1.80% note payable to Gate City Bank, due in quarterly installments of $5,958, including interest, from June 2017 through March 2027 Secured by building located at 211 S 4th St, Grand Forks, ND 58201	$ 52,485	$ 75,076
Less: Current maturities included in long-term debt	(23,023)	(22,576)
Total long-term debt	$ 29,462	$ 52,500

Repayment requirements are as follows:

2025	$ 23,023
2026	23,456
2027	6,006
Total	$ 52,485

NOTE 9 LEASES

The Organization leases certain office equipment and space under long-term non-cancellable finance and operating lease agreements. The Organization included in the determination of the right-of-use assets and lease liabilities' terms any renewal options when the options are reasonably certain to be exercised.

Total lease costs for the years ended December 31, 2024 and 2023 were as follows:

Lease expense	2024	2023
Finance lease expense		
Amortization of ROU assets	$ 8,033	$ 9,614
Interest on lease liabilities	958	420
Operating lease expense	71,987	57,744
Contributed space	30,534	24,103
Short-term lease expense	2,713	11,176
Total	$ 114,225	$ 103,057

The following table summarizes the supplemental cash flow information for the years ended December 31, 2024 and 2023:

Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from finance leases (i.e. Interest)	$ 911	$ 344
Financing cash flows from finance leases (i.e. principal portion)	7,506	9,110
Operating cash flows from operating leases	68,915	(15,055)
ROU assets obtained in exchange for new finance lease liabilities	19,153	23,037
ROU assets obtained in exchange for new operating lease liabilities	51,873	493,650

The following summarizes the weighted-average remaining lease term and weighted-average discount rate for the years ended December 31, 2024 and 2023:

Weighted-average remaining lease term in years for finance leases	3.36	4.19
Weighted-average remaining lease term in years for operating leases	16.35	17.46
Weighted-average discount rate for finance leases	3.73%	3.82%
Weighted-average discount rate for operating leases	4.18%	4.07%

The future minimum lease commitments under operating and finance leases as of December 31, 2024 are as follows:

	Finance	Operating
2025	$ 8,903	$ 46,772
2026	8,666	47,474
2027	5,783	48,194
2028	4,478	48,926
2029	-	46,770
Thereafter	-	545,552
Total undiscounted cash flows	27,830	783,688
Less: present value discount	(1,681)	(226,781)
Total lease liabilities	$ 26,149	$ 556,907

NOTE 10 ENDOWMENTS

The Organization's endowment consists of a fund established to support victim services and four funds established by the board of directors for a variety of purposes. As required by accounting principles generally accepted in the United States of America, net assets associated with the endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of Community Violence Intervention Center has interpreted the North Dakota State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, Community Violence Intervention Center classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is also classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the endowment fund.
2. The purposes of the donor-restricted endowment fund.
3. General economic conditions.
4. The possible effect of inflation or deflation.
5. The expected total return from income and the appreciation of investments.
6. Other resources of the Organization.
7. The investment policies of the Organization.

On an annual basis, the board shall determine the percent of investment earnings that will be paid to the Community Violence Intervention Center for support of operations. In determining the payout amount, the Board will target an amount equal to 5 percent of the previous 3 years annual moving average of the fund's market value. All earnings from donor restricted funds are classified as net assets with donor restrictions until they are spent.

Endowment net asset composition by type of fund at December 31, 2024, is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Net Endowment Assets
Donor-Restricted Endowment Funds			
Original donor-restricted gift amounts	$ -	$ 1,125,021	$ 1,125,021
Accumulated invested gains	-	416,623	416,623
Total	$ -	$ 1,541,644	$ 1,541,644

Endowment net asset composition by type of fund at December 31, 2023, is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Net Endowment Assets
Donor-Restricted Endowment Funds			
Original donor-restricted gift amounts	$ -	$ 1,098,021	$ 1,098,021
Accumulated invested gains	-	289,219	289,219
Total	$ -	$ 1,387,240	$ 1,387,240

The changes in endowment net assets as of December 31, 2024, are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Net Endowment Assets
Endowment Net Assets, January 1, 2024	$ -	$ 1,387,240	$ 1,387,240
Contributions	-	27,000	27,000
Investment Income	-	134,001	134,001
Net Appreciation (Depreciation)	-	61,520	61,520
Amounts Appropriated for Expenditure	-	(68,117)	(68,117)
Endowment Net Assets, December 31, 2024	$ -	$ 1,541,644	$ 1,541,644

The changes in endowment net assets as of December 31, 2023, are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Net Endowment Assets
Endowment Net Assets, January 1, 2023	$ -	$ 1,233,531	$ 1,233,531
Contributions	-	27,115	27,115
Investment Income	-	41,008	41,008
Net Appreciation (Depreciation)	-	152,640	152,640
Amounts Appropriated for Expenditure	-	(67,054)	(67,054)
Endowment Net Assets, December 31, 2023	$ -	$ 1,387,240	$ 1,387,240

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of perpetual duration. There were no deficiencies of this nature as of December 31, 2024 and 2023.

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that allow for distributions of dividends and interest income while maintaining the purchasing power of the investment portfolio. Actual returns in any given year may vary from this amount.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Allocation of the funds in equities will fall between 50 and 70 percent, with the balance in fixed income assets and money market accounts, enabling sufficient liquidity.

NOTE 11 SUMMARY OF FINANCIAL ASSETS AVAILABLE FOR GENERAL USE

The following reflects the Organization's financial assets as of December 31, 2024 and 2023, reduced by amounts not available for general use because of restrictions within one year of the statement of financial position date.

	2024	2023
Cash and cash equivalents	$ 2,152,364	$ 2,472,784
Certificates of deposit	1,380,205	1,021,934
Grants and other receivable	260,280	293,356
Promises to give	2,663,626	2,833,940
Investments	1,541,644	1,387,240
Total financial assets, end of period	7,998,119	8,009,254
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions:		
Restricted by donor with time or purpose restrictions	2,533,233	1,736,719
Board designated	1,616,300	1,883,058
Endowment	1,541,644	1,387,240
Financial assets available to meet cash needs for general expenditures within one year	$ 2,306,942	$ 3,002,237

As part of the Organization's liquidity management plan, the Organization invests cash in excess of daily requirements in certificates of deposit and money market funds. Occasionally the Board designates a portion of any operating surplus to its operating reserve, as described in Note 2. The Organization also has an open line of credit as disclosed in Note 7.

NOTE 12 NET ASSETS WITH DONOR RESTRICTIONS

The net assets of the Organization with donor restrictions were comprised of the following:

	2024	2023
Subject to the passage of time:		
Promises to give that are not restricted by donors, but which are unavailable for expenditure until due	$ 1,743,305	$ 2,852,558
Subject to expenditure for specified purpose:		
Client Assistance - Education	3,566	10,950
Client Assistance - Other	19,301	33,871
Equipment and Improvements	20,202	6,339
Shelter & Program Operations	1,348,163	2,000
Organizational Expenditures	-	648,775
Endowments:		
Subject to appropriation and expenditure when a specified event occurs:		
Available for general use	416,623	289,219
Perpetual in nature, earnings from which are subject to endowment spending policy and appropriation:		
Investments	1,125,021	1,098,021
Perpetual in nature, not subject to spending or appropriation:		
Beneficial interest in perpetual trusts	103,777	103,386
Total net assets with donor restrictions	$ 4,779,958	$ 5,045,119

Net assets were released from donor restrictions by the passage of time for the years ended December 31:

	2024	2023
Expiration of time restrictions	$ 1,966,188	$ 1,000,793
Purpose restrictions accomplished	731,380	664,304
Restricted-purpose spending-rate distributions and appropriations		
General use	68,117	67,054
Total	$ 2,765,685	$ 1,732,151

NOTE 13 DONATED SERVICES AND ASSETS

The Organization receives significant in-kind contributions of time and pro bono services from members of the community and volunteers related to program operations. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. The Organization recognizes in-kind contribution revenue and a corresponding expense in an amount approximating the estimated fair value at the time of the donation.

In 2024 and 2023, the Organization received donated services for tax preparation, legal consultation, and other professional services. The Organization also received contributions of the use of facilities and donated goods. The tables below summarize the donated services and assets:

Program or Support Service	Donated Space	Donated Services	Donated Goods	2024
Safety	$ 47,528	$ 29,684	$ 117,855	$ 195,067
Healing	-	7,001	-	7,001
Education	-	6,938	-	6,938
Fundraising	2,000	7,188	-	9,188
Management and General	2,000	14,225	916	17,141
	$ 51,528	$ 65,036	$ 118,771	$ 235,335

Program or Support Service	Donated Space	Donated Services	Donated Goods	2023
Safety	$ 11,390	$ 33,722	$ 213,259	$ 258,371
Healing	-	6,764	-	6,764
Education	-	4,348	-	4,348
Fundraising	1,000	8,823	6,370	16,193
Management and General	-	6,618	-	6,618
	$ 12,390	$ 60,275	$ 219,629	$ 292,294

All donated services and assets were utilized by the Organization’s programs and supporting services. There were no donor-imposed restrictions associated with the donated services and assets.

Donated space is valued at the fair value of similar properties available in commercial real estate listings. Donated services are valued at the standard hourly rates charged for those services. Donated goods are valued at the wholesale prices that would be received for selling similar products.

NOTE 14 EMPLOYEE BENEFITS PLAN

Effective January 1, 2006, the Organization adopted a 403(b) thrift plan that covers employees who have achieved at least one year of service and are 21 years of age or older. The plan allows for elective deferrals by employees with qualified matching contributions by the Organization of 50 percent of up to 3 percent of qualified wages. For the years ended December 31, 2024 and 2023, employer contributions to the plan charged to operations amounted to $71,429 and $62,428, respectively.

NOTE 15 ACCOUNTING FOR UNCERTAINTIES IN INCOME TAXES

It is the opinion of management that the Organization has no significant uncertain tax positions that would be subject to change upon examination. The income tax returns of the Organization are subject to examination by the IRS and state tax authorities, generally for three years after they were filed; all filings are current.

NOTE 16 SUBSEQUENT EVENTS

Subsequent to the financial statement date, the Organization has initiated billing insurance for individual therapy sessions when it is safe to do so. This is expected to generate additional revenue and expand the Organization’s services for its existing clients.

During the year, the organization received 31% of its funding from federal sources for the year ended December 31, 2024. As of the date of these financial statements, there is uncertainty regarding the continued availability or adequacy of this funding in future periods. The operations of the organization are subject to the administrative directives, rules and regulations of federal regulatory agencies, including, but not limited to, the U.S. Department of Justice. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by the U.S. Department of Justice. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change.

Subsequent events have been evaluated through May 9, 2025, which is the date these financial statements were available to be issued. No other significant events occurred subsequent to the Organization’s year end.

COMMUNITY VIOLENCE INTERVENTION CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Federal AL Number	Pass-Through Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Pass-Through North Dakota Housing Finance Agency:				
Emergency Solutions Grant Program	14.231	ESG-23-004, ESG-24-0006	$ -	$ 73,675
Total U.S. Department of Housing and Urban Development			**-**	**73,675**
U.S. DEPARTMENT OF JUSTICE				
Legal Assistance for Victims	16.524		-	264,004
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	16.736		-	159,978
Justice Systems Response to Families	16.021		10,111	234,965
Consolidated and Technical Assistance Grant Program to Address Children and Youth Experiencing Domestic and Sexual Violence and Engage Men and Boys as Allies	16.888		8,927	185,519
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program	16.589		-	128,696
Pass-Through North Dakota Department of Health & Human Services:				
Sexual Assault Services Formula Program	16.017	G23.579, G23.579A	-	113,357
STOP Violence Against Women Formula Grants	16.588	G23.394, G23.1160	-	108,354
Pass-Through North Dakota Department of Corrections and Rehabilitation:				
VOCA Crime Victim Assistance	16.575	414, 415	-	618,761
Pass-Through City of Grand Forks:				
Edward Bryne Memorial Justice Assistance Grant Program	16.738	23212	-	19,336
Total U.S. Department of Justice			**19,038**	**1,832,970**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-Through North Dakota Department of Health & Human Services:				
Injury Prevention and Control Research State and Community Based Programs Grant	93.136	G21.1187, G23.638	-	43,428
Pass-Through North Dakota Domestic & Sexual Violence Coalition:				
Grants to States for Access and Visitation Programs	93.597	6	-	17,999
Pass-Through North Dakota Department of Health & Human Services:				
COVID-19 - Family Violence Prevention and Services / Sexual Assault Rape Crisis Services and Support (ARPA)	93.497	G23.361, G23.361A, G23.1265	-	26,368
Family Violence Prevention and Services / Domestic Violence Shelter and Supportive Services	93.671	G23.406, G23.406A, G23.406B	-	118,630
COVID-19 - Family Violence Prevention and Services / Domestic Violence Shelter and Supportive Services (ARPA)	93.671	G23.344	-	68,979
Total Family Violence Prevention and Services/Domestic Violence			-	187,609
Prevention Health and Health Services Block Grant	93.991	G21.1187, G23.638	-	15,265
Total U.S. Department of Health and Human Services			**-**	**290,669**
U.S. DEPARTMENT OF HOMELAND SECURITY				
Emergency Food and National Shelter National Board Program - Phase 41	97.024		-	3,750
Total U.S. Department of Homeland Security			**-**	**3,750**
TOTAL FEDERAL ASSISTANCE			**$ 19,038**	**$ 2,201,064**

See Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal awards (the schedule) are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 2 DE MINIMIS INDIRECT COST RATE

Community Violence Intervention Center has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance. The Organization had an approved indirect cost rate of 32.64% for the years ended December 31, 2024 and 2023.

NOTE 3 BASIS OF PRESENTATION

The accompanying schedule includes the federal award activity of Community Violence Intervention Center. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Community Violence Intervention Center, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Community Violence Intervention Center.

BradyMartz

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
Community Violence Intervention Center
Grand Forks, North Dakota

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 Community Violence Intervention Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 9, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Violence Intervention Center's internal control over financial reporting (internal control) as a basis for designing 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 Community Violence Intervention Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Violence Intervention Center's internal control.

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 a 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Violence Intervention Center's financial statements are free from 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 financial statements. 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Brady Martz

BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA

May 9, 2025

BradyMartz

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
Community Violence Intervention Center
Grand Forks, North Dakota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Community Violence Intervention Center's 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 each of Community Violence Intervention Center's major federal programs for the year ended December 31, 2024. Community Violence Intervention Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Violence Intervention Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Violence Intervention Center 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 Community Violence Intervention Center'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 Community Violence Intervention Center's federal programs.

Auditor's 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 Community Violence Intervention Center'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 Community Violence Intervention Center'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 Community Violence Intervention Center'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 Community Violence Intervention Center'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 Community Violence Intervention Center'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.

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 Auditor's 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.

Brady Martz

BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA

May 9, 2025

COMMUNITY VIOLENCE INTERVENTION CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	___ yes _x_ no
Significant deficiency(ies) 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 deficiency(ies) identified that are not considered to be material weaknesses?	___ yes _x_ none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	___ yes _x_ no

Identification of major programs:

AL Number(s)	Name of Federal Program or Cluster
16.575	Crime Victim Assistance

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

There are no findings which are required to be reported under this section.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no findings which are required to be reported under this section.

No prior audit findings were required to be reported.