

**COMMUNITY VIOLENCE INTERVENTION CENTER
GRAND FORKS, NORTH DAKOTA**

AUDITED FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

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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, 2025 and 2024, 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 referred above present fairly, in all material respects, the financial position of Community Violence Intervention Center as of December 31, 2025 and 2024, 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 April 14, 2026, 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
GRAND FORKS, NORTH DAKOTA

April 14, 2026

COMMUNITY VIOLENCE INTERVENTION CENTER
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2025 AND 2024

ASSETS	<u>2025</u>	<u>2024</u>
CURRENT		
Cash and Cash Equivalents	\$ 973,586	\$ 1,791,269
Certificate of Deposit	-	125,000
Grants Receivable	216,838	253,789
Therapy Services Receivable, Net	29,994	-
Other Receivables	3,836	6,491
Prepaid Expenses	84,308	19,382
Inventory	2,151	2,246
Promises to Give, Net	<u>1,002,295</u>	<u>1,234,926</u>
Total	<u>2,313,008</u>	<u>3,433,103</u>
 PROPERTY AND EQUIPMENT		
Building	4,205,804	3,549,501
Furniture and Equipment	301,975	293,303
Leasehold Improvements	557,265	557,265
Construction in Progress	<u>15,000</u>	<u>576,470</u>
Total	5,080,044	4,976,539
Accumulated Depreciation	<u>(1,824,615)</u>	<u>(1,663,696)</u>
Net Property and Equipment	<u>3,255,429</u>	<u>3,312,843</u>
Finance Lease Right-of-Use Assets, Net	<u>17,497</u>	<u>25,837</u>
Total	<u>3,272,926</u>	<u>3,338,680</u>
 NONCURRENT		
Promises to Give, Net	1,046,646	1,428,700
Operating Lease Right-of-Use Assets	457,129	483,538
Other Assets	11,295	8,411
Beneficial Interest in Perpetual Trust	104,513	103,777
Assets Whose Use is Limited		
Board Designated	1,701,370	1,616,300
Donor Restricted		
Endowment - Promises to Give, Net	15,000	-
Investments Held for Endowment Purposes	<u>1,716,604</u>	<u>1,541,644</u>
Total	<u>5,052,557</u>	<u>5,182,370</u>
 TOTAL ASSETS	 <u><u>\$ 10,638,491</u></u>	 <u><u>\$ 11,954,153</u></u>

See Notes to the Financial Statements

COMMUNITY VIOLENCE INTERVENTION CENTER
STATEMENTS OF FINANCIAL POSITION - CONTINUED
DECEMBER 31, 2025 AND 2024

LIABILITIES AND NET ASSETS	2025	2024
CURRENT LIABILITIES		
Accounts Payable	\$ 79,956	\$ 184,687
Accrued Payroll	216,022	206,197
Accrued Payroll Taxes	16,968	15,513
Payroll Withholdings	-	5,317
Accrued Compensated Absences	160,809	159,224
Accrued Income Taxes	(140)	646
Accrued Interest Payable	177	165
Current Portion of Long-Term Debt	27,623	23,023
Current Portion of Finance Lease Obligation	8,144	8,090
Current Portion of Operating Lease Obligation	25,876	24,158
Total	535,435	627,020
 LONG-TERM LIABILITIES		
Finance Lease Obligation, Net of Current Portion	9,915	18,059
Operating Lease Obligation, Net of Current Portion	506,871	532,749
Long-Term Debt	14,452	29,462
Total	531,238	580,270
 TOTAL LIABILITIES	 1,066,673	 1,207,290
 NET ASSETS		
Without Donor Restrictions		
Undesignated	3,495,167	4,350,605
Board Designated	1,701,370	1,616,300
Total Without Donor Restrictions	5,196,537	5,966,905
With Donor Restrictions	4,375,281	4,779,958
Total Net Assets	9,571,818	10,746,863
 TOTAL LIABILITIES AND NET ASSETS	 \$ 10,638,491	 \$ 11,954,153

See Notes to the Financial Statements

COMMUNITY VIOLENCE INTERVENTION CENTER
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT						
Grants						
Federal Flow Through	\$ 2,087,172	\$ -	\$ 2,087,172	\$ 2,201,064	\$ -	\$ 2,201,064
State	924,473	-	924,473	675,975	-	675,975
Corporate and Foundations	10,909	200,158	211,067	169,182	1,027,905	1,197,087
Contracts	558,408	-	558,408	533,967	-	533,967
Net Patient Service Revenue	152,234	-	152,234	-	-	-
Donations	572,720	1,004,053	1,576,773	426,654	1,472,619	1,899,273
Contributions of Nonfinancial Assets	212,142	-	212,142	235,335	-	235,335
Other	136,107	-	136,107	360,575	-	360,575
Net Assets Released from Restrictions	1,608,888	(1,608,888)	-	2,765,685	(2,765,685)	-
Total	<u>6,263,053</u>	<u>(404,677)</u>	<u>5,858,376</u>	<u>7,368,437</u>	<u>(265,161)</u>	<u>7,103,276</u>
EXPENSES						
Program Services	5,232,175	-	5,232,175	5,159,124	-	5,159,124
Management and General	1,400,655	-	1,400,655	1,205,699	-	1,205,699
Fundraising and Development	400,591	-	400,591	516,312	-	516,312
Total	<u>7,033,421</u>	<u>-</u>	<u>7,033,421</u>	<u>6,881,135</u>	<u>-</u>	<u>6,881,135</u>
CHANGE IN NET ASSETS	(770,368)	(404,677)	(1,175,045)	487,302	(265,161)	222,141
BEGINNING NET ASSETS	<u>5,966,905</u>	<u>4,779,958</u>	<u>10,746,863</u>	<u>5,479,603</u>	<u>5,045,119</u>	<u>10,524,722</u>
ENDING NET ASSETS	<u>\$ 5,196,537</u>	<u>\$ 4,375,281</u>	<u>\$ 9,571,818</u>	<u>\$ 5,966,905</u>	<u>\$ 4,779,958</u>	<u>\$ 10,746,863</u>

See Notes to the Financial Statements

COMMUNITY VIOLENCE INTERVENTION CENTER
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Program Services				Management and General	Fundraising and Development	Total
	Safety	Healing	Education	Total			
Salaries and Wages	\$ 2,251,080	\$ 762,139	\$ 411,116	\$ 3,424,335	\$ 784,740	\$ 235,770	\$ 4,444,845
Payroll Taxes	162,862	54,265	29,559	246,686	56,935	17,351	320,972
Fringe Benefits	209,825	55,459	57,015	322,299	71,639	19,125	413,063
Client Assistance	297,951	30,437	-	328,388	-	-	328,388
Food Service Expenses	18,672	-	-	18,672	-	-	18,672
Contracts and Subawards	17,476	-	40,997	58,473	5,294	-	63,767
Professional Fees	34,080	21,375	7,102	62,557	78,940	4,592	146,089
Professional Resources	331	1,563	142	2,036	3,362	-	5,398
Printing, Advertising and Promotion	8,549	1,497	17,307	27,353	4,607	1,509	33,469
Lease Expense	62,561	7,353	4,902	74,816	8,759	4,951	88,526
Occupancy	166,920	21,970	12,994	201,884	22,155	6,533	230,572
Insurance	30,065	6,352	4,236	40,653	15,928	2,117	58,698
Postage	5,736	1,352	1,063	8,151	2,412	3,379	13,942
Dues and Fees	4,599	10,335	158	15,092	8,994	908	24,994
Professional Development	10,044	10,814	3,008	23,866	13,050	2,047	38,963
Depreciation and Amortization	137,577	17,774	11,849	167,200	17,112	5,925	190,237
Supplies	18,620	5,200	2,987	26,807	16,745	1,745	45,297
Travel	37,072	16,521	12,147	65,740	16,946	2,986	85,672
Special Events	-	-	-	-	-	57,688	57,688
Bank and Other Fees	2,342	336	242	2,920	5,611	10,919	19,450
Furniture and Furnishings	26,672	3,033	2,022	31,727	3,907	1,011	36,645
Information Technology	56,956	14,141	9,774	80,871	35,627	19,584	136,082
Interest	1,029	103	68	1,200	468	34	1,702
Bad Debts	-	-	-	-	224,542	-	224,542
Other	400	34	15	449	2,882	2,417	5,748
Total Expenses	\$ 3,561,419	\$ 1,042,053	\$ 628,703	\$ 5,232,175	\$ 1,400,655	\$ 400,591	\$ 7,033,421

See Notes to the Financial Statements

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

	Program Services				Management and General	Fundraising and Development	Total
	Safety	Healing	Education	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 Subawards	24,470	6,547	31,764	62,781	28,026	-	90,807
Client Assistance	203,463	1,483	-	204,946	-	-	204,946
Food Service Expenses	17,820	-	-	17,820	-	-	17,820
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
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
Professional Development	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
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
NET CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	\$ (1,175,045)	\$ 222,141
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization	190,237	200,679
Contributions Restricted for Long-term Purposes	(36,500)	(37,000)
Beneficial Interest in Trust	(736)	(391)
Loss (Gain) on Sale of Assets	(20,978)	2,373
Impairment Loss (Revaluation Gain)	(2,884)	3,152
Provision for Bad Debt	32,800	13,500
Assets Whose Use is Limited - Unrealized Loss (Gain) on Investments	(93,749)	(61,090)
Assets Whose Use is Limited - Realized Loss (Gain) on Investments	(148)	(34,417)
Effects on Operating Cash Flows Due to Changes in:		
Grants Receivable	36,951	35,672
Therapy Services Receivable	(29,994)	-
Other Receivable	2,655	(2,596)
Prepaid Expenses	(64,926)	40,382
Inventory	95	474
Promises to Give	566,885	156,814
Accounts Payable	(104,731)	103,068
Accrued Interest Payable	12	(110)
Payroll Withholdings	5,177	32,275
Operating Lease Assets and Liabilities	2,249	2,541
Other Obligations	-	(16,544)
Accrued Compensated Absences	1,585	6,432
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(691,045)	667,355
NET CASH FLOWS FROM INVESTING ACTIVITIES:		
Assets Whose Use is Limited - Purchase of Investments	(1,213,960)	(516,155)
Assets Whose Use is Limited - Proceeds from Sale of Investments	1,382,182	233,987
Proceeds from Sale of Certificate of Deposit	125,000	-
Purchase of Certificate of Deposit	-	(125,000)
Purchase of Property and Equipment	(103,505)	(577,510)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	189,717	(984,678)
NET CASH FLOW FROM FINANCING ACTIVITIES:		
Principal Payments on Long-Term Debt	(10,410)	(22,591)
Payments on Finance Lease Obligations	(8,090)	(7,506)
Proceeds from Contributions Restricted for:		
Investment in Permanent Endowment	36,500	27,000
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	18,000	(3,097)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(483,328)	(320,420)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	2,152,364	2,472,784
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 1,669,036	\$ 2,152,364
RECONCILIATION OF CASH AND CASH EQUIVALENTS		
Cash and Cash Equivalents	\$ 973,586	\$ 1,791,269
Board Designated Cash	695,450	361,095
Total	\$ 1,669,036	\$ 2,152,364
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Paid for Interest	\$ 1,689	\$ 2,553
Cash Paid for Income Tax	2,479	3,190

See Notes to the Financial Statements

COMMUNITY VIOLENCE INTERVENTION CENTER
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

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 educates 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 80 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 \$5,000 per unit. 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.

COMMUNITY VIOLENCE INTERVENTION CENTER
NOTES TO THE FINANCIAL STATEMENTS-CONTINUED
DECEMBER 31, 2025 AND 2024

Net Patient Service Revenue and Receivables

Services are provided to victims at no cost. Net patient service revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled to in exchange for providing outpatient services. These amounts are due from third-party payors (including health insurers and government programs) and others and includes variable consideration for retroactive adjustments due to settlement of audits, reviews, and investigations.

Consistent with its mission, the Organization does not bill clients for amounts not reimbursed by third-party payors. As a result, a significant portion of the cost of providing services is not recovered through patient service billings. These uncompensated amounts represent the difference between (a) the cost of providing therapy services and (b) amounts received or receivable from third-party payors. Because the Organization does not establish standard self-pay rates and does not bill clients for the unpaid portion of services, such uncompensated care is not recorded as patient service revenue, accounts receivable, or charity care expense in the accompanying financial statements. Instead, the related costs are included in program services expense as incurred.

The Organization's uncompensated care is effectively subsidized by grants and contributions from foundations, governmental agencies, and individual donors that are intended to support the provision of low- or no-cost therapy services. Management monitors the level of uncompensated care and the related grant and contribution support as part of its assessment of the Organization's ability to continue to provide services without charging clients for the remaining balance

Performance obligations are determined based on the nature of the services provided by the Organization. Routine services are treated as a single performance obligation satisfied over time as services are rendered. These routine services represent a bundle of services that are not capable of being distinct. The performance obligations are satisfied over time as the patient simultaneously receives and consumes the benefits of the healthcare services provided.

The Organization is utilizing the portfolio approach practical expedient in ASC 606 for contracts related to patient revenue. The Organization accounts for the contracts within each portfolio as a collective group, rather than individual contracts, based on the payment pattern expected in each portfolio category and the similar nature and characteristics of the patients within each portfolio. The portfolios consist of major payor classes. Based on historical collection trends and other analyses, the Organization has concluded that revenue for a given portfolio would not be materially different from accounting for revenue on a contract-by-contract basis.

The Organization determines the transaction price based on standard charges for goods and services provided to patients, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Organization's policy, and/or implicit price concessions. The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts expected to collect based on the Organizations collection history with similar class of patients, and contractual agreements in place. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change.

COMMUNITY VIOLENCE INTERVENTION CENTER
NOTES TO THE FINANCIAL STATEMENTS-CONTINUED
DECEMBER 31, 2025 AND 2024

The Organization has elected the practical expedient allowed under FASB ASC 606-10-32-18 and does not adjust the promised amount of consideration from third-party payors for the effects of a significant financing component due to the Organization's expectation that the period between the time the service is provided to a client and the time that the third-party payor pays for that service will be one year or less.

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.

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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.

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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.

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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.

COMMUNITY VIOLENCE INTERVENTION CENTER
NOTES TO THE FINANCIAL STATEMENTS-CONTINUED
DECEMBER 31, 2025 AND 2024

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, 2025 and 2024 were \$1,701,370 and \$1,616,229, respectively.

The Board has also designated assets for building maintenance. The amounts designated as of December 31, 2025 and 2024 were \$0 and \$71, respectively.

The funds on deposit at December 31, 2025 and 2024 were held as shown below:

	2025	2024
Cash	\$ 695,450	\$ 361,095
Certificates of Deposit	1,005,920	1,255,205
Total	\$ 1,701,370	\$ 1,616,300

Assets Restricted by Donors – Endowment Promises to Give:

	2025	2024
Pledge Receivables - Net	\$ 15,000	\$ -

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Assets Restricted by Donors – Investments Held for Endowment Purposes:

	<u>2025</u>	<u>2024</u>
Cash and Money Market Funds	\$ 34,420	\$ 61,633
Certificates of Deposit	208,225	198,024
Growth Fund of America	416,477	348,218
Small Cap World Fund Inc	128,816	113,774
American High Income Trust	180,926	178,008
Vanguard Treasury Money Market Fund	10,593	-
American Balanced Fund Inc	392,202	337,929
Income Fund of America Inc	<u>344,945</u>	<u>304,058</u>
Total	<u>\$ 1,716,604</u>	<u>\$ 1,541,644</u>

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, 2025:

	<u>Fair Value Measurements at Reporting Date Using</u>			
	<u>2025</u>	<u>Quoted Prices (Level 1)</u>	<u>Observable Inputs (Level 2)</u>	<u>Unobservable Inputs (Level 3)</u>
Cash and Money Market (at cost)	\$ 34,420	\$ -	\$ -	\$ -
Certificates of Deposit	208,225	-	208,225	-
Mutual Funds				
Large Growth	416,477	416,477	-	-
World Small/Mid Stock	128,816	128,816	-	-
Short Term Bond	180,926	180,926	-	-
High Yield Bond	10,593	10,593	-	-
Allocation	737,147	737,147	-	-
Charitable trusts held by others	<u>104,513</u>	<u>-</u>	<u>-</u>	<u>104,513</u>
Total	<u>\$ 1,821,117</u>	<u>\$ 1,473,959</u>	<u>\$ 208,225</u>	<u>\$ 104,513</u>

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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 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, 2025 and 2024:

	<u>Perpetual Trust</u>
Balance at December 31, 2024	\$ 103,777
Net unrealized gain included in net assets	736
Balance at December 31, 2025	<u>\$ 104,513</u>
Balance at December 31, 2023	\$ 103,386
Net unrealized gain included in net assets	391
Balance at December 31, 2024	<u>\$ 103,777</u>

NOTE 4 GRANTS RECEIVABLE

The grants receivable balance at December 31, 2025 and 2024 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.

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Unconditional promises to give at December 31, 2025 and 2024 consist of the following:

	<u>2025</u>	<u>2024</u>
Gross Unconditional Promises to Give	\$ 2,340,660	\$ 2,955,108
Less: Discounts to Net Present Value	(188,919)	(236,482)
Less: Allowance for Uncollectible Promises to Give	<u>(87,800)</u>	<u>(55,000)</u>
Net Unconditional Promises to Give	<u>\$ 2,063,941</u>	<u>\$ 2,663,626</u>

Promises to Give as shown on the Statement of Financial Position:

Current	\$ 1,002,295	\$ 1,234,926
Current - Endowment Pledge	15,000	-
Non-current	<u>1,046,646</u>	<u>1,428,700</u>
Total	<u>\$ 2,063,941</u>	<u>\$ 2,663,626</u>

Amounts Due in:

In one year or less	\$ 1,017,295
Between one year and five years	1,072,612
More than five years	61,834

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.

The Organization received 34% of its funding from federal sources for the year ended December 31, 2025 and 31% of its funding from federal sources for the year ended December 31, 2024.

The operations of the Organization are subject to the administrative directives, rules and regulations of federal regulatory agencies, including, but not limited to, the Department of Justice Office for Victims of Crime. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by the Department of Justice Office for Victims of Crime. 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.

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, 2025, with Old National Bank. The line of credit was renewed through August 6, 2026, for \$500,000 bearing interest at a variable rate. The Organization did not owe any funds on the line as of December 31, 2025 and 2024.

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NOTE 8 LONG-TERM DEBT

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

	2025	2024
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	\$ 29,450	\$ 52,485
Verizon Retail Installment, due in monthly installments of \$410 and is set to mature on October 1, 2028.	12,625	-
Total	42,075	52,485
Less: Current maturities included in long-term debt	(27,623)	(23,023)
Total long-term debt, net	\$ 14,452	\$ 29,462

Repayment requirements are as follows:

2026	\$ 27,623
2027	10,481
2028	3,971
Total	\$ 42,075

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, 2025 and 2024 were as follows:

	2025	2024
Lease expense		
Finance lease expense		
Amortization of ROU assets	\$ 8,340	\$ 8,033
Interest on lease liabilities	790	958
Operating lease expense	49,021	71,987
Contributed space	37,609	30,534
Short-term lease expense	1,896	2,713
Total	\$ 97,656	\$114,225

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The following table summarizes the supplemental cash flow information for the years ended December 31, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from finance leases (i.e. Interest)	\$ 838	\$ 911
Financing cash flows from finance leases (i.e. principal portion)	8,090	7,506
Operating cash flows from operating leases	46,772	68,915
ROU assets obtained in exchange for new finance lease liabilities	-	19,153
ROU assets obtained in exchange for new operating lease liabilities	-	51,873

The following summarizes the weighted-average remaining lease term and weighted-average discount rate for the years ended December 31, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Weighted-average remaining lease term in years for finance leases	2.49	3.36
Weighted-average remaining lease term in years for operating leases	15.53	16.35
Weighted-average discount rate for finance leases	3.80%	3.73%
Weighted-average discount rate for operating leases	4.18%	4.18%

The future minimum lease commitments under operating and finance leases as of December 31, 2025 are as follows:

	<u>Finance</u>	<u>Operating</u>
2026	\$ 8,144	\$ 25,876
2027	5,783	48,194
2028	5,000	48,926
2029	-	46,770
2030	-	38,832
Thereafter	-	528,330
Total undiscounted cash flows	18,927	736,928
Less: present value discount	(868)	(204,181)
Total lease liabilities	<u>\$ 18,059</u>	<u>\$532,747</u>

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

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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 is 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, 2025, is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Net Endowment Assets
Donor-Restricted Endowment Funds			
Original donor-restricted gift amounts	\$ -	\$ 1,161,521	\$ 1,161,521
Accumulated invested gains	-	570,083	570,083
Total	\$ -	\$ 1,731,604	\$ 1,731,604

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

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The changes in endowment net assets as of December 31, 2025, are as follows:

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	Total Net Endowment <u>Assets</u>
Endowment Net Assets, January 1, 2025	\$ -	\$ 1,541,644	\$ 1,541,644
Contributions	-	36,500	36,500
Investment Income	-	128,975	128,975
Net Appreciation (Depreciation)	-	93,579	93,579
Amounts Appropriated for Expenditure	-	(69,094)	(69,094)
Endowment Net Assets, December 31, 2025	<u>\$ -</u>	<u>\$ 1,731,604</u>	<u>\$ 1,731,604</u>

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

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	Total Net Endowment <u>Assets</u>
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	<u>\$ -</u>	<u>\$ 1,541,644</u>	<u>\$ 1,541,644</u>

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, 2025 and 2024.

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.

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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, 2025 and 2024, reduced by amounts not available for general use because of restrictions within one year of the statement of financial position date.

	2025	2024
Cash and cash equivalents	\$ 1,669,036	\$ 2,152,364
Certificates of deposit	1,005,920	1,255,205
Grants receivable	216,838	253,789
Therapy receivable, Net	29,994	-
Other receivable	3,836	6,491
Promises to give	2,063,941	2,663,626
Investments	<u>1,716,604</u>	<u>1,541,644</u>
Total financial assets, end of period	6,706,169	7,873,119
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions:		
Restricted by donor with time or purpose restrictions	1,900,684	2,819,932
Board designated	1,701,370	1,616,300
Endowment	<u>1,731,604</u>	<u>1,541,644</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,372,511</u>	<u>\$ 1,895,243</u>

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.

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NOTE 12 NET ASSETS WITH DONOR RESTRICTIONS

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

	2025	2024
Subject to the passage of time:		
Promises to give that are not restricted by donors, but which are unavailable for expenditure until due	\$ 1,670,126	\$ 1,743,305
Subject to expenditure for specified purpose:		
Client Assistance - Education	-	3,566
Client Assistance - Other	66,043	19,301
Equipment and Improvements	15,525	20,202
Legal Services	100,000	-
Shelter and Program Operations	687,470	1,348,163
Endowments:		
Subject to appropriation and expenditure when a specified event occurs:		
Available for general use	570,083	416,623
Perpetual in nature, earnings from which are subject to endowment spending policy and appropriation:		
Investments	1,146,521	1,125,021
Promise to give	15,000	-
Perpetual in nature, not subject to spending or appropriation:		
Beneficial interest in perpetual trusts	104,513	103,777
Total net assets with donor restrictions	\$ 4,375,281	\$ 4,779,958

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

	2025	2024
Expiration of time restrictions	\$ 839,652	\$ 1,966,188
Purpose restrictions accomplished	700,142	731,380
Restricted-purpose spending-rate distributions and appropriations		
General use	69,094	68,117
Total	\$ 1,608,888	\$ 2,765,685

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

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corresponding expense in an amount approximating the estimated fair value at the time of the donation.

In 2025 and 2024, 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:

<u>Program or Support Service</u>	<u>Donated Space</u>	<u>Donated Services</u>	<u>Donated Goods</u>	<u>2025</u>
Safety	\$ 23,075	\$ 30,599	\$ 131,298	\$ 184,972
Healing	-	6,572	-	6,572
Education	-	4,381	-	4,381
Fundraising	2,500	7,191	-	9,691
Management and General	-	6,134	392	6,526
	<u>\$ 25,575</u>	<u>\$ 54,877</u>	<u>\$ 131,690</u>	<u>\$ 212,142</u>

<u>Program or Support Service</u>	<u>Donated Space</u>	<u>Donated Services</u>	<u>Donated Goods</u>	<u>2024</u>
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
	<u>\$ 51,528</u>	<u>\$ 65,036</u>	<u>\$ 118,771</u>	<u>\$ 235,335</u>

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 NET PATIENT SERVICE REVENUE

Agreements with third-party payors provide for payments at amounts less than established charges. Payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations provide for payment using prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates.

Laws and regulations concerning government programs, including Medicare and Medicaid, are complex and subject to varying interpretation. As a result of investigations by governmental agencies, various health care organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in organizations entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation,

COMMUNITY VIOLENCE INTERVENTION CENTER
NOTES TO THE FINANCIAL STATEMENTS-CONTINUED
DECEMBER 31, 2025 AND 2024

as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Organization's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Organization.

Settlements with third-party payors for retroactive adjustments due to audits, reviews, or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor, and the Organization's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations.

The Organization also provides services who may choose to not access their health insurance due to safety concern. The Organization estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions based on historical collection experience.

The Organization has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the following factors: payors, geography, service lines, method of reimbursement, and timing of when revenue is recognized.

The composition of net patient and service revenue based on payor source for the years ended December 31, 2025 and 2024 are as follows:

	2025	2024
Medicaid	\$ 4,914	\$ -
Medicare	7,255	-
Commercial Insurance	14,542	-
Self Pay	3,283	-
	\$ 29,994	\$ -

Accounts receivable from contracts with customers were as follows:

	2025	2024
Accounts Receivable - Beginning of Year	\$ -	\$ -
Accounts Receivable - End of Year	29,994	-

COMMUNITY VIOLENCE INTERVENTION CENTER
NOTES TO THE FINANCIAL STATEMENTS-CONTINUED
DECEMBER 31, 2025 AND 2024

NOTE 15 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, 2025 and 2024, employer contributions to the plan charged to operations amounted to \$75,835 and \$71,429, respectively.

NOTE 16 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 17 SUBSEQUENT EVENTS

Subsequent events have been evaluated through April 14, 2026, which is the date these financial statements were available to be issued. No other significant events occurred subsequent to the Organization's year end.

SUPPLEMENTARY INFORMATION

COMMUNITY VIOLENCE INTERVENTION CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Federal AL Number</u>	<u>Pass-Through Number</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Pass-Through North Dakota Housing Finance Agency: Emergency Solutions Grant Program	14.231	ESG-24-0006, ESG-25-005	\$ -	\$ 40,523
Total U.S. Department of Housing and Urban Development			-	40,523
U.S. DEPARTMENT OF JUSTICE				
Legal Assistance for Victims	16.524		-	252,917
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	16.736		-	240,061
Justice Systems Response to Families	16.021		8,722	187,833
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		22,617	173,805
Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Program	16.589		-	242,676
Pass-Through North Dakota Department of Health & Human Services: Sexual Assault Services Formula Program	16.017	G23.1276	-	118,000
STOP Violence Against Women Formula Grants	16.588	G23.1160, G25.332	-	96,172
Pass-Through North Dakota Department of Corrections and Rehabilitation: VOCA Crime Victim Assistance	16.575	LOH #01	-	516,833
Pass-Through City of Grand Forks: Edward Bryne Memorial Justice Assistance Grant Program	16.738	J24207	-	24,617
Total U.S. Department of Justice			31,339	1,852,914
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	G23.638, G23.1288, G23.1288A	-	39,293
Pass-Through North Dakota Domestic & Sexual Violence Coalition: Grants to States for Access and Visitation Programs	93.597	420-14132-24.25-6, 420-14132-25.26-6	-	15,072
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	G23.1265, G23.1265A	-	32,195
Family Violence Prevention and Services / Domestic Violence Shelter and Supportive Services	93.671	G23.1142, G25.314	-	99,910
Prevention Health and Health Services Block Grant	93.991	G23.638, G23.1288, G23.1288A	-	7,265
Total U.S. Department of Health and Human Services			-	193,735
TOTAL FEDERAL ASSISTANCE			\$ 31,339	\$ 2,087,172

See Notes to the Schedule of Expenditures of Federal Awards

COMMUNITY VIOLENCE INTERVENTION CENTER
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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 15-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, 2025 and 2024.

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.

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, 2025, 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 April 14, 2026.

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
GRAND FORKS, NORTH DAKOTA

April 14, 2026

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, 2025. 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, 2025.

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
GRAND FORKS, NORTH DAKOTA

April 14, 2026

**COMMUNITY VIOLENCE INTERVENTION CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

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 no
Significant deficiency(ies) identified that are not considered to be material weaknesses? yes none reported
Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:
Material weakness(es) identified? yes no
Significant deficiency(ies) identified that are not considered to be material weaknesses? yes 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 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: \$1,000,000

Auditee qualified as low-risk auditee? yes no

COMMUNITY VIOLENCE INTERVENTION CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2025

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.

COMMUNITY VIOLENCE INTERVENTION CENTER
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2025

No prior audit findings were required to be reported.