NEVADA CANCER COALITION
(A NONPROFIT ORGANIZATION)

REPORTING PACKAGE

JUNE 30, 2025

NEVADA CANCER COALITION
JUNE 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Nevada Cancer Coalition

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Nevada Cancer Coalition (a nonprofit organization), which comprise the statement of financial position as of June 30, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Nevada Cancer Coalition as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Nevada Cancer Coalition and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

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 Nevada Cancer Coalition's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS 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 Nevada Cancer Coalition'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 Nevada Cancer Coalition'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 Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), 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 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 February 12, 2026 on our consideration of Nevada Cancer Coalition'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 Nevada Cancer Coalition'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 Nevada Cancer Coalition's internal control over financial reporting and compliance.

Barnard, Vogler & Co.

Reno, Nevada
February 12, 2026

NEVADA CANCER COALITION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS		
CURRENT ASSETS		
Cash and cash equivalents and restricted cash	$	924,895
Grants and accounts receivable		364,336
Total current assets		1,289,231
NONCURRENT ASSETS		
Property and equipment, net		4,193
Total noncurrent assets		4,193
Total assets	$	1,293,424
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	$	4,777
Accrued expenses		15,839
Deferred revenue		73,881
Total current liabilities/total liabilities		94,497
NET ASSETS		
Without donor restrictions		700,122
With donor restrictions		498,805
Total net assets		1,198,927
Total liabilities and net assets	$	1,293,424

See accompanying notes

NEVADA CANCER COALITION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND OTHER SUPPORT			
Government grants	$ 865,903	$ -	$ 865,903
Conference income	181,060	103,426	284,486
Contributions	17,015	3,380	20,395
Contract income	12,180	102,100	114,280
Interest income	20,925	-	20,925
Net assets released from restrictions	111,184	(111,184)	-
Total revenue	1,208,267	97,722	1,305,989
EXPENSES			
Program services	1,150,531	-	1,150,531
Supporting services			
Management and general	101,065	-	101,065
Fundraising	60,683	-	60,683
Total expenses	1,312,279	-	1,312,279
CHANGE IN NET ASSETS	(104,012)	97,722	(6,290)
NET ASSETS, beginning of year	804,134	401,083	1,205,217
NET ASSETS, end of year	$ 700,122	$ 498,805	$ 1,198,927

See accompanying notes

NEVADA CANCER COALITION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	Program Services	Management and General	Fundraising	Total
Salaries and wages	$ 557,799	$ 61,978	$ -	$ 619,777
Employee benefits	45,837	5,093	-	50,930
Payroll taxes	41,171	4,575	-	45,746
Total salaries and related expenses	644,807	71,646	-	716,453
Advertising	4,667	2,058	2,449	9,174
Conferences	5,673	421	-	6,094
Contract services	307,224	5,967	55,523	368,714
Depreciation	-	2,196	-	2,196
Insurance	2,260	4,303	-	6,563
Postage	1,074	11	-	1,085
Printing and copy	47,477	610	1,963	50,050
Professional fees	47,264	1,954	-	49,218
Rent and lease costs	54,802	940	-	55,742
Supplies	13,315	83	725	14,123
Telephone and web services	6,920	9,370	-	16,290
Travel	15,048	1,506	23	16,577
Total expenses	$ 1,150,531	$ 101,065	$ 60,683	$ 1,312,279

See accompanying notes

NEVADA CANCER COALITION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$	(6,290)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		2,196
(Increase) decrease in:		
Accounts receivable		189,946
Increase (decrease) in:		
Accounts payable		(4,008)
Deferred revenue		15,226
Accrued expenses		3,685
Operating lease liability		(975)
NET CASH PROVIDED BY OPERATING ACTIVITIES		199,780
NET CHANGE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH		199,780
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, beginning of year		725,115
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, end of year	$	924,895
RECONCILIATION OF CASH, CASH EQUIVALENTS AND RESTRICTED CASH FROM STATEMENT OF FINANCIAL POSITION:		
Cash and cash equivalents, unrestricted	$	426,090
Cash and cash equivalents, donor restricted		498,805
Total cash, cash equivalents and restricted cash shown above.	$	924,895

See accompanying notes

NOTES TO FINANCIAL STATEMENTS

NEVADA CANCER COALITION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities: Nevada Cancer Coalition (Coalition) is a nonprofit which envisions healthy communities across Nevada with equitable access to quality cancer care and support. The Coalition was formed in 2002 to develop a comprehensive cancer control plan for the State of Nevada with its primary funding source, the Department of Health and Human Services.

Basis of Accounting: The financial statements are prepared on the accrual basis of accounting. Accordingly, revenues are recognized when earned and expenses are recognized when incurred.

Basis of Presentation: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 958-210-45. Under FASB ASC 958-210-45, the Coalition 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 are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Coalition. These net assets may be used at the discretion of the Coalition's management and board of directors.
- *Net assets with donor restrictions*: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Coalition or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Measure of Operations: The statement of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Coalition's ongoing operations. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Cash, Cash Equivalents and Restricted Cash: All cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from this definition. The Coalition had $498,805 of restricted cash balances as of June 30, 2025.

Grants and Accounts Receivables and Allowance for Credit Losses: Receivables are presented net of an allowance for credit losses which has been established based upon historical data and management's estimates of uncollectible accounts. The Coalition follows the policy of writing off accounts receivable when they are deemed no longer collectible. In establishing an allowance for credit losses, the Coalition considers information available about the customer's or contributor's apparent financial condition, payment history, the Coalition's relationship with the customer or contributor, the relative strength of the Coalition's legal position, the related cost of any proceedings, and general and local economic conditions. Receivables are deemed to be delinquent when payments are past due 30 days and written off when they are determined to be uncollectible based on an evaluation by management of facts and circumstances. The maximum losses that the Coalition would incur if a customer or contributor failed to pay would be limited to the carrying value after any allowances provided.

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Grants and Accounts Receivables and Allowance for Credit Losses: (continued):
As a private nonprofit entity, the Coalition has elected the practical expedient permitted under ASC 326 that allows management, in estimating expected credit losses, to consider subsequent cash collections and other events occurring after the balance sheet date but before the financial statements are available to be issued. In applying this practical expedient, management evaluated historical loss experience, current conditions, reasonable and supportable expectations of future economic conditions, and cash collections received subsequent to year-end through February 12, 2026.

The allowance for credit losses is evaluated on a pooled basis for receivables that share similar risk characteristics and on an individual basis when receivables do not share similar risk characteristics. Grant receivables are assessed considering the credit quality of the grantor, including whether the grantor is a governmental agency or established foundation.

Based on this evaluation, including consideration of subsequent cash collections through February 12, 2026, the Coalition determined that expected credit losses were not material. Accordingly, no allowance for credit losses was recorded as of June 30, 2025.

Property and Equipment: Property and equipment are recorded at cost, or at the estimated fair value at the date of the gift, if donated. Such gifts of land, buildings, and equipment are reported as unrestricted unless specific donor stipulations specify how the donated assets must be used. Additions and improvements in excess of $2,500 are capitalized, whereas costs of maintenance and repairs are expensed as incurred.

Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives on a straight line basis. The estimated useful life for furniture and fixtures and equipment is 5 to 7 years.

The Coalition reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. The Coalition has determined that there were no indicators of asset impairment during the year ended June 30, 2025.

Contributed Services: The Coalition is required to recognize the contributions of services if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Services requiring specialized skills are those provided by accountants, architects, carpenters, doctors, electricians, lawyers, nurses, plumbers, teachers and other professionals and craftsmen.

Volunteers have donated significant amounts of time serving on the Coalition's committees and Board of Directors. The services donated do not meet the criteria for recognition as defined above. Accordingly, the financial statements do not reflect the value of these services.

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition: The Coalition recognizes revenue based on the guidance in ASC 606, *Revenue from Contracts with Customers* (Topic 606). Topic 606 outlines a single comprehensive model for organizations to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. A portion of the Coalition'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 Coalition has incurred expenditures in compliance with specific contract or grant provisions.

Revenue is classified separately between exchange transactions and contribution to identify various revenue sources. The Coalition has exchange revenue derived from its fundraising events and one-off contracts with various governments in which specific services are contracted. Contribution revenue occurs in the form of donations from individual and corporate sponsorships. Amounts received prior to incurring qualifying expenditures are reported as a deferred revenue in the statement of financial position.

The Coalition's contracts are typically to provide a specified service within its local communities. These services contain but are not limited to resource management, outreach campaigns, evidence-based projects, or policy advocacy. Health care provider educational events occur annually where the Coalition provides accommodations and continuing education. Contributions mostly come from individual and corporate partners that donate funding towards the Coalition's purpose. These revenues are received as both restricted and unrestricted. Revenues from exchange transactions are recorded as services are provided. Unconditional contributions are recorded when promised or received. Conditional contributions are recorded once substantially all barriers to receipt are satisfied.

Revenues do not require significant estimates or judgments as the transaction price is fixed and stated in each contract or donation. The Coalition revenues also do not include material amounts of variable consideration, or result in significant obligations associated with returns, refunds or warranties.

Payment terms are consistently applied with most contracts and invoiced amounts for related services billed in arrears.

Deferred Income: Deferred income represents funds which have been received or pledged but not yet expended, plus amounts received for use in future periods.

Functional Allocation of Expenses: The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated based on specific identification or among the programs and supporting services benefited. The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include payroll, advertising, conference and meetings, depreciation, direct program costs, insurance, legal and accounting, maintenance and repairs, office expenses, technical support and telephone and utilities, which are allocated on the basis of time and effort.

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Advertising: The Coalition expenses the costs of all advertising campaigns and promotions as they are incurred. Total advertising costs incurred for the year ended June 30, 2025 was $9,174.

Income Taxes: The Coalition operates under Internal Revenue Code (IRC) Section 501(c)(3) as an organization exempt from income tax. Income from certain activities not directly related to the Coalition's tax-exempt purpose is subject to taxation as unrelated business income.

The Coalition files returns of an organization exempt from income tax in the U.S. federal jurisdiction. The Coalition has determined that it does not have any revenue subject to unrelated business income tax and it has not filed a Form 990-T with the IRS. Management believes that it has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Coalition would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred. The Coalition is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2021.

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

NOTE 2 - LIQUIDITY AND AVAILABILITY

The Coalition's financial assets available within one year of the financial position date for general expenditures are as follows:

Cash, cash equivalents, and restricted cash	$ 924,895
Accounts receivable	364,336
Less:	
Amounts unavailable for general expenditures within one year, due to:	
Restricted by donors with purpose restrictions	(498,805)
	$ 790,426

The Coalition manages its liquidity position to meet expenditures, liabilities, and other obligations as they come due. The Coalition's financial assets have been reduced by amounts not available for general use within one year of the financial position because of donor imposed restrictions.

NOTE 3 - GRANTS AND ACCOUNTS RECEIVABLE

The Coalition's grants and accounts receivable at June 30, 2025 consists of grant and non-grant income, of which are estimated collectable within one year. In the opinion of management, all receivables at year-end are considered fully collectible and no allowance for credit losses is deemed necessary. The preceding receivables have been included in the following net asset categories as of June 30:

Without donor restrictions	$ 364,336
With donor restrictions	-
	$ 364,336

NOTE 4 - PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment consist of the following at June 30, 2025:

Furniture and fixtures	$ 2,620
Equipment	9,109
	11,729
Less: Accumulated depreciation	(7,536)
	$ 4,193

Depreciation expense totaled $2,196 for the year ended June 30, 2025.

NOTE 5 - LEASE COMMITMENTS

The Coalition conducts its operations from facilities in Reno that are leased under operating lease agreements. The Reno office lease originated in 2020 and expired in June 2025. The Coalition is currently negotiating a new lease for office space. In addition, the Coalition has other operating leases for copiers that are not material. The Coalition's lease cost for operating leases was $33,000 for the year ended June 30, 2025.

NOTE 6 - NET ASSETS WITH DONOR RESTRICTIONS

The Coalition's net assets with donor restrictions are comprised of the following at June 30, 2025:

Breast cancer	$ 58,133
Cancer assistance funds	2,499
Contracts	367,306
Policy/advocacy	20,617
Navigation	50,250
Net assets with donor restrictions	$ 498,805

Net assets released from restrictions included $40,984 from the policy/advocacy restriction, $9,656 from breast cancer restrictions, $58,473 from contract restrictions, and $2,071 from the cancer assistance funds restrictions.

NOTE 7 - CONCENTRATION OF CREDIT RISK.

The Coalition maintains its cash and temporary cash investments in two financial institutions. The cash, cash equivalents and restricted are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per institution. At June 30, 2025, the Coalition had $671,067 of cash deposited in these institutions subject to credit risk as the balances exceeded FDIC insured limits.

NOTE 8 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through February 12, 2026, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

SUPPLEMENTARY INFORMATION

NEVADA CANCER COALITION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor Pass-through Grantor/ Program Title	Federal Assistance Listing	Pass-through Grantor Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed-through from State of Nevada, Department of Health and Human Services			
Cancer Prevention and Control Programs for	93.898	9389825	$ 172,236
State, Territorial and Tribal Organizations	93.898	9389825	180,000
Subtotal Assistance Listing 93.898			352,236
Passed-through from State of Nevada, Department of Health and Human Services			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	9395924	233,074
Passed-through from State of Nevada, Department of Health and Human Services			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	9395923	92,692
Subtotal Assistance Listing 93.959			325,766
Passed-through from State of Nevada, Department of Health and Human Services			
Immunization Cooperative Agreements	93.268	9326824	116,523
			116,523
Total U.S. Department of Health and Human Services			794,525
TOTAL FEDERAL EXPENDITURES			$ 794,525

NEVADA CANCER COALITION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Nevada Cancer Coalition under programs of the federal government for the year ended June 30, 2025. 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 Nevada Cancer Coalition, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Nevada Cancer Coalition.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3 - INDIRECT COST RATE

The Coalition has elected to use the 10% or 15% de minimis indirect cost rate, as allowed under the Uniform Guidance for all grants that do not specify a different rate.

REPORTS ON INTERNAL CONTROL AND COMPLIANCE

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INDEPENDENT AUDITORS' 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
Nevada Cancer Coalition

We have audited, 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, the financial statements of Nevada Cancer Coalition (a nonprofit organization), which comprise the statement of financial position as of June 30, 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 February 12, 2026.

Report On Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Nevada Cancer Coalition'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 Nevada Cancer Coalition's internal control. Accordingly, we do not express an opinion on the effectiveness of Nevada Cancer Coalition'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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Nevada Cancer Coalition'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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Barnard, Vogler & Co.

Reno, Nevada
February 12, 2026

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Board of Directors of
Nevada Cancer Coalition

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Nevada Cancer Coalition's (a nonprofit organization) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Nevada Cancer Coalition's major federal programs for the year ended June 30, 2025. Nevada Cancer Coalition's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Nevada Cancer Coalition complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Nevada Cancer Coalition 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 Nevada Cancer Coalition'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 Nevada Cancer Coalition's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Nevada Cancer Coalition'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 GAAS, *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 Nevada Cancer Coalition's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Nevada Cancer Coalition'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 Nevada Cancer Coalition'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 Nevada Cancer Coalition'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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. 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.

Barnard, Vogler & Co.

Reno, Nevada
February 12, 2026

REPORTING REQUIREMENTS

NEVADA CANCER COALITION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

SECTION I: SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	No
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516	No

Identification of Major Programs:

Name of Federal Program or Cluster	Assistance Listing
Block Grant for Prevention and Treatment of Substance Abuse	93.959

Dollar threshold for distinguishing Type A and B programs was $750,000.

Auditee qualified as low-risk auditee?	Yes

SECTION II: FINANCIAL STATEMENT FINDINGS

None

SECTION III: FINDINGS AND QUESTIONED COSTS FOR MAJOR FEDERAL AWARD PROGRAMS

None

SECTION IV: SUMMARY OF PRIOR AUDIT FINDINGS

None