

ACCESS OF THE RRV

Access Board Meeting Agenda

Date: May 28, 2026

Time: Noon

Location: Access of the RRV 925 37th Ave S. Moorhead

Time	Items/Notes	Lead																												
Noon	- Call to Order at 12:00pm - Roll Call Board Members: (Mark Present “P” or Absent “A”) <table><tr><td>LaVerne Czichotzki</td><td>P</td><td>Roger Erbes</td><td>P</td><td>Matt Oachs</td><td>P</td><td>Others:</td></tr><tr><td>Ryan Engfer</td><td>P</td><td>Emily Lundbohm</td><td>P</td><td>Rob Lill</td><td>P</td><td>David Reed,</td></tr><tr><td>Mitch Taralson</td><td>P</td><td>Andy Metzger</td><td>P</td><td></td><td></td><td>Krista Svobodny,</td></tr><tr><td>Dave Roeder</td><td>P</td><td></td><td></td><td></td><td></td><td>Dee Whitney</td></tr></table> - Adoption of Agenda Motion to Adopt Agenda- Roger Second- Mitch Motion Carries- Yes	LaVerne Czichotzki	P	Roger Erbes	P	Matt Oachs	P	Others:	Ryan Engfer	P	Emily Lundbohm	P	Rob Lill	P	David Reed,	Mitch Taralson	P	Andy Metzger	P			Krista Svobodny,	Dave Roeder	P					Dee Whitney	Andy Metzger, Chair
LaVerne Czichotzki	P	Roger Erbes	P	Matt Oachs	P	Others:																								
Ryan Engfer	P	Emily Lundbohm	P	Rob Lill	P	David Reed,																								
Mitch Taralson	P	Andy Metzger	P			Krista Svobodny,																								
Dave Roeder	P					Dee Whitney																								
12:05	Consent Agenda 1. Approval of Board Minutes a. Regular meeting minutes—Pages 2-3 2. Approval of Finance Committee Minutes a. Regular meeting minutes—Pages 4-17 The motion will cover all items on the consent agenda. The motion to approve will authorize actions or recommendations indicated in the minutes. Motion- Roger Second- Matt Motion Carries- Yes	Andy Metzger, Chair																												
12:10	Ongoing Business 1. 2026 Golf Tournament update <i>Krista shared a golf tournament update. Seventeen teams are currently registered, with a goal of at least 19 and ideally 23. Board members were asked to distribute flyers to help recruit additional teams and hole sponsors. Some prize donations have already been received. Overall, planning is progressing well, but support is still needed to secure up to five more teams and additional sponsorships. Board members will also follow up with past teams based on their previous contacts.</i> 2. Development Officer hiring update <i>Access has received several applicants, but most have marketing experience rather than direct fundraising experience. Dave Reed’s current preference is to continue the search while gathering board input on other options, including the possible use of a recruiter. He will research what that process might look like and report back at the next board meeting. The group also discussed continuing to advertise in trade publications and asking board members to share the LinkedIn posting on social media. For now, the plan is to stay the course while exploring whether to increase the salary range, use a recruiter, or broaden the search to candidates with a strong personal mission and a willingness to learn fundraising.</i> 3. Amend 5/29/25 board mtg. minutes Re: Rob Lill membership vote--(board action required)—Pages 18-20	Andy Metzger, Chair Krista Svobodny, HR Director David Reed, ED																												

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	<i>Dave Reed noticed that the minutes for the 5/29/25 meeting for Rob Lill to join the board of Access River Valley were not properly memorialized.</i> <i>The board moves to amend the agenda dated 5/29/25 to memorialize the vote for Rob Lill to join the board on 5/29/2025. All members present vote Yea.</i> Motion- Matt Second- Roger Motion Carries- Yes	
12:30	New Business 1. Vote on board candidate, Mike Bryant, CFO & CEO Precision Fractional--Provided at meeting--(Mike did not provide this in time to be included in the meeting) <i>Mike Bryant's potential board candidacy was discussed, including a brief review of his background. Dave Reed will follow up once Mike submits his candidate profile and set up an email meeting for a vote on his membership, with the goal of Mike beginning his term with Access at the next board meeting. David noted that Mike's experience would add valuable financial analysis expertise and strengthen the board's overall perspective.</i> 2. Increased security risks and response—Page 17 <i>Dave Reed reviewed the most recent fraud attempt. No funds were lost, and there is no indication that employee bank account information were compromised. He also outlined the preventive steps already in place through Arctic Fox before this incident occurred. The Finance Committee emphasized that annual training and frequent reminders are essential to preventing fraud. The board also viewed an Arctic Fox video explaining common tactics used by fraudsters That are emailed to each employee. As an added precaution, Access is reopening all checking and money market accounts at American Federal.</i> 3. Workforce Compliance Letter & Certificate—Pages 21-22 <i>Dave Reed noted the Workforce Compliance letter certification and highlight effort that Krista puts into this report.</i> 4. 2024-25 DCP Survey results—Pages 23-28 <i>Access conducted a survey of Direct Care employees. Overall, the feedback was positive and informative, highlighting a strong workplace culture. Suggested improvements included greater leadership visibility and increased accountability for employees who do not meet performance standards. The survey results were shared with all employees through the company's internal system.</i> 5. 2026 Legislative session summary impact—Pages 29-31 <i>Dave Reed provided an update on the 2026 Minnesota legislative session. He said the changes are not expected to materially affect Access, as most measures apply to other types of service providers. Funding increases for care will be capped at 4% going forward. Some details are still being worked through in the system, but no material impact is expected at this time.</i> 6. Thank You Dave Roeder for your service! <i>This will be the last meeting for Dave Roeder. Access provided a small gift as a token of their appreciation of his noteworthy service.</i>	Andy Metzger, Chair David Reed, ED
1:00	Other Business 1. Department Updates a. Human Resources	Krista Svobodny, HR Director

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	i. Staffing and Recruitment Report—Page 32 ii. EEO Report—Pages 33-36 b. Program Services i. Client Services--Provided at meeting and slideshow <i>Krista has shared with the group the recent statistics regarding employment of access continue to see a majority from referrals and Internet.</i> <i>Dave Reed shared a slide show of recent activities for the clients. Announced that the clients will be going to a Red Hawk game in August. Discuss the targeted giving at the Golf Tournament and about how much it costs for these excursions.</i>	Dee Whitney, Program Manager
1:25	Announcements <i>Dave Reed made one announcement to the board that Rob and a few volunteers from American Federal would be helping plant a city required landscaping improvement. Noted we would love more help.</i>	Any
1:25	Next Meetings: Finance Committee—8/20/26 Full Board—8/27/26	Andy Metzger, Chair
1:30	Adjournment <i>Motion to Adjourn- LaVerne</i> <i>Second- Mitch</i> <i>Motion Carries- Yes</i>	Andy Metzger, Chair



Agenda for: Finance Committee

Date: 08/27/2026

Time/Location: Noon to 1:00pm Virtual Teams Meeting

Finance Committee Members: (Mark Present "P" or Absent "A")

Name	Position	Attendance
Mitch Taralson	Committee Chair	A
Roger Erbes	Member	A
Matthew Oachs	Member	P
Rob Lill	Member	P
David Reed	Member	P

1. Review of Financial Statements and assets through 6/30/2026
 - a. Statement of Profit and Loss Budget vs Actuals
 - b. Statement of Activity Comparison
 - c. Statement of Financial Position Comparison
 - d. AR Aging
 - e. Account interest rate review

Account	Interest Rate 7/31/26
American Federal MMDA 1340 (old was 7750)	3.25
Western	3.00
Border Bank 0692	3.56

2. Other

Meeting Notes:

Meeting convened at 12:05pm

Reviewed the above financial reports:

- Revenue is lower than planned. This is related to:
 - Unexpected loss of 2 clients with only 1 replacement client being admitted. A second admission is in process with an expected intake in November.
 - State adjustment down of rates for some clients
 - Mis-calculation of revenue earnings in the budgeting process
 - Bottom line is still good.
- Expenses
 - The increase licensing fees were questioned. This is related to the State doing an off-cycle revalidation (re-licensing) related to the recent fraud issues. That meant instead of paying for new licenses in 2 or 3 year cycles, all of the sites



had to be relicensed with additional administrative fees in 2026. Instead of an expected \$11-\$12K line item expense, there is a \$42K expense.

- Rob brought up an operational/philosophical question about any guidelines or directives on how to handle agency profits. There have not been any clear directives from the board since Dave started as ED. Dave's current thinking is to keep at least 6 months of operating expenses as liquid capital with the preferred baseline of 1 year of operating expenses. The committee felt this is a good starting point and this could be an area of board discussion and recommendation at a future meeting. Dave will plan to bring this matter up for initial discussion at the final board meeting of 2026.

Meeting adjourned at 12:30pm

Access of the Red River Valley, Inc.
Budget vs. Actuals: 2026 Access Budget_Final - FY26 P&L Class
January 1 - August 19, 2026

	TOTAL		
	Actual	Budget	over Budget
Revenue			
41400 Misc Income	0.00	0.00	0.00
41700 Misc Income and Donations	11,739.82	36,666.65	-24,926.83
Total 41400 Misc Income	\$ 11,739.82	\$ 36,666.65	-\$ 24,926.83
42000 Program Services	0.00	0.00	0.00
42100 Corporate Foster Care	2,487,130.60	2,866,666.64	-379,536.04
42200 In-Home Services	0.00	0.00	0.00
42400 IHFS	16,132.03	20,000.00	-3,867.97
Total 42200 In-Home Services	\$ 16,132.03	\$ 20,000.00	-\$ 3,867.97
42700 Targeted Case Management	174,472.00	172,928.00	1,544.00
Total 42000 Program Services	\$ 2,677,734.63	\$ 3,059,594.64	-\$ 381,860.01
43000 Rental Income	0.00	0.00	0.00
43020 Rent Income - Client	83,201.68	62,000.08	21,201.60
43040 Rent Assistance	41,473.29	36,666.80	4,806.49
Total 43000 Rental Income	\$ 124,674.97	\$ 98,666.88	\$ 26,008.09
53110 Services	122.64	0.00	122.64
Billable Expenditure Revenue	-42.18	0.00	-42.18
Total Revenue	\$ 2,814,229.88	\$ 3,194,928.17	-\$ 380,698.29
Gross Profit	\$ 2,814,229.88	\$ 3,194,928.17	-\$ 380,698.29
Expenditures			
52000 Rent Expense	10,784.94	0.00	10,784.94
52200 Cable/Phone/Internet	14,161.76	13,973.04	188.72
52300 Grocery & Household/Personal	42,258.27	41,493.36	764.91
52400 Repairs & Maintenance	25,652.43	41,333.36	-15,680.93
52600 Utilities	24,774.00	20,192.48	4,581.52
Total 52000 Rent Expense	\$ 117,631.40	\$ 116,992.24	\$ 639.16
61000 Client Services	0.00	0.00	0.00
61340 Medical Expense	293.72	333.36	-39.64
61450 Client Programming and Support	12,669.81	8,666.72	4,003.09
61485 Client Transportation Expense	18,618.73	20,000.00	-1,381.27
Total 61000 Client Services	\$ 31,582.26	\$ 29,000.08	\$ 2,582.18
63000 Cost of Labor	0.00	0.00	0.00
62000 Employee Salaries	0.00	0.00	0.00
62100 Direct Care Salaries	1,415,708.14	1,233,110.72	182,597.42
62300 Professional Salaries	704,251.42	935,242.04	-230,990.62
62400 Professional Bonus	0.00	0.00	0.00
Total 62300 Professional Salaries	\$ 704,251.42	\$ 935,242.04	-\$ 230,990.62
Total 62000 Employee Salaries	\$ 2,119,959.56	\$ 2,168,352.76	-\$ 48,393.20

63125 FICA Employer	93,142.49	128,833.36	-35,690.87
63128 Medicare Employer	21,783.33	28,833.36	-7,050.03
63130 Supplemental Insurance	-501.45	0.00	-501.45
63140 Dental	-5,806.26	0.00	-5,806.26
63145 Garnishments	-257.90	0.00	-257.90
63150 HSA	76.15	0.00	76.15
63160 Medical	14,513.68	42,166.64	-27,652.96
63165 Vision	785.16	0.00	785.16
63170 Life Insurance/ST Disability	-813.05	0.00	-813.05
63175 Unemployment Insurance	159.45	0.00	159.45
63180 Retirement Fund ER Match	14,888.07	16,666.64	-1,778.57
63185 Staff Training	1,954.25	10,375.04	-8,420.79
63188 Background Checks	2,083.30	3,133.36	-1,050.06
63190 Travel Stipend	0.00	3,916.64	-3,916.64
63195 Workers Compensation	42,657.38	40,833.36	1,824.02
63198 Cell Phone Stipend	7,979.98	11,200.00	-3,220.02
Total 63000 Cost of Labor	\$ 2,312,604.14	\$ 2,454,311.16	-\$ 141,707.02
64000 Operating Expenses	0.00	0.00	0.00
61100 Accounting Services	9,991.69	12,333.36	-2,341.67
61120 Audit Services	19,005.64	13,333.36	5,672.28
61140 Adminstration Fee	3,539.19	3,333.36	205.83
61160 Board Expense	380.13	500.00	-119.87
64120 Insurance Expense	39,944.77	32,666.64	7,278.13
64140 Legal Services	0.00	1,666.64	-1,666.64
64145 Payroll Services	5,524.33	4,000.00	1,524.33
64150 Licensing Fees	42,731.66	8,000.00	34,731.66
64160 Maintenance	0.00	0.00	0.00
64175 Maintenance and Repair	19,937.69	15,333.36	4,604.33
64190 Utilities	5,642.24	10,000.00	-4,357.76
64195 Admin Transportation Expense	2,715.62	10,000.00	-7,284.38
Total 64160 Maintenance	\$ 28,295.55	\$ 35,333.36	-\$ 7,037.81
64165 Contractor	1,400.00	1,600.00	-200.00
65150 Public Relations	0.00	1,279.22	-1,279.22
65160 Membership Dues	2,908.79	4,333.36	-1,424.57
66160 Property Tax	2,102.00	1,866.64	235.36
74140 Bank Service Charges	450.00	133.36	316.64
Total 64000 Operating Expenses	\$ 156,273.75	\$ 120,379.30	\$ 35,894.45
65100 Office Supplies	0.00	0.00	0.00
65110 Copier Lease	4,672.01	3,920.00	752.01
65120 Office Supplies	6,393.61	3,366.64	3,026.97
65130 Postage	20.66	483.36	-462.70
65140 Office Equipment	1,743.08	4,444.40	-2,701.32
65195 Other expenses	224.15	2,368.03	-2,143.88
Total 65100 Office Supplies	\$ 13,053.51	\$ 14,582.43	-\$ 1,528.92

65170 Recruitment/Retention	303.95	0.00	303.95
65180 Advertising Expense	4,156.24	10,208.32	-6,052.08
65190 Employee Appreciation	5,132.99	7,500.00	-2,367.01
Total 65170 Recruitment/Retention	\$ 9,593.18	\$ 17,708.32	-\$ 8,115.14
66200 Telecommunications/Technology	0.00	0.00	0.00
66210 Telephones	5,629.74	6,666.64	-1,036.90
66220 Network Services	8,853.80	21,333.36	-12,479.56
66230 Database, Software, Web Services	27,754.97	30,222.20	-2,467.23
66240 Hardware	3,530.15	4,166.72	-636.57
Total 66200 Telecommunications/Technology	\$ 45,768.66	\$ 62,388.92	-\$ 16,620.26
Grant Expense	0.00	0.00	0.00
Uncategorized Expense	0.00	0.00	0.00
Total Expenditures	\$ 2,686,506.90	\$ 2,815,362.45	-\$ 128,855.55
Net Operating Revenue	\$ 127,722.98	\$ 379,565.72	-\$ 251,842.74
Other Revenue			
41200 Interest Income	45,700.08	28,666.64	17,033.44
75100 Golf Revenue	19,472.86	20,000.00	-527.14
Total Other Revenue	\$ 65,172.94	\$ 48,666.64	\$ 16,506.30
Other Expenditures			
66100 Golf Expenses	9,494.72	9,000.00	494.72
74000 Other Expenses	0.00	555.56	-555.56
Total Other Expenditures	\$ 9,494.72	\$ 9,555.56	-\$ 60.84
Net Other Revenue	\$ 55,678.22	\$ 39,111.08	\$ 16,567.14
Net Revenue	\$ 183,401.20	\$ 418,676.80	-\$ 235,275.60

Wednesday, Aug 19, 2026 06:04:48 AM GMT-7 - Accrual Basis

Access of the Red River Valley, Inc.
Statement of Activity Comparison
January 1-August 19, 2026

	Total	
	Jan 1 - Aug 19 2026	Jan 1 - Aug 19 2025 (PY)
Revenue		
41400 Misc Income		
41700 Misc Income and Donations	11,739.82	3,580.75
Total for 41400 Misc Income	\$11,739.82	\$3,580.75
42000 Program Services		
42100 Corporate Foster Care	2,487,130.60	2,356,865.05
42200 In-Home Services		
42400 IHFS	16,132.03	20,734.98
Total for 42200 In-Home Services	\$16,132.03	\$20,734.98
42700 Targeted Case Management	174,472.00	142,486.00
Total for 42000 Program Services	\$2,677,734.63	\$2,520,086.03
43000 Rental Income		
43020 Rent Income - Client	83,201.68	50,900.64
43040 Rent Assistance	41,473.29	45,798.61
Total for 43000 Rental Income	\$124,674.97	\$96,699.25
53110 Services	122.64	
Billable Expenditure Revenue	-42.18	
Total for Revenue	\$2,814,229.88	\$2,620,366.03
Gross Profit	\$2,814,229.88	\$2,620,366.03
Expenditures		
52000 Rent Expense	10,784.94	
52200 Cable/Phone/Internet	14,161.76	14,238.52
52300 Grocery & Household/Personal	42,258.27	37,725.36
52400 Repairs & Maintenance	25,652.43	34,944.30
52500 Property Tax		341.13
52600 Utilities	24,774.00	17,033.87
Total for 52000 Rent Expense	\$117,631.40	\$104,283.18
61000 Client Services		
61340 Medical Expense	293.72	398.81
61450 Client Programming and Support	12,669.81	13,056.17
61485 Client Transportation Expense	18,618.73	17,509.85
Total for 61000 Client Services	\$31,582.26	\$30,964.83
63000 Cost of Labor		
62000 Employee Salaries		
62100 Direct Care Salaries	1,415,708.14	1,136,273.03
62300 Professional Salaries	704,251.42	839,755.03
Total for 62000 Employee Salaries	\$2,119,959.56	\$1,976,028.06

63125 FICA Employer	93,142.49	117,912.81
63128 Medicare Employer	21,783.33	27,576.39
63130 Supplemental Insurance	-501.45	-900.19
63140 Dental	-5,806.26	-5,986.12
63145 Garnishments	-257.90	-0.09
63150 HSA	76.15	-0.20
63160 Medical	14,513.68	36,031.46
63165 Vision	785.16	535.56
63170 Life Insurance/ST Disability	-813.05	-93.47
63175 Unemployment Insurance	159.45	1,593.55
63180 Retirement Fund ER Match	14,888.07	17,009.15
63185 Staff Training	1,954.25	2,085.70
63188 Background Checks	2,083.30	2,789.00
63190 Travel Stipend		1,217.16
63195 Workers Compensation	42,657.38	39,342.47
63198 Cell Phone Stipend	7,979.98	9,200.00
Total for 63000 Cost of Labor	\$2,312,604.14	\$2,224,341.24
64000 Operating Expenses		
61100 Accounting Services	9,991.69	10,775.43
61120 Audit Services	19,005.64	16,763.00
61140 Administration Fee	3,539.19	3,972.01
61160 Board Expense	380.13	281.17
64120 Insurance Expense	39,944.77	34,478.48
64140 Legal Services		1,417.00
64145 Payroll Services	5,524.33	3,822.80
64150 Licensing Fees	42,731.66	1,758.77
64160 Maintenance		
64175 Maintenance and Repair	19,937.69	15,553.77
64190 Utilities	5,642.24	9,196.27
64195 Admin Transportation Expense	2,715.62	8,032.15
Total for 64160 Maintenance	\$28,295.55	\$32,782.19
64165 Contractor	1,400.00	600.00
65150 Public Relations		48.41
65160 Membership Dues	2,908.79	3,200.72
66160 Property Tax	2,102.00	1,215.50
74140 Bank Service Charges	450.00	120.90
Total for 64000 Operating Expenses	\$156,273.75	\$111,236.38
65100 Office Supplies		
65110 Copier Lease	4,672.01	2,915.38
65120 Office Supplies	6,393.61	3,661.04
65130 Postage	20.66	
65140 Office Equipment	1,743.08	3,577.70
65195 Other expenses	224.15	1,064.28

Total for 65100 Office Supplies	\$13,053.51	\$11,218.40
65170 Recruitment/Retention	303.95	-114.10
65180 Advertising Expense	4,156.24	3,374.55
65190 Employee Appreciation	5,132.99	7,115.78
Total for 65170 Recruitment/Retention	\$9,593.18	\$10,376.23
66200 Telecommunications/Technology		
66210 Telephones	5,629.74	6,715.90
66220 Network Services	8,853.80	20,054.59
66230 Database, Software, Web Services	27,754.97	19,203.88
66240 Hardware	3,530.15	8,453.77
Total for 66200 Telecommunications/Technology	\$45,768.66	\$54,428.14
Total for Expenditures	\$2,686,506.90	\$2,546,848.40
Net Operating Revenue	\$127,722.98	\$73,517.63
Other Revenue		
41200 Interest Income	45,700.08	42,391.94
75100 Golf Revenue	19,472.86	24,716.65
Total for Other Revenue	\$65,172.94	\$67,108.59
Other Expenditures		
66100 Golf Expenses	9,494.72	8,939.54
Total for Other Expenditures	\$9,494.72	\$8,939.54
Net Other Revenue	\$55,678.22	\$58,169.05
Net Revenue	\$183,401.20	\$131,686.68

Accrual Basis Wednesday, August 19, 2026 08:07 AM GMT-05:00

Access of the Red River Valley, Inc.
Statement of Financial Position Comparison
As of Aug 19, 2026

	Total	
	As of Aug 19, 2026	As of Aug 19, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
10110 Checking-American Federal 5090 (deleted)	0.00	-472.85
10130 Checking-American Federal 9120	-1,610.27	378,975.45
10135 Checking-American Federal 1320	337,970.97	
10150 MMDA-American Federal 7750	0.00	1,201,517.90
10160 MMDA-American Federal 1340	1,291,143.96	
10220 American Federal 4670	0.00	0.00
10270 Western State Bank	678,874.08	908,027.25
10280 Border Bank	256,921.35	
10300 Checking (Clients') - Am Fed	24,298.59	24,298.59
10720 Bill.com Money Out Clearing	0.00	0.00
10730 Bill.com Balancing	195.00	0.00
Total for Bank Accounts	\$2,587,793.68	\$2,512,346.34
Accounts Receivable		
11000 Accounts Receivable	1,136,317.79	508,497.25
Total for Accounts Receivable	\$1,136,317.79	\$508,497.25
Other Current Assets		
11600 Receivable - Other	8,055.13	8,055.13
12000 *Undeposited Funds	\$0.00	\$0.00
Total for Other Current Assets	\$8,055.13	\$8,055.13
Total for Current Assets	\$3,732,166.60	\$3,028,898.72
Fixed Assets		
15000 Buildings	3,486,712.81	3,486,712.81
15100 Equipment	92,867.73	92,867.73
15200 Furniture and Fixtures	\$0.00	\$0.00
15300 Land	480,424.09	480,424.09
17000 Accumulated Depreciation	-643,613.60	-643,613.60
18000 Construction in Progress	\$0.00	\$0.00
Total for Fixed Assets	\$3,416,391.03	\$3,416,391.03
Total for Assets	\$7,148,557.63	\$6,445,289.75
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 Accounts Payable	33,317.55	39,984.69
Total for Accounts Payable	\$33,317.55	\$39,984.69

Credit Cards

22000 Elan Am Fed Business Credit Card Payable	4,264.06	6,635.10
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Total for Credit Cards	\$4,264.06	\$6,635.10
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Other Current Liabilities

23030 Federal W/H Tax Payable	-61,019.07	20,501.64
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23040 FICA Tax Payable	56,970.16	0.01
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23045 Medicare Tax Payable	13,359.73	\$0.00
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23050 State W/H Tax Payable	-5,362.00	-15.50
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23060 Retirement Plan	3,809.25	\$0.00
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23070 Restricted Funds for CTIC	\$0.00	3,443.81
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23120 Michael Czichotzki Memorials	\$0.00	\$0.00
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23140 The Barry Foundation Grant	\$0.00	\$0.00
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23300 Accrued Salaries	138,102.14	138,102.14
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23400 Clients' Deposits	24,298.59	24,298.59
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Minnesota Department of Revenue Payable	\$0.00	\$0.00
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Out Of Scope Agency Payable	\$0.00	\$0.00
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Total for Other Current Liabilities	\$170,158.80	\$186,330.69
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Total for Current Liabilities	\$207,740.41	\$232,950.48
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Long-term Liabilities

23200 Accrued PTO	33,311.04	33,311.04
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Total for Long-term Liabilities	\$33,311.04	\$33,311.04
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Total for Liabilities	\$241,051.45	\$266,261.52
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Equity

30100 Capital Improvement	210.95	210.95
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30200 Opening Balance Equity	321,088.73	321,088.73
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30300 Unrestricted Net Assets	5,268,519.79	4,591,756.36
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30400 Reserve Fund	219,255.99	219,255.99
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30500 Retained Earnings	915,029.52	915,029.52
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Net Income	183,401.20	131,686.68
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Total for Equity	\$6,907,506.18	\$6,179,028.23
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Total for Liabilities and Equity	\$7,148,557.63	\$6,445,289.75
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Accrual Basis Wednesday, August 19, 2026 08:08 AM GMT-05:00

Access of the Red River Valley, Inc.
A/R Aging Detail Report
As of Aug 19, 2026

	Date	Transaction type	Num	Due date	Amount	Open balance
91 or more days past due						
	04/01/2026	Invoice	CFC 4/1/26-4/15/26	05/01/2026	5,504.22	5,504.22
Total for 91 or more days past due					\$5,504.22	\$5,504.22
31 - 60 days past due						
	06/15/2026	Invoice	CFC 6/16/26-6/30/26	07/15/2026	158,594.98	158,594.98
Total for 31 - 60 days past due					\$158,594.98	\$158,594.98
1 - 30 days past due						
	07/01/2026	Invoice	CFC 7/1/26-7/15/26	07/31/2026	151,970.78	151,970.78
	08/01/2026	Invoice	HP Aug 26 Rent	08/01/2026	600.00	600.00
	08/01/2026	Invoice	SD Aug 26 Rent	08/01/2026	922.00	922.00
	07/06/2026	Invoice	KB Personal 7.6.26	08/05/2026	30.56	30.56
	07/13/2026	Invoice	KB June26 Cable	08/12/2026	154.31	154.31
	07/16/2026	Invoice	CFC 7/16/26-7/31/26	08/15/2026	175,058.54	175,058.54
	08/18/2026	Invoice	CFC 2026 Voids	08/18/2026	164,372.73	164,372.73
Total for 1 - 30 days past due					\$493,108.92	\$493,108.92
CURRENT						
	07/30/2026	Invoice	TCM April-June BS	08/29/2026	47,864.00	47,864.00
	08/01/2026	Invoice	CFC 8/1/26-8/15/26	08/31/2026	165,992.40	165,992.40
	07/18/2026	Invoice	NS Moto Run 7.18.26	09/01/2026	96.72	96.72
	08/06/2026	Invoice	AB Laptop	09/05/2026	1,267.48	667.48
	08/16/2026	Invoice	CFC 8/16/26-8/31/26	09/15/2026	153,752.34	153,752.34
	08/17/2026	Invoice	RF Shinedown	09/16/2026	80.52	80.52
	08/18/2026	Invoice	CFC May 26 Rebill	09/17/2026	98,493.72	98,493.72
	08/18/2026	Invoice	CFC June 26 Rebill	09/17/2026	12,162.49	12,162.49
Total for CURRENT					\$479,709.67	\$479,109.67
TOTAL					\$1,136,917.79	\$1,136,317.79

Wednesday, August 19, 2026 08:09 AM GMT-05:00

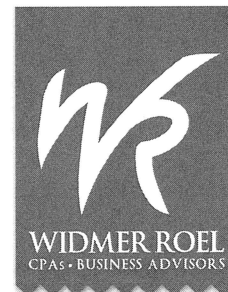
ACCESS OF THE RED RIVER VALLEY, INC.

**FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024**

WITH INDEPENDENT AUDITOR'S REPORT



WIDMER ROEL
CPAs • BUSINESS ADVISORS



4220 31st Avenue S.
Fargo, ND 58104-8725

Phone: 701.237.6022
Toll Free: 888.237.6022
Fax: 701.280.1495

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Access of the Red River Valley, Inc.
Moorhead, Minnesota

Opinion

We have audited the financial statements of **Access of the Red River Valley, Inc.** (a nonprofit corporation), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years 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 **Access of the Red River Valley, Inc.** 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 (GAAS). 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 **Access of the Red River Valley, Inc.** 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 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 **Access of the Red River Valley, Inc.**'s ability to continue as a going concern for one year after the date that the financial statements are 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 GAAS 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, 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 **Access of the Red River Valley, Inc.'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 **Access of the Red River Valley, Inc.'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.



Fargo, North Dakota
July 10, 2026

ACCESS OF THE RED RIVER VALLEY, INC.

**STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2025 AND 2024**

ASSETS	2025	2024
Cash and cash equivalents	\$ 3,194,711	\$ 2,170,236
Restricted cash and cash equivalents	34,824	24,299
Contract and other receivables	327,756	686,316
Property and equipment, net	<u>3,346,967</u>	<u>3,416,391</u>
Total assets	\$ <u>6,904,258</u>	\$ <u>6,297,242</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 25,149	\$ 33,360
Client deposits	34,824	24,299
CTIC agency funds	3,444	-
Accrued payroll liabilities	<u>215,107</u>	<u>192,242</u>
Total liabilities	<u>278,524</u>	<u>249,901</u>
NET ASSETS		
Without donor restrictions		
Undesignated	6,406,267	5,827,874
Board designated	<u>219,467</u>	<u>219,467</u>
Total net assets	<u>6,625,734</u>	<u>6,047,341</u>
Total liabilities and net assets	\$ <u>6,904,258</u>	\$ <u>6,297,242</u>

ACCESS OF THE RED RIVER VALLEY, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
REVENUE AND SUPPORT		
Service contracts	\$ 4,353,236	\$ 4,163,641
Rental income	169,858	170,475
Special events	24,767	18,140
Less direct benefit costs	(9,005)	(7,513)
Miscellaneous income	5,474	40,224
Interest income	74,086	72,134
Loss on sale of fixed assets	<u>-</u>	<u>(17,607)</u>
Total revenue and support	<u>4,618,416</u>	<u>4,439,494</u>
EXPENSES		
Program services	3,274,329	3,089,841
Management and general	761,173	771,646
Fundraising	<u>4,521</u>	<u>4,688</u>
Total expenses	<u>4,040,023</u>	<u>3,866,175</u>
CHANGE IN NET ASSETS	<u>578,393</u>	<u>573,319</u>
NET ASSETS , Beginning of year	<u>6,047,341</u>	<u>5,474,022</u>
NET ASSETS , End of year	<u>\$ 6,625,734</u>	<u>\$ 6,047,341</u>

ACCESS OF THE RED RIVER VALLEY, INC.

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising and Development</u>	<u>Total</u>
Direct care salaries	\$ 1,917,550	\$ -	\$ -	\$ 1,917,550
Professional salaries	656,289	498,293	2,894	1,157,476
Payroll taxes	189,381	36,654	226	226,261
Employee benefits	112,956	21,863	135	134,954
Bank charges	-	496	-	496
Client services	52,434	-	-	52,434
Depreciation	81,087	27,029	-	108,116
General and administrative	15,750	11,750	278	27,778
Insurance	47,617	-	-	47,617
Maintenance	-	50,057	-	50,057
Miscellaneous expenses	-	8,055	-	8,055
Office expenses and supplies	9,896	7,383	175	17,454
Professional development	5,384	4,088	24	9,496
Professional services	-	47,056	-	47,056
Property taxes	-	2,457	-	2,457
Public relations	3,155	12,620	-	15,775
Rental units	138,098	-	-	138,098
Special events	-	-	9,005	9,005
Telephone and technology	44,732	33,372	789	78,893
Total expenses by function	<u>3,274,329</u>	<u>761,173</u>	<u>13,526</u>	<u>4,049,028</u>
Expenses included with revenue on the statement of activities and changes in net assets:				
Cost of direct benefit	<u>-</u>	<u>-</u>	<u>(9,005)</u>	<u>(9,005)</u>
Total expenses included in the expense section on the statement of activities and changes in net assets	<u>\$ 3,274,329</u>	<u>\$ 761,173</u>	<u>\$ 4,521</u>	<u>\$ 4,040,023</u>

ACCESS OF THE RED RIVER VALLEY, INC.

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising and Development</u>	<u>Total</u>
Direct care salaries	\$ 1,713,931	\$ -	\$ -	\$ 1,713,931
Professional salaries	659,962	501,083	2,910	1,163,955
Payroll taxes	178,286	37,628	216	216,130
Employee benefits	134,928	28,477	164	163,569
Client services	31,096	-	-	31,096
Depreciation	43,356	14,452	-	57,808
General and administrative	12,668	9,451	223	22,342
Insurance	39,958	-	-	39,958
Maintenance	-	40,304	-	40,304
Miscellaneous expenses	-	26,738	-	26,738
Office expenses and supplies	14,988	11,182	264	26,434
Professional development	7,216	5,479	32	12,727
Professional services	-	42,161	-	42,161
Property taxes	-	2,710	-	2,710
Public relations	3,761	15,046	-	18,807
Rental units	199,565	-	-	199,565
Special events	-	-	7,513	7,513
Telephone and technology	50,126	36,935	879	87,940
Total expenses by function	<u>3,089,841</u>	<u>771,646</u>	<u>12,201</u>	<u>3,873,688</u>
Expenses included with revenue on the statement of activities and changes in net assets:				
Cost of direct benefit	<u>-</u>	<u>-</u>	<u>(7,513)</u>	<u>(7,513)</u>
Total expenses included in the expense section on the statement of activities and changes in net assets	<u>\$ 3,089,841</u>	<u>\$ 771,646</u>	<u>\$ 4,688</u>	<u>\$ 3,866,175</u>

ACCESS OF THE RED RIVER VALLEY, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 578,393	\$ 573,319
Adjustments to reconcile net change in net assets to net cash provided by operating activities		
Depreciation	108,116	57,808
Loss on sale of property and equipment	-	17,607
Changes in assets and liabilities		
Contract and other receivables	358,560	(152,018)
Accounts payable	(8,211)	4,795
Client deposits	10,525	(11,317)
CTIC agency funds	3,444	-
Accrued payroll liabilities	<u>22,865</u>	<u>13,859</u>
Net cash provided by operating activities	<u>1,073,692</u>	<u>504,053</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	<u>(38,692)</u>	<u>(1,691,412)</u>
NET CHANGE IN CASH, CASH EQUIVALENTS AND RESTRICTED CASH	1,035,000	(1,187,359)
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, Beginning of year	<u>2,194,535</u>	<u>3,381,894</u>
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, End of year	\$ <u><u>3,229,535</u></u>	\$ <u><u>2,194,535</u></u>

ACCESS OF THE RED RIVER VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Access of the Red River Valley, Inc. (the “Organization”) is a nonprofit corporation organized under the laws of the State of Minnesota for the purpose of providing residential attendant services for adults and children with developmental disabilities, mental illnesses, and other related conditions. The Organization’s primary source of revenue is service contracts with the State of Minnesota.

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (“US GAAP”), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization’s management and the board of directors. Some net assets without donor restrictions are designated by the board of directors to support the general operating activities of the Organization.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires on the donor restricted contributions received, or when donor restricted contributions are received and spent in the same fiscal year, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities and changes in net assets.

Concentration of Credit Risk

The Organization maintains funds on deposit at various financial institutions. All interest-bearing accounts are insured by the Federal Deposit Insurance Corporation (“FDIC”) up to \$250,000. The Organization’s deposits are periodically in excess of federally insured limits on a temporary basis. At December 31, 2025, the Organization’s uninsured cash balance totaled \$2,445,235.

The Organization’s revenues were concentrated in one revenue source, a state agency, which made up approximately 95% and 94% of revenues in 2025 and 2024, respectively. At year end December 31, 2025 and 2024, the receivables outstanding were \$327,756 and \$656,256, respectively, from this revenue source. The contracts with this source are renewed on an annual basis.

Cash, Cash Equivalents, and Restricted Cash

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

All restricted cash consists of client deposits.

(Continued)

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ACCESS OF THE RED RIVER VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

Contract and Other Receivables

Contract receivables consist of money owed from the state of Minnesota based on contracts with clients. The current expected credit loss for contracts receivable is evaluated at the time the receivable is recorded and is based upon management's periodic review of collectability of the accounts in light of historical experience and future projections. The evaluation is inherently subjective as it requires estimates that are susceptible to significant revisions as more information becomes available.

Based on management's evaluation, no significant losses are expected, and accordingly, no current expected credit loss was considered necessary at December 31, 2025 and 2024.

Property and Equipment

Property and equipment are stated at cost. Expenditures for renewals and improvements that significantly add to the productive capacity or extend the useful life of an asset are capitalized. It is the policy of the Organization to capitalize expenditures for these items in excess of \$5,000. Lesser amounts are expensed. Expenditures for maintenance and repairs are charged to current year expense. When depreciable properties are retired or sold, the cost and related accumulated depreciation are removed from the appropriate accounts and the resulting gain or loss is reflected in income. Depreciation is provided over the estimated useful lives of the individual assets using the straight-line depreciation method and range from 3 to 40 years.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. This exempt status will continue in effect provided that the Organization does not change its purpose, character, or method of operation.

Revenue Recognition

The Organization's primary source of revenue is from service contract revenue. These are not exchange transactions and would not be subject to ASU Topic 606. Revenues are receipts based on the State of Minnesota contract amounts for each specific client. Every day is monitored as the Organization only receives funds for each day of care and there is no financing option or deferred revenue related to the service contract revenue. The Organization also hosts special events throughout the year, where revenue recognized in the form of event registration and sponsorships is subject to special consideration under Topic 606. Revenue for such events is recognized at a point in time with the event has occurred.

Functional Allocation of Expenses

Expenses have been allocated on a functional basis between program, supporting services, and fundraising based on the analysis of which functions benefited, and payroll is allocated based on the personnel time devoted to various activities.

Use of Estimates

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

ACCESS OF THE RED RIVER VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

Reclassification

Certain amounts have been reclassified for the year-ended December 31, 2024 to conform to the presentation for the year-ended December 31, 2025. The reclassifications had no impact on previously reported net assets.

Subsequent Events

Management has evaluated subsequent events through the date of the auditor's report, which is the date the financial statements were available to be issued. The Organization believes that there have been no events subsequent to year end where disclosure or recognition is necessary.

NOTE 2 – LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 3,194,711	\$ 2,170,236
Contract and other receivable	<u>327,756</u>	<u>686,316</u>
Total	\$ <u><u>3,522,467</u></u>	\$ <u><u>2,856,552</u></u>

The Organization maintains financial assets, consisting of cash and short-term certificates of deposit, on hand to meet its normal operating expenses based on its annual budget. Operating expenses are compared to budgeted expenses on a monthly basis and financial assets on hand are adjusted as necessary. As part of its liquidity management, the Organization invests cash in excess of daily requirements in various certificates of deposit. The Organization maintains custodial funds that are held for the benefit of the clients, custodial funds are not available for general expenditure.

NOTE 3 – CLIENT DEPOSITS

The Organization provides custodial functions for several clients. The Organization is required by the State of Minnesota licensing standards to maintain separate bank accounts for each individual client that it holds funds for. Funds held for clients included in restricted cash and cash equivalents and in the corresponding liability account in the statements of financial position was \$34,824 and \$24,299 at December 31, 2025 and 2024, respectively.

ACCESS OF THE RED RIVER VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at December 31:

	<u>2025</u>	<u>2024</u>
Buildings	\$ 3,508,338	\$ 3,486,713
Equipment	109,935	92,868
Land	480,424	480,424
	<u>4,098,697</u>	<u>4,060,005</u>
Accumulated depreciation	<u>(751,730)</u>	<u>(643,614)</u>
	<u>\$ 3,346,967</u>	<u>\$ 3,416,391</u>

NOTE 5 – BOARD DESIGNATED NET ASSETS

Board designated net assets consisted of the following at December 31:

	<u>2025</u>	<u>2024</u>
Reserve fund	\$ 219,256	\$ 219,256
Capital improvement fund	<u>211</u>	<u>211</u>
	<u>\$ 219,467</u>	<u>\$ 219,467</u>

NOTE 6 – OPERATING LEASE

The Organization leases office equipment under an operating leases expiring in December 2028.

Remaining lease commitments on long-term leases for the years ending December 31 are as follows:

2026	\$ 5,879
2027	5,879
2028	<u>5,879</u>
Total	<u>\$ 17,637</u>

Lease expense for the years ended December 31, 2025 and 2024, totaled \$5,885 and \$7,155, respectively.

NOTE 7 – RETIREMENT PLAN

The Organization has a defined contribution retirement plan for employees covering all qualified employees over 21 years of age and who have worked a minimum of 1,000 hours during the year. The Organization makes matching contributions to the plan of up to 3.0% of eligible employee compensation. The matching contributions for the years ended December 31, 2025 and 2024, were \$25,034 and \$33,100, respectively.

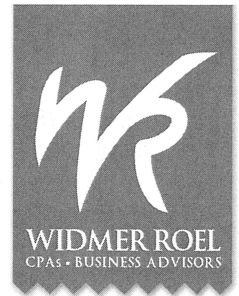
ACCESS OF THE RED RIVER VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

NOTE 8 – CONTINGENCY

The Organization received a \$25,000 Community Development Block Grant in 2008 from the City of Moorhead for the purpose of constructing handicapped accessible housing for disabled, low to moderate income persons. In 2013, the proceeds of the grant were used to construct a rental house for the Organization's clients. The Organization executed a mortgage in favor of the City of Moorhead for the amount of the grant received. The mortgage on the building does not bear interest and requires no monthly payments. However, it will be due and payable to the City of Moorhead upon sale or vacancy of the property. As of December 31, 2025, management had no intentions to dispose of the property, and, consequently, no liability was recorded in the statements of financial position.

NOTE 9 – CTIC AGENCY FUNDS

The liability account "CTIC Agency Funds" represents the value of funds held by the Organization on behalf of the Community Transition Interagency Committee ("CTIC") that works to assist students with disabilities. The Organization acts as an agent of the CTIC. The Organization's policy is to recognize the fair value of the funds received and an offsetting liability until the funds are distributed to the ultimate beneficiaries or disbursed for the expenditures of CTIC, at which time the asset and liability are removed from the Organization's books. The corresponding agency funds asset is included in the Organization's cash and cash equivalents in the statements of financial position.



July 10, 2026

4220 31st Avenue S.
Fargo, ND 58104-8725

To the Board of Directors
Access of the Red River Valley, Inc.
Moorhead, Minnesota

Phone: 701.237.6022
Toll Free: 888.237.6022
Fax: 701.280.1495

We have audited the financial statements of **Access of the Red River Valley, Inc.** as of and for the year ended December 31, 2025, and have issued our report thereon dated July 10, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated March 12, 2026, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of **Access of the Red River Valley, Inc.** solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding significant control deficiencies and material weaknesses and other matters noted during our audit in a separate letter to you dated July 10, 2026.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- Management override of internal controls
- Improper revenue recognition
- Allocation of expenses on a functional basis
- Current expected credit losses

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by **Access of the Red River Valley, Inc.** is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the allocation of costs of providing various programs and other activities summarized on a functional basis reported in the notes to financial statements is based on estimated personnel time devoted to various activities and other factors. We evaluated the key factors and assumptions used to develop the allocation of costs on a functional basis in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of current expected credit losses is based on an approximation of the amount deemed to be collectible as well as the length of time outstanding. In the current year, no expected credit loss was deemed necessary.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached schedule summarizes the material misstatements that we identified as a result of our audit procedures that were brought to the attention of and corrected by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to **Access of the Red River Valley, Inc.'s** financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated July 10, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with **Access of the Red River Valley, Inc.**, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as **Access of the Red River Valley, Inc.'s** auditors.

Access of the Red River Valley, Inc.
July 10, 2026

This report is intended solely for the information and use of the Board of Directors and management of **Access of the Red River Valley, Inc.** and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink, appearing to read "Widmer Roel PC". The signature is fluid and cursive, with a large, stylized "W" and "R".

Widmer Roel PC

SUMMARY AND EVALUATION OF MISTATEMENTS
AND OMITTED, INACCURATE, OR INCOMPLETE DISCLOSURES

SECTION II. UNCORRECTED MISTATEMENTS

Worksheet Reference	No	Description	General Ledger Account		Amount of Prior Period Adjustments (Likely and Judgmental Mistatements)	Assets Debit/(Credit)			Liabilities Debit/(Credit)			Net Assets Debit/(Credit)			Statement of Activities Debit/(Credit)			(Net) Net Assets (Column 17) = Change in Net Assets (Column 17)	Communicated to Management (Indicate to whom, date, and by whom)	Equation Check (Should Equal Zero)
			No	Description		Amount of Factual Mistatements (Known)	Total Assets (Sum of Columns J-K)	Long Term Assets	Current Assets	Total Liabilities (Sum of Columns M, O)	Long Term Liabilities	Current Liabilities	Net Assets	Revenues	Other G&I	Other (Specify)				
1	50.02	Lease disclosure			17,637.00	17,637.00	17,637	17,637										-	-	
2																		-	-	
3																		-	-	
4																		-	-	
5																		-	-	
6																		-	-	
7																		-	-	
8																		-	-	
9																		-	-	
Effect of Uncorrected Mistatements: Current-Period						17,637	17,637	-	(17,637)	(11,758)	(5,879)		-	-	-			-	-	
Effect of Prior-Period Uncorrected Mistatements																		-	-	
Net Effect of Uncorrected Mistatements						17,637		-	(17,637)		(5,879)		-	-	-			-	-	

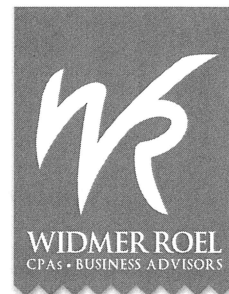
Practice Point: The accountant should consider both the "iron curtain" and "holier" approaches to qualifying a current year misstatement for purposes of determining its materiality. The iron curtain approach focuses on how the current year's statement of financial position would be affected by correcting a misstatement without considering the year(s) in which the misstatement originated. The holier approach focuses on the amount of misstatements originating in the current year and remaining effects of prior-year misstatements, in the current year financial statements, including both the carryover and reversing effects of prior-year misstatements, in the current year financial statements.

The subtotal "Effect of Uncorrected Mistatements: Current-Period" essentially summarizes the impact of misstatements on the financial statements originating in the current year. The subtotal "Net Effect of Uncorrected Mistatements" summarizes the impact of misstatements using the holier method by considering the effect of uncorrected misstatements originating in prior periods (i.e., the effect of correcting the portion of the error that arose in current period).

11.01

Client: **AC30 - Access of the Red River Valley, Inc.**
Engagement: **2025 AUD - ACCESS OF THE RED RIVER VALLEY, INC.**
Period Ending: **12/31/2025**
Trial Balance: **10.01 - TB**
Workpaper: **11.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
Provided by client: to adjust other receivable for money received back after fraudulent bank activity.				
42100	Program Services:Corporate Foster Care		22,166.33	
11600	Receivable - Other			22,166.33
Total			22,166.33	22,166.33
Adjusting Journal Entries JE # 2				
To expense remaining amount in other receivables that will not be recovered from the bank fraud.				
40301WR	Misc. Expenses		8,055.13	
11600	Receivable - Other			8,055.13
Total			8,055.13	8,055.13
Adjusting Journal Entries JE # 3				
To capitalize assets expensed to repairs and maintenance.				
15000	Buildings		21,625.00	
15100	Equipment		17,067.00	
52400	Rent Expense:Repairs & Maintenance			38,692.00
Total			38,692.00	38,692.00
Adjusting Journal Entries JE # 4				
To record depreciation expense.				
53100	Depreciation Expense		108,116.01	
17000	Accumulated Depreciation			108,116.01
Total			108,116.01	108,116.01
Adjusting Journal Entries JE # 5				
To reverse duplicated payroll tax entries.				
23040	FICA Tax Payable		49,147.15	
23045	Medicare Tax Payable		11,494.09	
63125	Cost of Labor:FICA Employer			49,147.15
63128	Cost of Labor:Medicare Employer			11,494.09
Total			60,641.24	60,641.24
Adjusting Journal Entries JE # 6				
To adjust accrued salaries, payroll tax, and PTO to actual.				
23200	Accrued PTO		2,322.62	
62100	Cost of Labor:Employee Salaries:Direct Care Salaries		20,786.19	
63125	Cost of Labor:FICA Employer		2,428.65	
23030	Federal W/H Tax Payable			2,428.65
23300	Accrued Salaries			20,786.19
62100	Cost of Labor:Employee Salaries:Direct Care Salaries			2,322.62
Total			25,537.46	25,537.46
Adjusting Journal Entries JE # 7				
To adjust the asset and liability related to the custodial accounts to actual.				
10300	Checking (Clients') - Am Fed		10,525.67	
23400	Clients' Deposits			10,525.67
Total			10,525.67	10,525.67



July 10, 2026

4220 31st Avenue S.
Fargo, ND 58104-8725

To the Board of Directors
Access of the Red River Valley, Inc.
Moorhead, Minnesota

Phone: 701.237.6022
Toll Free: 888.237.6022
Fax: 701.280.1495

In planning and performing our audit of the financial statements of **Access of the Red River Valley, Inc.** as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered **Access of the Red River Valley, Inc.'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of **Access of the Red River Valley, Inc.'s** internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 over financial reporting, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

Reasonably possible: The chance of the future event or events occurring is more than remote but less than likely.

Probable: The future event or events are likely to occur.

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. We consider the following deficiencies in the entity's internal control to be significant deficiencies:

Preparation of Financial Statements

Currently, Widmer Roel PC assists management in preparing financial statements that are presented, including footnote disclosures, in conformity with generally accepted accounting principles of the United States. As a matter of proper internal control, management should be responsible and capable of preparing financial statements in conformity with generally accepted accounting principles. Moreover, there is a resulting increased risk that financial statement disclosures could be omitted or misstated. This is not unusual in Organizations of your size, but we believe management should constantly be aware of this condition.

We recommend that management review all financial statement groupings and schedules documenting the calculation of amounts included in the notes to the financial statements. In addition, management should review a current appropriate disclosure checklist to ensure propriety and completeness of note disclosures.

Payroll Liabilities Accrual

Our audit procedures within the accrued payroll liabilities section of the audit indicated that there was an overstatement of the accrued payroll liabilities at year end due to duplicate accruals that were not corrected. The net proposed correction resulted in a \$39,749 increase to net assets. An overstatement of the accrued payroll liabilities could impact the accuracy of financial reporting.

We recommend that management and the accountant review the final payroll of the year to ensure that it is properly accrued based on the number of days that are included within the year under audit.

During our audit, we also became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses that are opportunities for strengthening internal controls and operating efficiencies.

Custodial Accounts

The Organization maintains custodial bank accounts for several of its clients. These accounts are not reconciled and adjusted on a timely basis and an audit adjustment was proposed to make the balances current. Since the Organization was granted the authority to manage and keep records of the clients' funds in these accounts, they represent an asset and a corresponding liability of the Organization, and we recommend they be reconciled and adjusted on a regular basis.

Capitalization Policy

Our audit procedures within the operating expense section of the audit indicated that there were fixed assets that were expensed rather than capitalized. This indicates that the Organizations capitalization policy is not being consistently followed. As a result, property and equipment balances may be understated and operating expenses overstated. We recommend that management reinforce and consistently apply its capitalization policy, including implementing a review process for significant asset purchases to ensure expenditures are properly evaluated and recorded in accordance with the Organizations capitalization policy and generally accepted accounting principles.

Depreciation Expense

Our auditing procedures within the property and equipment section of the audit indicated that depreciation expense had not been recorded throughout the year. As a result, the Organization's interim financial statements did not accurately reflect depreciation costs incurred during the year, resulting in understated depreciation expense and accumulated depreciation balances. Timely recording of depreciation is necessary to ensure financial statements accurately present the Organization's financial position and operating results. An adjustment was proposed to adjust depreciation expense and the related accumulated depreciation expense to actual. We recommend that management implement procedures to calculate and record depreciation expense on a regular basis throughout the year to improve accuracy of financial reporting.

This communication is intended solely for the information and use of the Organization's Board of Directors, management, and others within the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Widmer Poel" followed by a stylized flourish or initial.

Fargo, North Dakota
July 10, 2026

Board Summary: Fundraising and Development Consultant

Purpose

Access of the Red River Valley (“the Organization”) is considering engaging an experienced **Fundraising and Development Consultant** to help establish a sustainable development and fundraising program.

The Organization currently has an annual operating budget of approximately \$5 million but does not yet have a comprehensive development infrastructure or active donor-development program. Existing fundraising activities include the long-standing annual golf tournament and participation in GiveMN.

The longer-term goal is to build the systems, programs, donor relationships, and organizational capacity necessary to eventually support a **full-time Development Director**.

Contract Structure

The proposed engagement consists of:

- **Initial six-month contract**
- **Optional additional six-month contract**, subject to mutual written agreement
- No automatic renewal
- A formal review near the end of the first six months to determine priorities, scope, budget, and whether to proceed with the second term

The engagement is structured as an **independent consulting relationship**, with the Consultant responsible for determining professional methods, work processes, and scheduling within agreed objectives, deadlines, budgets, and deliverables.

First Six Months: Building the Foundation

The initial term focuses primarily on creating the infrastructure necessary for a successful development program.

Phase 1 – Assessment and Planning

Key activities may include:

- Assessing the Organization’s fundraising readiness
- Reviewing existing fundraising activities and resources
- Identifying donor, sponsor, and community constituencies
- Selecting and implementing a CRM
- Establishing donor-data standards

- Developing donor segmentation and stewardship approaches
- Establishing development benchmarks
- Creating an initial development plan, budget, and calendar

Phase 2 – Core Development Infrastructure

Key activities may include:

- Developing a case for support
- Establishing standard fundraising messages
- Creating gift-processing and acknowledgment procedures
- Establishing donor stewardship standards
- Developing sponsorship levels and materials
- Creating fundraising templates
- Establishing development reports and measurements

Phase 3A – Initial Program Development

The focus begins shifting from infrastructure to implementation, including:

- Annual Giving Program
- Monthly giving
- Sponsorship development
- Donor identification and acquisition
- Donor communications and stewardship
- Campaign tracking
- Golf tournament donor-development opportunities
- Identification and evaluation of grant opportunities

Six-Month Review

Before deciding whether to renew the contract, the Organization and Consultant will assess:

- What has been completed
- What remains in progress
- What should be deferred or reprioritized

- New opportunities or needs identified during the engagement
- The appropriate scope and budget for an additional six months

This review becomes the basis for any second contract period.

Optional Second Six Months: Implementation and Sustainability

Phase 3B – Program Implementation and Development

The second term would focus more heavily on implementing and refining the systems created during the initial term, potentially including:

- Annual Giving Program implementation
- Monthly-giving implementation
- Sponsorship development
- Donor acquisition and stewardship
- Prospect cultivation
- CRM development and data refinement
- Grant opportunities
- Development communications
- Digital fundraising
- Marketing and development coordination

Golf Tournament and GiveMN

The Consultant may participate in development-related aspects of both activities.

For the **annual golf tournament**, existing staff continue to organize and operate the event. The Consultant determines, in consultation with the Organization, where development involvement would add value, such as sponsorship development, donor cultivation, stewardship, CRM integration, or relationship building.

For **GiveMN**, the Consultant may incorporate the campaign into the broader annual-giving strategy and determine the appropriate level of planning, messaging, donor outreach, campaign development, and other involvement.

This approach intentionally leaves the appropriate level of involvement to the Consultant's professional judgment rather than prescribing event-management duties.

Phase 4 – Evaluation, Sustainability, and Transition

The later portion of the engagement focuses on evaluating results and preparing the Organization for a sustainable development function.

Potential work includes:

- Evaluating fundraising programs and results
- Assessing annual and recurring giving
- Evaluating sponsorship activity
- Reviewing donor acquisition and retention
- Evaluating stewardship practices
- Reviewing CRM effectiveness and data quality
- Documenting development procedures
- Recommending future priorities and budgets
- Establishing a 12- to 24-month development direction
- Evaluating the future roles of the golf tournament and GiveMN
- Preparing for a potential full-time Development Director

If appropriate, transition work may include a Development Director position description, recommended qualifications, onboarding materials, and organization of development records for handoff.

How Success Would Be Measured

Success would **not be based solely on dollars raised**.

The Consultant would be evaluated using a combination of:

Deliverables: CRM implementation, case for support, development plan, Annual Giving Program, monthly giving, sponsorship program, stewardship standards, procedures, and transition recommendations.

Implementation activity: donor contacts, sponsorship discussions, donor communications, stewardship activity, prospect development, campaigns implemented, and board/leadership engagement.

Organizational capacity: quality of donor records, repeatable development procedures, leadership understanding of fundraising, and readiness for a permanent development function.

Financial indicators: fundraising revenue, first-time donors, recurring donors, sponsorship revenue, donor retention, average gifts, sponsor renewal, and fundraising costs relative to results.

Consultant Compensation

For planning purposes:

- **Consulting rate:** approximately **\$125–\$150 per hour**
- **Estimated level of effort:** approximately **10–15 hours per week on average**
- Actual hours may fluctuate depending on project needs and phase of work

Estimated compensation:

Period	Estimated Range
Initial six-month contract	\$32,500–\$58,500
Optional second six-month contract	\$32,500–\$58,500
Potential 12-month consultant cost	\$65,000–\$117,000

The Organization may establish a **not-to-exceed amount** for each six-month contract. Work exceeding the approved amount or materially outside the agreed scope would require additional authorization.

The estimated hours are for budgeting and project planning and are **not intended to establish a fixed employee work schedule**.

Development and Marketing Budget

Separate from Consultant compensation, the Organization has identified an estimated **\$37,000 first-year development infrastructure and marketing budget**.

Major categories include:

- CRM and technology
- Website and online giving
- Case for support and fundraising materials
- Annual giving and donor acquisition
- Sponsorship and golf tournament materials
- Digital marketing
- Photography, video, and storytelling
- Training and research tools
- Contingency

Total Potential Investment

If both six-month contracts are completed:

Component	Estimated Range
-----------	-----------------

Consultant compensation	\$65,000–\$117,000
-------------------------	--------------------

Development/marketing budget	\$37,000
------------------------------	----------

Potential total investment	\$102,000–\$154,000
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This does not include existing golf tournament operating expenses, major event expenses, or separately approved expenditures.

Independent-Contractor Considerations

The document intentionally structures the engagement around **projects, outcomes, deliverables, and professional discretion** rather than employee-style supervision.

Among the safeguards identified:

- No fixed employee work schedule
- Consultant controls professional methods and processes
- Consultant may serve other clients
- No employee benefits
- Consultant invoices for services
- Consultant is responsible for applicable business and tax obligations
- Executive Director serves as the primary organizational contact rather than day-to-day supervisor
- Consultant does not have general authority to bind the Organization or make employment decisions
- Contract renewal is not automatic

The final agreement should be reviewed by Minnesota legal counsel because independent-contractor classification ultimately depends on both the contract **and how the relationship operates in practice.**

Minnesota Fundraising Compliance

Because the Consultant may provide compensated fundraising advice, prepare solicitation materials, or participate in fundraising activity, the Organization will need to determine whether Minnesota's **professional fundraiser requirements** apply.

Legal review should address registration, filing requirements, campaign reporting, handling of charitable contributions, and any applicable bonding requirements.

Overall Intended Outcome

If both contract periods are completed successfully, the Organization should emerge with:

- A functioning development infrastructure
- A donor and prospect CRM
- A strong case for support
- Annual and monthly giving programs
- An organized sponsorship program
- Donor segmentation and stewardship practices
- A systematic approach to grants
- A coordinated development and marketing calendar
- A growing donor community
- Better year-round use of golf tournament relationships
- Documented development procedures
- Meaningful fundraising performance data
- A recommended future development budget and staffing structure
- A clear pathway toward hiring a full-time Development Director

In short: the proposed contract is an investment in building the Organization's long-term fundraising capacity, not simply hiring someone to raise money during a six- or twelve-month period.

Human Resources Update as of August 27, 2026

Recruiting and Staffing

	8/14/2026	8/15/2025	Variance
Current Headcount	100	108	-8
Professional Staff	15	16	-1
FT/PT Direct Care Staff	85	92	-7
Direct Care Staffing			
Full Time	7	6	1
Part Time	78	86	-8

YTD Average Actual Hours Worked for DCPs = 38.17 hours biweekly

Advertising

	8/14/2026	8/15/2025	Variance
YTD Spending	\$3,877.62	\$ 3,879.76	\$ (2.14)
Balance of budget remaining	\$6,122.38	\$ 6,120.24	\$ 2.14

Our annual budget for advertising for 2026 is \$10,000 . Currently we advertise on INDEED, HireClick, and area college newspapers/bulletin boards. We also post our open positions on our website, JobService of ND, and MN Workforce .

Overtime Hours / Dollars

	8/14/2026	8/15/2025	Variance
Overtime Hours	3,521.75	2,894.50	627.25
Overtime Dollars	\$ 89,094.58	\$ 71,291.78	\$ 17,802.80

Training Hours/Cost

	8/14/2026	8/15/2025	Variance
Training Hours	3,734.75	3,895.75	(161.00)
Training Dollars	\$ 60,899.94	\$ 61,959.77	\$ (1,059.83)

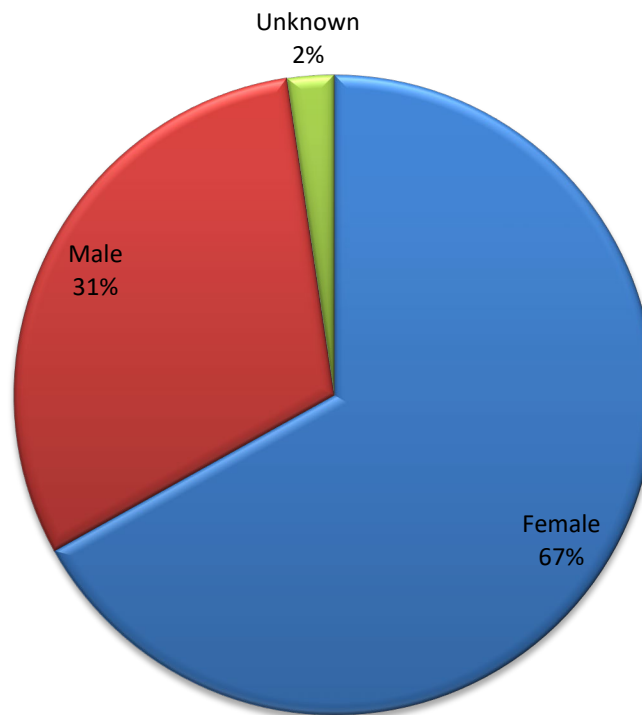
Near Miss/Work Comp Claims and Unemployment Claims

	8/14/2026	8/15/2025	Variance
YTD Near Miss	5	3	2
YTD Work Comp Claims	2	2	0
YTD Unemployment Claims	0	2	-2

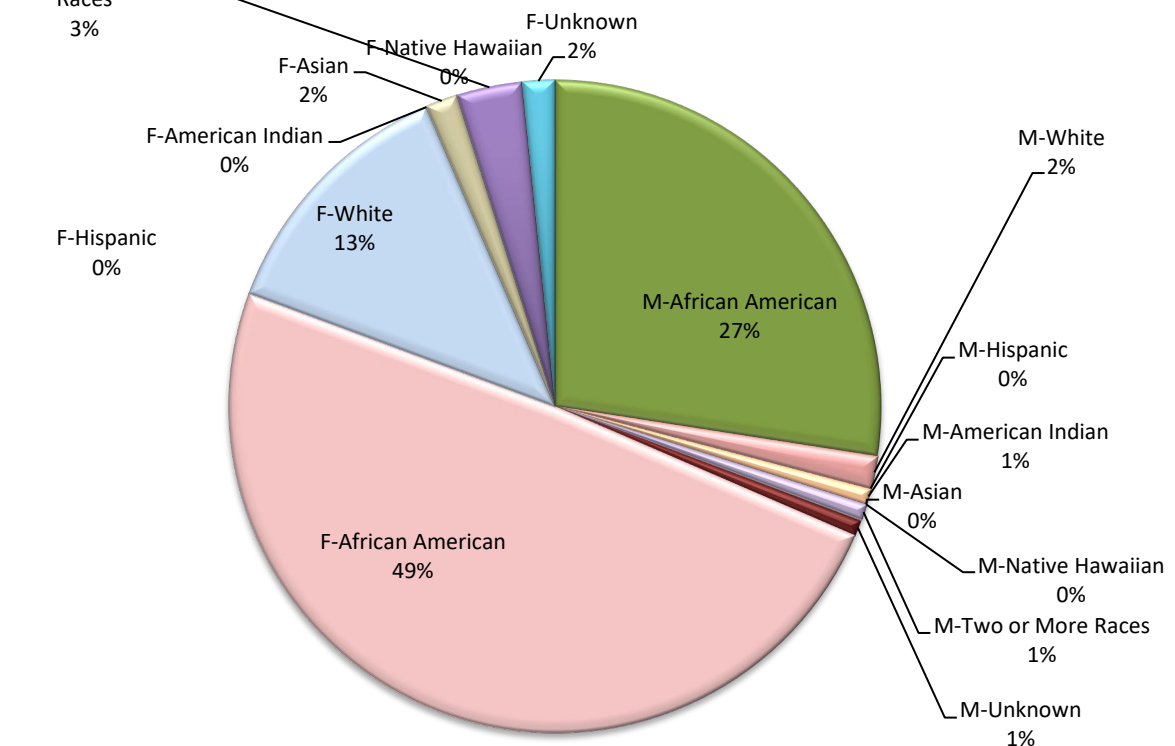
*Other: EEO Reports

January 1, 2026 – August 14, 2026

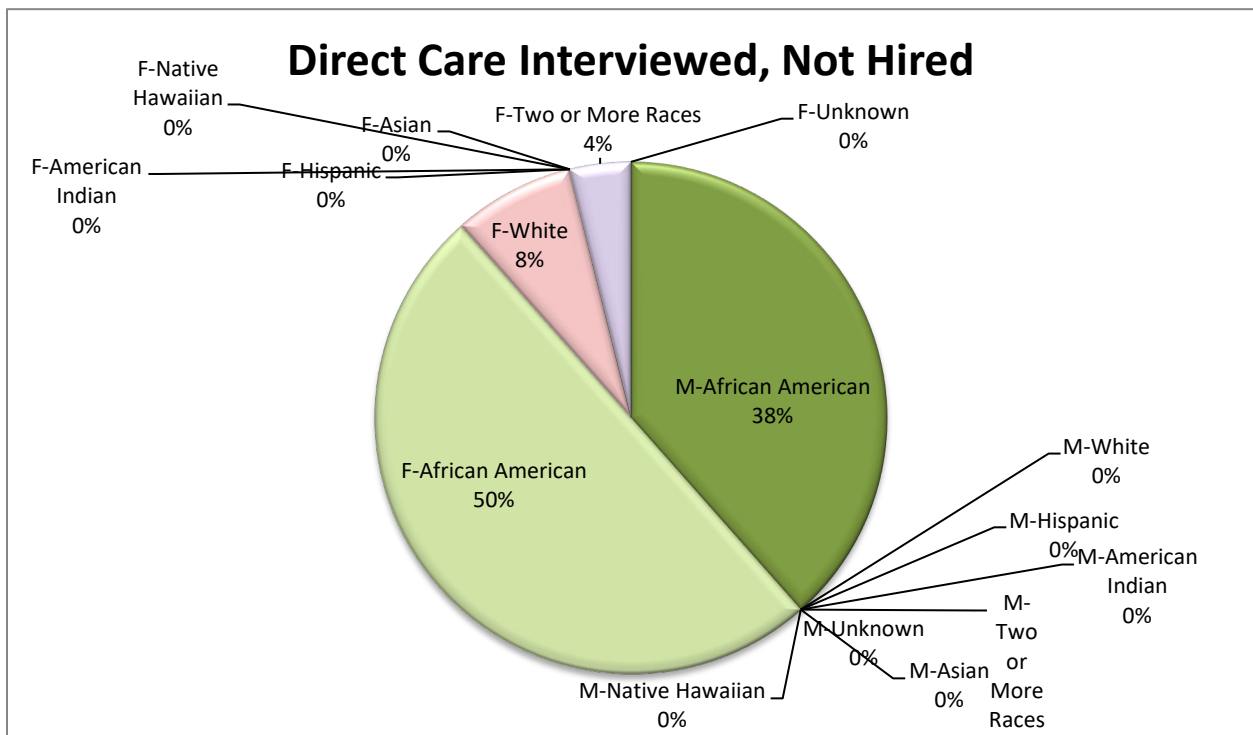
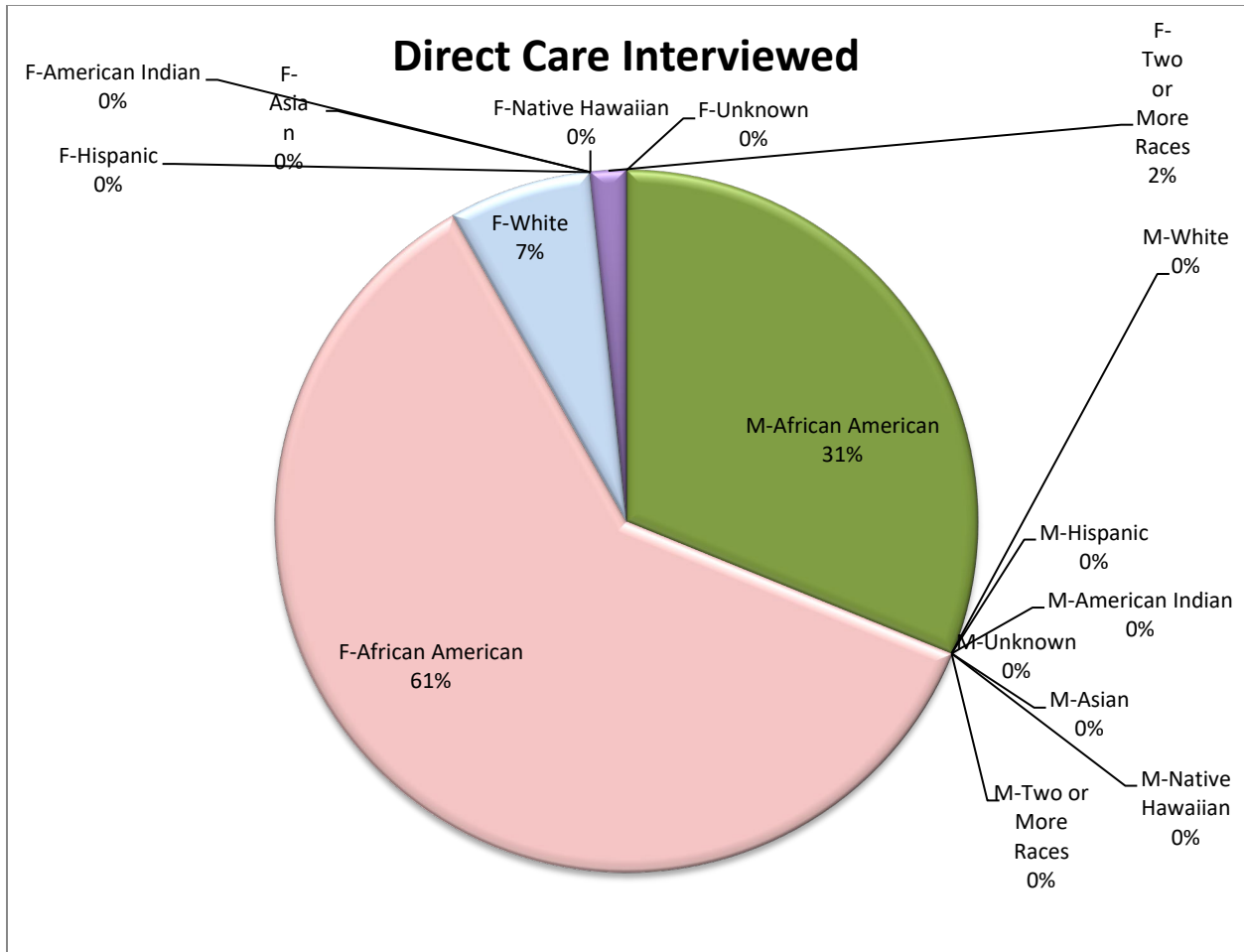
Direct Care Applicants



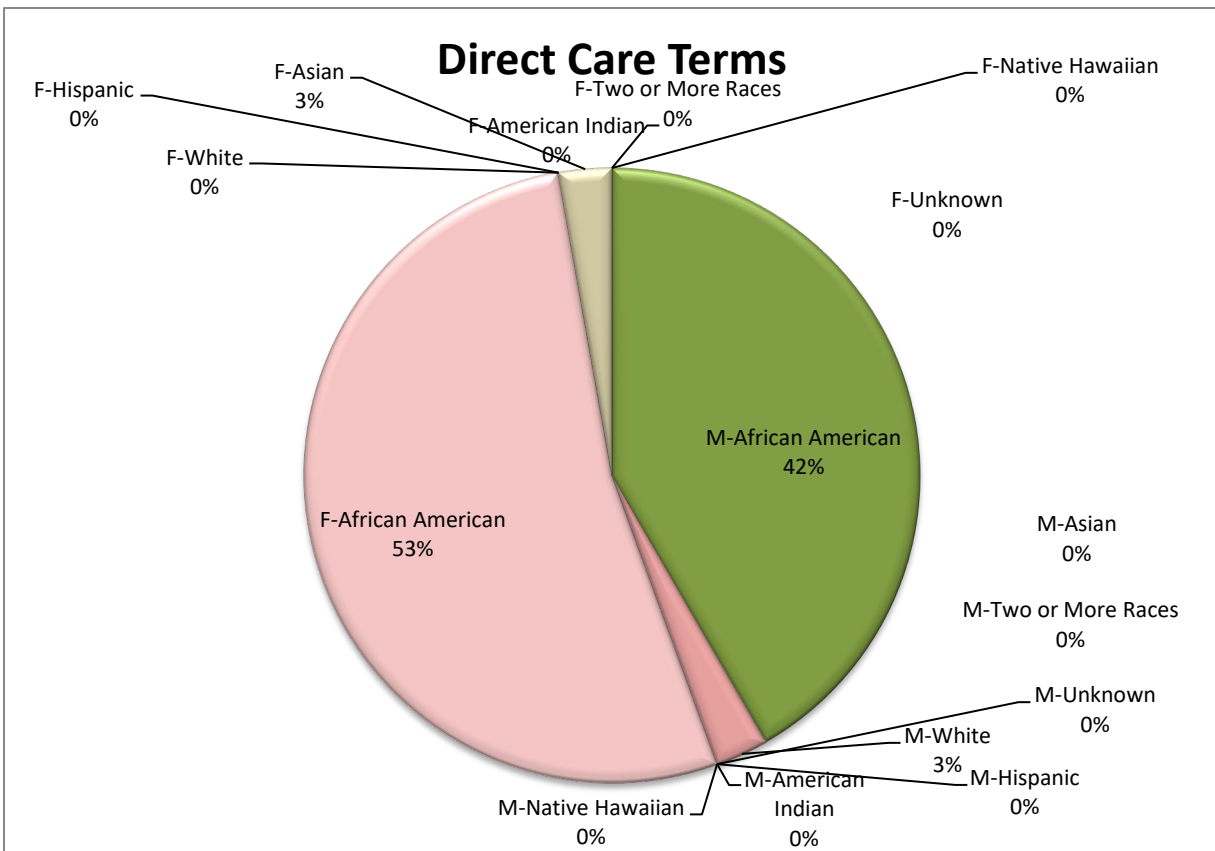
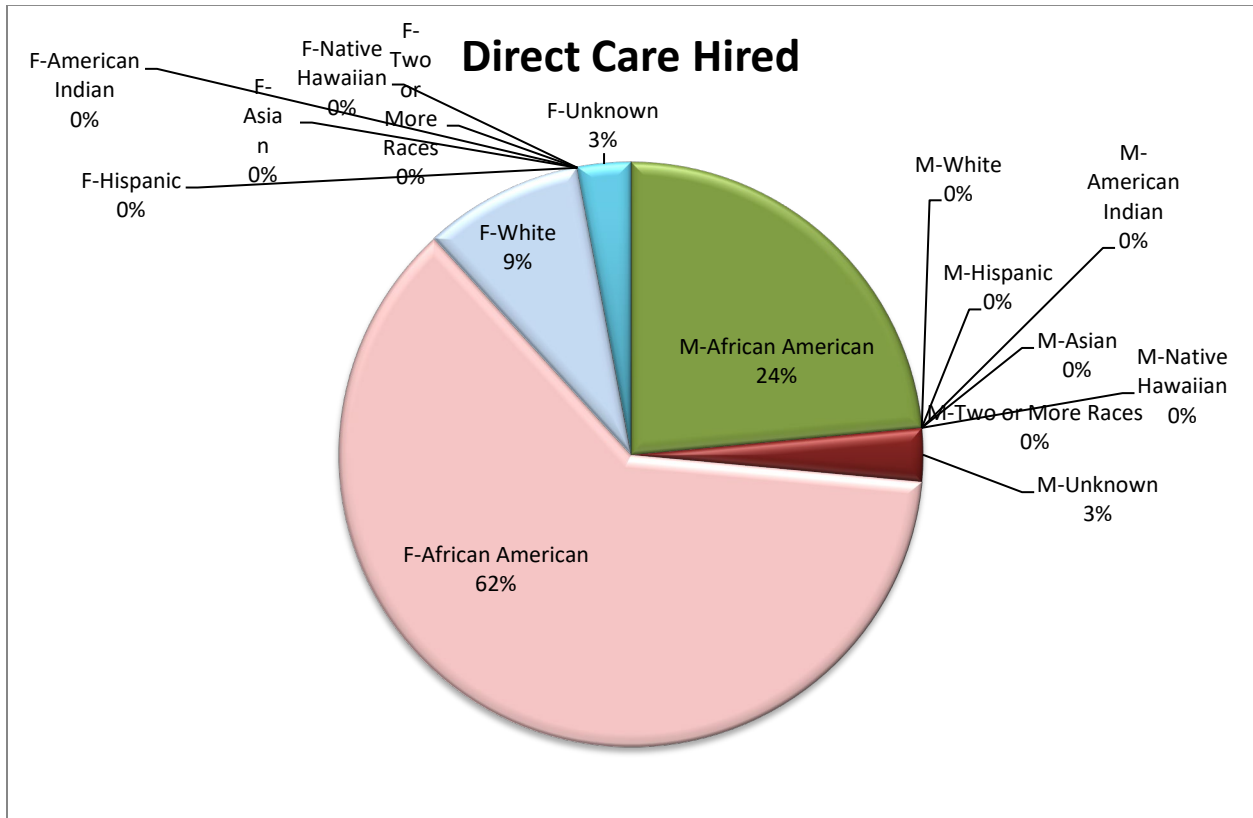
Direct Care Applicants (Race)



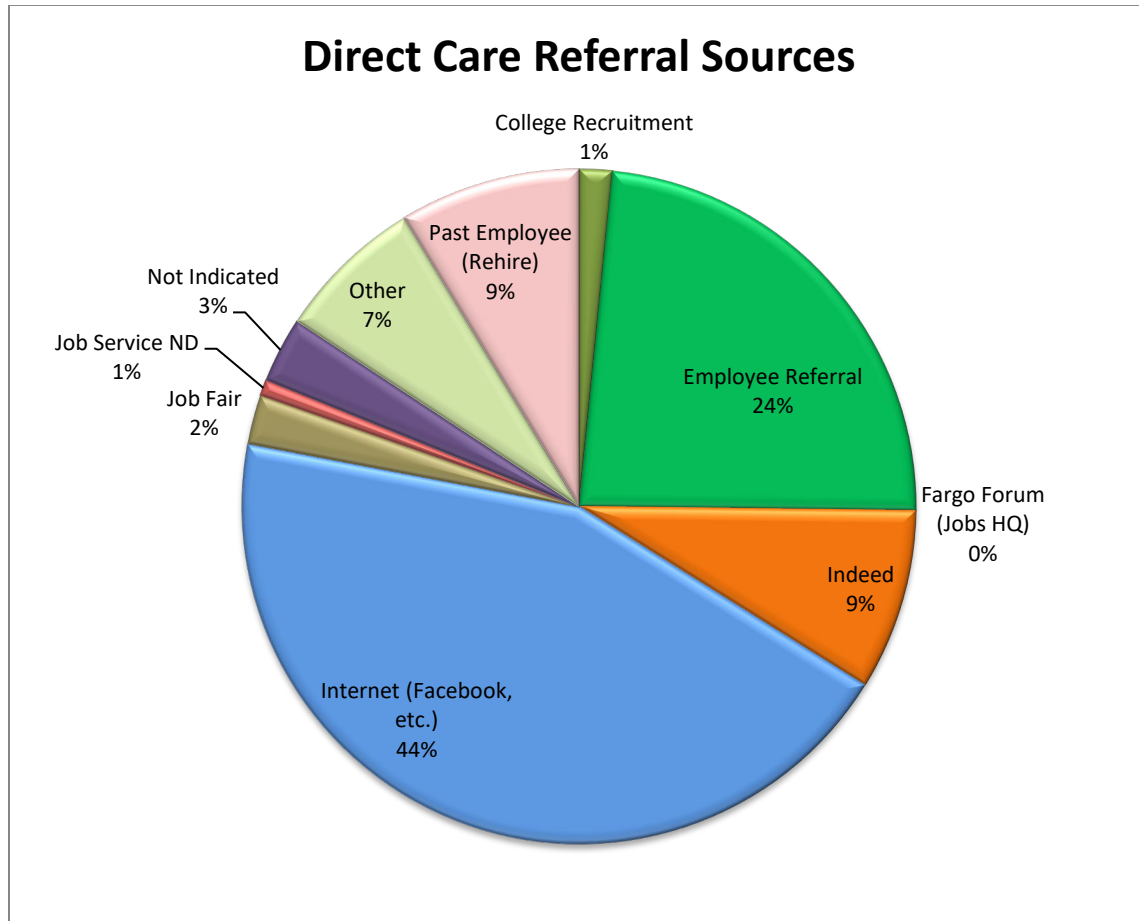
January 1, 2026 – August 14, 2026



January 1, 2026 – August 14, 2026



January 1, 2026 – August 14, 2026



Client Services Overview 8/27/26

Corporate Foster Care (CFC):

- We served 22 clients in our Corporate Foster Care (CFC) program, with plans to add 2 to 3 additional clients in 2026.

In-Home Services:

- We served 2 clients through our In-Home Services program.

Targeted Case Management (TCM):

- 26 clients are currently served through our Targeted Case Management program.

Staffing Structure and Support:

We Currently Have:

- 5 Case Managers
- 1 Site Supervisor

What We Need:

- 3 Site Supervisors
- Additional full-time Direct Care Professionals

Maintenance Completed and Outstanding Needs

Completed Projects (2026):

- Continued repairs and improvements throughout residential sites to address safety, accessibility, and normal wear and tear.
- Unit D: replaced microwave, and repaired cabinets
- 3601: Replacement of aging furniture.

Planned 2026 Maintenance Projects:

- 3601/3603- Roofing project scheduled for September 2026
- House 1
 - Landscaping clean-up
 - New flooring
 - Replace kitchen cabinets
- House 4
 - New flooring
- Triplex:
 - Unit A pressure assist toilet
 - Unit B replace washer/Dryer and laundry room remodel
 - Unit B pressure assist toilet
 - Replace or refurbish picnic tables

Client Outings and Events: See Slideshow