

AGENDA - Revised
Board of Trustees
Columbia Falls School District Six
Regular Board Meeting
Monday, June 9, 2025
6:00 p.m.
School District Six Board Room

1. Call to Order

2. Pledge to the Flag

3. Approval of Agenda

4. Consent Agenda.

- a. Approval of Board Meeting Minutes- Pgs. 1-13
- b. Approval of May Bills
- c. Approval of Investment Reports
- d. Activity Account Transfer – Pg. 14
- e. Out of District Approval – SY 25-26 – Pg. 15

5. Public Participation

- a. Student Body Representative

6. Reports

a. Written

- Elementary Principals – Pgs. 16-22
- High School Principal – Pgs. 23-25
- Curriculum Director – Pg. 26
- Special Education Director – Pg. 27
- Board Standing Committees –See website for reports

b. Verbal

- MTSBA Update – Barb Riley
- Clerk / Business Manager – Dustin Zuffelato – Pgs. 28-30
- Superintendent – Cory Dziowgo
- Board Chair – Jill Rocksund

7. Action/Discussion Items:

- a. Legislative update.
- b. Consideration of the science 6-8 curriculum adoption.
- c. Consideration of the FY 2025 audit proposal with Nexus CPA Group. – Pgs. 31-42
- d. Consideration of Resolution #442 – Request for the Flathead County to conduct the 2026 annual school election. – Pg. 43
- e. Consideration of renewal of agmt. for E-rate Consulting Serv.–BTU Consultants for 2025-26.-Pgs. 44-49
- f. Consideration of the attached District Fund Transfer:
 - Multi District Agreement – Pg. 50
- g. Consideration of 2025-26 Board Standing Committee assignments. – Pg. 51

8. Personnel

a. The superintendent has accepted the following resignations:

Rhonda Thornberry	Life Skills Paraeducator – Junior High – end of SY 24-25
Derek Andrews	Boys' Basketball – Junior High – end of SY 24-25
Ellie Green	7 th Grade Girls' and Boys' Basketball – end of SY 24-25

Catherine Ellman	Bus Route Drive – retirement effective end of SY 24-25
Raylee LaRocque	Hot Lunch Helper – effective May 5, 2025
Karen Taylor	Hot Lunch Helper – retirement effective 6/13/25
Patrick Morgan	Custodian – effective 5/29/25
Desiree Riley	Student Support Specialist – effective 5/30/25
Shelby Stephens	Special Education Para – CFHS – effective 6/13/25
Wendy Bruce	Special Education Para – CFHS – effective 6/13/25
Ashleigh Zinkgraf	Science Teacher – CFHS – effective 6/13/25
Shelby Forke	High School Art Club Advisor – end of SY 24-25

b. Consideration of the following termination:

Kyndra Hines	Hot Lunch Helper
--------------	------------------

c. Consideration of the following hiring recommendations:

John Cox	Science Teacher – Junior High School
Alon Golan	.5 FTE PE/HE Teacher – Glacier Gateway
Heidi Freeman	Volleyball Coach – Junior High
Anthony Correa	Football Coach – Junior High
Y. Alejandro Hurtado Regalado	Custodian
Yonder Amara Zapata	Custodian
Kyle Currier	Mechanic
Brandon Christensen	Mechanic
Wendi Wanner	Occupational Therapist
Kate Daniels	HS Art Club Advisor

d. Consideration of the following temporary summer hiring recommendations:

Cindy Powell	Summer Food Service
Kayla Thompson	Summer Food Service
Karamya Henderson	Summer IT Support
Abigail Fort	Summer IT Support
Deidra Enos	Summer IT Support
Heidi Wolf	Summer IT Support
Alyssa Morales	Summer School Paraeducator
Shirley Vickery	Summer School Paraeducator
Jessica Burns	Summer School Paraeducator
Melinda Deneault	Summer School Paraeducator
Tammy Coleman	JH Summer School Teacher
Kathy Wetsch	JH Summer School Teacher
Kent Blair	JH Summer School Teacher

e. Consideration of the following travel request:

Peregrine Frissell	University of Colorado – Boulder
	Teaching East Asia - July 19-24, 2025
	Paid through Professional Development

9. Miscellaneous and Future Planning:

- Long Range Planning Committee – HS Facility Enhancement Project – June 23, 2025 – 5:00 PM

10. Adjournment

**The next Regular Board Meeting will be held at 6:00 p.m.,
Monday, July 14, 2025, in the School District Six Board Room**

REGULAR MEETING
BOARD OF TRUSTEES
SCHOOL DISTRICT #6
MAY 12, 2025

Unofficial

The Special Meeting of the Board of Trustees of School District Six was held at 6:00 P.M., Monday, May 12, 2025, in the Boardroom of the administration offices at 501 Sixth Avenue West, Columbia Falls, Montana.

PRESENT:

Jill Rocksund..... Board Chair
Barbara Riley Vice Chair
Justin Cheff Trustee
Heather Mumby Trustee
Amanda Pacheco Trustee
Casey Heupel..... Trustee
Cory Dziowgo Superintendent of Schools
Dustin Zuffelato Business Manager/Clerk

Via Google Meets 6:02 P.M.

ABSENT:

Megan Upton..... Trustee
Keri Hill..... Trustee

Call to order at 6:00 P.M.

Motion by Heupel, second by Pacheco, to approve the agenda as presented.
Public comment was requested and there was none.
Passed 5-0.

Motion by Pacheco, second by Cheff, to approve the consent agenda as follows:
Approve Board Meeting Minutes
Approve April bills.
Approve the investment report.
Public comment was requested and there was none.
Passed 5-0

Public Participation:

Approximately five (5) people participated in the meeting remotely via Google Meets.
Approximately seventeen (17) people attended the meeting in person.

Written Reports:

The Elementary School Principals provided the Board with written reports.

High School Principal, Josh Gibbs, provided the Board with a written report.

CALL TO ORDER

APPROVE AGENDA

APPROVE CONSENT
AGENDA

PUBLIC
PARTICIPATION:

REPORTS:

REGULAR MEETING

MAY 12, 2015

PAGE 2

Unofficial

Curriculum Director, Mark McCord, provided the Board with a written report.

Board Standing Committees' reports are located on the District's Website.

Verbal Reports:

Trustee Barbara Riley provided the Board with the recent proceedings of the Consortium of State School Board Associations (COSSBA) and the Montana School Board Association (MTSBA). Mrs. Riley distributed a document detailing property tax adjustment information as result of HB254 and HB231. Overall reduction to property tax assessments will be approximately 24%. The MTSBA annual meeting is June 4th in Helena and new leadership training is on June 5th with a Zoom option.

District Business Manager/Clerk provided the Board with a written report. Mr. Zuffelato noted the impact to the School District regarding property tax assessment reductions. When property tax values rise, the District does not receive any more money and on the opposite, as values decrease the District does not loose money. Local taxpayers may experience a reduction as a result of other taxing governmental entities required to set their budget based on fixed number of mills. The District is working to implement an early literacy program to serve four year old's at Glacier Gateway. This is allowing four-year-olds to attend (roughly 36 students) to get a jump start to learning skills that is needed before entering kindergarten. These students will help with the ANB count funding. Kristi Orem, current teacher at Glacier Gateway, will be transitioning to serve this program.

Superintendent Cory Dziowgo noted that it is a good time for the District to add the early literacy program; taking advantage of services that are needed and the additional funding. The Facility Enhancement Project is moving forward with a meeting with the Chamber of Commerce later in the week. This is an opportunity to present the needs of the High School to local business owners. The third and last meeting for the public on 21st Century Learning will be at the High School theater. Afterwards, the District will start putting pen to paper on a design. Still in an active listening mode with the public to see which direction to head with the project. The District is getting to the end of the year with Graduation coming up.

Board Chair Jill Rocksund no additional items to report.

ACTION /
DISCUSSION ITEMS:

Action/Discussed Items:

TESOL CONFERENCE
PARTICIPANTS
PRESENTATION

District Teachers, Paula Koch, Hilary Ypma, Jeannette Price and Zulma Fernandez presented on the TESOL Conference they recently attended. Each of the teachers work with English as second language learners and the struggles of being a student that does not understand the ongoings around them each day. The average learner takes five to seven years to comprehend a new language. Jeannette Price took a technology focus to

REGULAR MEETING

MAY 12, 2025

PAGE 3

Unofficial

the training and wanted to learn how to inform and teach these students without letting Artificial Intelligence (AI) do the work for the student. Ms. Price wants to use AI to make the learners want to learn, especially with visuals. Zulma Fernandez learned how to get involved and prepare educators to engage with the families and students. Ms. Fernandez learned the importance of educating the whole family. Hilary Ypma shared the stages of learning a second language and uses poetry to become fluent.

Curriculum Director Mark McCord described the extensive process to select a new reading curriculum program. Reading is a part of all learning and teachers are excited to get this new program in place. The current program is Journeys and was adopted in 2017-2018. The publisher is discontinuing Journeys at the end of the school year. The timing is good to change programs due to new ELA standards in Montana. Amplify CKLA is less expensive than other programs looked at, shows highest rating for effectiveness, and writing is integrated into the program.

Motion by Pacheco, second by Riley, to approve the adoption of Amplify CKLA as the District reading resource starting in 2025-2026.

Public comment was requested and there was none.

Passed 5-0.

MOTION TO APPROVE
ADOPTION OF AMPLIFY
CKLA AS DISTRICT
READING RESOURCE
STARTING IN 25-26 SY

Motion by Heupel, second by Cheff, to approve the MTSBA membership for SY25-26. Trustee Cheff commented on how the updates from MTSBA on the state legislature proceedings helped him to understand what was happening. Membership gives the District access to participate in the MSGIA insurance programs for property liability and workers compensation. Board Chair Rocksund believes MTSBA is a great resource and helps the Board think through recommendations before decisions are made.

Public comment was requested and Community Member Joe O'Rourke discussed his research on the MTSBA employees' wages and the top two combined make more than \$600,000. Trustee Riley commented on how sources of revenue are 20% from district through dues and the remaining 80% is from other sources. MTSBA cannot get involved with campaigning and will work with both sides of the aisle at the state level. There is no political lobbying and Mrs. Riley feels that MTSBA serves the membership of the group and not in the political issues.

Passed 6-0.

MOTION TO APPROVE
THE MTSBA MEMBER-
SHIP FOR SY25-26

Motion by Mumby, second by Cheff, to approve the MQEC membership for SY25-26. Trustee Pacheco did some research on her own and was able to get questions answered from Mr. Dziowgo and Mrs. Riley. There are some things that Ms. Pacheco does not agree with and she will be voting no. Trustee Mumby noted the membership is important as a result of recent trends with the State legislature passing various laws that do not follow the state constitution. MQEC can hold the state accountable from a legal perspective. Trustee Riley shared the history of MQEC including it being established by the grassroots efforts of the Columbia Falls School Board. The District lead the way to file and win a law suit alleging the legislature was not conforming to the State Constitution; to provide a quality education to every child in Montana.

Public comment was requested and Community Member Joe O'Rourke mentioned that

REGULAR MEETING

MAY 12, 2025

PAGE 4

Unofficial

the membership fees are small change in comparison to the overall budget. However, there are other groups that support schools with legal processes that are free. MTSBA is contributing to MQEC, and it is not necessary to fund both associations, separately. The School Board is to support the public and the public has the responsibility to ask questions. Mr. O'Rourke feels that this membership is not a good use of funds and is requesting the Board to say no to the agreement. Community Member Rosey Applestein reiterated what Mr. O'Rourke was saying. The community as a whole are not lobbyists and not putting lawsuits out; the public wants the Board to put options out there. Community Member Ruth Clausen agrees what Mr. O'Rourke and Ms. Applestein have said. Ms. Clausen graduated from the High School sixty-one years ago and states that the District should not be filing lawsuits that opposes laws that our elected representatives have passed. This is not the best use of our tax dollars. Also, mentioned something that does not relate to the topic, but feels that throughout the past, schools are lowering academic standards.

Passed 5-1, no-Pacheco.

MOTION TO APPROVE
MQEC MEMBERSHIP
FOR SY25-26

Motion by Riley, second by Cheff, to approve the Independent Contract Agreement with Leslie Hayden for Physical Therapy Services for SY 25-26.

Public comment was requested and there was none.

Passed 6-0.

MOTION TO APPROVE
INDEPENDENT CON-
TRACT WITH LESLIE
HAYDEN

Motion by Mumby, second by Cheff, to approve the FY26 Interlocal Agreement between Evergreen School District - Crossroads Program and School District Six.

Public comment was requested and there was none.

Passed 5-0.

MOTION TO APPROVE
INTERLOCAL AGREE-
MENT WITH
EVERGREEN SD

Motion by Riley, second by Pacheco, to approve the Facility Use Agreement with Flathead Rapids for 2026-2027.

Public comment was requested and there was none.

Passed 5-0.

MOTION TO APPROVE
THE FACILITY USE
AGREEMENT WITH
FLATHEAD RAPIDS

Motion by Mumby, second by Cheff, to approve the agreement to provide school lunch meals to Deer Park Elementary District for SY 25-26.

Chair Rocksund stated this cooperation has been conducted for eleven years and has proved to benefit both Deer Park and the Columbia Falls School District.

Public comment was requested and there was none.

Passed 5-0.

MOTION TO APPROVE
AGREEMENT TO PRO-
VIDE SCHOOL LUNCH
MEALS TO DEER PARK
ELEMENTARY

Motion by Cheff, second by Riley, to approve Resolution #441 – Disposition of Abandoned, Obsolete, and Undesirable Property.

Public comment was requested and there was none.

Passed 6-0.

MOTION TO APPROVE
RESOLUTION #441

REGULAR MEETING

MAY 12, 2015

PAGE 5

Unofficial

Motion by Riley, second by Cheff, to approve revisions to Policy #2165 – Early Literacy Targeted Intervention Program on first and final reading.

Chair Rocksund mentioned that this policy did not go through committee due to time constraints as well as the nature of the revision intended to benefit students. The revision adds language allowing home-based program. Superintendent Dziowgo noted that adding the home-based learners will not require additional financial resources.

Public comment was requested and Teacher Kristi Orem described how times have changed and kindergarten now is training with self-regulations like tying shoes, zipping coats, etc. The early learning program will give kids the opportunity to be school ready before kindergarten. The program coordinates with Head Start to provide children with skills that are not taught at home.

Passed 5-0.

MOTION TO APPROVE
POLICY #2165-EARLY
LITERACY TARGETED
INTERVENTION
PROGRAM

Motion by Mumby, second by Riley, to approve the following Health Insurance Committee Recommendations.

Administration Services Agreement – EBMS \$42.98

Stop Loss Contract – HCC w/TLO

Funding from reserves \$185 PEPM

Plan benefit changes: Imaging/Mammograms

Public comment was requested and there was none.

Passed 6-0.

MOTION TO APPROVE
HEALTH INSURANCE
COMMITTEE
RECOMMENDATIONS

Motion by Pacheco, second by Cheff, to approve the following Transportation Committee recommendations.

Route changes including terminating Route 25

Wayfinder Software

West Glacier route

Trustee Heupel mentioned how routes are changing due to the lack of bus drivers. The District needs people to step forward and help. There is a new software to help drivers not familiar with the route to find stops, tracks students, and gives a head count. The District analyzed the home addresses of the students currently being served by the West Glacier route and it will be most efficient and cost effective to serve these students using existing SD6 routes.

Public comment was requested and there was none.

Passed 6-0.

MOTION TO APPROVE
TRANSPORTATION
COMMITTEE
RECOMMENDATIONS

Motion by Riley, second by Pacheco, to approve Resolution #439 – Elementary District Trustee Election by Acclamation.

Public comment was requested and there was none.

Passed 5-0.

MOTION TO APPROVE
RESOLUTION #439

Motion by Heupel, second by Riley, to approve Resolution #440 – High School District Trustee Election by Acclamation.

Public comment was requested and there was none.

Passed 6-0.

MOTION TO APPROVE
RESOLUTION #440

REGULAR MEETING

MAY 12, 2025

PAGE 6

Unofficial

MOTION TO APPROVE
THE RECOMMEN-
DATION TO CANCEL THE
JUNE 17, 2025
ELEMENTARY
DISTRICT LEVY
ELECTION

PERSONNEL:

Motion by Mumby, second by Cheff, to approve the recommendation to cancel the June 17, 2025, Elementary District Levy Election.
Public comment was requested and there was none.
Passed 5-0.

Personnel:

The Board acknowledged the following resignations previously accepted by the Superintendent: Rachel Archuleta – Junior High Volleyball Coach and Glacier Gateway .50 Kindergarten/1st Grade Health Teacher; Jennifer Hylton-Lewis – Glacier Gateway Title I Paraeducator; Samantha Jones – Junior High Volleyball Coach; Mary Wirtalla – Junior High School Library Paraeducator; RayLee LaRocque – Bus Monitor; Casey O'Neil – Glacier Gateway School Nurse; Kylie Rocker – High School Head Cheerleading Coach; Rheanna Blasius – High School Special Education Paraeducator

MOTION TO APPROVE
CUSTODIAN
TERMINATION

Motion by Riley, second by Mumby, to approve the termination of David Brothwell, District Custodian, effective 4/23/2025.
Public comment was requested and David Brothwell asked the Board to oppose the motion of termination and felt he was bullied by the District on April 23, 2025.
Passed 6-0.

MOTION TO APPROVE
THE NON-RENEWAL
OF NON-TENURED
TEACHER

Motion by Riley, second by Heupel, to approve the non-renewal of non-tenured teacher, Susan McCombs.
Public comment was requested and there was none.
Passed 6-0.

MOTION TO APPROVE
ELEMENTARY
DISTRICT HIRING
RECOMMENDATIONS

Motion by Cheff, second by Pacheco, to approve the following Elementary District hiring recommendations: Kylie Rocker – Glacier Gateway Fourth Grade Teacher.
Public comment was requested and there was none.
Passed 5-0.

MOTION TO APPROVE
HS AND DISTRICT-
WIDE HIRING
RECOMMENDATIONS

Motion by Cheff, second by Heupel, to approve the following High School/District Wide hiring recommendations: Tamara Sundberg – Non CDL Activity Driver; Madison Wheeler – High School Business Teacher.
Public comment was requested and there was none.
Passed 6-0.

MOTION TO APPROVE
ELEMENTARY
TEMPORARY SUMMER
HIRING
RECOMMENDATIONS

Motion by Riley, second by Cheff, to approve the following Elementary temporary summer hiring recommendations: Alicia Hakes – Elementary Summer School Teacher; Alyssa Drew – Elementary Summer School Teacher.
Public comment was requested and there was none.
Passed 5-0.

REGULAR MEETING

MAY 12, 2025

PAGE 7

Unofficial

Motion by Pacheco, second by Riley, to approve the following District temporary summer hiring recommendations: Angel McCarley – Summer Food Service; Shannon Freiheit – Summer Food Service; Teresa Hughes – Summer Custodian; Brooklynn Keibler – Summer Custodian; Amanda Treat – Summer Custodian; Kelly Houle – Summer Lawn Care; Joshua Preiss – Summer Painter; Kristi Hoerner – Summer Business Office; Beverly Dewell – High School Summer School Teacher.

Public comment was requested and there was none.

Passed 6-0.

MOTION TO APPROVE
DISTRICT-WIDE
TEMPORARY SUMMER
HIRING
RECOMMENDATIONS

Motion by Riley, second by Cheff, to approve the Administrative and Director hires for SY25-26.

Public comment was requested and there was none.

Passed 6-0.

MOTION TO APPROVE
ADMINISTRATIVE
AND DIRECTOR HIRES
FOR SY 25-26
ADDENDUM #1

Motion by Riley, second by Pacheco, to approve the elementary non-tenure teacher hires for SY25-26.

Public comment was requested and there was none.

Passed 5-0.

MOTION TO APPROVE
ELEMENTARY NON-
TENURE TEACHER
HIRES FOR SY 25-26
ADDENDUM #2

Motion by Huepel, second by Riley, to approve the high school non-tenure teacher hires for SY25-26.

Public comment was requested and there was none.

Passed 6-0.

MOTION TO APPROVE
HIGH SCHOOL NON-
TENURE TEACHER
HIRES FOR SY 25-26
ADDENDUM #3

Motion by Riley, second by Pacheco, to approve the revised District Clerk job description.

MTSBA provided a sample and the District revised to align to the operating structure of Columbia Falls Business Office and it meets the requirements of the STARS Act.

Public comment was requested and there was none.

Passed 6-0.

MOTION TO APPROVE
DISTRICT CLERK JOB
DESCRIPTION

Motion by Cheff, second by Heupel, to approve the substitute hires.

Public comment was requested and there was none.

Passed 6-0.

MOTION TO APPROVE
SUBSTITUTE HIRES

Miscellaneous and Future Planning:

Negotiations Committee Meeting (Certified) – May 19, 2025 – 5:00 P.M.

Negotiations Committee Meeting (Classified) – May 28, 2025 – 4:45 P.M.

Long Range Planning Committee – May 21, 2025 – 6:30 P.M.

District Retirement Party – June 2, 2025 – 5:00 P.M. – Board Room

Graduation – June 7, 2025 – 11:00 A.M. – Board Members meet at High School Office at 10:30 A.M.

MISCELLANEOUS
AND FUTURE
PLANNING:

REGULAR MEETING

MAY 12, 2020

PAGE 8

Unofficial

MEETING
ADJOURNED

As there was no further business to come before the Board, Chair Rocksund adjourned the meeting at 7:55 P.M.

Board Chair

Business Manager/Clerk

LName	FName	Building
Anello	Penni	GG
Cooper	John	JH
Gibbs	Josh	HS
Hawes	Allison	RU
McCord	Ralph Mark	Admin
Miller	Theodore	JH
Swank	Michelle	Admin

Last Name	First Name	Check Location	Tenure Date
ANDREWS	DEREK	JUNIOR HIGH	8/18/2022
BROCKIE	KERSTIN	JUNIOR HIGH	8/18/2022
FISHER	CRYSTAL	RUDER	8/18/2022
FRISSELL	PEREGRINE	JUNIOR HIGH	8/18/2022
GREEN	ELLIE	JUNIOR HIGH	8/18/2022
GREENBERG	JENNIFER	RUDER	8/18/2022
HON	DAVID	JUNIOR HIGH	8/18/2022
ROBERTS	MACKENZIE	RUDER	8/18/2022
SUNDBERG	CRYSTAL	RUDER	8/18/2022
CAUDILL	AMY	RUDER	8/24/2023
COGHLAN	CAITLIN	JUNIOR HIGH	8/24/2023
DOUGLAS	AMANDA	GLACIER GATEWAY	8/24/2023
DZIEWGO	AMIE	RUDER	8/24/2023
KAVANAGH	SAMUEL	JUNIOR HIGH	8/24/2023
LENZNER	LAUREN	RUDER	8/24/2023
MORALES	ALYSSA	RUDER	8/24/2023
SHANKS	LEA	JUNIOR HIGH	8/24/2023
SHELDON	SARAH	RUDER	8/24/2023
VUKONICH	BAILEY	RUDER	8/24/2023
SZALAY	ELLEN	RUDER	8/21/2024
BRIGGS	SARAH	GLACIER GATEWAY	8/26/2024
DREW	ALYSSA	GLACIER GATEWAY	8/26/2024
GARCIA	MAYA	RUDER	8/26/2024
GREGORASH	STEPHANNIE	RUDER	8/26/2024
HAGREEN	EMILY	GLACIER GATEWAY	8/26/2024
PICKARD	ANNA	GLACIER GATEWAY	8/26/2024
ROSENBAUM	SARAH	RUDER	8/26/2024

Last Name	First Name	Check Location	Tenure Date
BELL	JAIME	HIGH SCHOOL	8/18/2022
FINBERG-ROBERTS	CYDNEY	HIGH SCHOOL	8/18/2022
VICTOR	JESSICA	HIGH SCHOOL	8/24/2023
VICTOR	MANOLO	HIGH SCHOOL	8/24/2023
WEBER	CARLY	HIGH SCHOOL	8/24/2023
CHRISTIAENS	RORY	HIGH SCHOOL	8/21/2024
MACK	CHERIE	HIGH SCHOOL	8/21/2024
COPELAND	CASEY	HIGH SCHOOL	8/26/2024
HENDRICKS	ANDRIA	HIGH SCHOOL	8/26/2024
HOLDERBAUM	HANNAH	HIGH SCHOOL	8/26/2024
MOULTRAY	JESSICA	HIGH SCHOOL	8/26/2024

ORGANIZATIONAL MEETING
BOARD OF TRUSTEES
SCHOOL DISTRICT #6
MAY 12, 2025

Unofficial

The Organizational Meeting of the Board of Trustees of School District Six was held at 7:30 P.M., Monday, May 12, 2025, in the Boardroom of the administration offices at 501 Sixth Avenue West, Columbia Falls, Montana.

PRESENT:

Jill Rocksund..... Board Chair
Barbara Riley Vice Chair
Justin Cheff Trustee
Heather Mumby Trustee Via Google Meets 6:02 P.M.
Amanda Pacheco Trustee
Casey Heupel..... Trustee
Cory Dziowgo Superintendent of Schools
Dustin Zuffelato Business Manager/Clerk

ABSENT:

Megan Upton..... Trustee
Keri Hill..... Trustee

Call to order at 8:02 P.M.

Dustin Zuffelato administered the Oath of Office to re-elected Trustees Justin Cheff, Heather Mumby and Casey Heupel.

District Clerk, Dustin Zuffelato, requested nominations for Board Chair.
Motion by Riley, second by Mumby, to nominate Jill Rocksund to serve as Board Chair.
Hearing no further nominations.
Public comment was requested and there was none .
Passed 6-0 .

Board Chair, Jill Rocksund, requested nominations for Board Vice Chair.
Motion by Cheff, second by Mumby , to nominate Barb Riley to serve as Board Vice Chair.
Hearing no further nominations.
Public comment was requested and there was none.
Passed 6-0.

Motion by Heupel, second by Pacheco, to appoint Dustin Zuffelato to serve as District Clerk.
Public comment was requested and there was none.
Passed 6-0.

CALL TO ORDER

OATH OF OFFICE
ADMINISTERED TO
RE-ELECTED
TRUSTEES

MOTION TO
NOMINATE JILL
ROCKSUND AS
BOARD CHAIR

MOTION TO
NOMINATE BARB
RILEY AS BOARD
VICE CHAIR

MOTION TO APPOINT
DUSTIN ZUFFELATO
AS DISTRICT CLERK

ORGANIZATIONAL MEETING

May 12, 2021

PAGE 2

Unofficial

PUBLIC PARTICIPATION:

Public Participation:

Board Chair Rocksund asked what standing committee each Board Member would like to serve, and list will be finalized next month. Trustee Pacheco has some interest to serve on the discipline committee and Trustee Heupel is flexible.

MISCELLANEOUS
AND FUTURE
PLANNING:

Miscellaneous and Future Planning:

All miscellaneous and future planning was discussed during the Regular Board Meeting.

MEETING
ADJOURNED

As there was no further business to come before the Board Chair Rocksund adjourned the meeting at 8:10 P.M.

Board Chair

Business Manager/Clerk

Board Approval Date _____
Date Entered on Accounting
System _____

Business Office Use Only

Activity Account Transfer

Transfer From			Transfer To		
Account No.	Description	Amount	Account No.	Description	Amount
144	Class of 2026	2500 -	143	Class of 2027	2500 -

Justification

Sophomores students cleaned up after Prom -
sending funds to their class as payment.

Hilary Yman - Hilary Yman
Sponsor

Josh Dible
Administrator

Out of District Student Applications - Semester 1, SY 2025-2026

Student ID Number

26-001	26-042	26-081	26-118	26-155
26-002	26-043	26-082	26-119	26-156
26-005	26-044	26-083	26-120	26-157
26-006	26-045	26-084	26-121	
26-007	26-046	26-085	26-122	
26-008	26-047	26-086	26-123	26-160
26-009	26-048	26-087	26-124	26-161
26-010	26-049	26-088	26-125	26-164
26-011	26-050	26-089	26-126	26-165
26-012	26-051	26-090	26-127	26-166
26-013	26-052	26-091	26-128	26-167
26-014	26-053	26-092	26-129	26-168
26-015	26-054	26-093	26-130	26-169
26-016	26-055	26-094	26-131	26-170
26-017	26-056	26-095	26-132	26-171
26-018	26-057	26-096	26-133	26-172
26-019	26-058	26-097	26-134	26-173
26-020	26-059	26-098	26-135	26-174
26-023	26-060	26-099	26-136	26-175
26-024	26-061	26-100	26-137	26-176
26-025	26-062	26-101	26-138	26-177
	26-063	26-102	26-139	
26-027	26-064	26-103	26-140	
26-028	26-065	26-104	26-141	
26-029	26-066	26-105	26-142	
26-030	26-067	26-106	26-143	
26-031	26-068	26-107	26-144	
26-032	26-069	26-108	26-145	
26-033	26-070	26-109	26-146	
26-034	26-071	26-110	26-147	
26-035	26-074	26-111	26-148	
26-036	26-075	26-112	26-149	
26-037	26-076	26-113	26-150	
26-038		26-114	26-151	
26-039	26-078	26-115	26-152	
26-040	26-079	26-116	26-153	
26-041	26-080	26-117	26-154	

School Board Report for June 2025

Glacier Gateway Elementary School

The last month of school was quite eventful. We had fun filled outings for all grade levels. Students enjoyed the Wildcat Garden, GNP, River's Edge Park and several picnics.

Attendance comparison:

23/24 School Year		24/25 School Year	
PK	98%	PK	97%
K	91%	K	91%
1	90%	1	92%
2	91%	2	92%
3	93%	3	92%
4	91%	4	92%
5	90%	5	92%

Enrollment as of June 1st for Kindergarten for the 25/26 school year at GG: 64

Enrollment as of June 1st for the Early Intervention 4-year-old program at GG: 33

Two sessions AM and PM (We will have room for 3 more students)

Glacier Gateway staff will celebrate End of the Year and Staff moving on to another adventure on June 13th. We will miss Nurse Casey O'Neil, Rachel Archuleta, Jarrod Calabrese, and Ellen Szalay.

Field Day is scheduled for June 12th for all students. This is a day of fun and friendly competitions. Thank you to Rachel Schaeffer and Rachel Archuleta for organizing this event for all students.

PTO has sponsored popsicles for GG students during our field day.

Summer Learning opportunity was offered to many students with enrollment of about 45 students between the two elementary schools. Kids are ready for a summer of fun learning. We are excited to see these students grow and return in the fall with less of a summer learning loss.

Gifted and Talented 5th grade students have been working in our GG garden and it looks great!

We celebrated on Wednesday, June 4th with our last assembly. We presented medals to our Great Brain students. Finally we gave awesome attendance awards to about 10 students. Thank you to local businesses for donating gifts to our kids that show WILDCAT PRIDE in their dedication to attendance.

Glacier Gateway is ready for another exciting year. We celebrate our successes with each and every student. We have watched our students grow academically and emotionally with our goal to grow their curiosity in learning.

Principal's Report – Ruder Elementary

June 2025

As the 2024–2025 school year draws to a close, I am pleased to present a summary of our key achievements and initiatives at Ruder Elementary. This year has been marked by significant progress in multiple areas, most notably our Multi-Tiered System of Supports (MTSS), the formation of a Leadership/MTSS Team, and enhancements to campus safety.

Key Accomplishments & Initiatives

Multi-Tiered System of Supports (MTSS)

This year, we made substantial strides in implementing and expanding our MTSS framework, with an emphasis on data-driven decision-making and student recognition.

- **School-Wide Expectations – GROWL**
We adopted the acronym GROWL to promote school-wide behavioral expectations:
 - **G** – Grit
 - **R** – Responsible
 - **O** – Ownership
 - **W** – Welcoming
 - **L** – Leadership
- **Students receive GROWL tickets when they demonstrate one or more of these characteristics.** Each week, our school counselor draws selected tickets, and students choose from a reward menu that includes options such as tangible items and lunch with the counselor.
- **Monthly MTSS Assemblies**
Each month, we focus on a specific GROWL trait. Students create and perform skits demonstrating the selected characteristic. At the following assembly, teachers nominate students who exemplified that trait, and they are recognized school-wide.
After covering all GROWL traits, we shifted focus to additional core values, including integrity, kindness, and anti-bullying efforts.
- **Instructional Data Meetings**
Each grade level engaged in monthly data dives with our Reading Intervention Specialist and Title I Math Teacher. Students were fluidly moved in and out of

Intervention groups based on current STAR CBM and STAR Benchmark data.

- **Student Support Team (SST)**
We established an SST that meets weekly and developed a streamlined, digital referral process for more efficient and timely interventions.
- **Special Education Scheduling**
We consolidated IEP meetings to primarily occur on a designated day each week to allow for better planning and coordination.

Curriculum & Instruction

- **New Math Curriculum**
Successfully implemented Bridges Math curriculum across all grade levels.
- **Reading Curriculum Pilot & Adoption**
We piloted two reading programs and have officially adopted Amplify CKLA to be implemented school-wide next year.

Campus Safety Enhancements

- **Closed Campus Procedures**
We now require all adults to check in at the main office in the mornings, eliminating the previous open-campus practice.
- **Safety Drills**
We conducted school-wide safety drills to reinforce preparedness among students and staff.
- **Infrastructure Improvements**
 - Installed additional exterior lighting
 - Launched a new morning drop-off system
 - Moved after-school bus lines indoors, with staff escorting students to buses upon arrival to increase supervision and security

Staff Commitment & Culture

None of these accomplishments would have been possible without the dedication and innovation of our staff. Teachers participated in ongoing professional development, collaborated regularly, and supported one another as a team. Their consistent efforts have been central to the success of our school year.

Looking Ahead: 2025–2026 Priorities

As we look to the future, our focus will remain on strengthening MTSS systems and continuing to grow as a school community. Key areas of emphasis will include:

- **Professional Learning Communities (PLCs)**
We plan to implement scheduled PLCs and focus on building shared understanding around their purpose and structure.
- **Data-Informed Instruction**
Prioritizing staff training and professional development around using data effectively to guide and differentiate instruction.
- **Team Collaboration & Communication**
Continuing to foster a culture of collaboration, where staff team around one another and our students, to provide consistent and aligned support.
- **Policy & Practice Improvements**
Ongoing efforts to refine our systems and structures to provide the best possible learning environment for all students.

The 2024–25 school year was filled with growth, learning, and forward momentum. Our staff has shown unwavering dedication to students and to one another. I am proud of the work we have done and excited for the direction we are heading as we continue to grow, adapt, and serve our community with excellence.



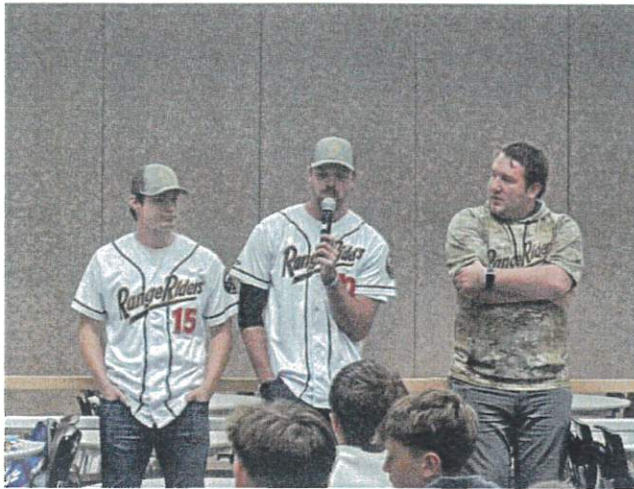
**CFJH May Board Report
Monday, June 9th**

Staff Activities & Academics

- The results of our MTSS Walkthrough and Tiered Fidelity Inventory were finished. Our school had a ton of growth this year! We made a lot of progress with implementing our new school-wide expectations, tiered levels of support, adjusting practices and procedures, and adding pieces to our MTSS Team. It was a lot of positive feedback and accomplishments this year! Way to go CFJH! The team is looking at our Behavior Floor Chart to see if changes are needed as well.
- We are still working on our schedule for next year. The addition of an intervention period has been our main focus to positively affect our students and meet everyone's needs. Advanced Studies will take place during the intervention period as well. We hope to add enrichment activities at some point. At this time, getting the new schedule implemented is a heavy lift. There are more positive additions to this schedule as well. For example, all 7th & 8th graders will take Family and Consumer Science and Computer Applications. Also, we are adding Exploratory Spanish too.

Student Activities & Academics

- We had a great Wildcat Way Assembly last month at CFJH! We had some Glacier Ranger Riders in the house! Pitchers Ty Bothwell and Noah Owen shared their stories as professional athletes. Range Riders broadcaster Scot Gladstone added his personal journey to becoming the Voice of the Range Riders. Each of them talked about the Wildcat Way and how the BLUE expectations relate to them and everyday life. It was awesome to listen to their positive message! We also recognized some student leaders in our school. A huge shout to the Range Riders for joining us!! We were lucky to have them visit!



- We had band, guitar, and choir concerts last week. Our students are very talented and it is nice to showcase them. These were the final performances for the school year. There was a lot of growth this year. Congratulations to all the students, Mr. Caudill, and Mrs. Branstetter on a job well done!
- There are many assemblies and awards scheduled for this week. It will be nice to recognize many students for their accomplishments this year. Each grade level has award assemblies, the high school will visit with our 8th graders about activities and clubs to join at CFHS, and the 8th grade awards assembly is always an important one to celebrate the group as they move on to high school. We look forward to all the assemblies and activities for the week.

May Attendance Rates

6th Gr. - 89.35%

7th Gr. - 86.32%

8th Gr. - 86.94%

Overall - 87.50%

May Student Enrollment

6th - 171

7th - 183

8th - 171

Total - 525



CFHS Board Report: June 2025

Columbia Falls High School
610 13th St W
Columbia Falls, MT 59912

Principal - Josh Gibbs
Asst. Principal - John Thompson
Athletic Director - Troy Bowman

(406)892-6500 Office (406)892-6583 Fax

Submitted by Josh Gibbs, CFHS Principal

Columbia Falls 1st Annual Immersion Night:

Columbia Falls High School hosted its first annual Spanish Immersion Night, and it was a great success! Fourteen students participated in the event, including seven from Spanish 1, six from Spanish 2, and one from Spanish III. We were also joined by Azul, one of our native Spanish-speaking students, and Mrs. Fernandez's mother, adding a special touch to the evening. Students engaged in a variety of cultural activities, including cooking traditional dishes like chilaquiles and agua fresca, painting, and dancing. While there wasn't quite enough time for karaoke or games, the night ended on a high note with a festive piñata. The students had a wonderful time, and the event highlighted both their enthusiasm for language learning and the vibrant culture they're studying.

Montana Seal of Biliteracy:

CFHS Wildcats are proud to share that 10 graduating seniors are receiving the Montana Seal of Biliteracy. 8 recipients earned their Gold Seal of Biliteracy in Spanish and Russian and 2 others their Platinum Seal in Spanish.

This certification was approved by the Montana Board of Public Education in 2021 and is accepted by all 50 states. The Seal of Biliteracy acknowledges the student's hard work and dedication to earn proficiency in another language in addition to English. Their accomplishment will be added to their High School transcript as proof of their cultural awareness, language skills and dedication.



White Coat Ceremony:

8 CFHS students completed at least 5 science credits in order to earn the prestigious white coat honor which were donated in partnership with Logan Health. Thank you, Logan Health, for being a fabulous educational partner and motivator.

2025 Graduation a success:

144 graduates of CFHS made the June 1st ceremony one to remember. Speeches from Kanen Brickert, Rafe Rusche, Josh Gibbs, and our featured speaker, Scott Gaiser, were outstanding. Thank you to everyone who made this a special day and celebration for our seniors.

Field Trip to Weyerhaeuser:



CFHS Board Report: June 2025

Columbia Falls High School
610 13th St W
Columbia Falls, MT 59912

Principal - Josh Gibbs
Asst. Principal - John Thompson
Athletic Director - Troy Bowman

(406)892-6500 Office (406)892-6583 Fax

Columbia Falls High School students recently participated in an exploration field trip to Weyerhaeuser, organized through the Chamber of Commerce Education Committee. This unique experience not only gave students a firsthand look at career opportunities in the wood products industry, but also included a hiring component, providing an excellent pathway for those interested in immediate or future employment. Opportunities like this help bridge the gap between education and the workforce, while also strengthening our school's connection with local employers and industry partners.

Field Trip to Flathead Valley Community College:

Columbia Falls High School students recently took a field trip to Flathead Valley Community College, giving them a valuable opportunity to explore our local college and learn more about the programs and resources available. The visit was designed to help students gain a clearer understanding of their post-secondary options and to support a smoother transition after graduation. From touring the campus to speaking with staff and learning about academic pathways, the experience offered meaningful insight into college life and helped students envision their next steps.

End of Year Concerts:

As the school year comes to a close, Columbia Falls High School celebrated the talents of our student musicians with a series of unforgettable end-of-year concerts. The senior band concert, led by Mr. Josh Forke, showcased the dedication and growth of our instrumental students. The evening was capped off with a heartfelt slideshow honoring our graduating seniors—a fitting tribute to their contributions and commitment to the music program throughout their high school careers.



Our senior choir concert also delivered a powerful night of music, featuring incredible performances from multiple vocal ensembles. The concert highlighted the strength of our choral program and gave special recognition to our seniors through a moving slideshow that celebrated their journey and achievements. Additionally, our annual Jazz in the Park event was a huge success, drawing a supportive crowd who enjoyed a beautiful evening of live music in the sun. Surrounded by community members, family, and friends. Our band was joined by the Sonifers and delivered a vibrant and energetic performance that perfectly reflected the spirit of our music program.



CFHS Board Report: June 2025

Columbia Falls High School
610 13th St W
Columbia Falls, MT 59912

Principal - Josh Gibbs
Asst. Principal - John Thompson
Athletic Director - Troy Bowman

(406)892-6500 Office (406)892-6583 Fax

School to Park Construction:

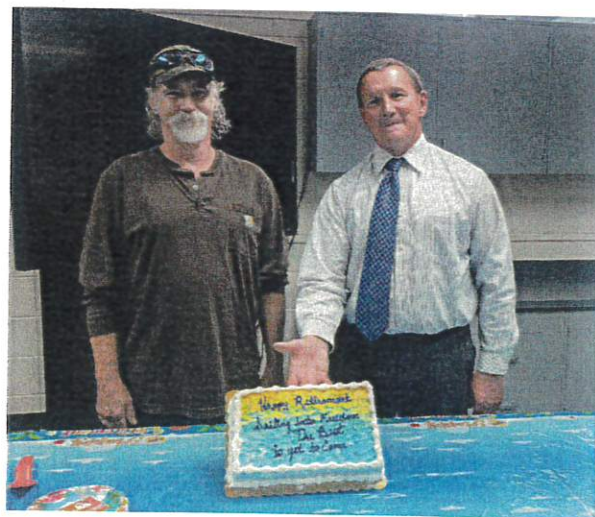
School to park is a partnership between Glacier Park, which provides materials and overall project management and Manolo Victor's home construction students. This is a capstone class for his junior and senior wood working students. This year we built a two bedroom cabin.

Students learn various construction skills including layout, plan reading, measuring, tool operation and maintenance, finish carpentry, electrical installation & some plumbing. They also learn to work as a crew in a work environment. This year the class also built a stick frame cabin that will be used in the backcountry in Glacier Park. Students rotate partners and take turns in leadership roles for various projects with the mentored support of Mr. Victor and Glacier Carpenter Bob Jellison.



Congratulations John and Doug:

As the school year comes to a close, we are honored to recognize two remarkable individuals who are retiring from Columbia Falls High School. John Thompson is retiring after an incredible 31 years of service, during which he has been a science teacher, coach, athletic director, and assistant principal, leaving a lasting impact on generations of students and staff. We also celebrate the retirement of Doug Dougherty from our maintenance team, whose hard work and dedication have been vital in keeping our school running smoothly. Their contributions to CFHS are deeply appreciated, and they will both be greatly missed.



Curriculum Director Report – June 2025

Accreditation Reporting

We received the final accreditation report from the Office of Public Instruction (OPI) for the 2024–2025 school year. I'm pleased to report that the district and all campuses earned the highest possible rating of 4 on all reviewed criteria. These included: the District Portrait of a Learner, Proficiency-Based Learning Model (curriculum and assessment), Professional Development, Mentorship and Induction, Evaluation, and School Climate at the district level.

School-level accreditation measures included licensure, class size, program offerings, Indian Education for All, and college and career readiness.

The next accreditation cycle for CFSD6 is scheduled for the 2026–2027 school year.

CFJH Science Instructional Materials Recommendation

The CFJH Science Department met to determine which instructional resource to recommend for adoption beginning in the 2025–2026 school year. With strong consensus, the team selected **OpenSciEd** to replace **Amplify Science**, whose license expires at the end of this school year. A parent and community preview and feedback session was held on June 3rd.

I want to thank the CFJH Science Department for their time, dedication, and passion throughout this process.

Following adoption, the next step will be identifying effective ways to support teachers in learning and implementing the new resource. We are currently exploring extended support options.

Professional Development Committee

The PD Committee met to review and approve the **District PD Plan for 2025–2026**. Key elements of the plan include:

- K–5 Amplify CKLA adoption support
- 6–8 OpenSciEd adoption support
- Continued development of the Proficiency-Based Learning Model, including vertical alignment
- English Language Arts: review of new standards
- Portrait of a Learner: development of teacher actions
- Professional Learning Community (PLC) practices
- Intervention documentation training in Infinite Campus

The committee also reviewed and approved four PD grant applications. This year, we approved 20 individual teacher-selected grant applications supporting professional learning opportunities both in and out of state. Our grant process was highlighted as a best practice by OPI accreditation reviewer 26 in our district feedback.

SPECIAL EDUCATION

Special Services
Columbia Falls School District #6
June 2025 Board Report
Submitted by Michelle Swank, Director

Primary Disability Percentage Data:

<u>SY</u>	<u>Autism</u>	<u>Cog. Delay</u>	<u>Develop. Delay</u>	<u>Learning Disability</u>	<u>Hearing Impairment</u>	<u>Other Health Impairment</u>	<u>Speech Language Impairment</u>	<u>Emot. Disturbance</u>	<u>Visual Impairment</u>
<u>Current</u>	13.0%	6.0%	11%	32.0%	0%	8.0%	24%	5.0%	1.0%
<u>23/24</u>	12.63 %	6.84%	8.68%	31.3%	0.26%	8.16%	25.0%	6.84%	0.26%
<u>22/23</u>	12.10%	7.04%	10.84%	29.2%	0.5%	8.40%	23.31%	8.40%	0.27%

- Over-all District-wide percentage of students receiving Special Education Services:
SY 24/25: 17.37%
SY 23/24: 16.75%
SY 22/23: 16.34%
- OPI issued an updated Statewide Alternative Assessment Platform for eligible students to participate in. Beginning in the 2025–2026 school year, Montana will implement the Dynamic Learning Maps (DLM) Alternate Assessments for Math, English Language Arts (ELA), and Science for students with significant cognitive disabilities. These assessments are designed to be accessible and offer multiple ways for students to demonstrate their learning. The DLM assessments incorporate current research on communication, including the use of the DLM core vocabulary-words identified as highly useful for both social and academic communication.
- As the school year concludes, a sincere appreciation to all SD6 special education staff for their exceptional professionalism and dedication. This year has brought increased demands, including high caseloads and a notable rise in student referrals, all while continuing to meet the diverse and complex needs of students. Our staff has remained focused, collaborative, and student-centered, ensuring that services were delivered with fidelity and that every student received the individualized support necessary for their growth and success. We are looking forward to next school year to continue to help support our students, families, and community!

TO: Board of Trustees
FROM: Dustin Zuffelato, Business Manager/Clerk
DATE: June 5, 2025
RE: **Business Office Report for the June 9, 2025 Regular Meeting**

Fund Transfers

Multi District Cooperative

The District entered into a Multi-District Agreement in January 2023 between the Elementary District and the High School District. The terms of the agreement allows each district to transfer funds into the interlocal cooperative fund from the general fund, any budgeted fund, or any non-budgeted fund. The proposed transfer is from the Bus Depreciation Fund. The amount represents the ending fund balance after taking consideration of the tax revenue collected in May. The intent is to increase the flexibility necessary to maintain current educational programs and enhance student achievement.

The transfer amount is \$137,711.

Year to date expenses funded by the Multi District Agreement Fund are \$340,070. You recall the District received a \$100,000 donation from the Klothes Kloset to renovate the vocational program rooms. \$55k expense YTD related to this project to upgrade the vocational program.

\$150K of expenses incurred are related to the Early Retirement Incentive Agreement / Post-Employment Benefits. \$115K for curriculum material for the HS. \$32K for Ruder PreK Playground Equipment.

Ending Fund Balance in the Multi District Agreement Fund is expected to be \$775,000, which is down from \$1,000,000 at the beginning of the year. The District will work to restore a portion of these funds as part of the FY25 year-end budgeting process.

Erate Consulting Services

The District has utilized BTU consultants for the past two years. The rate of \$2,330 remains unchanged. The service has been exceptional. The services are paid through the Technology Fund. The services allow the District to obtain the USAC discounts on eligible services. For FY 2026, these services are as follows:

Pinecove – Managed IT Services. \$42,000. **USAC Discount 80% \$33,600**

Unite Private Network – WAN. \$50,160. **USAC Discount 80% \$40,128**

Montana Digital-Internet Service. \$27,170. **USAC Discount 80% \$21,736**

Total funding from the Erate Program: 95,464

FY 2025 Audit Services

The District's three (3) year audit contract with Denning, Downey, and Associates has expired (June 30, 2024).

Noted herein are the Fees (historical)

2021 \$15,900

2022 \$15,600

2023 \$16,225

2024 \$16,875

Changes are upcoming regarding the firm as long-time owner Bob Denning retired in June 2025. The prior co-owner Kim Downey retired several years ago and had been helping with the federal audits, but has now stepped aside completely. The firm will change ownership and name. The District has experience with the new owner Jonathan Mahrt as he has been the auditor in charge on our engagement for the past two years. The new firm is called Nexus CPA Group. When the Board discussed the audit contract back in March, it appeared like the best strategy would be to renew a one-year contract with the current firm and conduct a full RFP the following year. It appears that Susan Nicosia is just starting to provide audit services. It is also unknown as to how the change to the current firm will impact the services provided.

FY 2025 Proposal \$22,100 30% increase

Supply and demand as well as inflation play the major contributors to the increase. Another example of required services going up much more than the 3% (additional funding) we get from the state.

HS Restoration Project Update

Received the final billing from **Belfor**. **Total amount \$3,020,347.**

Lockers are on order from MT School Equipment. \$93,000. Will be installed in July.

Flooring: First/second floor corridor \$80,000. Misc. other Rooms \$20,000. Asbestos Abatement \$35,000. To be completed in July.

Blinds Replacement : \$25,000. 15 Rooms.

Elevator Repair: \$76,000. Jack shifted as a result of rigorous use shortly after water saturated the bore hole. 10 week lead-time for delivery and installation.

The District is preparing to remit the final draw request for our intercap loan (deadline June 16th). Currently need to draw \$61k but also working with Swank to finalize some payment applications for the roof project. Some of the work deferred until this spring (good weather) has yet to be completed including sealing RTU and repaving the parking lot.

Workers Compensation Insurance Renewal – FY 26

The programs **Base Rate** remained UNCHANGED. Following two consecutive years of reductions, the District's **modification factor** INCREASED slightly from 1.19 to **1.23**. The increase is a result of higher cost claims paid in 2024. Frequency is ok e.g. number of claims incurred, but the District experienced a few high-dollar claims paid in 2024.

Overall SD6 rate for next year **increased 3.25%**. General Fund impact is **\$7,794**.

Premium Credit is **\$22,493** in FY26 as compared to \$26,273 in FY25, \$53,232 in FY 2024, and \$67,268 in FY 2023.

Fiscal Year	Frequency	Total Paid	Total Incurred
2022	38	\$200,806	\$235,651
2023	36	\$173,377	\$200,306
2024	52	\$208,144	\$367,399
2025	37	\$43,555	\$111,121

Property/Liability Insurance Renewal – FY 26

Rates **increased 15 %**. Increase to premium is **\$57,369**.

Fiscal Year	Property/Liability Claims	Total Incurred	Property/Liability Insurance Premium:	
2017	1	\$9,931	\$ 146,795	
2018	15	\$244,793	\$ 141,128	-4%
2019	3	\$13,291	\$ 162,559	13%
2020	4	\$64,302	\$ 170,409	5%
2021	9	\$27,994	\$ 178,540	5%
2022	9	\$91,101	\$ 231,206	23%
2023	3	\$42,570	\$ 258,663	11%
2024	3	\$48,800	\$ 333,229	22%
2025	5	\$6,068,853	\$ 396,828	19%
2026			\$ 454,197	15%

Monthly Insurance Claim Summary

Paid Claims May, 2025

Medical Plan Paid Claims	\$ 218,402
Specific Stop Loss liability	\$ 65,601

Monthly medical expected claims based on an enrollment of 217 Plan participants
(66 singles/151 families):

\$ 219,387

Plan claim liability as a percentage of expected claims: 99 %

Paid Claims summary plan year-to-date (July, 2024 through May, 2025):

	<u>Actual</u>	<u>Expected</u>	<u>Percentage</u>
Medical Plan Claims	\$2,498,178	2,424,216	103 %
Aggregating Specific Deductible met YTD	\$ 100,000		
Specific Stop Loss liability	<u>\$ 94,747</u>		
	\$2,692,925		

Nexus CPA Group
406.756.6879
dda@ddaudit.com



1740 U.S. Hwy 93 South
P.O. Box 1957
Kalispell, MT 59903

May 13, 2025

Columbia Falls School District
Attn: Dustin Zuffelato, Business Manager
P.O. Box 1259
Columbia Falls, MT 59912

Audit Engagement Services

We are pleased to confirm our understanding of the services we are to provide Columbia Falls School District for the year ended June 30, 2025. We will audit the financial statements of the governmental activities, the business activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Columbia Falls School District as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Columbia Falls School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Columbia Falls School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis (MD&A)
- Schedule of Changes in the Entity's Total Other Post-Employment Benefits (OPEB) Liability and Related Ratios
- Budgetary Comparison Schedules
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions
- Notes to Required Pension Supplementary Information
- Schedule of Contributions
- Notes to Required Pension Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies Columbia Falls School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 addition, we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- Schedule of Expenditures of Federal Awards
- Schedule of Enrollment
- Schedule of Revenues and Expenditures – extracurricular fund

Audit Objectives

The objective of our audit is to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles (GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (GAAS) and *Governmental Audit Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence judgement of a reasonable user made based on the financial statements.

The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and aware agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Affirmations

- Our firm has the skill and the staffing to complete your audit within the required timeframe.
- Our firm is licensed with the State of Montana, on the roster of qualified auditors and members of the AICPA government audit quality control center.
- Our firm will comply with all appropriate state statutes in the performance of your audit.
- We have no ethics violations or disciplinary actions filed against us with either the State board of accountants or the AICPA.
- All of the professional staff are current in their continuing education requirements.
- Our firm is independent of your government.
- We carry \$2M in professional liability coverage.
- We will report to the board immediately upon discovery of any illegal acts or irregularities (Fraud).

- All working paper files are the property of Nexus CPA Group, PLLC. We keep all working paper files for at least three years as required by professional standards.

Our Audit Requirements

- We believe in full transparency in the audit process. As such, all exit meetings (preliminary and final) must have at least one member of your board present.
- If you are preparing the GASB #34 financial statements and footnotes we require a final copy before we start any audit work. To ensure a quality audit we need at least 45 days to complete the audit from the time a final copy of the financial statements and footnotes are prepared.
- Staffing continues to be our greatest struggle. As such, in order to meet your audit reporting deadline, your staff must prepare and submit the information needed to perform the audit by the agreed upon dates. Failure of your staff to meet those deadlines will result in any of the following: (1) your audit being late (2) additional audit fees (3) cancellation of the contract.
- If your government applies for the Certificate of Excellence through the GFOA we will gladly assist you by answering your technical questions in this endeavor. However, it is your responsibility to ensure your report complies with all the requirements of the Certificate of Excellence.

Auditors Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of the accounting records of Columbia Falls School District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or

misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Controls

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Columbia Falls School District's compliance with provisions of applicable laws, regulations, contracts and agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Columbia Falls School District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of those procedures will be to express an opinion on Columbia Falls School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Management Responsibilities

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America (GAAP), and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including

award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review by the issuance of the audit report.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of

federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to use in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Engagement Service and Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist with the services described in more detail in the "Non-Audit Advisory Services" engagement letter and contract. These services will be performed in accordance with accounting principles generally accepted in the United States of America, based on information provided by you. Please note that these non-audit services do not constitute an audit under *Government Auditing Standards* and, therefore, these services will not be conducted in accordance with

Government Auditing Standards. However, we will perform them in accordance with applicable professional standards. We reserve the right, in our sole professional judgment, to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities related to the services outlined in the "Non-Audit Advisory Services" and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with these services, confirm that you have reviewed and approved these services prior to issuance and have accepted full responsibility for them. Additionally, you agree to oversee the non-audit services by designating an individual—preferably from senior management—with suitable skill, knowledge, or experience; to evaluate the adequacy and results of those services; and to accept responsibility for them.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of 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, and, (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purposes.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and the governing body of Columbia Falls School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. You will provide us access to the internet and copy machines while we are on-site.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to

electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to Columbia Falls School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Nexus CPA Group, PLLC and constitutes confidential information. However, subject to applicable laws or regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Montana Department of Administration or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nexus CPA Group, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Montana Department of Administration. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services is listed below:

<u>Fiscal Year</u>	<u>Federal Audit</u>
June 30, 2025	\$22,100

If in the course of this engagement or the result of this engagement we are compelled by a court or regulatory authority to provide testimony or assist in any way in relation to any work performed for Columbia Falls School District, time or additional services it is understood that Columbia Falls School District will pay us our standard hourly fee plus related travel expenses for all time required.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

This engagement does not include an audit of any component unit or related district as required by GASB #14, #39, or #61. Additionally, this engagement does not include preparation of the financial statements in accordance with GASB #34.

Our standard hourly rates vary to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment or any other reason, our engagement will be deemed to have been completed upon written notification or termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

This engagement does not include non-attest services. If non-attest services such as financial statement preparation are performed it is understood that these services do not constitute an audit under *Government Auditing Standards*. A separate engagement letter is prepared for these services.

Reporting

We will issue write reports upon completion of our Single Audit. Our reports will be addressed to management and the governing body of Columbia Falls School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinion, we may decline to express opinions or issue reports, or we may withdraw from the engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the government's internal control on compliance, and, (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the government's internal control and compliance. The Uniform Guidance report on internal controls over compliance will state that the purpose of the report on the internal controls over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Columbia Falls School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign this copy and return it to us.

We expect to begin our audit on approximately January 1, 2026 and to issue our report(s) no later than March 31, 2026. Jonathan Mahrt, CPA is the managing member that has been assigned to your engagement. If you have any questions, please feel free to contact him directly.

Very truly yours,

Jonathan Mahrt, CPA, CFE

RESPONSE:

This letter correctly sets forth the understanding of Columbia Falls School District.

Governance Signature: _____

Title: _____

Date: _____



April 21, 2025

To Whom it May Concern,

We're excited to share some big news about the next chapter for Denning, Downey, & Associates, CPA's! As we turn the page, we're proud to introduce our new identity: Nexus CPA Group. This transition marks a fresh start while staying true to the foundation that has served you so well over the years.

First, we want to extend a heartfelt thank-you to Bob Denning, whose guidance and vision built this firm into what it is today. Bob's retirement is well-earned, and we're grateful for the opportunity he's given us to continue providing the exceptional services you rely on. *(Don't worry—we've promised to send him a ten key-shaped retirement cake in honor of his ten-key champion days!)*

The good news? You'll still see the same familiar team, energized for a new age, and carrying forward the tradition of Denning, Downey, & Associates, CPA's. Leading the charge is Jonathan Mahrt, who brings over a decade of experience with the firm. With a deep understanding of our clients and a steady hand, Jonathan is guiding the Nexus CPA Group team into the future with confidence and clarity. Our commitment to delivering quality services remains unwavering—we're here to keep your financial reporting on track with the same expertise and care you've come to expect.

To ensure uninterrupted service, we have enclosed new engagement letters, contracts, and consent agreement for Nexus CPA Group. If you have any questions—or just want to reconnect—the team is here for you: same phone number, same dedication, new name.

Thank you for your continued trust in us. We're excited to build on Bob's legacy and serve you as Nexus CPA Group. To a future of transparent reporting and GASB-approved excellence—Here's to continued partnership and progress!

Sincerely,

Nexus CPA Group

Nexus CPA Group

Resolution #442

Columbia Falls Elementary School District 6 and Columbia Falls High School District Request for Flathead County Election Administrator to conduct the 2026 annual school election

WHEREAS Columbia Falls Elementary District comprises approximately 10,150 registered voters representing 13% of the total 76,413 registered voters within Flathead County.

WHEREAS pursuant to 20-20-417, Montana Code Annotated, the trustees of a district may request the County Election Administrator to conduct certain elections during the ensuing school fiscal year.

WHEREAS the School Election Administrator does not have access to the voter registration database containing the details necessary to effectively administer an election including demographic information and validation information including the elector's signature. The School District does not maintain the necessary equipment including ballot counting machines, ballot boxes, and bulk mailing accounts. The Flathead County voters inherently perceive bias when a School District employee administers an election that could impact the District budget and employee compensation.

WHEREAS the Columbia Falls School District Board of Trustees recognize that conducting the election for each of the twenty three (23) school districts within Flathead County is a significant burden on the County Election Administrator. The staffing levels as well as the physical space within the current Election Department building is a hindrance to simultaneously conducting all of these elections.

WHEREAS in recognition of the hardship to the County Election Department as well as the need for the School District to maintain the responsibility to administer the election to maintain the District's compliance with current state statutes, the District is requesting support and assistance from the County Election Department with conducting our school elections.

IN CONSIDERATION THEREOF the School District agrees to pay the cost of the election as provided in 13-1-302, Montana Code Annotated. The School District agrees to conduct a mail ballot election. The School District offers to continue to administer the following school election functions:

- Accept Trustee candidate applications and ensure they are qualified to be placed on the ballot.
- Administer the resolutions calling for the election and publish the various notifications.
- Complete and file the mail ballot plan with the Secretary of State.
- Certify the ballot

BE IT RESOLVED the specific election administration functions the District is requesting the Flathead County Administrator to perform in an effort to conduct the school elections with fidelity, independence, and ensuring upmost integrity to the registered voters within Flathead County:

- Appoint and train election judges.
- Print ballots, prepare and mail ballots, scan/track/verify signatures for returned ballots.
- Count ballots and canvass results of the election.

Chairperson

Attest:

District Clerk



Agreement for E-rate Consulting Services Broadband/Internet Access

This agreement is for consulting services to be provided by BTU Consultants, LLC (BTU) to assist Columbia Falls School District 6 (the Client) with the tasks required for defining and submitting an application to the Federal Communications Commission (FCC), Universal Service Administrative Company (USAC), Schools and Libraries Division (SLD) for the Category One Service (Broadband/Internet Access) as part of the E-rate program. This will include all work completed from August 10, 2025 through August 9, 2026.

BTU is committed to safeguarding the privacy of information collected from Client and shall maintain the confidentiality of such information. BTU will not sell or rent to anyone the private information entrusted to us. BTU will retain all records for Client for ten years per FCC regulations.

BTU and the Client shall discuss and agree upon the information needed for rendering of services. The Client agrees to provide to BTU all such information as agreed to be necessary. With respect to such information, the Client understands and agrees that BTU will rely solely upon the Client to ensure the accuracy and completeness thereof, as the Client recognizes that it is impossible for BTU to ensure the accuracy and completeness of such information. Further, BTU will not be responsible for knowledge of or compliance with local or state procurement laws. As a consultant hereunder, BTU will not be reviewing vendor RFPs or recommending vendors and any vendor selections will be the sole responsibility of the Client.

Phase I – Form 470: Based on the Client's input, BTU shall prepare a FCC Form 470 for the Client's signature and shall review the form with the Client to answer any questions. This form notifies the SLD of the Client's intention to file specific requests within the upcoming funding year. The current estimated date for filing of the Form 470 is October - December.

Phase II – Form 471: BTU shall work with the Client to gather all required information on current local, long distance, cellular and other eligible Telecommunications and Internet costs. BTU shall prepare an FCC Form 471 for the Client's signature and shall review the form with the client to answer any questions. This form represents the Client's specific funding requests for the upcoming funding year. The current estimated date for filing of the Form 471 is December - April.

Phase III – Form 486: Once the SLD notifies Client of funding approvals, BTU shall prepare an FCC Form 486 for the Client's signature and shall review the form with the Client to answer any questions. This form notifies the SLD that the Client's services have started and of the Client's intention to accept the funds. The current estimated date for filing of the Form 486 is June - September.

Phase IV – Receipt of discounts and Form 472 Billed Entity Applicant Reimbursement (BEAR): BTU shall monitor the Client's awarded funds and assist in recouping all eligible discount amounts. BTU shall prepare all necessary BEAR forms or apply for discounts with all service providers for the current funding year.



Agreement for E-rate Consulting Services Broadband/Internet Access

BTU's fee for E-rate filing services for Columbia Falls School District 6 for the **2025-2026 School Year** shall be **\$2,330.00**. This fee shall be invoiced upon signing. Should Client require additional assistance from BTU, outside of the scope listed above, appropriate changes will be made in BTU's fee for the balance of the program. Changes will be discussed, documented and approved by Client before proceeding. Reasonable travel and living expenses shall be charged at actual cost, if required. BTU's liability under this agreement shall be limited to the fees collected on an annual basis.

Specific services to be provided by BTU and responsibilities of the Client are outlined below.

BTU Responsibilities:

- Telephone interview to review program and district requirements
- Advise the Client regarding issues and tasks to be completed for eligibility.
- Discuss potential elements for funding.
- Provide a list of the client-owned data required for submission.
- Review of current contracts to ensure that they follow E-rate guidelines for compliance, fair competition and deadlines
- Complete the required FCC forms.
- Provide completed FCC forms to the Client for approval and signature.
- File appeals, if necessary.

Client Responsibilities:

- Supply BTU with all required information necessary for filing, including, but not limited to:
 - Contact information
 - School district building counts
 - School district student counts by school
 - Free and reduced lunch counts by school
 - Current service provider bills (internet and WAN, etc.).
 - Current service provider contracts (internet and WAN, etc.).
- Provide accurate and complete documents for all services that are E-rate eligible.
- Ensure that all bidding documents and new contracts follow the E-rate guidelines for compliance, fair competition and compliance with E-rate deadlines.
- Work with Service Providers to negotiate contracts
- Provide timely responses to BTU.
- Approve, submit, and certify completed forms to the SLD in a timely manner, prior to submission deadlines.
- Provide single point of contact and knowledge transfer for adherence to SLD guidelines regarding:
 - CIPA Compliance
 - Record Retention



**Agreement for E-rate Consulting Services
Broadband/Internet Access**

We appreciate the opportunity to be of service to **Columbia Falls School District 6.**

Accepted for:
Columbia Falls School District 6

Accepted for:
BTU Consultants, LLC

Signature

Signature

Lori Thompson

Printed Name

Printed Name

Title / Date

Member

Title / Date



Additional Services
Agreement for E-rate Consulting Services
Category Two – Broadband Internal Connections and/or Maintenance

Category 2 E-rate consulting services are for Broadband Internal Connections, Services, Managed Internal Broadband Services (MIBS), and/or Maintenance based on the needs of the District or any part of the District.

Specific services to be provided by BTU and responsibilities of the Client are outlined below.

Category 2 - Broadband Internal Connections and/or Maintenance

BTU Responsibilities:

- Telephone interview to review program and district requirements
- Advise the Client regarding issues and tasks to be completed for eligibility for Category 2.
- Discuss potential elements for funding.
- Track the Budgeted amount of money according to E-rate rules
- Provide a list of the client-owned data required for submission.
- Review of current contracts to ensure that they follow E-rate guidelines for compliance, fair competition and deadlines
- Complete the required FCC forms.
- Provide completed FCC forms to the Client for approval and signature.
- File appeals, if necessary.

Client Responsibilities:

- Supply BTU with all required information necessary for filing, including, but not limited to:
 - Contact information
 - School district building counts
 - School district student counts by school
 - Free and reduced lunch counts
 - Current service provider bills (for equipment and maintenance, if required)
 - Current service provider contracts (for equipment and maintenance, if required)
- Itemized list of equipment and maintenance components by building
- Provide accurate and complete documents for all services that are E-rate eligible.
- Ensure that all bidding documents and new contracts follow the E-rate guidelines for compliance, fair competition and compliance with E-rate deadlines.
- Work with Service Providers to negotiate contracts
- Provide timely responses to BTU.
- Approve, submit, and certify completed forms to the SLD in a timely manner, prior to submission deadlines.
- Provide single point of contact and knowledge transfer for adherence to E-rate guidelines regarding:
 - CIPA Compliance
 - Record Retention



Additional Service
Category Two – Broadband Internal Connections and/or Maintenance
Agreement for E-rate Consulting

SCHEDULE OF COMPLETION: The start date of the renewal agreement shall be – **August 10, 2025**. The end date shall be no later than **August 9, 2026**.

BTU's fee for Category Two E-rate consulting services for Columbia Falls School District 6 for the **2025-2026 School Year (E-rate FY2026 application)** shall not exceed \$4,000.00 (see details below for the calculation based upon the dollar amount applied for on the Form 471 before discount.

		Tiered \$	Maximum fee Total
Base Fee (Tier 1)	471 Cat2 \$ prior to discounts up to \$25,000	\$1,750.00	\$1,750.00
Tier 2	471 Cat 2 prior to discounts Between \$25,001 - \$50,000	\$2,250.00	\$4,000.00

The fee will be based upon the amount applied for on the Form 471. Should the Client require additional assistance from BTU, outside of the scope listed above, appropriate changes will be made in BTU's fee for the balance of the program. Changes will be discussed, documented and approved by Client before proceeding. Reasonable travel and living expenses shall be charged at actual cost, if required. BTU's liability under this agreement shall be limited to the fees collected.

Specific services to be provided by BTU and responsibilities of the Client are outlined below.

BTU Responsibilities:

- Telephone interview to review program and district requirements
- Advise the Client regarding issues and tasks to be completed for eligibility.
- Discuss potential elements for funding.
- Provide a list of the client-owned data required for submission.
- Review of current contracts to ensure that they follow E-rate guidelines for compliance, fair competition and deadlines
- Complete the required FCC forms.
- Provide completed FCC forms to the Client for approval and signature.
- File appeals, if necessary.

Client Responsibilities:

- Supply BTU with all required information necessary for filing, including, but not limited to:
 - Contact information
 - School district building counts
 - School district student counts by school
 - Free and reduced lunch counts
 - Current service provider bills (telephone, internet, wireless, etc.).
 - Current service provider contracts (telephone, internet, wireless, etc.).
- Provide accurate and complete documents for all services that are E-rate eligible.



- Ensure that all bidding documents and new contracts follow the E-rate guidelines for compliance, fair competition and compliance with E-rate deadlines.
- Work with Service Providers to negotiate contracts
- Provide timely responses to BTU.
- Approve, submit, and certify completed forms to the SLD in a timely manner, prior to submission deadlines.
- Provide single point of contact and knowledge transfer for adherence to SLD guidelines regarding:
 - CIPA Compliance
 - Record Retention

We appreciate the opportunity to be of service to Columbia Falls School District 6.

Accepted for:
Columbia Falls School District 6

Accepted for:
BTU Consultants, LLC

Signature

Signature

Lori Thompson

Printed Name

Printed Name

Title / Date

Member

Title / Date

Budget Transfer Request

Board Approval Date _____

Date Entered on Accounting
System _____

Business Office Use Only

Transfer From		Transfer To	
Account Number	Amount	Account Number	Amount
111.999.6100.0910.99	78,063	182.5300	78,063
211.999.6200.0920.99	59,648	182.5700	59,648
Total	137,711	Total	

JUSTIFICATION

Multi District Agreement - Transfer Funds From Bus Depreciation Fund in accordance to 20-3-363, MCA

Signatures

Administrator

Business Manager

Superintendent

BOARD OF TRUSTEES COMMITTEES– 2025-2026

Title IX/Policy

Jill Rocksund
Keri Hill
Megan Upton
Justin Cheff (Alt.)

Discipline

Keri Hill
Justin Cheff
Megan Upton
Barb Riley (alt.)

Advisory Council

Jill Rocksund
Barb Riley

Calendar

Amanda Pacheco
Megan Upton

Insurance

(Dustin Z. – chair)
Barb Riley
Heather Mumby
Jill Rocksund (Alt.)

Finance

Jill Rocksund
Barb Riley
Amanda Pacheco
Heather Mumby
Megan Upton

Transportation

Amanda Pacheco
Casey Heupel
Justin Cheff

Prof. Develop.

Jill Rocksund
Megan Upton

Canyon

Building Use

Casey Heupel
Justin Cheff
Amanda Pacheco

Negotiations

Jill Rocksund
Barb Riley
Heather Mumby

Long-Range

Planning**

Jill Rocksund*
Heather Mumby
Keri Hill
Casey Heupel (Alt.)

*Committee Chairman

**The Long-Range Planning Committee will meet as a committee of the whole at the discretion of the Board.

Regularly scheduled Board meetings are held: 2nd Monday of the month 6:00 P.M. - Administration Office

Jill Rocksund Chair	917 Vans Avenue Columbia Falls, MT 59912	Home: 892-1822 Cell: 212-0166 j_rocksund@cfmtschoools.net	Term Expires 2027
Barbara Riley Vice Chair	PO Box 1370 Columbia Falls, MT 59912	Home: 892-1829 Cell: 253-7729 b_riley@cfmtschoools.net FAX: 892-2804	2026
Megan Upton Member	PO Box 733 Columbia Falls, MT 59912	Home: Cell: 261-4642 m_upton@cfmtschoools.net	2026
Keri Hill Member	132 Tumbleweed Trail Columbia Falls, MT 59912	Home: Work: Cell: 249-8751 k_hill@cfmtschoools.net	2026
Casey Heupel Member	PO Box 286 West Glacier, MT 59936	Cell: 249-8712 c_heupel@cfmtschoools.net	2028
Amanda Pacheco Member	1535 Riparian Drive Columbia Falls, MT 59912	Home: Work: Cell: 314-0559 a_pacheco@cfmtschoools.net	2027
Justin Cheff Member	105 Larch Hill Drive Columbia Falls, MT 59912	Home: Cell: 253-9360 J_cheff@cfmtschoools.net	2028
Heather Mumby Member	PO Box 3261 Columbia Falls, MT 59912	Home: Cell: 314-1623 h_mumby@cfmtschoools.net	2028