

**AGENDA**  
**Board of Trustees**  
**Columbia Falls School District Six**  
**Regular Board Meeting**  
**Monday, May 11, 2026**  
**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.**

1. Approval of Board Meeting Minutes – Pgs. 1-2
2. Approval of April Bills
3. Approval of Investment Reports
4. Budget Transfer Request – Pg. 3
5. Out of District
  - 26-212                    26-213                    26-214                    26-215

**5. Public Participation**

1. Student Body Representative

**6. Reports**

1. Written

- Board Standing Committees – See website for reports
- Penni Anello – Glacier Gateway – Pg. 4
- Allison Hawes – Ruder – Pg. 5
- Ted Miller – Junior High – Pg. 6
- Josh Gibbs – High School – Pg. 7
- Michelle Swank – Special Education Director – Pg. 8

2. Verbal

- MTSBA Update – Barb Riley
- Clerk / Business Manager – Dustin Zuffelato – Pgs. 9-10
- Superintendent – Cory Dziowgo
- Board Chair – Jill Rocksund

**7. Action/Discussion Items:**

- a) Approval of the Audit Services Agreement with Nexus CPA for FY 26-28, – Pgs. 11-36
- b) Consideration of Res. # 454 – Disp. of Abandoned, Obsolete and Undesirable Property. -Pgs. 37-51
- c) Consideration of the Flathead Crossroads Interlocal Agreement for FY 2027. – Pgs. 52-55
- d) Consideration of the cancellation of outstanding claim warrants:
  - a) 394002 - \$50.00 issued 1/29/2025
  - b) 394099 - \$9.62 issued 2/12/2025
- e) Consideration of the adoption of a new 6<sup>th</sup>-grade Language Arts instructional resource – *Intro Literature*.
- f) Consideration of the renewal of Independent Contractor Agreement – Physical Therapy Services with Leslie Hayden – PT for 26-27 SY. – Pgs. 56-60
- g) Consideration of changes to Policy 1111 – *Election* on first and final reading. – Pgs. 61-62

- h) Consideration of the change in numbering of Policy 1112 – *Resignation and Other Vacancies* to 1113 on first and final reading. – Pg. 63
- i) Consideration of the addition of Policy 1512-F – *Conflict of Interest – Relationships Defined and Chart* on first and final reading. – Pgs. 64-66
- j) Consideration of combining Policies 1532 – *Trustee Insurance*, 1535 – *Indemnification and Defense of Trustees and Employees*, and 1540 – *Trustee Health Insurance* all into Policy #1532 and the elimination of Policy 1535 and 1540 on first and final reading. – Pgs. 67-68
- k) Consideration of the addition of a new Policy 3550 – *Student Clubs* on first of 3 readings. – Pgs.- 69-71
- l) Consideration of adding Form 3550-NF(1) – *Student Clubs – School District Student Club Application* on first of three readings. – Pgs. 72-73
- m) Consideration of the Health Insurance Committee Recommendations for Plan Year 2027:
  - a) Funding from reserves
  - b) Vision and dental voluntary programs
  - c) Employee Assistance Program
  - d) Telehealth – First Stop Health
  - e) Life Insurance
- n) Canvass of votes for the May 5, 2026 Trustee election.

**8. Personnel**

**a. The superintendent has accepted the following resignations:**

Suzanne Andrews	BookMobile – end of SY 2024-25
Katie Robinson	Special Education Teacher – Ruder Elementary – end of SY 25-26
Maya Garcia	Resource Room Teacher – Ruder Elementary – end of SY 25-26
Alysha Wassam	HS Assistant Cheer Coach – end of SY 25-26

**b. Consideration of the Elementary Hiring Recommendations:**

Amie Dziowgo	JH ESL Campus Coordinator
Brady Wassam	JH Industrial Arts Teacher

**c. Consideration of the following High School / District-wide Hiring Recommendations:**

Beverly Hayes	HS/Elementary Speech/Language Pathologist
Elizabeth James	HS Special Education Teacher
Maria Phelps	HS Assistant Track Coach
Amanda Piilola	HS Assistant Golf Coach
Lindsey Wendt	HS Science Teacher
Austin Barth	HS Head Boys' Basketball Coach

**d. Summer Temporary Hires**

Sierra Robertson	Summer Food Service Helper
Tammy Graham	Summer Food Service Helper
Heather Ronne	Summer Food Service Helper
Amanda Seal	Summer Food Service Helper
Austin Barth	Summer Weight Room Supervisor

**e. Consideration of the JH fall extra duty contracts as attached: - Pg. 74**

**f. Consideration of the HS fall extra duty contracts as attached: - Pg. 75**

**g. Consideration of the Administrative hires for SY 26-27 as attached: - Pg. 76**

**9. Miscellaneous and Future Planning:**

- Classified Negotiations Meeting – May 13, 2026 – 4:30 PM
- Student Advisory Council – May 18, 2025 – 11:30 AM
- Policy Committee Meeting – May 18, 2025 – 5:00 PM
- HS Bond Steering Committee – May 21, 2026 – 11:00 AM
- District Retirement Celebration – May 28, 2026 – 5:00 PM
- Schedule Canyon Building Committee Meeting

**10. Adjournment**

**The next Regular Board Meeting will be held at 6:00 p.m.,  
Monday, June 8, 2026, in the School District Six Board Room**

SPECIAL MEETING  
BOARD OF TRUSTEES  
SCHOOL DISTRICT #6  
MARCH 30, 2026

Unofficial

The Special Meeting of the Board of Trustees of School District Six was held at 6:00 P.M., Monday, March 30, 2026, in the Boardroom of the administration offices at 501 Sixth Avenue West, Columbia Falls, Montana.

PRESENT:

Jill Rocksund..... Board Chair  
Barbara Riley ..... Vice Chair  
Megan Upton..... Trustee  
Justin Cheff..... Trustee  
Keri Hill ..... Trustee  
Amanda Pacheco ..... Trustee  
Casey Heupel ..... Trustee  
Cory Dziowgo ..... Superintendent of Schools

ABSENT:

Heather Mumby ..... Trustee  
Dustin Zuffelato ..... Business Manager/Clerk

Call to order at 7:00 P.M. by Board Chair Rocksund.

CALL TO ORDER

Purpose of this Special Meeting is to conduct an expulsion hearing for student 26-01. The student did not accept the behavior contract as required for readmission by the Board motion during the March 17, 2026 special meeting.

As the individual's right to privacy outweighs the public's right to know, Chair Rocksund called the meeting into Executive Session at 7:00 P.M.

EXECUTIVE SESSION

Open Meeting resumed at 7:27 P.M.

BOARD  
RECONVENES

The Board considered the Executive Session Meeting Minutes.

Motion by Cheff second by Upton, to approve the executive session meeting minutes.  
Passed 7-0.

MOTION TO APPROVE  
EXECUTIVE SESSION  
MINUTES

Motion by Pacheco, second by Cheff, to expel student 26-01 or the remainder of the 2025-2026 school year. Readmission will be subject to a behavior contract.  
Passed 7-0.

MOTION TO APPROVE  
EXPULSION FOR THE  
REMAINDER OF THE  
25-26 SY

Miscellaneous and Future Planning:

- Transportation Committee Meeting on April 1, 2026, has been postponed.
- Spring Sports Ice Cream Social – April 1, 2026 – High School
- Canyon Elementary Building Use Committee Meeting – April 7, 2026 – 5:00 P.M. – Admin Building Conference Room
- Regular Board Meeting – April 13, 2026 – 6:00 P.M. – District Board Room
- Health Insurance Committee Meeting – April 15, 2026 – 4:00 P.M. – Admin Building Conference Room

MISCELLANEOUS  
AND FUTURE  
PLANNING

SPECIAL MEETING

MARCH 30, 2026

PAGE 2

Unofficial

MEETING  
ADJOURNED

As there was no further business to come before the Board, Chair Rocksund adjourned the meeting at 7:32 P.M.

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Board Chair

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Business Manager/Clerk

# 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
Current Juniors - # 143	\$4,000	Current Sophomores - # 142	\$4,000
<b>Total</b>	<b>\$4,000</b>	<b>Total</b>	<b>\$4,000</b>

**JUSTIFICATION**

Volunteer Sophomores came to Prom + cleaned up afterwards -

\_\_\_\_\_  
 Administrator

\_\_\_\_\_  
 Signatures  
 Business Manager

\_\_\_\_\_  
 Superintendent

# May Board Report

## Building/Department

COLUMBIA FALLS

SCHOOL DISTRICT #6

Schools: Glacier Gateway, Ruder Elementary, Columbia Falls Junior High, Columbia Falls High School



### Challenging, Diverse, and Supportive Learning Environment

Spring in an elementary school is time of thoughtful planning for the year ahead, as teams work to create a challenging diverse and supportive learning environment. This process includes evaluating the master schedule reviewing curriculum, refining interventions, and expanding enrichment opportunities to better meet the needs of all students and support their growth.

### High Performing Workplace

Glacier Gateway has completed its Tier 1 Tiered Fidelity Inventory, along with the MTSS walk through data and parent survey results, and is now ready to begin action planning for the 2026-2027 school year. This process has provided valuable insight into current strengths and areas for growth, allowing the team to make informed, strategic decisions to support a positive and effective learning environment.

### Organizational Effectiveness

Working as a team we have established 5 guiding principles for our work to create organizational effectiveness.

1. Establish clear goals and priorities.
2. Create and maintain consistent systems.
3. Use data to guide our decisions.
4. Promote collaboration among staff.
5. Focus on continuous improvement.

### Family & Community Engagement

Glacier Gateway hosted its annual Art Night on April 16th, drawing a strong turnout from families and the school community. The evening featured a shared dinner, an exciting raffle, and a showcase of student artwork, creating a welcoming and celebratory atmosphere. Attendees also had the opportunity to complete a survey, providing valuable feedback help guide future planning and engagement efforts.

### District Facilities Support & Enhance Learning

Maintaining district facilities is an essential part of supporting and enhancing learning in an elementary school. Clean, safe, and well-maintained classrooms, playgrounds and shared spaces create an environment where students feel comfortable focused and ready to learn. Ongoing attention to repairs, cleanliness, and updates, along with thoughtful use of space and resources ensures the facilities support learning.

### Upcoming Events

- End of the year Celebration Assembly, 6/5
- Retirement Celebration, 6/10
- Glacier Gateway's Got Talent, 5/28
- Run Wild Event, 5/16

### Portrait in Action

Jodi Jensen was selected by staff as the Certified staff member of the 25/26 school year.  
Natalie Phipps was selected by staff as the Classified staff member of the 25/26 school year.

# Glacier Gateway

# May Board Report Building/Department

Schools: Glacier Gateway, Ruder Elementary,  
Columbia Falls Junior High, Columbia Falls High School

## SCHOOL DISTRICT #6

COLUMBIA FALLS



### Challenging, Diverse, and Supportive Learning Environment

Ruder staff are using data-driven discussions in grade-level PLCs to plan for the next school year. Teams are analyzing current interventions, evaluating instructional time for the new reading curriculum, and reflecting on the second year of Bridges math implementation. These collaborations are guiding adjustments to align practices with research-based strategies and meet all student needs.

### High Performing Workplace

Ruder's Leadership/MTSS team reviewed the Tiered Fidelity Inventory (TFI) walkthrough results. Positive outcomes led to a discussion on using these results to inform goals and initiatives for the upcoming school year. Results have been shared with staff, and we will continue to prioritize staff voice and involvement to collaboratively identify and strengthen areas for growth.

### Organizational Effectiveness

In April, Ruder Elementary celebrated Autism Awareness Month through a school-wide spirit week and our 3rd annual collaborative art installation. All students—and interested staff—participated by creating individual paper strips highlighting "What makes them shine," using sun-inspired colors. These contributions were combined into a unified display, symbolizing inclusion, celebration of individual strengths, and a shared commitment to a positive, collaborative school culture.

### Family & Community Engagement

Ruder Elementary's first annual Family Glow Dance on April 17th had an incredible, standing-room-only turnout, raising \$565 in admissions. Family feedback was overwhelmingly positive, underscoring strong community engagement. Ruder plans to offer more family-centered events next school year.

### District Facilities Support & Enhance Learning

On April 22nd, several Ruder classes held an Earth Day campus clean-up, collecting litter from the parking lot, playground, and surrounding areas. Students were surprised by the debris found and proud to help care for their school. This activity promoted student ownership and supports our goal of maintaining safe, clean, and welcoming facilities.

### Upcoming Events

- Missoula Children's Theatre - May 4th-9th
- Final Award Assembly - May 15th
- Ruder Staff Appreciation Week - May 11th-15th
- Memorial Day - No School - May 25th
- Field Day - June 10th

### Wildcat Way

The fifth grade team at Ruder has established a new annual Student of the Year Award to recognize an outstanding fifth grade student. Nominees were selected by the fifth grade team, and the entire Ruder staff participated in the voting process. The recipient of this distinguished honor will be announced at our final assembly on May 15th.

# May Board Report Building/Department

COLUMBIA FALLS

## SCHOOL DISTRICT #6

Schools: Glacier Gateway, Ruder Elementary,  
Columbia Falls Junior High, Columbia Falls High School



**Challenging, Diverse,  
and Supportive  
Learning Environment**

Our PLCs met to align departmental goals with current student outcomes. Student data and program effectiveness were analyzed. The collaborative sessions serve as a vital space for discussing student data, departmental resource requirements, and future teaching assignments, ensuring that our staffing and expertise are strategically positioned to have the greatest impact on student success for the upcoming school year.

**High Performing  
Workplace**

The Scheduling Committee recently convened to discuss the master schedule prioritized around student support. By using student data and gathering faculty input, the team is working to create a balanced daily flow that ensures every student has dedicated time for both intervention and enrichment. This collaborative effort focuses on reducing student stress while maximizing instructional impact in a student-centered learning community.

**Organizational  
Effectiveness**

Our MTSS team recently met to review the results of our latest Tiered Fidelity Inventory (TFI) walkthrough, providing a data-driven snapshot of how our support systems are working. By evaluating our school's implementation across various tiers, the team celebrated strong consistency in our Tier 1 foundations while identifying specific, actionable areas for growth. This process is vital for ensuring our student supports are in place, effective, and support improvement.

**Family & Community  
Engagement**

We hosted the annual Talent Show, providing a stage for our students to showcase their creativity. The event was a standout success for the community and CFJH families. We were also proud to host KMS Jazz Band for a concert. The CFJH Jazz Band and KMS both performed for the community to feature their talents and efforts. It was fantastic to watch!

**District Facilities  
Support & Enhance  
Learning**

On Earth Day, the students traded their pens for gloves and trash bags to give the campus a much-needed "glow-up." Working in teams, students scoured all areas to clear away litter and debris. It showed school pride and environmental stewardship; by taking ownership of their physical environment, our students proved that they can make a massive, visible impact. The result wasn't just a cleaner campus, but a stronger sense of community and responsibility.

- Upcoming Events**
- 5th Grade Tours at CFJH
  - No School Monday, May 25th
  - Choir Concert Tuesday, May 26th
  - Band Concert Thursday, May 28th
  - Guitar Concert Tuesday, June 2nd

- Wildcat Way**
- We held the final Wildcat Bash for the school year. 350 students met the academic and behavioral requirements to participate in an hour of fun and recognition. There were many activities and treats provided. It was a blast!

*Junior High*

# May Board Report Building/Department

Schools: Glacier Gateway, Ruder Elementary,  
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COLUMBIA FALLS

## SCHOOL DISTRICT #6



### Challenging, Diverse, and Supportive Learning Environment

We are proud to share that one of our student teams earned recognition in the Montana Personal Finance Challenge, placing 13th out of 239 teams across the state. This outstanding accomplishment reflects their hard work, critical thinking, and strong understanding of financial literacy concepts. In recognition of their success, the team will receive a \$100 gift card. Congratulations to Von Blanchard, Brandon Widhalm, Malaki Shaw, and Jett Pitts for representing our school so well and demonstrating excellence in this important real-world skill area.

### High Performing Workplace

All of our teachers participated in STAR training, which provided an opportunity to explore the range of available reports and data tools. Through this training, teachers gained a deeper understanding of how to interpret student data and use those insights to inform and adjust instructional strategies. This work supports our ongoing commitment to using data to better meet the needs of all students and improve learning outcomes across all content areas.

### Organizational Effectiveness

We were proud to recognize our Portrait in Practice Award winners for both Certified and Classified staff. Our Certified winner, Amy Caudill, a Special Education teacher, was honored for her dedication to supporting students and her commitment to meeting their individual needs. Our Classified winner, Kristine Bowman, a valued member of our office team, was recognized for her outstanding service, positive attitude, and the important role she plays in supporting students, staff, and families each day. We appreciate the impact both of these individuals have on our school community and congratulate them on this well-deserved recognition.

### Family & Community Engagement

Mrs. Forke's Advanced Painting class recently partnered with Land to Hand to create a mural at the Land to Hand building. From initial planning to final brushstrokes, students worked collaboratively to bring the piece to life, demonstrating both creativity and teamwork. Impressively, they completed the entire mural in just six hours. This project not only showcased their artistic talent, but also strengthened their connection to the community through meaningful, hands-on work.

### District Facilities Support & Enhance Learning

On Earth Day, several of our student groups and classes took part in cleaning up our high school campus and the surrounding neighborhoods. Students worked together to pick up trash, improve outdoor spaces, and help create a cleaner, more welcoming environment for everyone. Their efforts reflect a strong sense of pride in our school and community, as well as a commitment to service and environmental responsibility. We appreciate the initiative, teamwork, and hard work shown by our students in making a positive impact.

# High School

## Upcoming Events

- May 21 - Night of Percussion
- May 26 - Senior Scholarship Awards Night
- May 31 - Jazz in the Park
- June 6 - Graduation

Staff Shoutout: We are excited to recognize Beck Bates and Jenny Lovering for their recent induction into the Montana Digital Academy Teacher Hall of Fame. This highlights their outstanding commitment to supporting students through online learning and their dedication to instructional excellence.

# May Board Report Building/Department

Schools: Glacier Gateway, Ruder Elementary,  
Columbia Falls Junior High, Columbia Falls High School

COLUMBIA FALLS

SCHOOL DISTRICT #6



## Challenging, Diverse, and Supportive Learning Environment

Overall, districtwide, the percentage of students identified for special education (16.8%) has remained consistent from the beginning of the school year to the present. However, specific programs experienced notable growth i.e. Developmental Special Education Preschool program seeing a 37% increase in enrollment.

## High Performing Workplace

SD6 Special education teams have been connecting through PLCs across buildings, providing a valuable opportunity for case managers to collaborate beyond their individual sites. This cross-building collaboration supports early and intentional conversations around student transitions, helping ensure continuity of services and strong planning for the upcoming school year.

## Organizational Effectiveness

The district is identifying hiring needs for the upcoming school year in both special education teacher and paraeducator positions to ensure continuity of services and appropriate student support. Maintaining adequate staffing levels will be essential to meet service requirements, support IEP implementation, and address increasing or shifting student needs across programs.

## Family & Community Engagement

A generous donation from a community member has been made to support the Ruder Sp.Ed. RISE Program, helping to fund the ongoing purchase of materials, supplies, and enrichment opportunities for our students. This contribution enhances the program's ability to provide meaningful, engaging experiences and supports continued growth and success for participating students.

## District Facilities Support & Enhance Learning

Special education staff members, Alicia Hakes, Alex George, Josie Brown, Melinda Deneault, and Paula Foster, attended the Montana Council for Exceptional Children conference, where they engaged in professional development across a range of special education topics. This opportunity supported the expansion of their knowledge and skills, which they brought back to strengthen instructional practices and student support across the district.

# SPED Dept

## Upcoming Events

- SafetyCare PD training opportunities: May/June

## Staff Shoutout!

- Nancy Underdahl, SD6 Special Services Secretary, plays an instrumental role within our Sp.Ed. department. Thank you Nancy!

TO: Board of Trustees  
 FROM: Dustin Zuffelato, Business Manager/Clerk  
 RE: Business Office Report for the May 11, 2026 Regular Meeting

**Flathead Crossroads Interlocal Agreement:**

The District currently has seven (7) students attending Crossroads school in Evergreen. The tuition for these students will be levied and paid in FY27. The current year levy is supporting seven (7) full-time students. So, the cost for the levy next year should remain consistent. The tuition cost was approximately \$125 per day or \$22K per year per student. This is paid from the permissive Tuition Fund Levy. The terms of the Agreement did not change from the current year. Key Excerpts:

- The program will provide SPED services to students through the IEP process with a focus upon building skills necessary to transition students back to the student's resident school.
- The program will not exceed 50 students
- The resident District is responsible to provide transportation to and from the program. Route 26 – annual cost ~\$20k
- Students must be at least five years old and no more than 14 years old.

**Health Insurance Committee Recommendations**

The Health Insurance Committee conducted the annual renewal meeting on April 15th. Claim experience for the current year is 115% of expected. Stop Loss insurance renewal with Bridged Health increased approximately 10%. This equates to \$19.22 Per Employee Per Month. The aggregate attachment point, e.g. 125% of expected claims decreased 9.65% or \$126.65 PEPM. The administration costs decreased 11.16% or \$5.51 PEPM. In summary, **the composite cost decreased 6.46% or \$98.36 PEPM.**

	Composite Cost	change	
Plan Year 2018	\$1,154		
Plan Year 2019	\$1,336	\$ 182	15.77%
Plan Year 2020	<b>\$1,446</b>	\$ 110	8.23%
Plan Year 2021	\$1,594	\$ 148	10.23%
Plan Year 2022	\$1,533	\$ (61)	(3.83)%
Plan Year 2023	\$1,361	\$ (172)	(11.20)%
Plan Year 2024	\$1,549	\$ 188	13.81%
Plan Year 2025	\$1,478	\$ (70)	(4.54)%
Plan Year 2026	\$1,519	\$ 40	2.70 %
Plan Year 2027	<b>\$1,424</b>	<b>\$ (98)</b>	<b>(6.46) %</b>

The Committee recommended increasing funding from reserves. Specifically, increasing from using \$170 PEPM to \$187 from plan reserves. The rationale is primarily based on a reduction of other costs that will no longer be required to be funded by reserves including the \$100k aggregating specific deductible and a \$200k employee laser. The plan would be funded to 104% of expected claims as compared to 107% in the current year. Projected excess reserves (7/1/2026) are \$2.3 million.

In accordance to the Collective Bargaining Agreement, the change to the composite cost amount that is not funded by reserves (\$115) is to be split 80% District and 20% Employee. The negotiations committee is working to get the District contribution reduced by a flat \$100 PEPM. **A decrease from \$1,128 to \$1,028, would result in a budget savings of approximately \$265,000.** The employee composite rates would decrease (\$15 composite) or 6.85%.

The Committee considered Retiree Rates. The Plan currently covers 11 Retirees. Although the overall composite premium is decreasing ~6.50%, the committee recommended maintaining the current retiree rates with no change in an effort to stabilize their rates.

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027 (Proposed)
Composite Cost	<b>\$1,446</b>	\$1,594	\$1,533	\$1,361	\$1,548	\$1,478	\$1,519	<b>\$1,424</b>
Funding from Reserves (PEPM)	\$225	\$225	\$165	\$0	\$175	\$160	\$170	\$187
District Contribution	<b>\$1,029</b>	\$1,148	\$1,148	\$1,148	\$1,148	\$1,104	\$1,128	\$1,028
Employee Contribution	\$192	\$221	\$221	\$208	\$225	\$214	\$221	\$209

The Committee concluded that the voluntary ancillary Dental and Vision programs currently offered by the District exceed the benefits provided by the plan offerings of Bridged Health. Committee recommendation to continue offering Group voluntary dental benefits through Delta Dental and voluntary vision benefits through VSP. You are aware that the District provides (employer paid) life insurance benefits to all employees. This benefit is currently \$20,000. The Committee recommended utilizing the Bridged Health life insurance program through Unum which provides a \$25,000 benefit.

The Committee recommended participating in the Bridged Health Alliance robust telehealth benefit program that will replace the District's existing services from Recuro. First Stop Health will deliver virtual care solutions that support physical and mental health. Urgent Care, Primary Care, and Mental Health will be offered by virtual certified providers. This program allows staff to get care before or after the school day, reducing time away from the classroom and minimizing disruptions during the school week. There will be no out of pocket cost to employees for an unlimited number of visits. The program cost for the Complete Care Package through First Stop Health is \$14.58 PEPM and was included in the total composite cost.

The Committee recommended terminating the Employee Assistance Program with First Choice Health. This decision was based on dismal utilization as well as anticipation that the expanded telehealth services will replace many of the benefits offered through this program.

**Summer Food Program**

The District has devised a plan to serve meals to students for the upcoming summer. You recall this summer there will be no summer school. The District has coordinated with Land to Hand in an effort to reach the entire community. L2H will be serving meals at the Junior High and the Boys and Girls Club. The District deemed it necessary to utilize the Glacier Gateway Elementary as a meal site for the NE side of town. The summer food program will operate 9 weeks (June 22-August 21). The District is anticipating serving 50 students per day (Monday-Thursday) both a breakfast and a lunch meal. The District will be providing a sack lunch to the Wildcat Garden and the Boys and Girls Club on Friday (225 total meals). The District will be delivering meals to three locations in the Canyon: Hungry Horse, Coram, and Martin City. The District is anticipating serving five breakfast and lunch meals per student per week with a weekly Thursday delivery schedule. The District is anticipating serving thirty students per site per delivery day (90 students per day).

**Audit Services Agreement**

The District has utilized Denning, Downey, and Associates to conduct the annual audit since 2021. The firm changed ownership in 2025 to Nexus CPA Group. The District executed a one year contract with this firm for 2025. The 2025 audit went very well and the service exceeded what was provided under the previous ownership. The District is recommending renewing the contract with Nexus for a three year term. The contract for 2025 was \$22,100. The proposed fees for the three-year term are as follows:

2026	\$ 22,000
2027	\$ 22,660
2028	\$ 23,340

**Monthly Insurance Claim Summary:**

Paid Claims April 2026

Medical Plan paid claims	\$ 281,674
Specific Stop Loss	\$ 93,298

Monthly medical expected claims based on an enrollment of 231 Plan participants (66 singles/165 families): \$ 242,550  
 Plan claim liability as a percentage of expected claims: 116 %

Paid Claim summary plan year-to-date (July 1, 2025 through April 30, 2026):

	<u>Actual</u>	<u>Expected</u>	<u>Percentage</u>
Medical Plan paid claims	\$ 2,761,506	\$ 2,404,588	<b>114.84 %</b>
Specific Stop Loss	\$ 269,740		

# NEXUS

CPA GROUP

*Certified Public Accountants / Government Audit Specialists*

*P.O. Box 1957*

*Kalispell, MT 59903-1957*

*(406) 756-6879*

## **Proposal for Professional Audit Services**

Submitted to:

**Columbia Falls School District**

Submitted by:

Jonathan Mahrt, CPA

Managing Partner, Nexus CPA Group, PLLC

(406) 461-9602

Date of Submission:

April 28, 2026

Nexus CPA Group  
406.756.6879  
dda@ddaudit.com



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

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## EXECUTIVE SUMMARY

Nexus CPA Group is pleased to submit this proposal to provide independent audit services to Columbia Falls School District for the fiscal year ending June 30, 2026, June 30, 2027, and June 30, 2028. Nexus CPA Group is proud to carry forward the legacy of Denning, Downey, & Associates, CPAs, a respected firm founded in 1994. With over 30 years of experience serving Montana's cities, counties, school districts, and special districts, we understand the responsibilities, regulatory requirements, and public trust placed on your organization.

Our firm is committed to delivering more than just an audit. We focus on building long-term, collaborative relationships with our clients, providing clear communication, proactive support, and dependable expertise in governmental accounting and reporting. We know that your staff is busy, so we strive to make the audit process efficient, respectful of your time, and as smooth as possible.

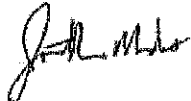
This proposal outlines our understanding of your needs, our qualifications, and a tailored approach designed to deliver a high-quality audit that meets all applicable standards and deadlines. Our audit will be conducted in accordance with Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (GAS), and the Uniform Guidance (if applicable), and will include all required financial reporting and communication with those charged with governance.

We believe Nexus CPA Group is uniquely positioned to serve Columbia Falls School District due to:

- Our specialization in local government audits throughout Montana
- A dedicated team with deep knowledge of GASB standards and compliance requirements
- A proven track record of timely, thorough audits that result in clear, actionable insights

We welcome the opportunity to serve as your audit partner and look forward to the chance to work together in support of your continued accountability and financial stewardship.

Sincerely,



**Jonathan Mahrt, CPA**  
Managing Partner, Nexus CPA Group



## ABOUT NEXUS CPA GROUP

Nexus CPA Group is a Montana-based firm specializing in auditing and consulting services for local governments and special districts. We are proud to continue the legacy of Denning, Downey & Associates, CPAs — a firm with over 30 years of trusted service to Montana's public sector. Our deep roots in this work have shaped a team that understands not only the technical requirements of government auditing, but also the importance of relationships, responsiveness, and local insight.

We serve a broad range of governmental entities, including:

- Cities and towns
- Counties
- School districts
- Special districts (e.g., fire, irrigation, water & sewer)

The accounting needs of Montana's local governments make up 100% of our business.

At Nexus CPA Group, we don't view audits as transactional. We approach each engagement as a partnership — one where our role is to provide clarity, confidence, and support to the governing board and staff. Our team is trained specifically in governmental accounting and auditing standards (GASB, GAAS, Uniform Guidance), and we maintain a culture of continuous learning to stay current with evolving regulations and best practices.

### Our Core Values

**1. Integrity: Trust in Every Action**

We believe integrity is the foundation of trust. It means doing the right thing—even when it's difficult or unseen. Our words align with our actions, and we hold ourselves accountable to the highest ethical standards in every decision we make.

**2. Duty: Show up, give your best, and complete the mission.**

We take responsibility seriously. Duty is more than obligation—it's a commitment to serve, to follow through, and to put the greater good ahead of personal convenience. It's about showing up, staying engaged, and finishing what we start.



**3. Grit: Never give up; see things through to the end.**

Challenges are part of every worthwhile endeavor, and grit is what gets us through. We embrace perseverance, resilience, and mental toughness in the face of adversity. Grit means pushing forward, learning from setbacks, and refusing to give up.

**4. Unity: Stand together, succeed together.**

We are stronger together. Unity means fostering trust, collaboration, and mutual respect. We support one another, celebrate shared success, and face obstacles as a team. Our strength lies in what we accomplish together—not alone.

**5. Compassion: Lead with empathy and act with care**

People matter. Compassion calls us to listen, to understand, and to lead with empathy. We treat others with kindness and dignity, and we seek to make a positive difference in the lives of those we serve and work alongside.

**6. Merit: Earned respect through effort and excellence.**

We believe trust is earned and reputation is built through consistent action and the quality of our work. Our clients deserve service that is thoughtful, competent, and excellent—every time. We hold ourselves to these standards in all that we do.

### Summary of organization

Position	# of Staff
Managing Partner	1
Audit Senior	1
Staff Auditors	5
Paraprofessional staff	2
Administrative staff	2

### Why Clients Choose Nexus

- Specialized expertise in Montana governmental audits
- Consistently on-time and efficient audit delivery
- Hands-on partner involvement in all phases of the engagement
- Respect for your time and operations during fieldwork

Our goal is to make the audit process smooth, informative, and value-driven. Whether you are navigating compliance challenges, managing federal grants, or preparing for major changes under GASB, we bring the experience and insight to help you succeed.



## KEY MEMBERS OF THE TEAM

At Nexus CPA Group, we believe the success of any audit engagement depends on the experience, expertise, and accessibility of the team assigned. We are proud to offer a team of professionals who specialize in governmental auditing and are committed to delivering a high-quality, efficient, and supportive audit process.

Each engagement is staffed with experienced personnel at all levels to ensure thorough planning, smooth fieldwork, and effective communication from start to finish. Below is a list of the key members of team:

### **Managing Partner**

Jonathan Mahrt, CPA

Jonathan will oversee the entire audit engagement, ensuring all work meets professional standards, deadlines, and your expectations. With over 11 years of governmental audit experience, he is actively involved in planning, reviewing audit results, and communicating directly with your board and management team.

Jonathan joined Denning, Downey & Associates, CPA's, P.C. in 2014. He is a member of the Montana Society of CPA's, the American Institute of Certified Public Accountants (AICPA), and the Association of Certified Fraud Examiners (ACFE). Since joining the firm, he has accumulated more than 28,000 hours of governmental audit and consulting experience.

### **Senior Auditors**

Our audit seniors supervise and lead onsite or remote fieldwork, coordinate day-to-day activities with your staff, and manage testing procedures. They bring expertise in government accounting standards (GASB) and Uniform Guidance audits, ensuring compliance while identifying opportunities for process improvements.

The audit seniors include **Angela Holmes**

**Angela Holmes** is a 2011 graduate of the University of Phoenix. Before joining Denning, Downey & Associates, Angela worked as a compliance officer. In addition to managing audit projects, she has significant experience with year-end closing assistance and financial statement preparation. Angela has been with the firm for over 8 years and has accumulated more than 17,000 hours of governmental audit and consulting experience.

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P.O. Box 1957  
Kalispell, MT 59903

### **Staff Auditors**

Our staff auditors assist with audit fieldwork, sampling, and analytical procedures. As trained governmental audit professionals, they provide support under the direct supervision of senior staff.

The staff auditors include **Maggie Scotti-Belli, Sari Palmatier-Paap, John Warren, Kaylee Bass, and Jordan Bridwell, CPA.**

### **Commitment to Continuity**

We recognize that continuity of audit personnel is critical to an efficient and productive engagement. Nexus CPA Group makes every effort to maintain a consistent team throughout the term of our relationship, minimizing the need for retraining and preserving institutional knowledge year over year.



## **UNDERSTANDING YOUR NEEDS**

At Nexus CPA Group, we understand that Columbia Falls School District faces a unique set of challenges when it comes to financial management, transparency, and compliance with state and federal regulations. Our deep experience working with local governments across Montana positions us to offer valuable insight and specialized expertise that is tailored to your needs.

### **Key Considerations for Columbia Falls School District**

#### **1. Governmental Compliance Requirements**

We recognize the importance of adhering to the stringent accounting standards set forth by the Governmental Accounting Standards Board (GASB) and other regulatory bodies. Our audit will ensure that your financial statements comply with the latest accounting principles, including GASB's evolving standards. Additionally, we will provide assistance in meeting the requirements for Single Audits and Uniform Guidance, ensuring compliance with federal funding regulations if applicable.

#### **2. Timely Reporting and Accountability**

We understand the pressures of meeting the rigorous reporting deadlines required for local governments. Nexus CPA Group is committed to delivering your audit results on time, allowing your board and management team to make timely and informed decisions. Our efficient audit process ensures that we work closely with your staff to minimize disruptions while maintaining high standards of quality and accuracy.

#### **3. Transparency and Public Trust**

As a public entity, Columbia Falls School District has a responsibility to maintain the trust of the community, elected officials, and other stakeholders. Our audit process is designed to be transparent, offering clear communication throughout the engagement. We will provide actionable insights that go beyond the numbers to support good governance, accountability, and financial transparency.



#### **4. Complexity of Fund Accounting and Reporting**

Local governments often manage multiple funds, including general funds, special revenue funds, capital project funds, and proprietary funds. Understanding the complexity of this fund structure is critical to producing an accurate and compliant audit. Nexus CPA Group has deep expertise in fund accounting and will ensure that all fund balances, revenues, and expenditures are appropriately categorized and presented.

#### **5. Continued Support After the Audit**

Our work doesn't stop once the audit report is finalized. We offer ongoing support to ensure that you are well-equipped to implement any recommendations, address potential deficiencies, and continue improving internal controls and financial management practices.

#### **Customized Approach to Your Needs**

By understanding the unique regulatory and operational needs of Columbia Falls School District, Nexus CPA Group will tailor our audit approach to meet your specific challenges. Whether it's navigating new state or federal compliance requirements, improving internal processes, or enhancing financial reporting, we are here to guide you every step of the way.



## **OUR APPROACH**

At Nexus CPA Group, we believe that a successful audit is built on a strong foundation of thorough planning, clear communication, and consistent, proactive execution. Our approach is designed to provide Columbia Falls School District with a comprehensive, transparent, and high-quality audit that meets all applicable standards and deadlines, while minimizing disruptions to your operations.

### **Independence:**

We require that all professional staff members be familiar with, and adhere to, the independence rules, regulations, interpretations, and rulings of the AICPA, the State of Montana Board of Public Accountants, and the U.S. General Accounting Office. Each member of our staff is independent of your entity, and each individual assigned to the audit will sign an independence representation for the engagement.

### **Conflict of interest:**

Nexus CPA Group is aware of and complies with the independence rules of the AICPA, State Board of Accountancy and the U.S. General Accounting Office regarding possible conflicts of interest.

### **Strengths:**

The strength of our firm lies in our overall auditing expertise. Individually and collectively, we have a strong understanding of internal control, both conceptually and the practical aspects; of audit procedures and techniques; of federal program audit requirements; and of state legal compliance requirements. We have a thorough audit review process starting with the assignment of an owner as "In-Charge" of every client. The "In-Charge" ensures that all appropriate audit procedures are performed, the work is complete, and all conclusions are proper. Upon completion of the field work, an overall audit review and technical review of the audit report is performed by our in-house "audit reviewer." The audit reviewer is responsible for informing all audit staff of potential deficiencies in the work performed.



**Audit Philosophy:**

Our firm is committed to conducting audits of the highest quality in the most efficient and effective manner possible. Efficiency and effectiveness is gained through extensive experience with similar entities and an organized planning process specifically designed to each individual audit. We are committed to providing technical assistance on an on-going basis. Although we define and utilize the concept of materiality in conducting our audits, we also firmly believe that the internal control work should include all cash collection areas, regardless of the amount collected and some testing should be performed in these areas. Nexus CPA Group philosophy that audits should be conducted in a friendly, helpful, but completely objective and professional manner has helped us to establish an excellent reputation in our field of expertise. Each audit requires a different approach dependent on our risk assessment and planning process including our assessment of internal controls and compliance requirements relevant to the entity being audited.

**Relate and Interact:**

We will establish a professional, friendly, and courteous relationship with your administration and employees. Because of our many years of experience and individual personalities, we will conduct the audit with the least disruption possible to your employees. You will be kept informed on the audit progress and timely informed on any problem or potential problem areas of the audit. All audit findings will be reviewed and explained to the appropriate individuals.

**Communication:**

It is our philosophy to communicate fully with appropriate client personnel at the proper time as the audit progresses. We encourage full discussion of sensitive and complex issues in order to resolve all audit issues. The findings and recommendations, if any, that may be included in the various auditors' reports, including the management letter, will be constructive in nature, intended to be helpful, and informative.

**Use of Sampling:**

We utilize random, systematic, judgmental, stratified and statistical sampling methods. The type of sample used depends on the population tested and related audit risk.



**Use of Analytical Procedures:**

We utilize analytical procedures during the early planning stages of the audit in an effort to help focus our substantive procedures. During the substantive stage of the audit to help support amounts reported on the financial statements and during the closing of the audit to look at transactions that occurred after the date of the audit report that may have an effect of the audit.

**Risk-based Auditing:**

Our audits are conducted using a **risk-based approach**. Risk-based auditing offers significant advantages over traditional checklist-based auditing. Most importantly, it focuses on identifying and addressing areas with a higher risk of material misstatement, rather than relying on a checklist that may not capture all potential issues.

Throughout the audit process, identified risks are continually assessed and summarized. Related or similar risks are grouped together, and tailored audit procedures are designed specifically to address all potentially high-risk areas. This targeted approach allows us to deliver a more effective, efficient, and meaningful audit.

**Management Representation Letter:**

At the end of the engagement, management is requested to prepare a representation letter and address it to the auditor. If questions arise about anything in the content of the letter, management and the audit firm must first resolve the issues prior to report issuance.

**Exit Conference Presentation:**

At the end of the engagement, we will perform several exit conferences. The first, an informal conference will be held only with management of the Columbia Falls School District. At this conference we will go over all the recommendations given both written and oral. At the formal exit we will go over the report and all written comments. We encourage questions and open communication at both meetings.

**Sharing information:**

We utilize both the State Portal as well as other services such as ShareFile for sharing information.



**Strategy for the Future:**

The base of our practice is, and will continue to be, in auditing and consulting of Montana local governments. We keep on top of emerging local government and auditing issues by subscribing to the appropriate reference material and by maintaining a complete library. In the past three years we have kept our clients current by providing annual update seminars.

**Staff training and Continuing Professional Education (CPE):**

Nexus CPA Group is committed to providing training for all staff in order to maintain the highest quality of audit possible.

Governmental Auditing Standards requires all staff to have at least 24 hours of CPE related to government accounting every two years.

Our firm requires that all professional staff have at least 80 hours of governmental CPE every two years. In addition, we require that all non-professional staff have at least 24 hours of governmental CPE annually.

A complete listing of courses taken by the shareholders of the firm is available upon request.



## **CLIENT SERVICE PHILOSOPHY**

At Nexus CPA Group, we are committed to building long-term, trust-based relationships with our clients. Our client service philosophy is centered on understanding your unique needs, providing timely and actionable insights, and offering continuous support throughout the audit process and beyond.

### **Our Core Client Service Principles**

#### **1. Accessibility & Responsiveness**

We understand that timely communication is critical to the success of every audit. Our team is accessible and responsive, ensuring that you can reach us whenever you need assistance. We make it a priority to answer your questions promptly and keep you informed throughout every stage of the audit process.

#### **2. Collaboration & Partnership**

We don't see our role as just auditors; we see ourselves as partners in your success. We work closely with your finance team, providing guidance, answering questions, and addressing challenges as they arise. Our collaborative approach ensures that the audit process is as smooth and efficient as possible.

#### **3. Transparency & Integrity**

We operate with the highest level of transparency and integrity. Our goal is to provide you with an audit that not only meets professional standards but is also clear and understandable. If any issues arise during the audit, we will communicate them immediately and work with you to find practical solutions.



#### **4. Customized Service & Flexibility**

Every client is unique, and we understand that one-size-fits-all solutions don't always work in the government sector. We tailor our audit approach to meet the specific needs and challenges of your organization, ensuring that we address the areas most critical to your financial health and compliance needs.

#### **5. Continuous Improvement**

Our service doesn't stop when the audit is complete. We provide post-audit support and guidance to help you implement recommendations, enhance internal controls, and improve your financial management processes. We aim to be a trusted advisor, not just during the audit, but for the long term.

#### **6. Commitment to Excellence**

We are dedicated to delivering the highest level of service to every client. Our team strives for excellence in every aspect of our work, from meticulous audit procedures to clear and actionable reporting. We continually improve our skills and knowledge to provide you with the most up-to-date and effective services.

### **Our Promise to You**

- We will listen carefully to your needs and respond with solutions that work for your unique circumstances.
- We will provide timely, clear, and actionable information to help you make informed decisions.
- We will work alongside you to address challenges, identify opportunities, and ensure financial accountability and transparency.

By focusing on open communication, responsive service, and continuous support, we ensure that Nexus CPA Group is a trusted partner in your financial management and governance.



## FEES AND DELIVERABLES

At Nexus CPA Group, we strive to provide high-quality audit services at a competitive price. Our fee structure is designed to reflect the complexity of the audit, the level of expertise required, and the time commitment needed to meet your specific needs. We are committed to transparency, ensuring there are no hidden fees or surprises.

### Proposed Fees

Our fees are based on the scope of the audit, the size of your organization, and the complexity of your financial reporting requirements. Below are the fee breakdowns for the audit of Columbia Falls School District for the fiscal year ending July 1, 2025 through June 30, 2028:

Service	Fiscal Year End	Fee
Financial Statement/Single Audit	June 30, 2026	\$ 22,000
Financial Statement/Single Audit	June 30, 2027	\$ 22,660
Financial Statement/Single Audit	June 30, 2028	\$ 23,340

### Travel and Miscellaneous Expenses:

Billed at cost (if applicable).

**Note:** The fees outlined above are based on our initial understanding of your needs and the scope of the audit. If there are significant changes to the scope of the audit (e.g., inclusion of a component unit) or additional services become necessary, we will notify you in advance and discuss any adjustments to the fees accordingly.

### Additional Services

Montana local governments often require additional services that fall outside of the scope of an audit or other assurance engagements. These services, referred to as **non-attest services**, may include, but are not limited to, the preparation of GASB 34-compliant financial statements, assistance with year-end closing procedures, and other consulting support related to financial reporting.



In accordance with Government Auditing Standards, Columbia Falls School District must designate an individual with suitable skills, knowledge, and experience to oversee and assume responsibility for these non-attest services. Nexus CPA Group will work closely with your designated individual to ensure that these services are performed in a manner that maintains the integrity of the audit process and complies with all relevant ethical standards.

Non-attest services are provided under a separate fee arrangement and are not included in the base audit fee. A detailed summary of the proposed non-attest services and associated fees is included in the appendices of this proposal for your reference.

Our performance of non-attest services will not impair our independence as auditors, as we do not assume management responsibilities or make management decisions on behalf of Columbia Falls School District.

#### **Affirmations**

- Nexus CPA Group, PLLC has the skills, experience, and staffing necessary to complete your audit within the required timeframe
- Our firm is licensed by the State of Montana, listed on the roster of qualified auditors, and is a member of the AICPA Government Audit Quality Center.
- We will comply with all applicable state statutes during the performance of your audit.
- We have no ethics violations or disciplinary actions filed against us with either the Montana Board of Public Accountants or the AICPA.
- All of our professional staff are current with their continuing professional education requirements.
- Our firm maintains full independence from your government.
- We carry \$2 million in professional liability insurance coverage.
- We will report immediately to your governing board upon discovery of any illegal acts or irregularities (fraud).



- All working paper files remain the property of Nexus CPA Group, PLLC. Working papers will be retained for a minimum of three years, in accordance with professional standards.

### **Our Audit Requirements**

- We believe in full transparency throughout the audit process. Therefore, all exit meetings (preliminary and final) must include at least one member of your governing board.
- To ensure consistency with our staffing and audit schedule, we require all engagements to be under a three-year audit contract.
- If your organization is preparing its own GASB 34 financial statements and footnotes, a final version must be provided prior to the commencement of audit fieldwork. A minimum of 45 days is required to complete the audit after receipt of the final financial statements and footnotes to ensure a quality audit.
- Due to ongoing staffing challenges, it is critical that your team submits all requested audit information by the agreed-upon deadlines. Failure to meet these deadlines may result in: (1) A delay in the issuance of your audit, (2) Additional audit fees, or (3) Cancellation of the audit contract.
- If your government seeks the Certificate of Achievement for Excellence in Financial Reporting through GFOA, we are happy to assist by answering technical questions. However, it remains your responsibility to ensure the financial report fully complies with GFOA Certificate of Excellence requirements.



## **Deliverables**

Upon completion of the audit, Nexus CPA Group will provide the following deliverables:

### **1. Audit Reports**

- A complete set of financial statements for the fiscal year ending June 30, 2026, June 30, 2027, and June 30, 2028, prepared in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.
- A Single Audit Report (if applicable), including findings and recommendations related to federal grants and compliance.

### **2. Audit Findings and Recommendations**

- A comprehensive summary of any audit findings, including compliance issues or areas for operational improvement.
- Specific recommendations to enhance your financial reporting processes or internal controls, based on the audit results.

### **3. Final Presentation**

- An exit to at least one member of the governing body and management summarizing the audit results and addressing any questions or concerns. This presentation will provide key insights and recommendations for the future.

### **4. Post-Audit Support**

- Ongoing consultation to answer any questions that arise from the audit process, assist with implementing recommended changes, and support your team with financial planning or policy development as needed.

## **Payment Terms**

**Billing Frequency:** Payments for the audit engagement will be billed periodically based on work in progress, with the final payment due upon delivery of the completed audit report. Any additional expenses incurred during the engagement will be included on the progress invoices as they arise.



## **Fee Adjustments**

If unforeseen circumstances arise that significantly change the scope of work, we will promptly discuss the matter with you before proceeding. Any additional services beyond the original scope will be billed separately at our standard hourly rates, as agreed upon in advance.

## **AUDIT TIMELINE**

At Nexus CPA Group, we understand the importance of completing the audit efficiently and within the required timeframes. To begin the audit process, we will request the necessary information from Columbia Falls School District, typically in July or August following the fiscal year-end. Once we have received the required materials, we will assign a dedicated audit team to initiate the audit.

Based on the state defined deadlines, the audit team will schedule the engagement and communicate the timeframe for each phase, including planning, fieldwork, and the final report issuance. We aim to ensure that all steps are completed within the established timeline, providing you with clear expectations throughout.

To guarantee a thorough and high-quality audit, we require a minimum of 45 days to complete the audit, starting from the time we develop an understanding of Columbia Falls School District's operations and financial processes during the initial planning phase. This timeline includes everything from planning and fieldwork to the finalization and issuance of the audit report.

Throughout the process, we will maintain regular communication with Columbia Falls School District to keep the audit on track and ensure that all deadlines for delivering the final audit report are met.

If Columbia Falls School District would like more specifics on the timeframe, please reach out to Jonathan Mahrt, CPA, Managing Partner, for further details.

## **Flexibility in Timing**

We understand that certain events or unforeseen circumstances may impact the timeline. Should any changes arise, we will work with you to adjust the schedule accordingly to ensure that all deliverables are met in a timely manner.



## RELEVANT EXPERIENCE

At Nexus CPA Group, we have over 30 years of experience working with Montana's local governments, including cities, counties, school districts, and special districts. Our extensive background in governmental audits allows us to deliver tailored solutions that meet the unique challenges of the public sector.

We are proud to continue the legacy of **Denning, Downey & Associates, CPAs**, a firm that has served Montana's public sector for over three decades. Our deep understanding of the regulatory requirements, funding structures, and reporting standards that Montana local governments face positions us to provide invaluable support in ensuring compliance and financial integrity.

For the fiscal year 2024, our team will successfully complete **115 audits** for a broad range of government entities, broken down as follows:

### Financial Statement and Single Audits:

Government Type	Audits
County	23
School District	28
City/Town	11
Other Special Districts	4
Total	65

### Financial Statement Audits:

Government Type	Audits
County	3
School District	23
City/Town	12
Other Special Districts	12
Total	50

Each engagement is approached with a commitment to understanding the specific needs and nuances of the client, ensuring that all audits are completed efficiently, on time, and in full compliance with Governmental Auditing Standards (GAS).

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Kalispell, MT 59903

We have built a reputation for our reliability, technical expertise, and ability to foster positive, collaborative relationships with local government leaders and staff. Our experience, combined with our commitment to personalized service, makes us uniquely qualified to meet the audit needs of Columbia Falls School District.



## **APPENDICES**

### **Appendix A: Peer Review Plan**

As part of our commitment to maintaining the highest standards of audit quality and professional excellence, Nexus CPA Group implemented its System of Quality Management (QMS) effective December 15, 2025, in accordance with applicable professional standards. The Firm is currently operating under this quality management system, which governs all audit engagements and related professional services.

Following the establishment of Nexus CPA Group as a standalone firm, the prior peer review conducted under Denning, Downey & Associates, CPAs does not apply to our current practice. In accordance with peer review program requirements, Nexus CPA Group will engage an independent peer review service to perform the Firm's initial peer review under its current structure.

The peer review is expected to be completed no later than December 31, 2026, consistent with applicable peer review scheduling requirements. This review will assess the design and operating effectiveness of the Firm's quality management system and its compliance with professional auditing standards.

Nexus CPA Group remains fully committed to continuous quality improvement. Our implemented QMS incorporates governance and leadership oversight, ethical requirements, engagement performance, resource management, information and communication, and monitoring and remediation processes designed to support high-quality audit engagements. This commitment to quality assurance reinforces our dedication to delivering reliable, compliant, and high-integrity audit services to our governmental clients.

### **Appendix B: Relevant Experience**

The following is a list of clients for whom we have completed audit engagements during the most recent fiscal year. We encourage you to reach out to any of these entities for a reference regarding the quality of our work, professionalism, and service approach.



### Counties

Beaverhead County  
Blaine County  
Broadwater County  
Carter County  
Chouteau County  
Dawson County  
Fergus County  
Flathead County

Garfield County  
Judith Basin County  
Lake County  
Liberty County  
Lincoln County  
Madison County  
Musselshell County  
Phillips County

Pondera County  
Powder River County  
Powell County  
Richland County  
Sanders County  
Sheridan County  
Toole County  
Treasure County

### Cities and Towns

City of Baker  
City of Belgrade  
Town of Broadus  
Town of Culberson  
Town of Darby  
Town of Eureka  
City of Glendive  
City of Hardin

City of Libby  
Town of Manhattan  
Town of Plains  
City of Polson  
Town of Sheridan  
City of Sidney  
Town of Stanford  
Town of Stevensville

Town of Terry  
City of Townsend  
Town of Twin Bridges  
Town of Virginia City  
City of Whitefish

### School Districts

Amsterdam School District  
Arlee School District  
Belfry School District  
Belgrade School District  
Bigfork School District  
Bitterroot Valley Co-Op  
Bridger School District  
Cayuse Prairie School District  
Centerville School District  
Columbia Falls School District  
Darby School District  
Deer Park School District  
Dodson School District  
Eureka School District  
Evergreen School District  
Fair-Mont Egan School District  
Flathead County Co-Op

Fortine School District  
Frazer School District  
Gallatin Gateway School District  
Glendive School District  
Havre School District  
Helena Flats School District  
Hot Springs School District  
Jordan School District  
Kila School District  
Laurel School District  
Libby School District  
Livingston School District  
Lone Rock School District  
Polson School District  
Ramsay School District  
Rocky Boy School District  
Ronan School District

Seeley Lake School District  
Somers School District  
Stevensville School District  
Target Range School District  
Thompson Falls School District  
Three Forks School District  
Townsend School District  
Thompson Falls School District  
Trout Creek School District  
Troy School District  
Upper West Schore School District  
Vaughn School District  
West Valley School District  
Whitefish School District  
Wolf Point School District



We are proud of the long-standing relationships we have built with Montana's local governments and are confident that our clients will speak to our commitment to excellence and responsive service.

### **Appendix C: Non-Attest Services and Related Fees**

This appendix lists the additional non-attest services that Nexus CPA Group offers, which are separate from the audit work but may be needed for full financial reporting or compliance.

<u>Service</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>
Footnotes	No Charge	No Charge	No Charge
Data Collection Form	\$ 1,250	\$ 1,250	\$ 1,250
Preparation of GASB 34 Financials	\$ 5,000	\$ 5,300	\$ 5,500
Consulting (per hour)	\$ 350/hour	\$350/hour	\$350/hour

### **Appendix D: Other Relevant Documentation**

This appendix includes documentation demonstrating Nexus CPA Group's qualifications and compliance with professional and legal requirements. These documents ensure that our firm meets the standards necessary to serve Montana's local governments responsibly and professionally.

The following items are available upon request or can be provided as part of contract finalization:


- **Professional Liability Insurance** – Certificate of insurance showing current coverage for audit and assurance services.
- **Workers' Compensation and General Liability Insurance** – Documentation of required coverage in accordance with Montana law.
- **Peer Review Letter (when available)** – As noted in Appendix A, Nexus CPA Group will complete a peer review by December 31, 2026, per professional standards.
- **Staff CPA Licenses** – Current CPA licenses for key engagement personnel.

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- **Continuing Professional Education (CPE)** – Confirmation that all team members meet required CPE hours in governmental accounting and auditing.
- **Montana CPA Firm License** – Proof of active licensure with the Montana Board of Public Accountants (see below).




State of Montana  
Employment Standards Division  
Board of Public Accountants

This certificate verifies licensure as:  
**FIRM**

**PAC-FIRM-LIC-55762**  
Status: Active  
Expires: 12/31/2026

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5	Hachiko waits	978-0-545-07182-6	2004			
11	The Tail of Emily Windsnap	978-0-7636-6020-8	2003			
9	The Chocolate Touch	978-0-545-32643-8	1952			
10	Ace	0-590-16308-6	?			
5	Skinny Bones	0-679-8879-x	1982			
4	Remembering Box	0-8335-9560-1	1985			
8	Trouble with Chickens	978-0-545-42138-6	2011			
20	Tornado	0-06-026452-7	1996			
21	Sarah Plain and Tall	978-0-06-239952-6	1985			
3	Extra Credit	978-1-4169-4929-9	2009			
2	The Music of Dolphins	0-590-89798-5	1996			
21	The Dunderheads	978-0-7636-2498+9	2009			
12	Sylvester and the Magic Pebble	0-8085-2382-1	1969			
7	The Hundred Penny Box	0-14-240702-x	1975			

3 BOXES Against Far Wall Books the

113rd



INSTRUCTIONS: FILL IN ALL REQUESTED INFORMATION ITEMS DESIGNATED FOR DISPOSAL

54	Capoeira	13-978-0-547-07383-5	2007				
6	Killer Whales	0-663-59243-7	1993				
35	Amos & Boris	978-0-544-10307-8	1971				
10	Grandaddy and Janetta	0-663-59245-3	1996				
11	Reading Adventures	978-0-547-86484-3	2014				
26	Make Way for Dymonde Daniel	978-0-399-25175-7	2009				
19	Harriets Hare	0-590-26604-7	1997				
3	Georgia O'Keefe	0-87614-360-7	1996				
8	Geronimo Stilton: Lost Treasure	978-0-439-55936-8	2004				
9	The Castle Cornona	978-0-06-206-395-3	2007				
32	Boy We Were Wrong About Dinosaurs	978-0-544-10314-6	2005				
7	Recycling George	0-689-86351-9	2002				

Asset/Service Tag	Model	Student Assigned
1KHLNQ2	Dell Chromebook 11 (3180)	Gunnar Rathjen
1BD8GD3	Dell Chromebook 3100	Joseph Valentino
1C14GD3	Dell Chromebook 3100	Ashlyn Dunham
1M25GD3	Dell Chromebook 3100	Sydney Scullion
1R206Y2	Dell Chromebook 3100	Dawson Cuffe
21TG7F3	Dell Chromebook 3100	Asher Nelson
256GXQ3	Dell Chromebook 3110	Kaleb Culver
2CJ8GD3	Dell Chromebook 3100	Blake Perry
2FM7GD3	Dell Chromebook 3100	Erika Kaneen
2KHZ5Y2	Dell Chromebook 3100	Tanner Williams
2V88GD3	Dell Chromebook 3100	Isaac Scott
2VVG7F3	Dell Chromebook 3100	Kinsey Ward
2YN7GD3	Dell Chromebook 3100	Garrett Reid
37Q16Y2	Dell Chromebook 3100	Kirra Brooks
3M37GD3	Dell Chromebook 3100	Taylor Rodgers
3TSJ7F3	Dell Chromebook 3100	Austin Kickbusch
43D8GD3	Dell Chromebook 3100	Caleb Osborn
43F8GD3	Dell Chromebook 3100	BillyJoe West
43K5GD3	Dell Chromebook 3100	Kira Shanks
46206Y2	Dell Chromebook 3100	Ryder Bardo
47KFY33	Dell Chromebook 3100	Drake Dawson
4QBHXQ3	Dell Chromebook 3110	Alaina Winegar
4QYQXQ3	Dell Chromebook 3110	Natoni Castillo
4TBZ5Y2	Dell Chromebook 3100	Pablo Perles Bost
4TW16Y2	Dell Chromebook 3100	Clara MacPherson
4WMJW33	Dell Chromebook 3100	Ayden Thompson
53K5GD3	Dell Chromebook 3100	Makinzie Taylor
56D5GD3	Dell Chromebook 3100	Caleb Mee
58RVFD3	Dell Chromebook 3100	Tiptin Tourville
5FWZ5Y2	Dell Chromebook 3100	Mason Stewart
5HNFNQ2	Dell Chromebook 11 (3180)	Halen Powell
5NR13X2	Dell Chromebook 3180	Justin Sjostrom
5R88GD3	Dell Chromebook 3100	Edmund Davis
5XF8GD3	Dell Chromebook 3100	Jenna Persinger
5XJ23X2	Dell Chromebook 11 (3180)	Andrew McGinty
6514GD3	Dell Chromebook 3100	Chevelle Bedford
66M7GD3	Dell Chromebook 3100	Ashley Emerson
66T6GD3	Dell Chromebook 3100	Madison Yerian
6C9ZNY3	Dell Chromebook 3110	Malcom Frink
6MH05Y2	Dell Chromebook 3100	Thomas Pacheco
6Q58GD3	Dell Chromebook 3100	Riley French
6W88GD3	Dell Chromebook 3100	Cole Smith

7657GD3	Dell Chromebook 3100	Logan Pajnich
76QZ5Y2	Dell Chromebook 3100	Oscar Metallo
78D8GD3	Dell Chromebook 3100	Kaden Kaber
7GH8GD3	Dell Chromebook 3100	Von Blanchard
7HG7GD3	Dell Chromebook 3100	Molly Bagley
7JG7GD3	Dell Chromebook 3100	Arwin Zuba
7VVG7F3	Dell Chromebook 3100	Neehl Adams
7X88GD3	Dell Chromebook 3100	Jason Donsbach
81TG7F3	Dell Chromebook 3100	Shayda Redd
83ZY5Y2	Dell Chromebook 3100	Shelby Norman
8614GD3	Dell Chromebook 3100	Avry Nelson
86C16Y2	Dell Chromebook 3100	Natalie Guinn
87W5GD3	Dell Chromebook 3100	Noah Upton
8JVZ5Y2	Dell Chromebook 3100	Andrew McGinty
8KQ2X33	Dell Chromebook 3100	Emily Wicks
8XF8GD3	Dell Chromebook 3100	Austin Garner
9008GD3	Dell Chromebook 3100	Amira Simpson-Wood
91Q8GD3	Dell Chromebook 3100	Easton Brooks
99D8GD3	Dell Chromebook 3100	Casey Longstreth
9G17GD3	Dell Chromebook 3100	Ethan Crock
9G616Y2	Dell Chromebook 3100	Josephine Toman
9GG8GD3	Dell Chromebook 3100	William Oberholtzer
9H37GD3	Dell Chromebook 3100	Greyson Pfeifle
9TV8GD3	Dell Chromebook 3100	Brady Heitz
9XN7GD3	Dell Chromebook 3100	Ikarus Haugen
B5WTWT2	Dell Chromebook 3100	Wyatt Dodson
BDZ4GD3	Dell Chromebook 3100	Madison Auge
BXYY5Y2	Dell Chromebook 3100	Case Cheff
BZV8GD3	Dell Chromebook 3100	Drake Bays
C0Q8GD3	Dell Chromebook 3100	Eldon Collier
C777GD3	Dell Chromebook 3100	Landon Faber
CKF06Y2	Dell Chromebook 3100	Delena Tedrick
CQZ6GD3	Dell Chromebook 3100	Morgan Flickinger
CXM8GD3	Dell Chromebook 3100	Serenity Armstrong
DLD4GD3	Dell Chromebook 3100	Taften Erickson
DWM06Y2	Dell Chromebook 3100	Kaydence Johnson
FF6SWT2	Dell Chromebook 3100	Kristina Tamburelli
FSRY5Y2	Dell Chromebook 3100	Kaleb Reagan
G0D8GD3	Dell Chromebook 3100	Noah Peters
G0MZ4Y2	Dell Chromebook 3100	Logan Emerson
G6N8GD3	Dell Chromebook 3100	Jaelynn Nace
G738GD3	Dell Chromebook 3100	Asher Hindahl
G7K5GD3	Dell Chromebook 3100	Toby Urfer

GNL7GD3	Dell Chromebook 3100	Javien Mata
HYT4X33	Dell Chromebook 3100	Torri Scanlan
J7Z4GD3	Dell Chromebook 3100	Abigail Ford
JHJGW33	Dell Chromebook 3100	Cayden Gietzen
JVVG7F3	Dell Chromebook 3100	Sophia Friend

Description	Serial Number / AT	Disposal Date	Disposal Description
Dell Chromebook	HZMXQ3	01/07/2026	
Dell Chromebook	8PY6PY3	01/07/2026	
Dell monitor	CN0WH3187287276U03GS	01/16/2026	
Dell old monitor	CN0N445N742610A50IRC	01/16/2026	
View sonic old monitor	U91151601894	01/28/2026	
HP Laserjet P4015x	CNBY100471	02/09/2026	Old age
POsx - Lunch Count System	JT1500428	02/09/2026	Old age
HP printer	CNFB551586	02/19/2026	Old printer 2003
Dell monitor	CN0WH3187287276T07FL	03/05/2026	Old no hdmi
Dell Latitude 14 Rugged	6SNZSG2	02/05/2026	Unable to run Windows 11
POsx - Lunch Count System	JT1500671	02/09/2026	Old age killed me
POsx -Lunch Count system		02/09/2026	Old age
iMac all in one	C02VX71W1G5	02/19/2026	Hdd died
(OLD) OptiPlex 9010	5TDDSSV1	02/18/2026	Not win 11 compatible
(OLD) OptiPlex 9010	5S3R5V1	02/12/2026	Not win 11 compatible
(OLD) OptiPlex 9010	C8JPFX1	01/15/2026	
(OLD) OptiPlex 9010	95V27Y1	01/19/2026	
(OLD) OptiPlex 9010	D0BZ6Y1	02/20/2026	Not win 11 compatible
(OLD) OptiPlex 9010	5VB06V1	02/16/2026	Not win 11 compatible
Dell monitor	MX02Y31147605499ACXE	01/16/2026	
Dell monitor	CN0KU7897161877RCDTR	03/09/2026	No hdmi
Dell monitor	CN0UW042641807C31C0U	02/16/2026	Old monitor, not fit for deployment
Dell 1908FFc Monitor	CN0UW042641807AJ4NES	08/12/2025	
Dell monitor	MX0G324H7426202J26UL	01/16/2026	
Dell monitor	MX0G324H742621282M8L	02/19/2026	Old monitor
Amazon basics	R1Q09HA003372	09/16/2025	Monitor broken
Compaq 8300	MX130409C1	01/16/2026	
Dell Chromebook 11 (3120)	63R4MF2	01/07/2026	
Dell Chromebook 11 (3120)	C2R4MF2	04/06/2026	Old old

Dell Chromebook 11 (3120)	71CX1D2	01/07/2026						
Dell Chromebook 11 (3180)	BRC23X2	01/07/2026						
Dell Chromebook 11 (3180)	24LW2H2	01/07/2026						
Dell Chromebook 11 (3180)	JIVQ2H2	09/18/2025	Alia advised that this chromebook was totally destroyed by student.					
Dell Chromebook 11 (3180)	FPCM2H2	01/07/2026						
Dell Chromebook 11 (3180)	DKGGNO2	01/07/2026						
Dell Chromebook 11 (3180)	JQMT2H2	01/07/2026						
Dell Chromebook 11 (3180)	5K0V2H2	01/08/2026						
Dell Chromebook 11 (3180)	766JNO2	01/07/2026						
Dell Chromebook 11 (3180)	Z9353X2	01/07/2026						
Dell Chromebook 11 (3180)	DG623X2	01/07/2026						
Dell Chromebook 11 (3180)	7WNMNO2	01/07/2026						
Dell Chromebook 11 (3180)	G3CMNO2	01/07/2026						
Dell Chromebook 11 (3180)	8H2L2H2	01/07/2026						
Dell Chromebook 11 (3180)	D8CM2H2	01/07/2026						
Dell Chromebook 11 (3180)	CP13X2	01/07/2026						
Dell Chromebook 11 (3180)	G5D13X2	01/07/2026						
Dell Chromebook 11 (3180)	78913X2	01/07/2026						
Dell Chromebook 3100	29Y6GD3	01/07/2026						
Dell Chromebook 3100	3J55GD3	01/07/2026						
Dell Chromebook 3100	C7X0X2	08/14/2025						
Dell Chromebook 3100	D0H61X2	01/07/2026						
Dell Chromebook 3100	38KZ5Y2	01/07/2026						
Dell Chromebook 3100	B8D8GD3	01/07/2026						
Dell Chromebook 3100	D457GD3	01/07/2026						
Dell Chromebook 3100	BR37GD3	01/07/2026						
Dell Chromebook 3100	F3X73X2	01/07/2026						
Dell Chromebook 3100	70J1WT2	01/07/2026						
Dell Chromebook 3100	C3JZ5Y2	01/07/2026						
Dell Chromebook 3100	5P24X33	01/07/2026						

Dell Chromebook 3100	8KSJ7F3	01/07/2026					
Dell Chromebook 3100	7NSJ7F3	01/07/2026					
Dell Chromebook 3100	J3C16V2	01/07/2026					
Dell Chromebook 3100	40X16V2	01/07/2026					
Dell Chromebook 3100	5234X33	01/07/2026					
Dell Chromebook 3100	1DTJW33	01/07/2026					
Dell Chromebook 3100	7ZP72D3	01/07/2026					
Dell Chromebook 3100	FRC7GD3	01/07/2026					
HS 2025 Senior Chromebooks	68T6GD3	01/07/2026					
Dell Chromebook	G9PG2D3	01/07/2026					
Dell Chromebook 3100	5SP25V2	01/07/2026					
Dell Chromebook 3100	41X16V2	01/07/2026					
Dell Chromebook	JQD4GD3	01/07/2026					
Dell Chromebook 3100	2CJ25Y2	01/08/2026					
Dell Chromebook 3100	G514GD3	01/07/2026					
Dell Chromebook 3100	1TC7GD3	01/07/2026					
Dell Chromebook 3100	3KS8GD3	01/07/2026					
Dell Chromebook 3100	DJ17GD3	01/07/2026					
Dell Chromebook 3100	DMZ6GD3	08/13/2025					
Dell Chromebook 3100	8PD4GD3	01/07/2026					
Dell Chromebook 3100	H9Z4GD3	01/07/2026					
Dell Chromebook 3100	CQL7GD3	01/07/2026					
Dell Chromebook 3100	C738GD3	01/07/2026					
Dell Chromebook 3100	9VNBGD3	01/07/2026					
Dell Chromebook 3100	DX0BGD3	01/07/2026					
Dell Chromebook 3100	84Z5GD3	01/07/2026					
Dell Chromebook 3100	6VN9GD3	01/07/2026					
Dell Chromebook 3100	4R0BGD3	01/07/2026					
Dell Chromebook 3100	DR0BGD3	08/13/2025					
Dell Chromebook 3100	8KH05Y2	01/07/2026					

Dell Chromebook 3100	55C16Y2	01/07/2026					
Dell Chromebook 3100	CC206Y2	01/07/2026					
Dell Chromebook 3100	1XRYSY2	01/07/2026					
Dell Chromebook 3100	9564X33	01/07/2026					
Dell Chromebook 3100	HQWFW33	01/07/2026					
Dell Chromebook 3100	G22GW33	01/07/2026					
Dell Chromebook 3100	87806Y2	01/07/2026					
Dell Chromebook 3100	40ZQ7Y2	01/07/2026					
Dell Chromebook 3100	8B282D3	01/07/2026					
Dell Chromebook 3100	7FW05Y2	01/07/2026					
Dell Chromebook 3100	D9JZ5Y2	01/07/2026					
Dell Chromebook	2Q0S8GD3	01/07/2026					
Dell Chromebook 3100	3TV8GD3	01/07/2026					
Dell Chromebook 3100	7F58GD3	01/07/2026					
Dell Chromebook 3100	8538GD3	01/07/2026					
Dell Chromebook 3100	G0S5GD3	01/07/2026					
Dell Chromebook 3100	72206Y2	01/07/2026					
Dell Chromebook 3110	8W4FXQ3	01/07/2026					
Dell Chromebook 3110	2B5HXQ3	01/07/2026					
Dell Chromebook 3110	1GT1VW3	01/07/2026					
Dell Chromebook 3110	6592VW3	01/07/2026					
Dell Chromebook	DYXGXQ3	01/07/2026					
Dell Chromebook	6LJTNV3	01/07/2026					
Dell Chromebook	FCARXQ3	01/09/2026					
Dell Chromebook 3110	989FXQ3	01/07/2026					
Dell Chromebook 3110	15NFXQ3	01/07/2026					
Dell Chromebook 3110	DRVXXQ3	01/07/2026					
Dell Chromebook 3110	9PGZVW3	01/08/2026					
Dell Chromebook 3110	656GXQ3	01/07/2026					
Dell Chromebook 3110	BZ4SXQ3	01/07/2026					

Dell Chromebook 3110	6Y0YTW3		01/07/2026					
Dell Chromebook 3110	D76GX03		01/07/2026					
Dell Chromebook 3110	H95XTW3		01/07/2026					
Dell Chromebook 3110	45RGX03		01/07/2026					
Dell Chromebook 3110	9JT1VW3		01/07/2026					
Dell Chromebook 3110	9CTLX03		01/07/2026					
Dell Chromebook 3110	4ZVRX03		01/07/2026					
Dell Chromebook 3110	FYFLX03		01/07/2026					
Dell Chromebook 3110	6H1YTW3		01/07/2026					
Dell Chromebook 3110	HV4FX03		01/07/2026					
Dell Chromebook 3110	6BY09W3		01/07/2026					
Dell Chromebook	98WRX03		01/07/2026					
Dell Chromebook	KTFX03		01/07/2026					
Dell Chromebook 3110	DD0GX03		01/07/2026					
Dell Chromebook 3110	4GPT064		01/07/2026					
Dell Chromebook 3110	715HX03		01/07/2026					
Dell Chromebook 3110	H75W9W3		01/07/2026					
Dell Chromebook	4SNZNV3		01/07/2026					
Dell Chromebook	8FQHX03		01/07/2026					
Dell Chromebook 3110	GQJFX03		01/07/2026					
Dell Chromebook 3110	H4NFX03		01/07/2026					
Dell Chromebook 3110	BZYGX03		01/07/2026					
Dell Chromebook 3110	J40MX03		01/07/2026					
Dell monitor	CN0N445N742610A508HC		03/09/2026	No hdmi				
Dell monitor	CN0N445N742610A5086C		08/25/2025					
Dell monitor	CN0MCO406418063447EC -A01		01/16/2026					
Dell E176FPc	CN0MCO406418064L2K3S		01/16/2026					
Dell E176FPc	CN0MCO406418063447FC		03/11/2026					
Dell E176FPc	CN0MCO406418064Q35US		10/31/2025					
Dell monitor	CN0WH3187287276U1NGS		10/09/2025					

Dell monitor	CN0WH3187287276U048S	01/16/2026				
Dell monitor	CN0WH3187287276U1NWS	01/16/2026				
Dell monitor	CN0WH3187287276U1ONS	08/13/2025				
Dell monitor	CN0WH3187287276U0JJS	08/13/2025				
Dell monitor	CN0TP2196418083M57VC A00	01/16/2026				
Dell E176FPc	CN0MCO406418064L2MQS	08/27/2025				
Dell monitor	CN0G202H7373186662VCA00	08/13/2025				
Dell Monitor E198FPf	CN0CN0787287283B3HUS	02/24/2026	Old, no hdmi			
Dell monitor	CN0TP2196418083M57VC	12/22/2025	Oldie			
Dell monitor	CN0W5HWR74445387B25S	10/21/2025				
Dell monitor	CN0MCO40641806343MYC	10/21/2025				
Dell monitor	CN0T61167161855AAPJB	12/22/2025	Oldie			
Dell monitor	CN0PVGRC744453CQC4SL	03/16/2026	Oldie			
Dell monitor	CN0UH852482206520581	03/16/2026	Oldie junk			
HP OfficeJet Pro 8610	CN3CHBKHM3	02/19/2026	Inkjet baddddd			
HS-143B(BAND HP)	CNDY304946	02/10/2026	Too old for production use			
Dell Optiplex	5SQRSV1	02/10/2026	Will not run (Windows) 11			
cf:internal	4FVHCX1	02/19/2026	Not win 11 compatible			
OptiPlex 7010	9Z09SW1	01/19/2026				
OptiPlex 7010	48HFW12	02/19/2026	Not win 11 compatible			
OptiPlex 7010	3LABK02	03/10/2026	Not Windows compatible.			
OptiPlex 7010	BHL2W12	03/10/2026	Not win 11 compatible			
OptiPlex 7010	4FXFCX1	03/09/2026	Not windows 11 compatible			
OptiPlex 7010	DG3SRL1	04/07/2026	Not win 11 compatible			
OptiPlex 7010	1S9Q7V1	01/16/2026	MN - 1/26			
OptiPlex 7010	GPDRQW1	01/16/2026				
OptiPlex 7010	6QNRSW1	01/19/2026				
OptiPlex SFF 7010	BSXBYV1	01/16/2026				
Desktop Optiplex 7010	6DJ5K02	01/16/2026				
Desktop Optiplex 7010 SFF	1THNXV1	01/16/2026				

OptiPlex SFF 7010	HJH5DX1	04/16/2026				
Desktop Optiplex 7010 SFF	6MWW1L5J	01/16/2026				
Desktop Optiplex 7010	C5G0HX1	01/16/2026				
Desktop Optiplex 7010 SFF	6CX7K02	01/16/2026				
Desktop Optiplex 7010 SFF	BT4DYV1	01/16/2026				
Desktop Optiplex 7040	CTJC382	01/16/2026				
Desktop 7040 SFF	CTHG382	01/16/2026				
Dell desktop Optiplex 790	FO5ZPS1	02/24/2026	Not win 11 compatible			
OptiPlex 9010	64636V1	03/04/2026	Not win 11 compatible			
OptiPlex 9010	SV4T5V1	02/24/2026	No windows 11			
OptiPlex 9010	4L2DY1	02/19/2026	Not win 11 compatible			
OptiPlex 9010	9Z4DVM1	02/18/2026	Not Win 11 compatible			
OptiPlex 9010	C70NFX1	03/02/2026	Not win 11 compatible			
OptiPlex	5S4R5V1	01/28/2026				
OptiPlex 9010	4L2CY1	03/16/2026	Not win 11 compatible			
Desktop Optiplex 9010	63X36V1	01/16/2026				
OptiPlex 9010	5RJ06V1	03/10/2026	Not Windows compatible.			
OptiPlex 9010	5SHZ5V1	02/25/2026	Win 11 not compatible.			
OptiPlex 9010	C7RQFX1	03/03/2026	Not Win 11 compatible.			
OptiPlex 9010	5SXV5V1	02/23/2026	Not win 11 compatible			
OptiPlex 9020	1QJW282	02/16/2026	Not Win 11 compatible			
OptiPlex 9020	60R4W52	03/05/2026	Not win 11 compatible			
OptiPlex 9020	6147BZ1	03/03/2026	Not Win 11 compatible.			
Dell OptiPlex	93N2PM1	02/10/2026	Will not run (Windows) 11			
Dell OptiPlex	7FL70R1	02/10/2026	Will not run (Windows) 10			
Desktop Optiplex 990	6RYWKS1	01/16/2026				
Dell desktop	7FGXZQ1	02/10/2026	Will not run (Windows) 11			
Dell monitor	CN0VHPX374445240237L	10/09/2025				
Dell monitor	CN0VHPX374445240237L	03/09/2026	No hdmi			
Dell monitor	CN0C2JMK7444598RCJDU	01/16/2026				

Dell monitor	CNOVHPX374445284874L	01/19/2026				
Dell monitor	CNOVHPX374445284250L	10/09/2025				
Dell monitor	CNDPVGRCT44453CQC4EL	10/09/2025				
Dell monitor	CNOWH3187287276U11AS	10/07/2025				
HP monitor	3CM2030GL6	02/19/2026	Screen badly scratched			
HP monitor	3CM2080TKD	10/13/2025	Broken, screen flickering.			
cf:Internal	FWMMVMR2	01/19/2026				
ViewSonic VA1917A Monitor	U91151601798	08/12/2025				
ViewSonic VA1917A Monitor	U91151601750	08/12/2025				
ViewSonic VA1917A Monitor	U91151601760	08/12/2025				
ViewSonic VA1917A Monitor	U91151601868	08/12/2025				
ViewSonic VA1917A Monitor	U91151601865	08/12/2025				
ViewSonic VA1917A Monitor	U91151601843	08/12/2025				
ViewSonic VA1917A Monitor	U91151601784	08/12/2025				
Asus Monitor	E4LMTFF152276	01/16/2026				
Asus monitor	E4LMTFF040116	02/24/2026	Junk small monitor			

## EVERGREEN FLATHEAD CROSSROADS INTERLOCAL AGREEMENT

The Flathead Crossroads Program is an extension of special education services at Evergreen Schools.

### **I. PARTIES TO THIS AGREEMENT**

THIS AGREEMENT is entered into on July 1, 2026 by and between the following listed school districts (hereinafter referenced collectively as "Participating District"): Evergreen School District and any additional school districts incorporated into this agreement in the future.

### **II. PURPOSE AND PHILOSOPHY**

The Participating Districts desire to provide a positive environment to meet the unique educational needs of students of the Participating Districts who have chronic emotional and behavioral needs (as described in the attached appendix), with the specific intent of building skills necessary to facilitate reentry into the general residential public school setting.

The Participating Districts desire to provide educational services to students of the Participating Districts who have been identified with chronic emotional and behavioral needs under the Individuals with Disabilities Education Act (IDEA), as described in the attached appendix.

### **III. FISCAL RESPONSIBILITIES**

A. Duration of Interlocal Agreement: The duration of the Interlocal Agreement shall be perpetual, but is reviewed and acknowledged annually, unless the Agreement is terminated as set forth herein.

B. Management of Interlocal Agreement: Policies and handbooks of Evergreen School District will be utilized in the operation of the Evergreen Flathead Crossroads Program.

C. Personnel: Evergreen School District Board of Trustees shall be responsible for all personnel decisions for staff of the Evergreen Flathead Crossroads Program. All program employees shall be employees of Evergreen School District.

D. Facilities: Evergreen School District agrees to provide appropriate facilities for the Crossroads Program.

### **IV. TUITION**

A. Tuition: Participating Districts will be charged tuition for each student placed in the program based on the OPI Option C rate amount reflected on the FP14 Student Attendance Agreement and FP14A student rate for individual student attendance. Evergreen School District will be allowed to refer students to the Crossroads Program.

B. Method of Payment: Participating Districts may use any allowable fund, including the tuition fund, to pay the tuition charged relative to this agreement in accordance with ARM 10.16.3818, including the Host District.

C. Individual Costs: Specific costs incurred based upon individual student needs as set forth in the student's IEP shall be paid for by the resident district. Such costs may include, but are not limited to, speech/language therapy, physical therapy, occupational therapy, transportation (except for Evergreen School District students), and individual aide time.

## V. ADVISORY BOARD

The Board of Trustees of each Participating District shall, through formal action, appoint an individual employed by their District to serve as that District's representative on the Advisory Board.

A. Meetings: The Advisory Board shall meet at a location within Flathead County to be determined by the Advisory Board.

B. Advisory Board Purposes:

(1) To provide advisory services regarding educational programs as are necessary to accomplish the purposes and responsibilities of the cooperative; and

(2) To do whatever is reasonably necessary to achieve the purposes of this agreement to the extent that such actions are within the intent and purpose of this agreement and consistent with state and federal laws, rules, and regulations, as they currently exist, or may hereafter be adopted or amended.

C. The Evergreen School District Superintendent will report recommendations from the Advisory Board to the Evergreen School Board of Trustees.

## VI. SERVICES

The Program shall provide special education services to students referred to the Program by Participating Districts through the IEP process, with a focus upon building skills necessary to transition students back to the student's resident public school setting. Specific services provided to each individual student will be determined through the IEP process. The Program enrollment will not exceed 50 students.

A free and appropriate public education (FAPE) shall be provided as required by law. To comply with state and federal special education requirements regarding the provision of FAPE, the Participating Districts and the Advisory Board hereby agree to take immediate action to correct any FAPE deficiencies as directed by Evergreen School District.

Evergreen School District is responsible for achievement accountability as determined by Elementary and Secondary Education Act (ESEA) and the Montana Office of Public Instruction.

## VII. PROGRAM ELIGIBILITY

A. Placement and Transportation: Any student enrolled in a Participating District is eligible for consideration for placement in the Program through the IEP process. Other than the Evergreen School District, the resident district is responsible for transportation to and from the Program, with the form of transportation being agreed upon at the initial IEP meeting following admission to the Program.

B. Age Restrictions: Students must be at least five (5) years old and no more than 14 years old on September 10 in order to be enrolled in the Program. Students turning 15 years old while enrolled in the Program may complete the school year but must obtain a different placement at the conclusion of the school year. Students completing the 8<sup>th</sup> grade must obtain a different placement for the following school year.

C. IDEA Status: To be referred to the Program, students must be identified under the Individuals with Disabilities Education Act and display chronic emotional and behavioral needs as described in the attached appendix. The process of establishing eligibility must include a complete special education file.

D. Least Restrictive Environment (LRE) Criteria: Placement of a student in the Program must meet the LRE criteria of the IDEA.

E. Placement decisions are the basis of shared/joint IEP team meetings including the school district of residence and the Flathead Crossroads Program. Individual student needs, program capacity, and risk assessment will be considered when making individual placement decisions.

### **VIII. INSURANCE AND INDEMNIFICATION**

The Evergreen School District shall indemnify, hold harmless, and defend all Participating Districts against any and all future liability arising from operations of the Flathead Crossroads Program, including, but not limited to, any and all claims, suits, actions at law, or administrative proceeding initiated by current Program employees arising from or related in any way to their employment with the Program, any claim, suit, action at law or administrative proceeding initiated by any person in relation to or arising from the services provided by the Program; and any claim suit, action at law or administrative proceeding initiated by any person in relation to actions or omissions of Program employees or agents. However, this indemnification shall not apply to damages caused by the negligent or willful act or omissions of any employee or agent of a Participating District.

The Evergreen School District shall purchase and maintain general liability and errors and omissions insurance policies to cover all potential claims, suits, actions, or proceedings referenced above.

### **IX. CONTRACT TERMS**

Participating Districts agree to use the signature medium determined by the Evergreen School District, whether it be physical or electronic, for both the Interlocal Agreement and Out of District Attendance Agreements.

A. Term of Agreement: The term of this agreement shall continue through June 30, 2027 and shall be renewed automatically year-to-year. Participating Districts must participate for a minimum term of one school fiscal year.

B. Termination of Membership: Any Participating District may terminate participation at the end of a fiscal year by providing written notification to the Evergreen School District Superintendent no later than April 1 of that year. Participating Districts who fail to give the requisite notice prior to withdrawal will be held accountable for their financial obligations arising under the terms of this agreement.

C. Addition of a District to Agreement: Any elementary school district located within the geographic boundaries of Flathead County may elect to participate in the Interlocal Agreement for the purposes set forth in this agreement. Any such district must agree to the terms and conditions of this agreement and participate in the Interlocal Agreement for a period of at least one school fiscal year. Application to join the Interlocal Agreement must be made in writing to the Evergreen School District Superintendent and must be submitted prior to April 1 for participation in the Program the following fiscal year.

D. Modification of Agreement: This Agreement may be modified if so approved by the Evergreen School Board and a majority of the Participating Districts.

E. Termination of Agreement: In the event Evergreen School District cannot continue to provide the Crossroads Program, the Advisory Board will be notified. Termination will be effective at the end of the fiscal year. All property in the possession of the Program and owned by any Participating District shall be returned to the District. Any property owned by the Flathead Crossroads Program shall be liquidated. All monies in the possession of the Evergreen School due to the Interlocal Agreement, including monies generated by liquidation of Flathead Crossroads property, shall be distributed to member districts on a prorated basis based on the most current October 1 OPI enrollment report.

**FILING OF THE AGREEMENT**

This agreement shall be filed with the Flathead County Clerk and Recorder and the Secretary of State in accordance with §7-11-107, MCA.

**IN WITNESS WHEREOF:** District Clerk: Dustin Zuffelato

**Name of Participating District:** Columbia Falls

Name of Authorized Representative:

\_\_\_\_\_  
Authorized Representative, Participating District

\_\_\_\_\_  
Date

\_\_\_\_\_  
Board Chairperson, Participating District

\_\_\_\_\_  
Date

Revised 04/17/2026

05.9.2026

## Memo

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**To**  
Members of the  
Columbia Falls  
School Board

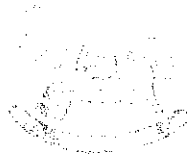
**Recommendation of Leslie Hayden, PT, as direct provider of school based Physical Therapy Services for the 2026-2027 at a rate of \$60.00 per hour (billed monthly).**

**From**  
Michelle Swank  
Special Services  
Director

**Specialized school based Physical Therapy Services provide face-to-face interaction between the student and therapist. Services encompass implementation of a student's Individual Education Plan (IEP) as well as screening and evaluation of large motor skills, mobility, school accessibility and sensory processing. This may be delivered individually, in a small or large group or with other team members. At the request of the District, services may include ADOS-2 evaluations and reporting of results to the Evaluation team.**

**CC**  
Cory Dziowgo,  
Superintendent

**Re**  
Recommendation  
for School Based  
Physical Therapy  
Services



Ph: (406) 261-3823 | Email: [pt4kidsmt@gmail.com](mailto:pt4kidsmt@gmail.com)

**Leslie Hayden | Pediatric P.T.**

ALL ABOUT KIDS, INC.

80 Four Mile Drive | Ste. 14B | Kalispell, MT 59901

Fax: (406) 257-4821

## **Proposal for School-Based Physical Therapy Services**

**April 27, 2026**

Thank you for the opportunity to submit this proposal for school-based physical therapy services for the Columbia Falls School District.

I have 37 years of pediatric physical therapy experience and extensive experience working in school settings. My goal is to work as part of the educational team to help students access their education, improve functional skills, and make progress toward IEP goals.

### **Qualifications**

- Licensed Physical Therapist in Montana
- Independent Contractor License
- Professional Liability Insurance
- 37 Years of Pediatric Experience
- 33 Years of School-Based Therapy Experience in Montana
- Skilled in evaluations, treatment planning, IEP goals, and progress monitoring
- Strong collaboration with staff, families, and administrators
- Founding Member of the Montana School OT/PT Organization

### **Services Provided**

- Physical therapy evaluations and re-evaluations
- Direct and collaborative therapy services
- IEP goal development
- Progress monitoring and documentation
- Participation in team meetings
- Staff education and support
- Adaptive equipment recommendations
- Accessibility recommendations
- Compliance with IDEA and district procedures

Bid rate is \$60 per hour and includes direct services, consultations, evaluations, meetings, and related documentation.

Services available based on district needs and agreed schedules.

I would appreciate the opportunity to continue providing services for the students of Columbia Falls Schools.

Thank you for your consideration.

Sincerely,

*Leslie Hayden P.T.*  
Leslie Hayden, PT

## SPECIAL SERVICES

### COLUMBIA FALLS School District# 6 Columbia Falls, Montana 59912 School Based Physical Therapy Contract

This agreement is made as of the 9th of May 2026, by and between Columbia Falls School District and Leslie Hayden, certified Physical Therapist. This contract shall become effective beginning August 26th, 2026 and remain in effect through June 9th, 2027.

#### IT IS AGREED TO AS FOLLOWS:

1. Leslie Hayden shall provide the District with the services of Physical Therapy within the realm of her expertise and licensure. It is understood that Leslie Hayden is licensed by the State of Montana. Both parties recognize Leslie Hayden as an independent contractor providing these services.
2. It is agreed that Leslie Hayden will be responsible for maintaining therapist's malpractice liability insurance, workers' compensation insurance, all other similar employee insurance coverage, tax deductions and benefits.
3. Prior to the Effective Date, Leslie Hayden shall provide a copy of a current Independent Contractor Exemption Certificate issued by the Montana Department of Labor, a copy of current malpractice liability coverage, a completed W-9 tax form and a copy of a current State License (collectively, the "Required Documents") to the District. If any of the Required Documents are renewed during the contract period, updated copies must be provided to the District.
4. From the Effective Contract date, the District shall compensate Leslie Hayden at a rate of \$60.00 per hour for any and all training hours required in connection with this contract. Compensation for any training hours accrued before the Effective Date may be disbursed with the initial payment made in accordance with Section 8.
5. From the Effective Date, the District shall compensate Leslie Hayden at a rate of \$60.00 per hour for the combined services of Physical Therapy and Documentation Preparation. Leslie Hayden shall have the right to work up to eight (8) hours per week starting from the Effective Date, until June 9th, 2027. These hours must be completed during student instruction days; however, Leslie Hayden shall have the flexibility to work these hours either on the Premises or remotely. It is acknowledged that any hours exceeding the specified eight (8) hours per week (the "Additional Hours") must receive prior written approval from the Director of Special Services. Absent such pre-approval, no compensation will be granted for any Additional Hours worked.
6. Leslie Hayden shall be responsible for her transportation to and from 1500 12th Ave W, Columbia Falls, MT 59912 (Ruder Elementary School), 440 4th Avenue West, Columbia Falls, MT 59912 (Glacier Gateway Elementary) and insurance costs.
7. From the Effective Date, Leslie Hayden shall submit to the Director of Special Services

an invoice by the 5th of each month following services indicating the hours served. The District shall remit payment to Leslie Hayden no later than the 25th of each month following services.

8. It is further expressly understood and agreed that Leslie Hayden shall ensure that Physical Therapy is provided in accordance with each students Individualized Education Program (IEP) and she shall prepare all documentation appropriate to the practice of physical therapy in the school setting (the "Documentation Preparation"), comply with confidentiality standards, school district policy and the Family Educational Rights and Privacy.

9. This contract shall remain in effect through the duration of the contract unless terminated by either party by providing thirty (30) days advance written notice to the other party.

Dated this 9th day of May, 2026

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Leslie Hayden, PT

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Jill Rocksund, S.D. #6 Board Chairman

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Dustin Zuffelato, Clerk

**Policy 1111: Election**

Status: DRAFT - 1st Reading

Original Adopted Date: 08/11/2025 | Last Revised Date: 02/27/2026 | Last Reviewed Date: 02/27/2026

School Board Elections

Elections conducted by the District are nonpartisan and are governed by applicable election laws as found in Title 13 and Title 20 of the Montana Code. The ballot at such elections may include candidates for Trustee positions, various public policy propositions, and advisor questions.

Board elections shall take place on the first (1st) Tuesday after the first (1st) Monday in May of each year. Any person who is a qualified voter of the District is legally qualified to become a Trustee. A declaration of intent to be a candidate must be submitted to the District Clerk at least forty (40) days before the regular school election day. If different terms are to be filled, the term for the position for which each candidate is filing also shall be indicated. Any person seeking to become a write-in candidate for a trustee position shall file a declaration of intent no later than 5:00 p.m. on the day before the ballot certification deadline in Section 20-20-401, MCA. If the number of candidates filing for vacant positions or filing a declaration of intent to be a write-in candidate is equal to or less than the number of positions to be elected, the Trustees may cancel the election and shall give notice no later than thirty (30) days before the election that a Trustee election will not take place. If a Trustee election is not held, the Trustees shall declare the candidates elected by acclamation and shall issue a "certificate of election" to each candidate.

A candidate intending to withdraw from the election shall send a statement of withdrawal to the Clerk of the District containing all information necessary to identify the candidate and the office for which the candidate filed. The statement of withdrawal must be acknowledged by the Clerk of the District. A candidate may not withdraw after 5:00 p.m. the day before the ballot certification deadline in Section 20-20-401, MCA.

In the event of an unforeseen emergency occurring on the date scheduled for the funding election, the District will be allowed to reschedule the election for a different day of the calendar year.

In years when the Legislature meets in regular session or in a special session that affects school funding, the Trustees may order the election on a date other than the regular school election day in order for the electors to consider a proposition requesting additional funding under § 20-9-353, MCA.

The District will provide access to polling places and accessible voting technology for individuals with disabilities. The District Clerk will be responsible for assessing polling place for accessibility and ensuring reasonable access for individuals with disabilities.

Adopted on: 7-24-17

Revised on: 8-16-21, 9-11-23

School Board Elections

Elections conducted by the District are nonpartisan and are governed by applicable election laws as found in Title 13 and Title 20 of the Montana Code. The ballot at such elections may include candidates for Trustee positions, various public policy propositions, and advisor questions.

Board elections shall take place on the first (1<sup>st</sup>) Tuesday after the first (1<sup>st</sup>) Monday in May of each year. Any person who is a qualified voter of the District is legally qualified to become a Trustee. A declaration of intent to be a candidate must be submitted to the District Clerk no sooner than 145 days and no later than 85 days before the regular school election day. If different terms are to be filled, the term for the position for which each candidate is filing also shall be indicated. Any person seeking to become a write-in candidate for a trustee position shall file a declaration of intent no later than 5:00 p.m. on the 65<sup>th</sup> day before the election. If the number of candidates filing for vacant positions or filing a declaration of intent to be a write-in candidate is equal to or less than the number of positions to be elected, the Trustees may cancel the election and shall give notice no later than thirty (30) days before the election that a Trustee election will not take place. If a Trustee election is not held, the Trustees shall declare the candidates elected by acclamation and shall issue a "certificate of election" to each candidate.

A candidate intending to withdraw from the election shall send a statement of withdrawal to the Clerk of the District containing all information necessary to identify the candidate and the office for which the candidate filed. The statement of withdrawal must be acknowledged by the Clerk of the District. A candidate may not withdraw after 5:00 p.m. on the 85<sup>th</sup> day before the election.

In the event of an unforeseen emergency occurring on the date scheduled for the funding election, the District will be allowed to reschedule the election for a different day of the calendar year.

In years when the Legislature meets in regular session or in a special session that affects school funding, the Trustees may order the election on a date other than the regular school election day in order for the electors to consider a proposition requesting additional funding under § 20-9-353, MCA.

The District will provide access to polling places and accessible voting technology for individuals with disabilities. The District Clerk will be responsible for assessing polling place for accessibility and ensuring reasonable access for individuals with disabilities.

Legal Reference:	§ 13-1-101	Definitions
	§ 13-10-211, MCA	Declaration of intent for write-in candidates
	§ 15-10-425, MCA	Mill levy election

**Policy 1113: Vacancies**

Status: DRAFT - 1st Reading

Original Adopted Date: 12/09/2019 | Last Revised Date: 02/27/2026 | Last Reviewed Date: 02/27/2026

Resignation and Other Vacancies

A Trustee position becomes vacant before the expiration of a term, when any of the following occurs:

- Death of the incumbent;
- Resignation, in writing, filed with the Clerk;
- Incumbent moves out of the district, establishing residence elsewhere;
- Incumbent is no longer a registered elector of the District under the provisions of §20-20-301, MCA;
- Incumbent is absent from the District for sixty (60) consecutive days;
- Incumbent fails to attend three (3) consecutive meetings of the trustees without good reason;
- Incumbent has been removed under the provisions of § 20-3-310, MCA; or
- Incumbent ceases to have the capacity to hold office under any other provision of law.

A Trustee position also shall be vacant when an elected candidate fails to qualify.

When a Trustee vacancy occurs, the remaining trustees shall declare such position vacant and fill such vacancy by appointment. The Board will receive applications from any qualified persons seeking to fill the position after such notices as determined by the board to be appropriate. The Board will appoint one (1) candidate to fill the position. Should the Board fail to fill a vacancy within sixty (60) days from the creation of a vacancy, the county superintendent shall appoint, in writing, a competent person to fill such vacancy. An appointee shall qualify by completing and filing an oath of office with the county superintendent within fifteen (15) days after receiving notice of the appointment and shall serve until the next regularly scheduled school election and a successor has qualified.

Resignation of a Trustee, for whatever reason, must be submitted in writing to the Clerk and shall specify an effective date.

The Board will ratify the resignation at its next regularly scheduled meeting and will proceed to fill the vacancy as provided by statute and Board policy.

Adopted on: 7-24-17

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**Form 1512-F(1): Conflict of Interest - Relationships Defined and Chart**

Status: DRAFT - 1st Reading

Original Adopted Date: 02/27/2026 | Last Reviewed Date: 02/27/2026

*See PDF on the next page.*

**THE BOARD OF TRUSTEES**

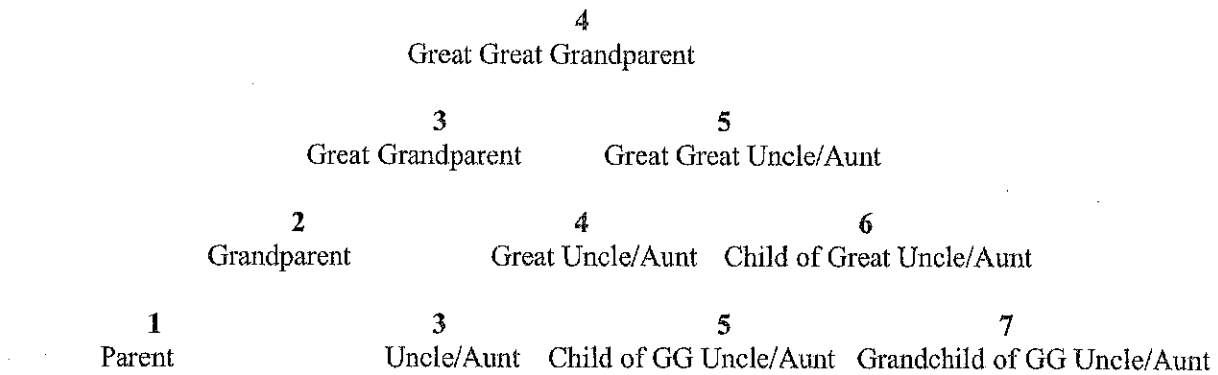
Relationships Defined and Chart

Definitions

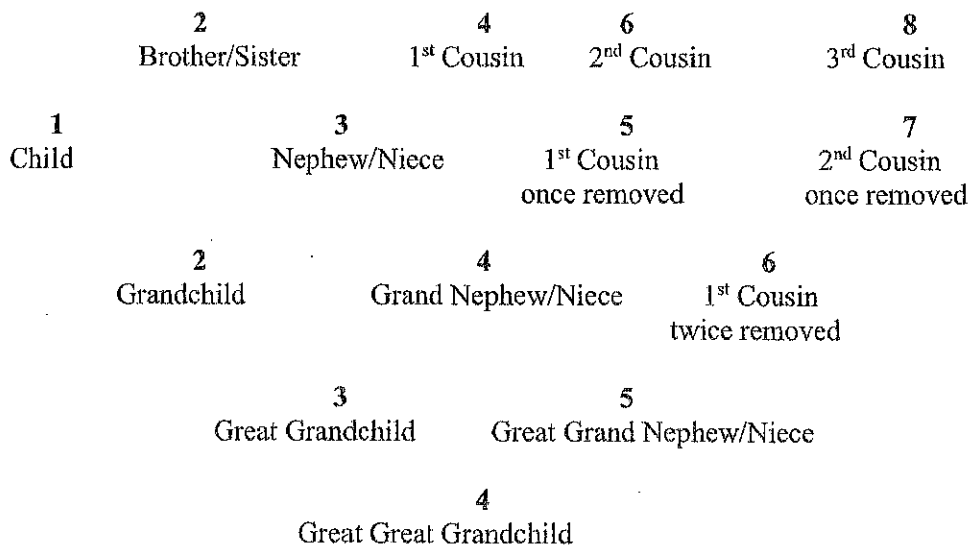
Affinity is the legal relationship arising as the result of marriage. Relationship by affinity terminates upon the death of one of the spouses or other dissolution of marriage, except when the marriage has resulted in issue still living.

Consanguinity is a relationship by blood relation. Relationship by consanguinity is confirmed by being descended from the same ancestor. Kinship determined by consanguinity may not be terminated.

Degrees of Consanguinity



**Trustee**



Degrees of Affinity

				<b>3</b> Great Grandparent-in-law or Step Great Grandparent
			<b>2</b> Grandparent-in-law or Step Grandparent	
	<b>1</b> Father/Mother-in-law or Step Parent			<b>3</b> Uncle/Aunt-in-law Or Step Uncle/Aunt
<b>Trustee</b>	<b>1</b> Spouse	<b>2</b> Brother/Sister-in-law Or Step Sibling		
	<b>1</b> Step Child or Son/Daughter-in-law		<b>2</b> Step Grandchild or Grandchild-in-law	<b>3</b> Nephew/Niece-in-law or Step Nephew/Niece
				<b>3</b> Step Great Grandchild or Great Grandchild-in-law

Policy History:

Adopted on:

Reviewed on:

Revised on:

**Policy 1532: Trustee Insurance**

Status: DRAFT - 1st Reading

Original Adopted Date: 07/24/2017 | Last Revised Date: 02/27/2026 | Last Reviewed Date: 02/27/2026

Trustee Health Insurance

Trustees are eligible to elect to participate in the District's health insurance program. Trustees electing coverage for themselves and/or their dependents under the District's plan must pay the cost of the coverage. Trustees may elect to continue purchased coverage after serviced as a member of the Board as per COBRA regulations.

Trustee Liability Insurance

The District shall maintain sufficient insurance to protect the Board and its individual members against liability arising from actions of the Board or its individual members while each is acting on behalf of the District and within the Trustee's authority.

An additional Trustee, as provided for in 20-3-352(2), who is chosen as a nonvoting chairperson of the board of an elementary district is entitled to all of the immunization, defenses, and indemnifications as described in 20-3-322, MCA.

Indemnification and Defense of Trustees and Employees

The District shall defend and indemnify each of its current and former Trustees and employees whenever such Trustees or employees are civilly sued for their actions taken within the course and scope of their service to or employment by the Board, as a result of an alleged violation of Article VII, Section 17, of the Montana Constitution, except as otherwise provided herein.

In any noncriminal action brought against any current and former Trustee or employee of the District for a negligent act, error or omission, or other actionable conduct of the Trustee or employee committed while acting within the course and scope of the Trustee's office or employee's employment, resulting in an increase in taxes in violation of Article VII, Section 17, of the Montana Constitution, the District shall, except as otherwise provided herein, defend the action on behalf of the Trustee or employee and indemnify the Trustee or employee. Indemnification shall be provided for any money judgments or legal expenses, including attorney fees either incurred by the Trustee or employee or awarded to the claimant, or both, to which the Trustee may be subject as a result of a suit covered under this policy.

Upon receiving service of a summons and complaint in a noncriminal action against him or her alleging a violation of Article VII, Section 17, of the Montana Constitution, the Trustee or employee shall give written notice to the District, requesting that a defense to the action be provided by the District. Except as otherwise provided herein, the District shall offer a defense to the action on behalf of the Trustee or employee. The defense may consist of a defense provided directly by the District. The District shall notify the Trustee or employee, within 15 days after receipt of notice, whether a direct defense will be provided.

In a noncriminal action in which a Trustee or employee is a party defendant, the Trustee or employee shall not be defended or indemnified by the District for any money judgments or legal expenses, including attorney fees, to which the Trustee or employee may be subject as a result of the suit, if it is determined that:

- The conduct on which the claim is based constitutes oppression, fraud, or malice or for any other reason does not arise out of the course and scope of the Trustee's office or the employee's employment;
- The conduct of the Trustee or employee constitutes a criminal offense as defined in Title 45, chapters 4 through 7;
- The Trustee or employee compromised or settled the claim without the consent of the District; or
- The employee failed or refused to cooperate reasonably in the defense of the case.

If no judicial determination has been made applying the exclusions provide herein, the District may independently determine whether those exclusions apply. However, if there is a dispute as to whether the exclusions herein apply and the District concludes it should clarify its obligation to the Trustee or employee arising under this section by commencing a declaratory judgment action or other legal action, the District shall provide a defense or assume the cost of the defense of the Trustee or employee until judgment is rendered in such action holding that the District had no obligation to defend the Trustee or employee.

The District has no obligation to provide a defense to the Trustee or employee in a declaratory judgment action or other legal action brought against the Trustee or employee by the District under this policy.

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**Policy 3550: Student Clubs**

Status: DRAFT - 1st Reading

Original Adopted Date: Pending

Student Clubs and Groups

The Board recognizes that student clubs are a helpful resource for schools and supports their formation. Student clubs must complete an application process. The Superintendent or designee is delegated the authority to approve or deny club applications.

This policy shall be made available to all interested individuals upon request and posted on the District's website. Parents and families shall be provided information about the nature and purpose of student clubs and groups meeting at the school and methods to consent to participation or opt out of participation consistent with parent/family rights.

Curricular Student Clubs

The Board of Trustees authorize the administration to approve and recognize curricular student clubs or organizations in a manner consistent with this policy and administrative procedure. Curricular Student clubs are those approved student clubs that directly relate to the body of courses offered by the school. Curricular student clubs that are recognized by the District are permitted to use District facilities, use the District's name, a District school's name, or a District school's team name or any logo attributable to the District, and raise and deposit funds with the District.

In order for the administration to approve and recognize a curricular student club the group must submit an application to the building administrator containing the following:

1. The organization's name and purpose.
2. The portion of the curriculum that forms the basis of the club. The portion of the curriculum that forms the basis of the club or the course offered at the school enhanced by the club's functions. This step is required for consideration as a curricular club. Applications that do not satisfy this step may be permitted to meet at the school as a non-curricular student group.
3. The staff employee designated to serve as the group's advisor.
4. The rules and procedures under which it operates.
5. A statement that the membership will adhere to applicable Board policies and administrative procedures.

The administration will report to the Board when new curricular student clubs have been approved and recognized.

Upon approval of a new curricular student club, the administration will notify the District clerk so the group may have any funds raised for its operations so designated in accordance with the District's financial practices.

Approved curricular student clubs will appear in the student handbook and other appropriate district publications. Advisors of new student clubs may be eligible for a stipend in accordance with applicable collective bargaining agreement provisions and available district resources. Approved curricular student clubs may also have limited access as designated by the administration to distribute messages through official communications of the district (e.g. intercom announcements, district newsletters, group emails, etc.).

Career and Technical Student Curricular Clubs Performance Grants

The Board of Trustees authorizes approved chapters of the follow Career and Technical Student Curricular Clubs within the District to apply for performance grants distributed by the Office of Public Instruction in accordance with Section 20-7-320, MCA:

- (a) Montana HOSA: future health professionals;
- (b) Montana BPA (business professionals of America);
- (c) Montana DECA (distributive education clubs of America);

- (d) Montana FFA (future farmers of America);
- (e) Montana TSA (technology student association);
- (f) skillsUSA Montana; and
- (g) Montana FCCLA (family, career and community leaders of America).

Any application submitted under this provision shall be reviewed and approved prior to submission by the club advisor, building principal, and superintendent or designee.

#### Non-Curricular Student Groups

Student-led and initiated groups of similar interests that do not meet the requirements to be an approved curricular student club as outlined in this policy shall be designated as noncurricular student groups. Noncurricular student groups include any student group that does not directly relate to the body of courses offered by the District but has a regular meeting schedule and established operational structure. District employees that are present at meetings in a supervisory capacity are not eligible for a stipend. Student meetings must be supervised by an adult. Employees or agents of the District that are present at student group meetings must only serve in a supervisory capacity.

The District approves a limited open forum, within the meaning of that term as defined U.S. Code § 4071, for non-curricular student groups to meet on school premises during non-instructional time. Noncurricular student groups wishing to conduct a meeting within this limited forum are subject to the following fair opportunity criteria, which shall be uniformly administered consistent with 20 U.S. Code § 4071:

1. All such meetings must be voluntary and student-initiated;
2. There shall be no sponsorship of the meeting by the District or its agents or employees;
3. Employees or agents of the District that are present at religious meetings must be only in a nonparticipatory capacity;
4. All meetings must not materially and substantially interfere with the orderly conduct of educational activities within the District; and
5. Nonschool persons may not direct, conduct, control, or regularly attend activities of the non-curricular student groups.

Meeting is defined as a gathering of a group of students for the purposes of discussing group beliefs or engaging in group operations. An event that does not meet this definition will be required to comply with the Community Use of District Facilities Policy and Procedure.

#### Fundraising

Noncurricular student groups may post notice of gatherings in accordance with Policy 3222. Noncurricular student groups may be authorized by the administration to have the name of the school to appear as part of their group's name. A logo attributable to the school or District, the District's name, or the school's team name or mascot may not be used by a noncurricular group. The permission to post notice of gatherings or use the school name does not constitute sponsorship of the group by the District.

#### Informal Gatherings

Students are permitted to informally gather at the school in accordance with Policy 3233. Informal gatherings of students are not permitted to use the District's name, a District school's name, or a District school's team name or mascot, or any logo attributable to the District, and raise and deposit funds with the District. Informal student gatherings may not post notices or other materials in accordance with Policy 3222 but may request to post items in accordance with Policy 4331.

#### Financial Operations

All funds raised by recognized curricular student clubs are subject to applicable District policies regarding financial management. All funds raised by recognized curricular student clubs that are donated to the District become public funds when placed in a District account. All public funds must be monitored in accordance with state law. Deposits must be reviewed to ensure compliance with equity rules, amateur rules and appropriateness under district policy.

Funds spent by the District will be done in accordance with District purchase order policy and spending limits regardless of the source of the donation. All expenditures should be preapproved to ensure equity and auditing standards are met.

The administration is authorized to develop procedures to implement this policy.

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NOTES: \_\_\_\_\_  
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*The administration will retain all records related to this application. The administration will report to the requesting students, advisor, and Board of Trustees when new curricular student clubs have been approved.*

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<b>Coaching Contract Title</b>	<b>LName</b>	<b>FName</b>	<b>FTE</b>
Coach JH Football	Andrews	Derek	0.065
Coach JH Football	Anello	Derek	0.065
Coach JH Football	Correa	Anthony	0.065
Coach JH Football	Gress	Darrin	0.065
Coach JH Football	Miller	Theodore	0.065
Coach JH Football	Grace	Christopher	0.065
Coach JH Instrument	Caudill	Benjamin	0.085
Coach JH Vocal	Branstetter	Jacqueline	0.085
Coach JH Volleyball			0.065
Coach JH Volleyball	Kehr	Robyn	0.065
Coach JH Volleyball	Thurston	Jennifer	0.065
Coach JH Volleyball	Rensel	McKenna	0.065
Coach JH Volleyball			0.065
Coach JH Volleyball			0.065
Coach JH XCountry	Andrews	Suzanne	0.065
Coach JH XCountry	Koch	Paula	0.065
JH Annual	Branstetter	Jacqueline	0.065

Coaching Contract Title	LName	FName	FTE
Coach HS Annual	Finberg	Ciera	0.12
Coach HS Art Club	Daniels	Kate	0.01
Coach HS Boys Soccer	Byrd	O'Brien	0.15
Coach HS Boys Soccer	Pete	Cory	0.1
Coach HS Boys Soccer	Wanner	Sage	0.06
Coach Asst Soccer	Karberg	Brandon	0.06
Coach HS Cheer	Courtney	Kendra	0.17
Coach HS Cheer			0.1
Coach HS Class Sponsor -9	Victor	Jessica	0.01
Coach HS Class Sponsor-10	Whitman	Julia	0.02
Coach HS Class Sponsor-11	Ypma	Hilary	0.04
Coach HS Class Sponsor-12	Moran	Willow	0.03
Coach HS Football	Barth	Austin	0.12
Coach HS Football	Coleman	William	0.12
Coach HS Football	Cordier	Kole	0.12
Coach HS Football	Houle	Kelly	0.17
Coach HS Football	LaTray	Ronald	0.12
Coach HS Football	Marton	Simeon	0.12
Coach HS Football	McGrath	Bryan	0.1
Coach HS Football	Babcock	Jacob	0.1
Coach HS Girls Soccer	Byrd	Melanie	0.06
Coach HS Girls Soccer	Clark	Thomas	0.15
Coach HS Girls Soccer	Kinder	Alexis	0.1
Coach HS Golf	Piilola	Amanda	0.1
Coach HS Golf	Osborne	Josiah	0.12
Coach HS Honor Society	Sundberg	Tamara	0.03
Coach HS Instrument	Forke	Josh	0.17
Coach HS Jazz	Forke	Josh	0.055
Coach HS Pep	Forke	Josh	0.055
Coach HS Special Olympics	Bahr	Naomi	0.1
Coach HS Special Olympics	Daniels	Kate	0.15
Coach HS Special Olympics	Foster	Paula	0.1
Coach HS Student Council	Gress	Shelly	0.04
Coach HS Vocal	Hackethorn	Emily	0.17
Coach HS XCountry	Finberg	Colleen	0.12
Coach HS XCountry	Knutson	Kati	0.12
Coach HS XCountry	Peacock	James	0.15
Elementary School Music			0.03
Stipend HOSA	Hulett	Brittney	0.03
Stipend HOSA			0.03
Stipend Key Club Advisor	Moultray	Jessica	0.03

<u>Name</u>	<u>Position</u>
Allison Hawes	Ruder Principal
John Cooper	JH Asst Principal
Josh Gibbs	HS Principal
Shaun Forrest	HS Asst Principal
Mark McCord	Curriculum Director
Michelle Swank	Director of Special Education
Penni Anello	Glacier Gateway Principal
Ted Miller	JH Principal
Dustin Zuffelato	Business Manager/Clerk
Natalie Corcoran	Food Services Director
Kris Jackola	Director of Transportation and Facilities
Ron LaTray	Transportation Manager
Aaron Wiersma	Director of IT
Jolandie Brooks	College and Career Coordinator
Stacy Caron	Speech Language Pathologist Aide
Tamara Sundberg	District Coordinator of Student and Family Advocacy School MTSS Coordinator