

**THOMPSON FALLS SCHOOL DISTRICT BOARD OF TRUSTEES**  
**SPECIAL MEETING-Amended**  
**Wednesday June 17, 2026**  
**5:00 P.M. Board Room**

*Mission: Work together as a school and community to provide every child with an educational experience that will empower them to grow as a person and discover their individual potential.*

**AGENDA**

1. Call to Order (Board Chair)
  - a. Pledge of Allegiance (Board Chair)
  - b. Roll Call (Clerk)
2. Evaluation of District Clerk (Closed Session)
3. Evaluation of Superintendent (Closed Session)
4. Public Comment (Board Chair)
5. Communications and Reports-Nexus CPA Group, audit governance letter.

**ORDER OF BUSINESS**

Old Business: None

New Business: (action)

6. Consent Agenda-
  - a. Approve minutes from June 01, 2026, regular meeting.
  - b. Approve renewal with MSGIA for property and liability insurance for 2026-2027.
  - c. Accept Holly Franck's resignation, Junior High Cross Country coach.
  - d. Approve Out of District student: Elementary 25-26-1-25
7. Approve Superintendent contract for the 2026-2027 year.
8. Approve Business Manager/Clerk contract for the 2026-2027 year.
9. Next regular meeting – August 03, 2026, 6:00 P.M.
10. Adjourn.

- *Information about this agenda, including the Board packet and supplemental documents, is available at the School District office. Please contact the office if you have any questions.*
- *The Board Chair is authorized to adjust the order of agenda items to accommodate scheduling needs of interested parties.*
- *Citizens may comment on items appearing on the agenda when invited to participate during that agenda item by the Board Chair. Citizens may comment on items related to School District business that are not appearing on this agenda during the public comment portion of the meeting.*
- *Public meetings may be recorded or broadcast by citizens. Questions about recording should be directed to the board chair.*



# MSGIA

PO Box 7029 | Helena, Montana 59604 | Tel 877-667-7392 | Fax 406-457-4505 | www.msgia.org

6/2/2026

Stacy Milner  
Thompson Falls Public Schools  
206 Haley Ave W  
Thompson Falls, MT 59873

RE: MSGIA Self-Insured Property and Liability Renewal

Dear Stacy and School Board Members,

I am pleased to present for you the MSGIA self-insured Property and Liability renewal effective July 1, 2026. Thank you for your continued support of MSGIA's School Leaders Property and Liability Program. Thompson Falls Public Schools is an important member of the MSGIA self-insured property and liability program. You have a voice in the coverage design, board management, and service offerings, because your voice matters. MSGIA strives to provide members with broad coverage, high service levels, and stable premiums, all at a competitive price.

Our pool has partnered with strong reinsurance carriers that support our program with excellent AM Best ratings. Our coverage package includes critical elements for Montana school districts such as, deadly weapons event coverage, cyber liability, and replacement cost coverage for certain classes of buses and other autos.

MSGIA has been assisting school districts with self-insured coverage solutions since 1989, 37 years! The 2026-2027 school year marks the beginning of its 19<sup>th</sup> year for the property and liability program. We are pleased to partner with our members to address risks and provide coverage that helps our members respond if an event occurs.

If you are interested in reviewing your coverage deductible structure, please contact Matt Komac in our office. He can assist you with reviewing different deductible levels and the associated premium to see what makes the most sense for your district.

I'm pleased to present your renewal premium for the 2026-2027 school year as follows

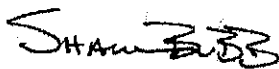
Total Premium	\$ 97,492
Multi-Line Discount	<\$ 4,875> (members in worker's compensation and property & liability)
Discounted Premium	\$ 92,618

Your allocated premium for transportation is 2.5%.

Please send renewal checks to the address listed on the enclosed invoice.

Thank you for your continued support!

Be Well and Be Safe!



Shawn F. Bubbs, CPCU, CIC, CPA  
Director of Insurance Services



Jeneese Baxter motioned to hire the attached list of classified and non-represented employees for the 2026-2027 school year. Jake Helvey second. The vote was unanimous.

There will be a special meeting on June 17, 2026, at 5:00 P.M. for the evaluations.

The next regular meeting will be August 3, 2026, at 6:00 P.M.

Adjourned at 6:30 P.M.

Respectfully Submitted,

Approved on \_\_\_\_\_

\_\_\_\_\_  
Stacy Milner, District Clerk

\_\_\_\_\_  
Sandra Muster, Board Chairman



Nexus CPA Group  
406.756.6879  
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1740 U.S. Hwy 93 South  
P.O. Box 1957  
Kalispell, MT 59903

June 8, 2026

Thompson Falls Public School Trustee's  
Stacy Milner, Business Manager

Thompson Falls Public School  
206 Haley Ave. West  
Thompson Falls, MT 59873

We are engaged to audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Thompson Falls Public School for the year ended June 30, 2025. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated May 26, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of Thompson Falls Public School. Such considerations will be solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether Thompson Falls Public School's financial statements are free of material misstatements, we will perform tests of Thompson Falls Public School's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

We are also responsible for communicating particular matters required by law, regulation, agreement, or other requirements applicable to the engagement.

We gave significant consideration to particular circumstances or relationships such as financial interests, business, or family relationships, or non-attest/non-audit services provided or expected to be provided, and have implemented safeguards to ensure independence.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to Budgetary Comparison Schedule and Budget-to-

GAAP Reconciliation, Management's Discussion and Analysis (MD&A), Schedule of Changes in the Total OPEB Liability and Related Ratios, Schedule of Proportionate Share of the Net Pension Liability, and Schedule of Contributions, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the Schedule of Enrollment and Schedule of Revenue and Expenditures – Extracurricular Fund – All Fund Accounts, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope, Timing of the Audit, and Other

An Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding to the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to the acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit on approximately June 2, 2026 and issue our report on approximately July 15, 2026. Jonathan Mahrt is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of Trustee's and management of Thompson Falls Public School and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Jonathan Mahrt, CPA

Nexus CPA Group, PLLC

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Jonathan Mahrt, CPA

Nexus CPA Group, PLLC



BOARD OF TRUSTEES  
MINUTES OF THE MEETING  
REGULAR MEETING

June 01, 2026, 6:00 P.M. Board Room

A regular meeting of the Board of Trustees of Thompson Falls School District #2 was called to order by Vice Chairman Ryan Frields at 6:00 P.M.

The Pledge of allegiance was recited by all.

Roll Call was done; Trustees, Ryan Frields, Jeneese Baxter, Jake Helvey, Sandra Muster-absent, Ramona Jacobson-absent, Superintendent Bud Scully, District Clerk Stacy Milner. Visitors present are listed on the attached list.

Public Comment-Cody Pallister spoke to the Board. Pat Crowder told the Board that she appreciates the longevity of our Board members. Cody Pallister spoke again. Shawnee Simpson read the mission statement of the school and asked the Board to address bullying.

Superintendent Scully said that graduation was awesome. He also thanked Josh and Jordan and the crew for their work setting up graduation. Superintendent Scully is looking forward to the 8<sup>th</sup> grade promotion, the end of the year bar-b-q and wishing our retirees well. Mr. Dorscher invited everyone to the 8<sup>th</sup> grade Promotion at 10:00 A.M. on June 5, 2026. Doree Thilmony stated that the spring sports have been fast and furious! Track took 10 athletes to state. Golf had 16 athletes with a strong showing and baseball had 4 athletes and did great! Mrs. Morgan hosted the 8<sup>th</sup> graders for lunch and then they attended 5<sup>th</sup> and 6<sup>th</sup> period. The High school will host the Focus on Freshmen night for family engagement again.

Adjustments to the Order of Agenda: None

Jake Helvey motioned to approve the consent agenda.

- a. Approve minutes from May 04, 2026, regular meeting.
- b. Approve financial expenditures, reports and pay the bills.
- c. Approve hiring the attached list of extracurricular coaches and advisors for the 2026-2027 school year.
- d. Approve the MHSAA annual agreement.
- e. Approve MSGIA workers' compensation renewal.
- f. Approve out of district students, see attached list.

Jeneese Baxter second the motion. The vote was unanimous.

Jeneese Baxter motioned to open negotiations with non-represented employee. Jake Helvey second. The vote was unanimous.

Jake Helvey motioned to approve the job description of Assistant Business Manager but withhold the posting until the wage is set. Jeneese Baxter second. The vote was unanimous.

