

# Agenda/Narrative

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Superintendent  
Dr. Robert Moore  
Ext. 136



300 Park Avenue  
Stevensville, MT 59870  
Phone: 406-777-5481  
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Business Manager  
Bill Schiele  
Ext. 139

**Elementary & High School Agenda**  
**Regular Meeting**  
**April 14, 2020**  
**7:00 P.M.**

**Held Via Electronic Meeting**

**Electronic Link:** <https://zoom.us/j/5240231690>

1. Opening of Meeting – Call to Order:
2. Approval of minutes of previous meetings:
  - A. Regular: March 10, 2020
  - B. Emergency: March 17, 2020
  - C. Special: March 26, 2020
3. Approval of Claims:
4. General Public Comment:
5. Consent Agenda:
  - A. Resignations:
    - i. Joe Gannon – Grades 7-12 Industrial Arts
    - ii. Jayme Erickson – Middle School Special Education
    - iii. Lee Starck – Middle School Football
6. Business: Items for Action:
  - A. Teaching Contract Recommendations
    - i. Elementary
      1. Non-Tenure
      2. Staff Attaining Tenure
      3. Tenure Staff
    - ii. High School
      1. Non-Tenure
      2. Staff Attaining Tenure
      3. Tenure Staff
  - B. Activity Eligibility Recommendation
  - C. Sinking Fund Reinvestment
  - D. Audit Report
7. Items for Information:
  - A. Accreditation Reports
    - i. Elementary School
    - ii. Middle School
    - iii. High School
  - B. MHSA Activities for Spring
  - C. Student Representative Report
  - D. Administrative Report
  - E. Correspondence
8. Adjourn:

## **Public Comment Rules**

**Public comment can be made in the "Chat" function on ZOOM. Please type your full name followed by your public comment. The Board Chair will read your comments aloud.**

### General Public Comment

The purpose of the Public Comment segment of our agenda is for the public to bring a matter that is not on the agenda to the attention of the Board for the Board's information or for consideration at a later date. The Board is precluded from discussing or making decisions regarding Public Comment items, since they are not specified on the public meeting agenda.

In addition, the Public Comment section of the agenda is not a time to raise personnel issues. To avoid violations of individual rights of privacy please do not make comments making reference to any student, staff member, or member of the general public.

### Public Comments on Agenda Items

The public will have the opportunity to provide comments and ask clarifying questions during each item for action on the agenda. **Public comment can be made in the "Chat" function on ZOOM. Please type your full name followed by your public comment. The Board Chair will read your comments aloud.**

Please limit your comments to the specific issues being considered by the Board. The Board may not consider any information that falls outside the scope of the current agenda item. To avoid violations of individual rights of privacy please do not make comments making reference to any student, staff member, or member of the general public.

### Public Comments during Executive Session

When the Board Chair determines an individual or the school district has a protected right to privacy on a particular issue he/she may declare an executive session to hear the matter. All members of the audience that are not directly involved in the matter will be asked to leave the room. Once the executive session has ended the Board will invite the public back into the meeting and make a final decision in public session.

The person or entity whose privacy right is being protected will have the option to invite interested public in to the executive session to make comments. If the public input is invited and you would like to speak in an executive session you will be called into the meeting at the appropriate time and given 3 minutes to speak on the issue.

Superintendent's Narrative  
Regular Meeting  
April 14, 2020

**Item 1. Call to Order and Salute to the Flag**

**Item 2. Approval of Minutes**

Minutes for the March 10, 2020 regular board meeting, March 17, 2020 emergency board meeting, and the March 26, 2020 special board meeting are included in the Board packet. The approval of both sets of minutes will require a motion and vote of the Board.

**Motion to approve the minutes for March 10, 2020 board meeting (with/without corrections).**

**Motion to approve the minutes for the March 17, 2020 emergency board meeting (with/without) corrections.**

**Motion to approve the minutes for March 26, 2020 special board meeting (with/without corrections).**

**Item 3. Approval of Claims**

Claims for the month have been included in the board packet. Any late claims that arrive will be supplied at the time of the meeting.

**Item 4. Public Comment**

As this is an online meeting, it is appropriate at this time to accept comment on any non-agenda item. The public has been given notice that public comment can be provided in written form via the "chat" area in the Zoom meeting room. Mr. Trangmoe or I will read comments from the public into the record. As a reminder, this section is for non-agenda items and the public has the opportunity to comment during items listed on the agenda.

We will not be recognizing any visitors in this section as this is a meeting held through electronic means.

**Item 5. Consent Agenda**

The consent agenda contains four resignations that the Board may consider as consent items. There are no other items on the consent agenda. These resignations are:

Joe Gannon – 7-12 Industrial Arts Instructor

Jayne Erickson – Elementary Special Education Instructor

Lee Starck – Head Middle School Football Coach

**CALL FOR BOARD COMMENT**

**PUBLIC COMMENT IS LIMITED AS THESE ARE PERSONNEL MATTERS**

**Item 6. Business Items**

**A. Certified Teaching Staff Recommendations for 2020-21 – Discussion/Action**

Building principals have provided recommendation lists for renewal and non-renewal of certified employee contracts. I am recommending that the Board approve the lists as presented for renewal of contacts for the 2020-21 school year. I will make the recommendations for the Elementary and High School District separately as grouped below. I have included the list for each district grouped by non-tenure, those attaining tenure, and tenure renewals or non-renewal recommendations in the Board packet. The Board may elect to consider the contract recommendations as grouped or individually per your preference.

- i. Elementary District**
  - 1. Non-tenure contracts**
  - 2. Tenure attainment contracts**
  - 3. Tenure contracts**
- ii. High School District**
  - 1. Non-tenure contracts**
  - 2. Tenure attainment contracts**
  - 3. Tenure contracts**

**CALL FOR BOARD COMMENT**

**PUBLIC COMMENT IS LIMITED AS THESE ARE PERSONNEL MATTERS**

**If the Board agrees with the recommendation(s), there will need to be three separate motions in both the high school and elementary districts. Each motion will identify the group acted upon (non-tenure, tenure attainment, tenure). An appropriate motion to this effect will be: *I move to accept the (Elementary/High School – pick one) district (non-tenure/tenure attainment/tenure – pick one) as presented.***

**B. Activity Eligibility Recommendation – Discussion/Action**

Mr. Gum and Mr. Larson met with a community group (Activity Improvement Committee) to examine activities programming. As part of this effort, Mr. Larson investigated the eligibility requirements established by the Stevensville Board, the requirements of the Montana High School Association, and other Class A schools. Based on his findings, Mr. Larson presented the information and recommended changes to the community group and the recommended changes were seen as favorable to increase student participation in Stevensville Schools activities programs. Mr. Gum and Mr. Larson have also presented these recommendations to the school staff. It is worthwhile to note that we have kept the eligibility for activities participation the same for grades 7-12 even though grades 7-8 are not MHSAA sanctioned events.

Mr. Larson will present his findings and recommended changes to the Board for your consideration for the 2020-21 school year. I have included a synopsis outlining the recommended changes for your review prior to the Board meeting.

**CALL FOR BOARD COMMENT**

**CALL FOR PUBLIC COMMENT**

**Following Mr. Larson's presentation, and input if the Board supports the recommendations, an appropriate motion would be: *I move to accept the recommended activities eligibility changes as presented for Stevensville student activities grades 7-12.***

**C. Sinking Fund Reinvestment**

The District has sinking fund investments in the approximate amount of \$292,039.95 that are maturing with Rocky Mountain Bank. I am requesting that the Board authorize the reinvestment of these funds. Mr. Schiele has solicited proposals from local banks for investment rates. The Board will need to discuss rates and investment periods and take action for reinvestment. I have included the CD rates we have received from Rocky Mountain Bank and Farmers State Bank for your review. Mr. Schiele will provided more information regarding these rates and terms during the discussion.

**CALL FOR BOARD COMMENT**

**CALL FOR PUBLIC COMMENT**

**An appropriate motion will need to include the amount of the investment, name of the institution, investment rate, and time period.**

**D. Audit Report**

The audit for the fiscal year 2019 submission from Denning, Downey & Associates, PC is complete. The auditor met with Mr. Schiele, Ms. Mewes, Mrs. Marble, Vice Chair Cook, and I to discuss the exit report. The District received an "unqualified" audit report which is the best audit report we can receive. The identified cash controls for concessions listed in the 2018 audit report were implemented and there were no findings in the 2019 audit. I have included the report in the Board packet for your review and Mr. Schiele and I will answer any questions you may have regarding the report.

**CALL FOR BOARD COMMENT**

**CALL FOR PUBLIC COMMENT**

**A motion to accept the audit report as presented is appropriate. A motion to accept the report would be: *I move for the acceptance of the Denning, Downey & Associates , P.C. 2019 fiscal year audit as presented.***

**Item 7. Informational Items**

**A. Accreditation Reports**

The District has received regular accreditation by the State of Montana. We have one finding in the K-6 library area. This finding is due to our grade level configuration reporting. We are required to have 1.5 FTE certified librarians in grades K-8. Currently we have more than 1.5 FTE assigned staff in this area but the state accreditation standard does not align with our grade level configuration. The building level administration will correct this in the next reporting cycle.

I have included the accreditation reports for your review.

### **B. MHSA Spring Activities Communication**

I have include a memo from the executive director of the MHSA regarding spring activities programming restart and/or cancellation.

### **C. Administrative Reports**

Superintendent Report:

I did not include the usual enrollment and lunch reports due to the current closure circumstances. I will continue to provide meal delivery updates regularly. However, I will point out that there has been a significant increase in meal pickup in the current week four of deliveries. I anticipate a significant increase in meal delivery April 10<sup>th</sup> and 13<sup>th</sup> as Lone Rock is not delivering those two days and Lone Rock encouraged their families to use our service. As this is a community provision program, we will receive reimbursement. We have seen significant growth in the number of meals provided in the last week. As of April 8<sup>th</sup>, we have reached a high point of 412 students served in one day.

We continue to operate with only essential staff to comply with the Governor's stay at home order and we continue to employ all staff without furloughs. Many staff members have volunteered to deliver meals and have willingly assisted when called to work for essential duties. It is my hope that the stay at home order will be lifted and we can resume normal operations prior to the end of the year.

During the closure, we have continued to conduct all required special education meetings via electronic means. While this has presented challenges, we have been able to honor the U.S. Department of Education directive that timelines for evaluations and IEPs should be followed as required by law.

Teaching staff have had a large learning curve, as have all of our students. The engagement of staff and students has been exceptional and the Stevensville School District was well ahead of many districts that were not able to plan or provide instruction as they were on break. Our district was able to plan and deploy home based and online learning within two days. This was a herculean task for which the all the staff should be commended.

Construction is well underway at this time and may present some difficulties should we be able to return to on site instruction. The PE field and bus barn work has seen about 2500 yards of dirt and rock relocated and we should be installing sprinkler systems within two weeks.

We were able to garner authorization to begin demolition from the Town of Stevensville but we still do not have a building permit or the completed vacation of the Phillips Street. The mayor indicates that the permit should be approved during the week of April 13 -17, 2020 and the town council is slated to take action on the Phillips street vacation April 23, 2020

The drop off and bus lane demolition at the north end of the park area is complete and the new temporary access is under construction. This will no doubt have an effect when we resume on site instruction and bussing.

Asbestos abatement should be completed this week and Quality Construction has started installing temporary exits in the high school building.

Generally, the administration has been continuing supervision and have been planning for staffing and budgeting for the 2020-21 school year. The closure has allowed some time to review academic changes, handbooks, and procedures at the building levels earlier than usual. This will likely result in future recommendations for Board consideration.



**Correspondence**

There has been no correspondence to the Board as of the printing of the Board packet.

**Item 8.Adjourn**

**Jessica Shourd**  
**Stevensville Primary School Principal**  
**Regular Board Meeting**  
**Tuesday April 14, 2020**

- Enrollment: 281
  - Kindergarten 71
  - 1st Grade 69
  - 2nd Grade 70
  - 3rd Grade 71
- Distance Learning: After receiving feedback from K-3 teachers including our special education teachers, it is clear that we have a percentage of children who are not participating in distance learning or the teachers have been unable to make contact with the parents to assure distance learning is taking place.
  - Kindergarten = about 7 non participating students/71 total students (9%)
  - 1st = 7 non participating students/69 total students (10%)
  - 2nd = 4 non participating students/70 total students (5%)
  - 3rd = 5 non participating students/71 total students (7%)
  - Kindergarten and 1st Sped = all are participating out of 16
  - 2nd and 3rd Sped = 1 non participating out of 17 (counted in 2nd grade)
  - K-12 Speech = 35 non participating out of 53
- Assessment: On March 30th, the U.S Department of Education waived federal testing. This includes the MT Science Assessment (replacing the CRT), Smarter Balanced, MSAA (Alternate test for Special Education students who qualify), and the ACT. The ACT has been postponed for this year's juniors and will take place in October of 2020 (their senior year).
- Nightly read aloud: I have been reading a book on Facebook Live or posting a video of my reading each night around 7:30 pm (there have been some user tech issues).
- Teachers: The K-3 teaching staff deserves HUGE accolades. They took a completely social career and turned it into an online or distance-learning platform for families in a matter of days. The communication to families has been impressive. Some families are overwhelmed by the workload, but teachers have accommodated the needs of each family, similar to what they would do for students in their classrooms. I am beyond impressed. Aside from all of their teaching duties, communicating with parents, learning online platforms, Zoom meetings, etc. several teachers have volunteered to help with food deliveries and materials pick up. We have a great team and I am thankful!
- Paras Volunteering: Most of the K-3 paras have volunteered to work in various ways during this school closure. I am also thankful for this team of professionals who have been delivering breakfasts and lunches, checking out chromebooks, and helping me with materials pick up. Many are asking what more they can do to help; this is much appreciated.
- Kindergarten Registration: Has been moved to online registration. Newspapers, radio stations, Infinite Campus Messages, Facebook, bus with banner at SuperOne etc. have gone out to encourage enrollments. As of April 7th, the Primary has only enrolled about 15 students. At this time last year, we had around 45 students enrolled for kindergarten.

**Calendar of Events:**

4/10-13/20 ~ No school, Easter break

**\*Most dates below have yet to be cancelled, the ones crossed out are cancelled\***

5/4/19 ~ Teacher Appreciation Week

5/6/19 ~ Bike or Walk to School

5/8/20 ~ PD Day, no students

5/13/20 ~ Muffins for Moms

5/25/20 ~ No school, Memorial Day

5/27/20 ~ Donuts for Dads

6/2/20 ~ Kindergarten Round UP

6/5/20 ~ Last day of school, 2:30 early release

5/19/20 ~ 2nd and 3rd grade Track and Field Day

5/21/20 ~ ~~Kindergarten goes to Fort Missoula~~

5/27/20 ~ K-1 Field Day from 12:00-3:00

5/28/20 ~ K picnic

*Quinn Stewart*

**Tracey Rogstad**  
**Principal**  
**Stevensville Middle School**  
**Board Meeting April 14, 2020**

- **Communication with staff during the school closure**  
Each Wednesday I host a staff meeting via Zoom. Our agendas have included finalizing 3<sup>rd</sup> quarter, managing assignments and grades, report cards and supporting students. Teachers are keeping track of students that are doing little or no work so we can reach out to them and each Wednesday we go through the list of students. I continue to send my weekly Monday memo and staff members are required to check email at least two to three times per day during working hours/days. Grade level teams are meeting via Zoom as well.
- **Communication with families during the school closure**  
Teachers have called all students that have not responded to Google Classroom or Gmail. If they still have not made contact with a student I have called the parent to check in and ensure they are getting what they need, i.e. chrome book, internet, meals etc. I only have three students without internet access in grades 4-8. One family is waiting for the Verizon access card that the district is providing, but until then they are making due with a hot spot. The other two students were given hard copies of school work.
- **Google Classroom**  
All teachers have a Google Classroom set up. The first week we had two teachers using email only, but that was too confusing for students. Keeping the same platform is much smoother for our families. I have access to all Google Classrooms so I can help monitor which students need a phone or video call. Currently it is the teacher's choice to hold a Google Meeting with their class, however if we move into May with a school closure I will ask all teachers to host meetings with students. Teachers that have hosted Google Meetings really enjoy the interaction with the students and find them beneficial.
- The middle school gave out 110 chrome books for student use. We are currently out in the building and have received 5 from the other schools to accommodate families.
- Christina Terpenning is coming in on Tuesday and Thursday each week to check voicemail and call parents back. Christina is also managing the volunteer signups to ride the bus for meal deliveries. I am in the building 3-4 days per week as needed, but am mostly working from home.

*Stay well,*

*Tracey Rogstad*



Principal  
Brian Gum  
Ext. 132

**STEVENSVILLE HIGH SCHOOL**  
300 Park St.  
Stevensville, Montana 59870

Vice Principal  
Eric Larson  
Ext. 142

04/06/20,

The month of April now looks substantially different here at Stevensville High School. As you know, we are all waiting on the Governors next proclamation, in regards to how much longer education will occur in this format. Currently we are providing students online supports through ZOOM, Google Classroom, and email.

The Stevensville High School staff and I are currently meeting weekly on ZOOM to discuss what is working and what is not. Every week, we are making strides with how we are operating educationally. It has been quite a challenge, but I believe we are getting better at it, by the week.

The administration wants to wait on changing graduation, until we know whether we are coming back to school this year. If we cannot come back, we will put together a cool virtual graduation experience for our students. I know it will not be the same, but I want to give our seniors back the best experience possible at this point. They have represented well at Stevensville High School for four years and deserve the best we can offer.

As we have been going through this process, I have seen an immense amount of growth in terms of technology and my staff. Everyone, including myself has had to jump in and improve what there are doing from that level. When we return to our regular environment, I see this transition to a more technology based classroom approach, as a definite advantage.

If you have any further questions, comments, or concerns, feel free to contact me here at the building, 777-5481, ext. 132.

Sincerely,

Brian Gum

Principal

Stevensville High School

**Correspondence**

There has been no correspondence to the Board as of the printing of the Board packet.

**Item 8.Adjourn**

# Minutes

1 **Stevensville Public Schools**  
2 **School District #2**  
3 **300 Park Street**  
4 **Stevensville, Montana 59870**  
5 **Telephone: (406)777-5481**  
6 **Fax: (406)258-1246**

7  
8 **Regular Board Meeting**

9 **March 10, 2020**

10 **7:00 p.m.**

11 **Music Center Choir Room**

12 **1. Opening of meeting – call to order – present – salute to flag:**

13 Chairman Greg Trangmoe called the board meeting to order at 7:00 p.m. in the Music  
14 Center Choir Room. Greg led in the pledge of allegiance. Trustees present were Sean Lenahan,  
15 Lucas McCormick, Michele Fauth, Cathi Cook, Sarah Armijo and Ben Meyer. Billy Donaldson  
16 was not present. Superintendent Bob Moore, Brian Gum, Tracey Rogstad, Jessica Shourd, Nate  
17 Fry, Eric Larson and Business Manager/Clerk Bill Schiele were present.

18 **2. Approval of minutes of previous meetings: (Regular: February 11, 2020)**

19 Chairman Greg Trangmoe asked the trustees if they had any questions or comments on the  
20 regular board meeting minutes held on February 11, 2020 as presented. Sean Lenahan made a  
21 motion to approve the February 11, 2020 regular board meeting minutes as presented. Michele  
22 Fauth seconded the motion. All voted aye.

23 **3. Approval of Claims:**

24 Chairman Greg Trangmoe asked if there were any questions or comments on the claims or  
25 students' accounts. Greg told the Board the district has claims in the amount of \$341,557.50  
26 starting with claim #36455 and ending with claim #36576 and students' accounts in the amount of  
27 \$19,685.36. There were no questions or comments on claims. Cathi Cook made a motion to  
28 approve the claims and students' accounts as presented. Sean Lenahan seconded the motion. All  
voted aye.



1 **4. Recognize Visitors/Public Comment:**

2 **Board Comment:**

3 There was no board comment.

4 **Public Comment:**

5 There was no public comment.

6

7 **5. Presentation/Recognition Stevensville HS FFA**

8 Josette Hackett talked about all the competitions and all the other things the FFA students  
9 have been involved with throughout the school year. Some of the FFA students did a presentation  
10 on the pros and con of removing the grizzly bear off the endangerment list. The Board thanked the  
11 students for the great job tonight and everything they have done during this school year.

12

13 **6. Informational Item – Candy Lubanski/Robert Walsh – Bitterroot Community College**

14 Robert Walsh and Candy Lubanski did a presentation on the new Bitterroot Valley  
15 Community College they are requesting at the May 5, 2020 election. Robert Walsh and Candy  
16 Lubanski explained the advantages the local students would have with the community college.  
17 After questions from the Board on the new community college, Greg moved onto the next agenda  
18 item.

19 **7. Consent Agenda:**

20 **A. Resignation – Jeremy Ruff – K-8 Band Instructor**

21 **B. Employment:**

- 22 **i. Megan Pendergast – K-8 Paraprofessional**
- 23 **ii. Molly Cherry – Head Girls' 7-8 Middle School Track Coach**
- 24 **iii. Hillary Beller – Head Boys' 7-8 Middle School Track Coach**
- 25 **iv. Joel Martin Williams – Asst. 7-8 Middle School Track Coach**
- 26 **v. Kyla Paulsen – MS Intramural Volleyball**
- 27 **vi. Nate Fry – MS Boys' Intramural Basketball**
- 28 **vii. Alycia Harris – MS Girls' Intramural Basketball**
- viii. Bill Everett – HS Tennis**
- ix. Lori Lewis – Head HS Track**
- x. Joe Gannon – Asst. HS Track**
- xi. Gordon Gum – Asst. HS Track**
- xii. Jacob Parks – Custodian**

**C. Substitute List – Pending Background Checks**

1 Chairman Greg Trangmoe told the Board they will now approve the consent agenda items.  
2 Greg asked the Board if there were any questions or comments on the consent agenda items.  
3 Greg asked the Board if there were any consent agenda items they would like to remove from the  
4 list. There were no items to be removed. Greg told the Board the consent of any trustee pertains  
5 only to the items they have the authority to decide on and if there is no objection the agenda items  
6 will be adopted by unanimous consent. There was no objection and the consent agenda items  
7 were approved by unanimous consent.

8

9 **8. Business: Items for Action:**

10 **A. Retirement – Diane Mickelson**

11 Superintendent Bob Moore told the Board that Diane Mickelson has submitted her  
12 retirement letter accepting the Retirement Memorandum of Understanding with the teachers  
13 association. Chairman Greg Trangmoe asked the Board if they had any questions on the  
14 retirement letter from Diane Mickelson. Cathi Cook made a motion to accept the retirement letter  
15 and the retirement incentive as submitted by Diane Mickelson. Ben Meyer seconded the motion.  
16 All voted aye.

17 **B. Senate Bill 307 Levy Resolutions**

18 **i. Elementary District Resolution**

19 **ii. High School District Resolution**

20 Superintendent Bob Moore told the Board they need to approve SB 307 that shows any  
21 increases or decreases to the district mills for next year. Bob went over the increases and  
22 decreases in the Elementary and High School levies. Greg asked the Board if they had any  
23 questions or comments on the Elementary resolution for SB 307 as presented. Cathi Cook made a  
24 motion to approve the Resolution of Intent to impose an increase in permissive levies in the  
25 Elementary District as presented. Sean Lenahan seconded the motion. Sean Lenahan, Lucas  
26 McCormick, Greg Trangmoe, Cathi Cook, Sarah Armijo and Ben Meyer voted aye. Michele  
27 Fauth could not vote.

28 Greg asked the Board if they had any questions or comments on the High School

1 resolution for SB 307 as presented. Cathi Cook made a motion to approve the Resolution of Intent  
2 to impose an increase in permissive levies in the High School District as presented. Michele Fauth  
3 seconded the motion. All voted aye.

4 **C. Commissioning Agent RFQ and Fee Scope**

5 Superintendent Bob Moore told the Board the commission agent is required by code for  
6 all building projects. Bob told the board the district received four RFQ's and the facilities  
7 committee scored them and they are recommending River City Engineering as the districts  
8 commission agent. Chairman Greg Trangmoe asked the Board if they had any questions on the  
9 commission agent recommendation. Sean Lenahan made a motion to approve River City  
10 Engineering as the districts commission agent pending successful negotiation of a contract not to  
11 exceed \$80,400.00. Michele Fauth seconded the motion. All voted aye.

12 **D. Third Party Special Inspector**

13 Superintendent Bob Moore told the Board the district received only one RFQ for the third  
14 party inspector. Bob told the Board this inspector is independent to our general contractor and  
15 they verify that the work has been completed to our construction specification. Chairman Greg  
16 Trangmoe asked the Board if they had any questions on the third party inspector as presented.  
17 Sean Lenahan made a motion to approve Allwest Testing and Engineering as the third party  
18 inspector pending successful negotiation of a contract. Sarah Armijo seconded the motion. All  
19 voted aye.

20 **E. Asbestos Abatement Bid**

21 Superintendent Bob Moore told the Board the district has opened the asbestos bids that the  
22 district has received. Bob told the Board that Northern Industrial Hygiene has reviewed the bids  
23 and found the bids and scope of the work to be accurate. Bob told the Board the recommendation  
24 is to award the contract to Schroeder Contracting Inc. Chairman Greg Trangmoe asked the Board  
25 if they had any questions on the bid from Schroeder Contracting Inc. for the Asbestos Abatement  
26 as presented. Cathi Cook made a motion to approve the bid of \$57,700.00 for the base bid and  
27 \$1,200.00 for bid alternate #1 from Schroeder Contracting Inc. for the asbestos abatement work.  
28 Ben Meyer seconded the motion. All voted aye.

1           **F. Gym Floor Replacement Bid**

2           Superintendent Bob Moore told the Board the district received two bids for the gym floor  
3 and one bid was for complete replacement and the other one was for an overlay of the floor. Bob  
4 told the Board the lowest bid was for the complete floor replacement from Western Sport Floors  
5 Inc. Chairman Greg Trangmoe asked the Board if they had any questions on the two bids for the  
6 gym floor. Cathi Cook made a motion to approve the bid of \$155,900.00 to replace the High  
7 School Gym floor pending successful negotiation of a contract with Western Sports Floor Inc.  
8 Sean Lenahan seconded the motion. All voted aye.

9           **G. Outdoor Bleacher Replacement Bid**

10          Superintendent Bob Moore told the Board the outdoor bleachers were approved at last  
11 month's board meeting.

12          **H. K-8 Gym Roof Replacement Bid**

13          Superintendent Bob Moore told the Board the K-8 gym roof replacement was approved at  
14 last month's board meeting.

15          **I. Administrative Contract Recommendations**

16               **i. Elementary**

- 17                   1. Jessica Shourd – K-3 Principal  
18                   2. Tracey Rogstad – MS Principal  
19                   3. Nate Fry – Assistant Principal

20               **ii. High School**

- 21                   1. Brian Gum – High School Principal  
22                   2. Eric Larson – Assistant Principal/AD

23               **iii. Supervisor Staff Recommendation**

- 24                   1. Bill Schiele – Business Manager  
25                   2. Dave Haacke – Maintenance Supervisor  
26                   3. Paul Ludington – Transportation Supervisor  
27                   4. Jenna Henning – Food Service Director  
28                   5. Connie Johnson – School Nurse

Chairman Greg Trangmoe asked the Board if they had any questions on the renewal of  
Tracey Rogstad as the Middle School Principal, Jessica Shourd as the K-3 Principal and Nate Fry  
as the Assistant Principal for the Middle School for the 2020-2021 school year. Sarah Armijo  
made a motion to hire Tracey Rogstad, Jessica Shourd and Nate Fry as presented. Cathi Cook  
seconded the motion. Sean Lenahan, Lucas McCormick, Greg Trangmoe, Cathi Cook, Sarah

1 Armijo and Ben Meyer voted aye. Michele Fauth could not vote.

2 Chairman Greg Trangmoe asked the Board if they had any questions on the renewal of  
3 Brian Gum as the High School Principal and Eric Larson as the Assistant High School  
4 Principal/AD for the 2020-2021 school year. Sean Lenahan made a motion to hire Brian Gum  
5 and Eric Larson as presented. Michele Fauth seconded the motion. All voted aye.

6 Chairman Greg Trangmoe asked the Board if they had any questions on the renewal of  
7 Bill Schiele as Business Manager, Dave Haacke as Maintenance Supervisor, Paul Ludington as  
8 Transportation Supervisor, Jenna Henning as Food Service Director and Connie Johnson as  
9 District Nurse for the 2020-2021 school year. Sean Lenahan made a motion to hire Bill Schiele,  
10 Dave Haacke, Paul Ludington, Jenna Henning and Connie Johnson as presented. Cathi Cook  
11 seconded the motion. All voted aye.

12 **J. Obsolete Equipment/Property – Palmer House**

13 Superintendent Bob Moore told the Board the district now owns the Palmer house. Bob  
14 told the Board the district has no use for the house and his recommendation is for the district to  
15 declare the house obsolete so the district can dispose of it. After comments from the Board on the  
16 house and how to dispose of it, Cathi Cook made a motion to dispose of the house on 800 Phillip's  
17 Street as obsolete, undesirable and unsuitable for school purposes. Sarah Armijo seconded the  
18 motion. All voted aye.

19 **K. Board Policy**

20 **i. First Reading – None**

21 **ii. Second Reading Policies 5120, 5223, 5329, 5329P and 5330**

22 Chairman Greg Trangmoe asked the Board if there were any questions or comments on  
23 the second reading of board policies 5120, 5223, 5329, 5329P and 5330 as presented. Michele  
24 Fauth made a motion approve policy 5120, 5223, 5329, 5329P and 5330 as presented. Cathi Cook  
25 seconded the motion. All voted aye.

26 **L. 2020-21 Calendar Recommendation**

27 Superintendent Bob Moore told the Board the district construction manager for the  
28 schools building project has asked about the possibility of a condensed school year for next year.

1 Bob told the Board that Tracey Rogstad and the calendar committee has met and come up with a  
2 new school calendar for next year. Tracey went over the new school year calendar and the dates  
3 school would start and end and the new start and end time for the school day. Tracey told the  
4 Board the district would need a structured recess for some of the grades to make sure they would  
5 have enough minutes for the school year. After comments from the Board on the new school year  
6 calendar, structured recess, Easter break and next year's graduation, Cathi Cook made a motion to  
7 accept the new school calendar for the 2020-2021 school year as presented. Sean Lenahan  
8 seconded the motion. All voted aye.

9 **M. Out-of-District Enrollments:**

10 **i. Elementary**

11 There were no out of district enrollments.

12 **ii. High School**

13 Chairman Greg Trangmoe asked the Board if they had any questions on the High  
14 School out-of-district student as presented. Michele Fauth made a motion to approve the High  
15 School out-of-district enrollment as presented. Sean Lenahan seconded the motion. All voted  
16 aye.

17  
18 **9. Items for Information:**

19 **A. Student Representative Report**

20 Kaitlin Garoutte, the student representative gave a report of the events that have happened  
21 over the last month, and the upcoming events over the next few weeks.

22 **B. Administrative Report**

23 Superintendent Bob Moore talked about the board retreat they usually have in the spring.  
24 Bob told the Board he would like to delay this until April board meeting day. Bob told the Board  
25 he has included the ANB enrollment numbers and the free and reduced lunch numbers in their  
26 packets. Bob also told the Board there is a special meeting scheduled for March 25, 2020.

27 There were no questions or comments for the building administration this month.

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**C. Correspondence**

There was no correspondence this month.

**10. Adjourn:**

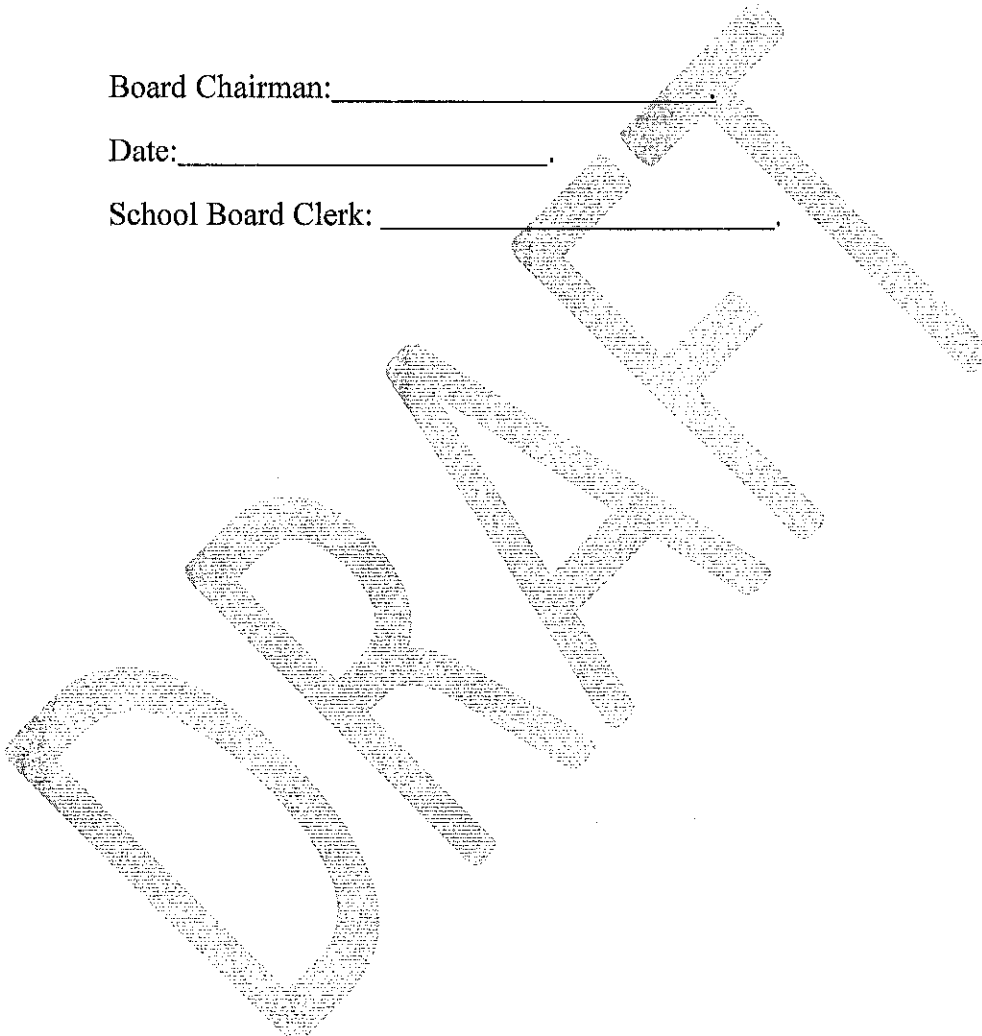
Cathi Cook made a motion to adjourn the meeting. Sean Lenahan seconded the motion.

All voted aye.

Board Chairman: \_\_\_\_\_

Date: \_\_\_\_\_

School Board Clerk: \_\_\_\_\_



1 **Stevensville Public Schools**  
2 **School District #2**  
3 **300 Park Street**  
4 **Stevensville, Montana 59870**  
5 **Telephone: (406)777-5481**  
6 **Fax: (406)258-1246**

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**Special Board Meeting**

**March 17, 2020**

**7:00 p.m.**

**Music Center Choir Room**

**1. Opening of meeting – call to order – present – salute to flag:**

Chairman Greg Trangmoe called the board meeting to order at 7:00 p.m. in the Music Center Choir Room. Greg led in the pledge of allegiance. Trustees present were Sean Lenahan, Lucas McCormick, Michele Fauth, Billy Donaldson, Sarah Armijo and Ben Meyer. Cathi Cook (per phone). Superintendent Bob Moore, Brian Gum, Tracey Rogstad, Jessica Shourd and Business Manager/Clerk Bill Schiele were present.

**2. Recognize Visitors/Public Comment:**

**Board Comment:**

There was no board comment.

**Public Comment:**

There was no public comment.

**3. Business: Items for Action:**

**A. Declaration of Unforeseen Emergency**

Superintendent Bob Moore went over the handouts in their board packet that talked about the unforeseen emergency school closure. Bob also read the letter from Governor Bullock stating the he is closing all schools for two weeks. Greg Trangmoe asked the Board if they had any questions or comments on the handouts or the Governor's letter. Sean Lenahan made a motion to approve the declaration of unforeseen emergency as presented. Billy Donaldson seconded the motion. All voted aye.



1           **B. Authorization for Determination of Pupil Proficiency**

2           Superintendent Bob Moore told the Board this would give the superintendent the  
3 authorization and directive to make a final determination of proficiency for each student using the  
4 district assessment for each enrolled course including class grades at a minimum and reporting a  
5 full-time equivalent of ANB for each student based on the scheduled time provided through the  
6 aggregate hours of instruction. Greg Trangmoe asked the Board if they had any questions on this  
7 authorization for determination of student proficiency as presented. After comments from the  
8 Board and the audience on this authorization of student proficiency and how the district will  
9 assess the students, Michele Fauth made a motion to approve the authorization for determination  
10 for student proficiency as presented. Ben Meyer seconded the motion. All voted aye.

11           **C. Authorization of Off-Site Instruction**

12           Superintendent Bob Moore told the Board this will give the Superintendent authorization  
13 to work with the district staff in providing instructions for students that may include but not limited  
14 to off-site instruction. Greg Trangmoe asked the Board if they had any questions on this  
15 authorization of off-site instruction as presented. Sean Lenahan made a motion to approve the  
16 authorization of off-site instruction as presented. Sarah Armijo seconded the motion. All voted  
17 aye.

18           **D. Resolution Authorizing Pay of all Non-Discretionary Claims Authorizing the**  
19 **Superintendent to Assign and Utilize Staff as Necessary**

20           Superintendent Bob Moore told the Board this will give the superintendent authorization  
21 to pay all non-discretionary claims and take other action authorized by law during the school  
22 closure, to assign and utilize staff as necessary and provide any type of leave as necessary. Greg  
23 Trangmoe asked the Board if they had any questions on this authorization to pay claims, grant  
24 leave and to assign staff and utilize as necessary as presented. Billy Donaldson made a motion to  
25 approve this resolution as presented. Sarah Armijo seconded the motion. All voted aye.

26           **E. Additional Legal Items as Received**

27           Superintendent Bob Moore told the Board the district has not received any additional legal  
28 items as of today.

1 **4. Adjourn:**

2 Sean Lenahan made a motion to adjourn the meeting. Michele Fauth seconded the  
3 motion. All voted aye.

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5 Board Chairman: \_\_\_\_\_.

6 Date: \_\_\_\_\_.

7 School Board Clerk: \_\_\_\_\_.

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1 **Stevensville Public Schools**  
2 **School District #2**  
3 **300 Park Street**  
4 **Stevensville, Montana 59870**  
5 **Telephone: (406)777-5481**  
6 **Fax: (406)258-1246**

7  
8 **Special Board Meeting**

9 **March 26, 2020**                      **7:00 p.m.**                      **Held Via Electronic Means**

10 **1. Opening of meeting – call to order – present – salute to flag:**

11                      Chairman Greg Trangmoe called the board meeting to order at 7:00 p.m. Trustees present  
12 were Sean Lenahan, Lucas McCormick, Michele Fauth, Billy Donaldson, Cathi Cook, Sarah  
13 Armijo and Ben Meyer. Superintendent Bob Moore, Brian Gum, Tracey Rogstad, Jessica Shourd  
14 and Business Manager/Clerk Bill Schiele were present.

15 **2. Recognize Visitors/Public Comment:**

16 **Board Comment:**

17 There was no board comment.

18 **Public Comment:**

19 There was no public comment.

20 **3. Business: Items for Action:**

21 **A. Policy 1900 – Temporary COVID-19 Policies**

22 Superintendent Bob Moore talked about policy 1900 and the purpose of this policy. Greg  
23 Trangmoe asked the Board if they had any questions on policy 1900 as presented. Cathi Cook  
24 made a motion to approve policy 1900 COVID-19 to address the COVID-19 emergency. Sean  
25 Lenahan seconded the motion. All voted aye.

26 **B. Policy 1901 – Use of Transportation Funds**

27 Superintendent Bob Moore talked about policy 1901 and the purpose of this policy. Bob  
28 told the Board the district could use transportation funds during this period of the school closure.  
Greg Trangmoe asked the Board if they had any questions on policy 1901 as presented. After

1 comments from the Board on if OPI has endorsed this policy, Cathi Cook made a motion to  
2 approve policy 1901 the use of transportation funds to address the COVID-19 emergency. Billy  
3 Donaldson seconded the motion. All voted aye.

4 **C. Policy 3650 – Pupil Online Personal Information Protection**

5 Superintendent Bob Moore talked about policy 3650 and the purpose of this policy. Greg  
6 Trangmoe asked the Board if they had any questions on policy 3650 as presented. Sean Lenahan  
7 made a motion to approve policy 3650 as presented. Cathi Cook seconded the motion. All voted  
8 aye.

9 **D. Policy 3650F**

10 Superintendent Bob Moore talked about policy 3650F and the purpose of this policy.  
11 Greg Trangmoe asked the Board if they had any questions on policy 3650F as presented. Bob told  
12 the Board this is not a policy but a form for the district to use. After comments about the form, the  
13 Board gave Bob the directive to go ahead and use this form.

14 **E. Distance Learning Plan of Action**

15 Superintendent Bob Moore told the Board in order for the district to receive funding  
16 during the COVID-19 school closure the school must have a Distance Education Plan approved by  
17 the Board of Trustees and submitted to the Governor. Bob talked about the district learning plan  
18 they have developed over the last several days. Greg Trangmoe asked the Board if they had any  
19 comments or questions on the distance-learning plan as presented. Cathi Cook made a motion to  
20 approve the distance-learning plan of action as presented. Sarah Armijo seconded the motion. All  
21 voted aye.

22

23 **4. Items for Information:**

24 **A. Administrative Report**

25 Superintendent Bob Moore talked about all the things the district is doing to make  
26 sure students are getting breakfast and lunch every day and how the district is trying to make  
27 everything run as smoothly as possible under this situation.

28 The trustees thanked everyone for all their hard work they are doing here at the district.

1 **5. Adjourn:**

2 Cathi Cook made a motion to adjourn the meeting. Sean Lenahan seconded the motion.

3 All voted aye.

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5 Board Chairman: \_\_\_\_\_.

6 Date: \_\_\_\_\_.

7 School Board Clerk: \_\_\_\_\_.

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# Claims

STEVENSVILLE PUBLIC SCHOOLS  
Claim Approval List  
For the Accounting Period: 4/20

\* ... Over spent expenditure

Claim	Warrant	Vendor #/Name	Amount			Acct/Source/		
Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj	
36577		6768 A2Z PERSONNEL-HAMILTON	1,452.00					
1		HAAS, S CUSTODIAL	66.00*	43615	101	6 100-2600	350	
2		HAAS, S CUSTODIAL	66.00*	43615	201	6 100-2600	350	
3		SCOTT, K CUSTODIAL	330.00*	43616	101	6 100-2600	350	
4		SCOTT, K CUSTODIAL	330.00*	43616	201	6 100-2600	350	
5		SCOTT, K CUSTODIAL	330.00*	43653	101	6 100-2600	350	
6		SCOTT, K CUSTODIAL	330.00*	43653	201	6 100-2600	350	
36578		6643 ACCO BRANDS USA LLC	325.53					
1		2912036 K3 LAMINATING FILM	266.96	22114/	101	4 100-2400	610	
2		K3 LAMINATING FILM	58.57		101	4 100-2400	610	
36579		6790 ADVANTAGE	5,000.00					
1		3466 TENNIS COURT SEALING	5,000.00*	22770/	261	6 100-2600	440	
36580		6395 AFLAC	61.10					
1		RETIREE INSURANCE APRIL	61.10*	43687	189	8 200-1000	260	
36581		6399 ALLIED ADMINISTRATORS	77.26					
1		RETIREE INSURANCE APRIL	77.26*	43686	189	8 200-1000	260	
36582		4590 ALLEGRA PRINT & IMAGING	2,349.60					
1		65225 VARSITY LETTERS	1,068.30*	22576/	201	9 720-3500	610	
2		VSITY LETTERS	1,068.30*	22576/	201	9 710-3400	610	
3		VSITY LETTERS	106.50*		201	9 720-3500	610	
4		VSITY LETTERS	106.50*		201	9 710-3400	610	
36583		5030 ARC ENVIRONMENTAL ENTERPRISES	4,095.00					
1		ASBESTOS EVAL PALMER HOUS	750.00	22733/	101	6 100-2600	440	
2		ASBESTOS EVAL PALMER HOUS	750.00*	22733/	201	6 100-2600	440	
3		ASBESTOS ABATEMENT PALMER	1,297.50	22733/	101	6 100-2600	440	
4		ASBESTOS ABATEMENT PALMER	1,297.50*	22733/	201	6 100-2600	440	
36584		3802 AMAZON	582.14					
1		HS WOODSHOP SUPPLIES	47.99*	43459	215	2 396-1000	610 33	
2		VANOSDELL, M CLASS SUPPLY	59.18	M1996	101	3 100-1000	610 200	
3		LOMBARDI BOOKS	53.69*	22116/	215	4 100-1000	640 541	
4		HS RAPP CLOTHES/SHOES	70.57*	22405/	215	1 100-1000	610 586	
5		COAT/JACKET MS RAPP	71.22*	22454/	215	1 100-1000	610 586	
6		DIST OFFICE SUPPLIES	17.10	43471	101	8 100-2500	610	
7		DIST OFFICE SUPPLIES	17.09*	43471	201	8 100-2500	610	
8		BUSY BEE VESTS	112.97	22120/	101	4 100-1000	610 101	
9		MS RAPP SHOES/PANTS	102.79*	22455/	215	1 100-1000	610 586	
10		KUCHEL PENCIL SHARPENER	29.54	22456/	101	3 100-1000	610 201	

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STEVENSVILLE PUBLIC SCHOOLS  
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\* ... Over spent expenditure

Claim Warrant	Vendor #/Name	Amount	Acct/Source/				
Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj	
36585	6654 ANN ELLSWORTH	2,000.00					
1	HS ACT SESSIONS	2,000.00*	22507/	215	2 420-1000	610 814	
36586	3474 BAGS N' PACKS, EMBROIDERY	350.00					
1	2494 STAFF SHIRTS	350.00*	22745/	201	2 100-1000	610 301	
36587	6020 BARRY SANDERSON	78.00					
1	ELEM CURR MEALS	18.00	43657	101	3 710-3400	582	
2	HS CURR MEALS (0)	60.00*	43657	201	9 710-3400	582	
36588	3590 Big Bear Sign Co	195.00					
1	2020-381 TENATE PARKING SIGNS	97.50	22769/	101	6 100-2600	610	
2	TENATE PARKING SIGNS	97.50*	22769/	201	6 100-2600	610	
36589	6538 BILLINGS HOTEL AND CONVENTION	155.82					
1	F360033 WRESTLING HOTELS	155.82*	43635	201	9 720-3500	582	
36590	1013 BITTERROOT DISPOSAL	2,150.17					
1	GARBAGE DISPOSAL	1,075.09	43707	101	6 100-2600	431	
2	GARBAGE DISPOSAL	1,075.08*	43707	201	6 100-2600	431	
36591	56 BITTER ROOT LAUNDRY	156.24					
1	0074780 MPR rug rental for Mar	78.12	43639	101	6 100-2600	610	
2	0074780 MPR rug rental for Mar	78.12*	43639	201	6 100-2600	610	
36592	99 BITTERROOT STAR	293.35					
1	CUSTODIAL AD	8.75*	43460	101	1 100-2300	610	
2	CUSTODIAL AD	8.75*	43460	201	6 100-2600	610	
3	TRUSTEE AD	3.38*	43632	101	1 100-2300	610	
4	TRUSTEE AD	3.37*	43632	201	1 100-2300	610	
5	SB 307 LEGAL AD	126.00*	43633	101	1 100-2300	610	
6	SB 307 LEGAL AD	126.00*	43633	201	1 100-2300	610	
7	DISPOSAL AD PALMER HOUSE	8.55*	43649	101	1 100-2300	610	
8	DISPOSAL AD PALMER HOUSE	8.55*	43649	201	1 100-2300	610	
36593	3493 BLACK MOUNTAIN SOFTWARE	15,027.00					
1	488 CLOUD MAINT/SUPPORT	7,513.50*	43698	101	8 100-2500	350	
2	488 CLOUD MAINT/SUPPORT	7,513.50*	43698	201	8 100-2500	350	
36594	6177 BOB HANDLEY	48.00					
1	HS ATH MEALS	24.00*	43659	201	9 720-3500	582	
2	ELEM CURR MEALS	24.00	43659	101	3 710-3400	582	



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STEVENSVILLE PUBLIC SCHOOLS  
Claim Approval List  
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\* ... Over spent expenditure

Claim Warrant	Vendor #/Name	Amount	Acct/Source/				
Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj	
36595	1705 BOILER OPERATOR PROGRAM	248.00					
1	BOILER LICENSES	170.50	43622	101	6 100-2600	610	
2	BOILER LICENSES	77.50*	43622	201	6 100-2600	610	
36596	6646 BRUCE JESSOP	100.00					
1	GREATER RAVALLI REIMBURSE	100.00*	43693	215	1 100-1000	610 624	
36597	186 BRUCO, INC.	452.65					
1	ELEM CLEANING SUPPLIES	226.33	43571	101	6 100-2600	610	
2	HS CLEANING SUPPLIES	226.32*	43571	201	6 100-2600	610	
36598	6071 BURNT FORK MARKET	181.67					
1	CLASS SUPPLIES	181.67*	43141	201	2 394-1000	610	
36599	6138 C&C DISTRIBUTING OF STEVENSVILLE	3,648.16					
1	milk	3,648.16*	43711	112	7 910-3100	630	
36600	5762 CD'A METALS	40.73					
1	579301 VO AG METAL	13.57*	43132	201	2 391-1000	610	
2	579301 METAL TEACHER SIGNS	27.16*	22494/	201	2 100-1000	610 301	
36601	210 CENEX HARVEST STATES	1,726.39					
1	TRANSPORT FUEL	901.24*	43699	110	5 100-2700	624	
2	TRANSPORT FUEL	600.82*	43699	210	5 100-2700	624	
3	DRIVERS ED FUEL	5.81*	43699	218	1 100-1000	610	
4	HS CURR FUEL	65.15*	43699	201	9 710-3400	582	
5	GROUNDS FUEL	76.69	43699	101	6 100-2600	610	
6	GROUNDS FUEL	76.68*	43699	201	6 100-2600	610	
36602	6393 CHARTER COMMUNICATIONS	2,137.22					
1	0100972030 INTERNET/VOICE	1,068.61	43620	101	6 100-2600	531	
2	0100972030 INTERNET/VOICE	1,068.61*	43620	201	6 100-2600	531	
36603	1083 CULLIGAN WATER	54.00					
1	855515 HS SUPPLIES	54.00*	43705	201	2 100-1000	610 301	
36604	6025 DAVID HAACKE	10.00					
1	Alarm calls	10.00	43681	101	6 100-2600	610	
36605	4512 DEXYP	20.69					
1	121130020 YELLOWPAGE LISTING	10.35	43654	101	6 100-2600	531	
2	121130020 YELLOWPAGE LISTING	10.34*	43654	201	6 100-2600	531	

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STEVENSVILLE PUBLIC SCHOOLS  
Claim Approval List  
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\* ... Over spent expenditure

Claim Warrant	Vendor #/Name	Amount	Acct/Source/					
Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund	Org	Prog-Func	Obj	Proj
36606	6464 EASTSIDE ACE	239.96						
1	CLASS SUPPLIES VOAG	138.73*	43133	201	2	391-1000	610	
2	ELEM MAINT SUPPLIES	51.99	43672	101	6	100-2600	610	
3	HS MAINT SUPPLIES	49.24*	43672	201	6	100-2600	610	
36607	6005 FOLLETT SCHOOL SOLUTIONS	3,029.88						
1	1393909 1920 DESTINY RENEWAL	762.67*	M1952	101	3	100-2225	682	200
2	642333F LIPKE LIBRARY BOOKS	126.22	M1953	101	999			200
	PO Accounting (Org/Frog/Func/Obj/Proj): -100-2225-640-200							
3	666032/603 HS LIBRARY BOOKS	395.21*	22164/	201	2	100-2225	640	
4	1394035 DESTINY RENEWAL	762.67*	22747/	201	2	100-2225	682	
5	666032F HS LIBRARY BOOKS	220.44*	22164/	201	2	100-2225	640	
6	1393928 AUTOMATED LIB. SYS.	762.67	P1907	101	4	100-2225	610	100
36608	6362 GECKO DESIGNS	50.00						
1	08335 DOMAIN NAME	25.00*	43708	128	1	100-1000	682	
2	08335 DOMAIN NAME	25.00*	43708	228	1	100-1000	682	
36609	2815 GRAINGER	1,298.53						
1	HS Supplies for Maint.	9.69*	43514	201	6	100-2600	610	
2	K-8 Supplies for Maint.	9.69	43514	101	6	100-2600	610	
3	FILTERS FOR HEAT SYSTEM	271.67	43650	101	6	100-2600	610	
4	FILTER FOR HEAT SYSTEM	271.67*	43650	201	6	100-2600	610	
5	HS Stretch wrap	195.56*	43661	201	1	100-2224	610	
6	K-8 Stretch wrap	195.55*	43661	101	1	100-2224	610	
7	CAMPUS FILTERS	163.74	43701	101	6	100-2600	610	
8	CAMPUS FILTERS	163.74*	43701	201	6	100-2600	610	
9	CAMPUS FILTERS	8.61	43714	101	6	100-2600	610	
10	CAMPUS FILTERS	8.61*	43714	201	6	100-2600	610	
36610	6785 GRAVES TREE SERVICE	600.00						
1	846 REMOVAL OF PINE TREE ELEM	600.00	43697	101	6	100-2600	440	
36611	5136 HARLOW'S SCHOOL BUS SERVICE INC.	35,990.21						
1	PRIVATE BUS CONTRACT	21,594.13*	43702	110	5	100-2700	513	
2	PRIVATE BUS CONTRACT	14,396.08*	43702	210	5	100-2700	513	
36612	6173 HARLows TRUCK CENTER	760.97						
1	mis-915738 7" Stop & Tail Light LED	32.97*	43637	110	5	100-2700	610	
2	7" Stop & Tail Light LED	21.98*	43637	210	5	100-2700	610	
3	mis-905371 repairs to bus #8	423.61*	43638	110	5	100-2700	440	
4	repairs to bus #8	282.41*	43638	210	5	100-2700	440	

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STEVENSVILLE PUBLIC SCHOOLS  
Claim Approval List  
For the Accounting Period: 4/20

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\* ... Over spent expenditure

Claim	Warrant	Vendor #/Name	Amount			Acct/Source/		
Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj	Proj
36613		6460 HEALTH-E-PRO	1,714.64					
1		4486 HealthE Pro	1,714.64*	43669	112	7 910-3100	610	
36614		6688 HOME DEPOT PRO	973.70					
1		Supplies for cleaning	410.29	43624	101	6 100-2600	610	
2		Supplies for cleaning	410.29*	43624	201	6 100-2600	610	
3		Disinfectant cleaner	76.56	43611	101	6 100-2600	610	
4		Disinfectant cleaner	76.56*	43611	201	6 100-2600	610	
36615		6724 HULTENG, CCM INC.	18,115.46					
1		20-32 OWNERS REP ELEM	5,615.80*	43682	160	1 100-4600	725	
2		20-32 OWNERS REP HS	12,499.66*	43682	260	1 100-4600	725	
36616		5467 JOEY WARK	100.00					
1		GREATER RAVALLI REIMBURSE	100.00*	43634	215	1 100-1000	610	624
36617		5975 KELLY HOFFMAN	42.00					
1		HS ATH MEALS	42.00*	43658	201	9 720-3500	582	
36618		6644 KYLA PAULSEN	72.00					
1		MS GBB MEALS SEASON	72.00	43642	101	3 720-3500	582	
36619		3944 LABORER'S INT. UNION OF NA	246.90					
1		CUSTODIAL RETIREMENT	123.45*	43694	114	6 100-2600	230	
2		CUSTODIAL RETIREMENT	123.45*	43694	214	6 100-2600	230	
36620		5833 LARRY'S TRACTORS, TRAILERS	87.22					
1		28 HS Mower parts	29.73*	43651	201	6 100-2600	440	
2		28 K-8 Mower parts	29.72	43651	101	6 100-2600	440	
3		535 K-8 Draw bar for tractor	13.89	43668	101	6 100-2600	610	
4		535 HS Draw bar for tractor	13.88*	43668	201	6 100-2600	610	
36621		2659 BITTERROOT VALLEY TIRE	8.00					
1		7160037625 ELEM TIRE MOUNT/DISMOUNT	4.00	43674	101	6 100-2600	610	
2		7160037625 HS TIRE MOUNT/DISMOUNT	4.00*	43674	201	6 100-2600	610	
36622		6793 MASSP REGION 1	25.00					
1		1028 MASSP REG GUM	25.00*	43713	201	2 100-1000	610	301
36623		3578 MISSOULIAN/RAVALLI REPUBLIC	434.85					
1		CUSTODIAL AD	214.93*	43461	101	1 100-2300	610	
2		CUSTODIAL AD	214.92*	43461	101	1 100-2300	610	
3		STATEMENT FEE	2.50*	43617	101	1 100-2300	610	
4		STATEMENT FEE	2.50*	43617	201	1 100-2300	610	

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Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj	Proj	
36624		4306 MAC GILL & CO.	96.44						
1		IN0711215 NURSE SUPPLIES	48.22	22428/	101	1 100-2130	610		
2		IN0711215 NURSE SUPPLIES	48.22*	22428/	201	1 100-2130	610		
36625		6349 MMW ARCHITECTS	272,256.65						
1		00010 ELEM PROCUREMENT	96,769.65*	43636	160	1 100-4600	725		
2		00010 HS PROCUREMENT	175,487.00*	43636	260	1 100-4600	725		
36626		4656 MONTANA DOJ- CRIMINAL RECORDS	120.00						
1		BACKGROUND CHECKS	120.00*	43614	215	8 100-1000	610	424	
36627		6582 Mutual of omaha	7.68						
1		RETIREE INSURANCE APRIL	3.84*	43685	101	8 100-1000	260		
2		RETIREE INSURANCE APRIL	3.84*	43685	201	8 100-1000	260		
36628		6245 NORCO	12.00						
1		VOAG CYLINDER	12.00*	43619	215	2 391-1000	610	29	
36629		4178 NORTHWESTERN ENERGY	20,383.79						
1		ELECTRIC CHARGES	6,625.24	43677	101	6 100-2600	410		
2		ELECTRIC CHARGES	6,625.23*	43677	201	6 100-2600	410		
3		NAT. GAS CHARGES	3,372.33	43677	101	6 100-2600	411		
4		NAT. GAS CHARGES	3,372.33*	43677	201	6 100-2600	411		
5		ELEC. CHARGES PALMER PROP	194.33	43706	101	6 100-2600	410		
6		ELEC. CHARGES PALMER PROP	194.33*	43706	201	6 100-2600	410		
36630		5472 NORTHERN INDUSTRIAL HYGIENE, INC.	7,064.26						
1		28156 ENVIRO CONSULTING	5,651.40*	43643	160	1 100-4600	725		
2		28156 ENVIRO CONSULTING	1,412.86*	43643	260	1 100-4600	725		
36631		4177 OFFICE SOLUTIONS	13,639.09						
1		367417-0 DISTRICT PAPER	8,183.46*	43679	101	1 100-1000	610		
2		367417-0 DISTRICT PAPER	5,455.63*	43679	201	1 100-1000	610		
36632		5774 ORKIN	299.44						
1		PEST CONTROL CAMPUS	101.47	43695	101	6 100-2600	610		
2		PEST CONTROL CAMPUS	101.46*	43695	201	1 100-2600	610		
3		PEST CONTROL RENTAL	96.51*	43695	120	6 100-2600	440		
36633		6710 PACIFIC SOURCE	1,061.00						
1		RETIREE INSURANCE APRIL	1,061.00*	43684	189	8 200-1000	260		

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Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj
36634		6000 PEAK 1	8.17				
1		RETIREE INSURANCE APRIL	8.17*	43688	189	8 200-1000	260
36635		1873 PITNEY BOWES, INC.	59.49				
1		1015174405 ANNUAL LEASE/SUPPLIES	19.83	43148	101	4 100-1000	532
2		ANNUAL LEASE/SUPPLIES	19.83	43148	101	3 100-1000	532
3		ANNUAL LEASE/SUPPLIES	19.83*	43148	201	2 100-1000	532
36636		4899 PLATT ELECTRICAL	46.54				
1		0856330 MS OUTSIDE LIGHTING	46.54	43631	101	6 100-2600	610
36637		6792 QUALITY CONSTRUCTION CO.	16,600.00				
1		G702 CONSTRUCT MANAGEMENT ELEM	5,146.00*	43690	160	1 100-4600	725
2		CONSTRUCT MANAGEMENT HS	11,454.00*	43690	260	1 100-4600	725
36638		6452 RED LION RIDGEWATER INN & SUITES	1,312.22				
1		ROOM 9000 WESTERN A FEST. HOTEL	1,312.22*	43652	201	9 720-3500	582
36639		6782 RICHARD SHAFFER	18.00				
1		HS CURR MEALS	18.00*	43656	201	9 710-3400	582
36640		6791 RIVER CITY ENGINEERING LLC	5,900.00				
1		2004 COMMISSIONING/REVIEW	3,540.00*	43689	160	1 100-4600	725
2		2004 COMMISSIONING/REVIEW	2,360.00*	43689	260	1 100-4600	725
36641		2009 SEATTLE POTTERY SUPPLY INC.	1,383.74				
1		INV-10010 HS ART CLAY ADULTED	691.87*	22691/	117	1 610-1000	610
2		HS ART CLAY ADULTED	691.87*	22691/	217	1 610-1000	610
36642		5914 SHANNON MORRIS EXCAVATING	1,065.00				
1		STUMP REMOVAL PALMER	639.00	43683	101	6 100-2600	440
2		STUMP REMOVAL PALMER	426.00*	43683	201	6 100-2600	440
36643		6636 SPOKANE PRODUCE	3,028.75				
1		produce	3,028.75*	43710	112	7 910-3100	630
36644		405 SUPPLY DITCH ASSOCIATION	207.20				
1		3184 H2O ASSESSMENT SPR. 2020	103.60	43691	101	6 100-2600	610
2		3184 H2O ASSESSMENT SPR. 2020	103.60*	43691	201	6 100-2600	610
36645		6304 SOUTHWEST MONTANA SCHOOL SERVICES	705.60				
1		4922 SPRING 2020 FOOD BID	705.60*	43645	112	7 910-3100	630

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Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj	
36646	1675 STEVENSVILLE HARDWARE COMPANY	103.41					
2	MAINT SUPPLIES HS	8.95*	43673	201	6 100-2600	610	
3	CLASS SUPPLIES	94.46	P1954	101	4 100-1000	610 100	
36647	3585 STEVENSVILLE HIGH SCHOOL PETTY	1,156.63					
1	WALLACE BOILER RENEWAL	17.50	43613	101	6 100-2600	610	
2	WALLACE BOILER RENEWAL	17.50*	43613	201	6 100-2600	610	
3	E. STROUD INS, APRIL	1,099.63*	43703	121	8 100-1000	260	
4	XCLD CHECK REIMBURSE	22.00*	43703	215	8 100-1000	610 424	
36648	55 STEVI AUTO PARTS	445.95					
1	Softball field dry	176.20*	43670	201	9 720-3500	610	
2	TRANSPORT SUPPLIES	161.85*	43670	110	5 100-2700	610	
3	TRANSPORT SUPPLIES	107.90*	43670	210	5 100-2700	610	
36649	3183 SUPER 1 FOODS	472.57					
1	COMMUNITY MEETING	4.93*	43594	101	1 100-2300	610	
2	COMMUNITY MEETING	4.92*	43594	201	1 100-2300	610	
3	CLASS SUPPLIES	125.57*	H1931	201	2 100-1000	610	
4	CLASS SUPPLIES	16.97	43192	101	3 100-1000	610 200	
5	FCS CLASS SUPPLIES	144.06*	43140	201	2 394-1000	610	
6	KITCHEN SUPPLIES	70.17*	43660	112	7 910-3100	610	
7	GIFT CARD FOR MVD HELP	105.95*	22730/	218	2 100-1000	610	
36650	2429 SWEET PEA SEWER & SEPTIC	220.00					
1	80232 PORTA POTTY RENTALS	220.00*	43696	201	9 720-3500	610	
36651	163 TOWN OF STEVENSVILLE	3,554.18					
1	WATER/SEWER CHARGES	1,777.09*	43704	101	6 100-2600	421	
2	WATER/SEWER CHARGES	1,777.09*	43704	201	6 100-2600	421	
36652	3740 UNIVERSAL ATHLETICS, LLC	40.00					
1	802-004066 MS TRACK SUPPLIES	40.00	22453/	101	3 720-3500	610	
36653	5514 US FOODS	19,205.93					
1	food	19,205.93*	43712	112	7 910-3100	630	
36654	159 VALLEY DRUG	36.83					
1	CRAFT STICKS	1.83	43715	101	4 100-1000	610 101	
2	CRAFT STICKS	1.83	43715	101	3 100-1000	610 201	
3	CRAFT STICKS	1.83*	43715	201	2 100-1000	610 301	
4	UPS/MT HISTORICAL	31.34*	M1959	101	3 100-1000	532 200	

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36655	5398 VERCRUYSSEN EXCAVATING, INC.	3,686.00					
1	729362 PALMER/BURN HOLE CLEANUP	2,211.60	43678	101	6 100-2600	440	
2	729362 PALMER/BURN HOLE CLEANUP	1,474.40*	43678	201	6 100-2600	440	
36656	3797 VERIZON WIRELESS	602.26					
1	CELL PHONE CHARGES	361.36*	43644	110	5 100-2700	610	
2	CELL PHONE CHARGES	240.90*	43644	210	5 100-2700	610	
36657	6647 VISA-3565	327.04					
1	SHOES HS RAPP	50.00*	22407/	215	1 100-1000	610 586	
2	HS PRINCIPAL MEETING	79.00*	22577/	201	2 100-1000	610 301	
3	HS PRINCIPAL SUPPLIES	26.12*	22578/	201	2 100-2400	610	
4	MS ATHLETIC SUPPLIES	79.98	22656/	101	3 720-3500	610	
5	INCENTIVE CANDY HS	91.94*	22746/	201	2 100-1000	610 301	
36658	5920 VISA-5942	18.85					
1	HACKETT TRAVEL 2019-20	18.28*	42519	201	2 391-1000	582	
2	VOAG SUPPLIES	0.57*	43630	215	2 391-1000	610 29	
36659	6439 VISA-2880	613.29					
1	BAUMAN PD PERKINS	334.02*	22646/	215	2 451-1000	582 18	
2	SPEECH/DEBATE MEALS	175.07*	43523	201	9 710-3400	582	
3	BPA MEALS	104.20*	43628	201	9 710-3400	582	
36660	4025 VISA-2492	36.00					
1	LARSON FUEL HS ATH	36.00*	43544	201	9 720-3500	582	
36661	6401 VISA-2658	30.93					
1	BPA MEALS	30.93*	43629	201	9 710-3400	582	
36662	6406 VISA-2625	270.34					
1	CHEER/BBB MEALS DIV	136.78*	43524	201	9 720-3500	582	
2	HS CURR FUEL	72.56*	43627	201	9 710-3400	582	
3	LEADERSHIP LUNCH MS	61.00	22459/	101	3 100-1000	610 201	
36663	6409 VISA-2591	348.55					
1	CLOROX/SANITIZER	11.37*	43552	110	5 100-2700	610	
2	CLOROX/SANITIZER	7.58*	43552	210	5 100-2700	610	
3	On-line CPR & First aid c	86.85*	43583	110	5 100-2700	610	
4	On-line CPR & First aid c	57.90*	43583	210	5 100-2700	610	
5	HS CURR FUEL	184.85*	43625	201	9 710-3400	582	

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Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj	
36664	6404 VISA-2682	205.53					
1	LEWIS CLASS INCENTIVES	49.00	21884/	101	3 100-1000	610 201	
2	CLASSROOM SUPPLIES	101.53*	H1955	201	2 394-1000	610	
3	Boiler License	17.50	43410	101	6 100-2600	610	
4	Boiler License	17.50*	43410	201	6 100-2600	610	
5	FRIDGE DISPOSAL	10.00	43573	101	6 100-2600	610	
6	FRIDGE DISPOSAL	10.00*	43573	201	6 100-2600	610	
36665	6403 VISA-2674	82.52					
1	GBB DIVISIONAL MEALS	82.52*	43626	201	9 720-3500	582	
36666	899 VISA-0363	1,038.85					
1	SUPT MEETING COUNTY	6.50	43561	101	1 100-2300	582	
2	SUPT MEETING COUNTY	6.50*	43561	201	1 100-2300	582	
3	SUPT LUNCH MEETING	5.50	43648	101	1 100-2300	582	
4	SUPT LUNCH MEETING	5.50*	43648	201	1 100-2300	582	
5	ADMIN PLANNING LUNCH	47.30*	43692	101	1 100-2300	610	
6	ADMIN PLANNING LUNCH	47.30*	43692	201	1 100-2300	610	
7	CONFERENCE CAM	89.84*	21012/	101	1 100-2224	660	
8	CONFERENCE CAM	89.83*	21012/	201	1 100-2224	660	
9	IT LABELING SUPPLIES	312.55*	21013/	101	1 100-2224	610	
10	IT LABELING SUPPLIES	312.55*	21013/	201	1 100-2224	610	
11	TECH SUPPLIES FOR MOVE	57.74*	21016/	101	1 100-2224	610	
12	TECH SUPPLIES FOR MOVE	57.74*	21016/	201	1 100-2224	610	
36667	6402 VISA-2666	241.27					
1	S&D CONF FUEL MILLER	54.31*	43700	201	9 710-3400	582	
2	BOOTS HS RAPP	186.96*	22390/	215	1 100-1000	610 586	
36668	6608 VISA-3359	1,575.70					
1	LAW ACADEMY COURSE	80.00	43259	101	8 100-2500	610	
2	LAW ACADEMY COURSE	80.00*	43259	201	8 100-2500	610	
3	HAACKE CONF PLAYGRND EQUI	340.00*	43389	101	6 100-2600	582	
4	BLYTON CONF PLAYGRND EQUI	340.00*	43389	201	6 100-2600	582	
5	K-8 Hotel for training	252.38*	43515	101	6 100-2600	582	
6	BLYTON CONF HOTEL	234.03*	43520	101	6 100-2600	582	
7	Parking for class	1.75*	43609	101	6 100-2600	582	
8	NAME BASED BKGRD.CK.	20.00*	43610	215	8 100-1000	610 424	
9	Rental house heater	100.55*	43612	120	6 100-2600	610	
10	COMM. ADVISORY	20.00*	43618	101	1 100-2300	610	
11	COMM. ADVISORY	19.99*	43618	201	1 100-2300	610	
12	REFOCUS FORMS MS	87.00	21885/	101	3 100-1000	610 201	



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Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj		
36669		5903 WESTERN BUILDING CENTER	228.41						
1		HS MAINT SUPPLIES	58.98*	43556	201	6 100-2600	610		
2		MAINT SUPPLIES ELEM	71.57	43671	101	6 100-2600	610		
3		MAINT SUPPLIES HS	50.45*	43671	201	6 100-2600	610		
4		HS ART SUPPLIES	47.41*	22685/	201	2 100-1000	610		
36670		5960 WADE WEBER	60.00						
1		MS GBB MEALS SEASON	60.00	43641	101	3 720-3500	582		
36671		5391 WELLS FARGO	500.00						
1		1825005 AGENT BOND FEE 2020	500.00*	43646	150	8 100-5100	860		
36672		5498 WHEAT MONTANA	342.80						
1		bread	342.80*	43709	112	7 910-3100	630		
36673		6784 WILLIAMSON FOREST MGMT. LLC	936.00						
1		000091 Elm.K-3 stump grinding	936.00	43680	101	6 100-2600	440		
36674		3474 BAGS N' PACKS, EMBROIDERY	96.00						
1		2525 KINDERGARTEN BANNER	96.00	22709/	101	4 100-1000	610 101		
36675		3740 UNIVERSAL ATHLETICS, LLC	220.00						
1		802-004061 MS TRACK COACH SHIRTS/PAN	220.00	22451/	101	3 720-3500	610		
36676		2910 BILL SCHIELE	33.06						
1		MILEAGE REIMBURSE	16.53*	43723	101	8 100-2500	582		
2		MILEAGE REIMBURSE	16.53*	43723	201	8 100-2500	582		
36677		6794 511 LLC	4,500.00						
1		PARKING LOT LEASE	2,250.00*	43722	101	6 100-2600	350		
2		PARKING LOT LEASE	2,250.00*	43722	201	6 100-2600	350		
36678		6393 CHARTER COMMUNICATIONS	1,081.29						
1		0100972040 VOICE/INTERNET	540.65	43721	101	6 100-2600	531		
2		0100972040 VOICE/INTERNET	540.64*	43721	201	6 100-2600	531		
36679		5586 CHANDA GUM	99.95						
1		GREATER RAVALLII	99.95*	43720	215	1 100-1000	610 624		
36680		4702 KALEVA LAW FIRM	1,531.25						
1		3048 WAGE/COVID/CONSTRUCT	1,075.00*	43719	101	1 100-2300	350		
2		3048 COVID/CONSTRUCT	456.25*	43719	201	1 100-2300	350		

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Line #		Invoice #/Inv Date/Description	Line Amount	FO #	Fund Org	Prog-Func	Obj	Proj
36681		6265 PINE COVE CONSULTING	4,045.00					
1		MONTHLY/BACKUP SERVICES	2,022.50*	43718	128 1	100-1000	350	
2		MONTHLY/BACKUP SERVICES	2,022.50*	43718	228 1	100-1000	350	
36682		3456 MONTANA SCHOOL EQUIPMENT CO.	13,425.00					
1		22517 HS BBALL HOOPS	13,425.00*	22793/	282 9	720-3500	730	
		# of Claims 106	Total: 513,491.49					
			513,491.49					

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Fund/Account	Amount
101 General	
101	\$48,397.87
110 Transportation	
101	\$23,573.38
112 Food Services	
101	\$28,716.05
114 Retirement	
101	\$123.45
117 Adult Education	
101	\$691.87
120 Housing and Dormitory	
101	\$197.06
121 Sick Leave Reserve	
101	\$1,099.63
128 Computer Tech.	
101	\$2,047.50
150 Debt Service	
101	\$500.00
160 Building	
101	\$116,722.85
189 Retirement Insurance	
101	\$1,207.53
201 General	
101	\$46,493.87
210 Transportation	
101	\$15,715.57
214 Retirement	
101	\$123.45
215 Miscellaneous Federal Funds	
101	\$3,391.76
217 Adult Education	
101	\$691.87
218 Traffic Education	
101	\$111.76
228 Computer Tech.	
101	\$2,047.50
260 Building	
101	\$203,213.52
261 Building Reserve	
101	\$5,000.00
282 Interlocal Agreement	
101	\$13,425.00
Total:	\$513,491.49

Account	Opening Balance	Disbursed (-)	Receipts			Invest (+)	Misc.		Closing Balance
			in Transit (+)	Deposits (+)	Transfers (+)		Earnings (+)	Misc. Charges (-)	
85 ADULT ED	4295.00	0.00	0.00	0.00	0.00		0.00	0.00	4295.00
105 AP ACCOUNT	6458.00	0.00	0.00	0.00	0.00		0.00	0.00	6458.00
141 AP GOVERNMENT (TEMP)	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
83 ART CLUB	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
12 BAND	8385.98	320.82	0.00	164.00	0.00		0.00	0.00	8229.16
159 BAND-DRUMLINE CLUB	83.80	0.00	0.00	0.00	0.00		0.00	0.00	83.80
118 BOOSTER CLUB	8.38	0.00	0.00	0.00	0.00		0.00	0.00	8.38
86 DRIVERS ED	7020.00	0.00	0.00	9000.00	0.00		0.00	0.00	16020.00
897 FACILITY USE	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
257 FARMERS STATE BANK	2100.00	0.00	0.00	0.00	0.00		0.00	0.00	2100.00
1 GENERAL ATHLETIC FUND	36248.65	2321.39	0.00	4.00	0.00		0.00	0.00	33931.26
153 GENERAL ATHLETIC FUND-1	394.61	0.00	0.00	0.00	0.00		0.00	0.00	394.61
144 GENERAL ATHLETICS - SIGNS	9691.13	0.00	0.00	0.00	0.00		0.00	0.00	9691.13
46 GRANTS	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
261 HS BLACKOUT JACKET RUN	551.00	0.00	0.00	0.00	0.00		0.00	0.00	551.00
23 HS ALT SCHOOL	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
50 HS BOYS SOCCER	808.90	0.00	0.00	0.00	0.00		0.00	0.00	808.90
2 HS BOYS' BASKETBALL	514.12	0.00	0.00	0.00	0.00		0.00	0.00	514.12
161 HS BPA PRINTING	84.02	0.00	0.00	0.00	0.00		0.00	0.00	84.02
126 HS BROADCAST/EDIT	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
66 HS BUSINESS PROFESSIONALS OF	620.00	0.00	0.00	85.00	0.00		0.00	0.00	705.00
148 HS CHEERLEADERS	600.00	0.00	0.00	0.00	0.00		0.00	0.00	600.00
25 HS CHOIR	4298.41	0.00	0.00	0.00	0.00		0.00	0.00	4298.41
256 HS CLASS ADVISORY CLUBS	604.89	0.00	0.00	0.00	0.00		0.00	0.00	604.89
120 HS CLASS OF 2008	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
131 HS CLASS OF 2009	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
137 HS CLASS OF 2010	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
145 HS CLASS OF 2011	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
245 HS CLASS OF 2011 ADVISORY	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
150 HS CLASS OF 2012	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
250 HS CLASS OF 2012 ADVISORY	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
152 HS CLASS OF 2013	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
252 HS CLASS OF 2013 ADVISORY	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
155 HS CLASS OF 2014	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
255 HS CLASS OF 2014 ADVISORY	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
251 HS CLASS OF 2015	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
259 HS CLASS OF 2016	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
260 HS CLASS OF 2016 ADVISORY	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
305 HS CLASS OF 2017	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
306 HS CLASS OF 2018	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
308 HS CLASS OF 2019	45.65	0.00	0.00	0.00	0.00		0.00	0.00	45.65
309 HS CLASS OF 2020	1502.48	0.00	0.00	0.00	0.00		0.00	0.00	1502.48
312 HS CLASS OF 2021	1448.50	1700.22	0.00	1540.00	0.00		0.00	0.00	1288.28
313 HS CLASS OF 2022	649.85	0.00	0.00	0.00	0.00		0.00	0.00	649.85
316 HS CLASS OF 2023	200.00	0.00	0.00	0.00	0.00		0.00	0.00	200.00
122 HS CLASSROOM ASSISTANCE	3346.84	222.80	0.00	0.00	0.00		0.00	0.00	3124.04
258 HS CLASSROOM WITHOUT WALLS	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
301 HS COACH - GENERAL ATHLETICS	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
15 HS COMPUTER	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
262 HS CROSS COUNTRY	-70.00	0.00	0.00	0.00	0.00		0.00	0.00	-70.00
125 HS DOBELL'S TECH FUND	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
13 HS DRAMA	5081.00	0.00	0.00	0.00	0.00		0.00	0.00	5081.00





STEVENSVILLE SCHOOL DISTRICT  
Statement of Activity by Account Name for 03/01/20 to 03/31/20

Account	Opening Balance	Disbursed (-)	Receipts			Invest (+)	Misc.	Misc.	Closing Balance
			in Transit (+)	Deposits (+)	Transfers (+)		Earnings (+)	Charges (-)	
54 PTSA	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
302 PUYEAR MEMORIAL	180.00	0.00	0.00	0.00	0.00		0.00	0.00	180.00
311 ROBOTICS AND CODING	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
299 SANTA PATROL	23.58	0.00	0.00	0.00	0.00		0.00	0.00	23.58
164 SCHOLARSHIP - BIG JACKET-LITTLE	300.00	0.00	0.00	0.00	0.00		0.00	0.00	300.00
99 SCHOLARSHIP - DON HAMBRICK	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
101 SCHOLARSHIP - GARY NELSON MEMORIAL	0.02	0.00	0.00	0.00	0.00		0.00	0.00	0.02
104 SCHOLARSHIP - JANE S. HEMAN	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
102 SCHOLARSHIP - NATIONAL HONOR	350.28	0.00	0.00	0.00	0.00		0.00	0.00	350.28
117 SCHOLARSHIP FUND-OSCAR W. WILCOX	55.29	0.00	0.00	0.00	0.00		0.00	0.00	55.29
142 SCHOLARSHIP MARTHA & BILL BURKE	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
310 SCHOLARSHIP-MARY ELLEN THOMPSON	7500.00	0.00	0.00	0.00	0.00		0.00	0.00	7500.00
149 SCHOLARSHIP-ROARKE BALDWIN	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
98 SOUTHWESTERN "A"	9525.12	0.00	0.00	0.00	0.00		0.00	0.00	9525.12
303 STAGE FUND	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
80 STAGE LIGHTS	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
61 STUDENT AMBASSADORS	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
300 SUMMER SCHOOL	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
27 TEXTBOOK	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
317 WE THE PEOPLE	92.64	0.00	0.00	0.00	0.00		0.00	0.00	92.64
79 WESTERN A CONFERENCE	5821.61	105.00	0.00	25.92	0.00		0.00	0.00	5742.53
899 MISC CHARGES	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
<b>Total for Student Accounts</b>	<b>266326.34</b>	<b>15198.53</b>	<b>0.25</b>	<b>16617.60</b>					<b>267745.66</b>

04/09/20  
09:34:54

STEVENSVILLE SCHOOL DISTRICT  
Statement of Activity by Account Name for 03/01/20 to 03/31/20

Page: 5 of 9  
Report ID: S100

Account	Opening Balance	Disbursed (-)	Receipts			Invest (+)	Misc.	Misc.	Closing Balance
			in Transit (+)	Deposits (+)	Transfers (+)		Earnings (+)	Charges (-)	
901 HS FFA CERTIFICATES OF DEPOSIT	-20000.00	0.00	0.00	0.00	0.00		0.00	0.00	-20000.00
902 SCHOLARSHIP - GARY NELSON CD	-987.49	0.00	0.00	0.00	0.00		0.00	0.00	-987.49
903 SCHOLARSHIP - OSCAR WILCOX CD	-1550.00	0.00	0.00	0.00	0.00		0.00	0.00	-1550.00
<b>Bank Account Totals</b>	<b>288863.83</b>	<b>15198.53</b>	<b>0.25</b>	<b>16617.60</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>290283.15</b>
							Bank Balance		290283.15
							Plus Outstanding Checks		21424.65
							Minus Outstanding Deposits		16655.90
									-----
							Balance		295051.90
							Minus Receipts in Transit		0.25
									-----
							Statement Balance		295051.65



04/09/20  
09:34:54

STEVENSVILLE SCHOOL DISTRICT  
Statement of Activity by Account Name for 03/01/20 to 03/31/20

Page: 6 of 9  
Report ID: S100W

Account	Closing Balance	Investment Balance	Checking Balance
85 ADULT ED	4295.00	0.00	4295.00
69 ALC	0.00	0.00	0.00
105 AP ACCOUNT	6458.00	0.00	6458.00
141 AP GOVERNMENT (TEMP)	0.00	0.00	0.00
83 ART CLUB	0.00	0.00	0.00
12 BAND	8229.16	0.00	8229.16
159 BAND-DRUMLINE CLUB	83.80	0.00	83.80
118 BOOSTER CLUB	8.38	0.00	8.38
91 BUZZIN BEVERAGES	0.00	0.00	0.00
10 CHEERLEADERS-FALL	0.00	0.00	0.00
42 CLASS OF 2002	0.00	0.00	0.00
41 CLASS OF 2003	0.00	0.00	0.00
72 CLASS OF 2004	0.00	0.00	0.00
44 CLASS OF 2005	0.00	0.00	0.00
43 CLASS OF 2006	0.00	0.00	0.00
116 CLASS OF 2007	0.00	0.00	0.00
30 CONCERT CHOIR	0.00	0.00	0.00
86 DRIVERS ED	16020.00	0.00	16020.00
897 FACILITY USE	0.00	0.00	0.00
257 FARMERS STATE BANK	2100.00	0.00	2100.00
18 FRENCH	0.00	0.00	0.00
1 GENERAL ATHLETIC FUND	33931.26	0.00	33931.26
153 GENERAL ATHLETIC FUND-1	394.61	0.00	394.61
144 GENERAL ATHLETICS - SIGNS	9691.13	0.00	9691.13
46 GRANTS	0.00	0.00	0.00
261 HS BLACKOUT JACKET RUN	551.00	0.00	551.00
23 HS ALT SCHOOL	0.00	0.00	0.00
50 HS BOYS SOCCER	808.90	0.00	808.90
2 HS BOYS' BASKETBALL	514.12	0.00	514.12
161 HS BPA PRINTING	84.02	0.00	84.02
126 HS BROADCAST/EDIT	0.00	0.00	0.00
66 HS BUSINESS PROFESSIONALS OF AMERICA	705.00	0.00	705.00
148 HS CHEERLEADERS	600.00	0.00	600.00
25 HS CHOIR	4298.41	0.00	4298.41
256 HS CLASS ADVISORY CLUBS	604.89	0.00	604.89
120 HS CLASS OF 2008	0.00	0.00	0.00
131 HS CLASS OF 2009	0.00	0.00	0.00
137 HS CLASS OF 2010	0.00	0.00	0.00
145 HS CLASS OF 2011	0.00	0.00	0.00
245 HS CLASS OF 2011 ADVISORY	0.00	0.00	0.00
150 HS CLASS OF 2012	0.00	0.00	0.00
250 HS CLASS OF 2012 ADVISORY	0.00	0.00	0.00
152 HS CLASS OF 2013	0.00	0.00	0.00
252 HS CLASS OF 2013 ADVISORY	0.00	0.00	0.00
155 HS CLASS OF 2014	0.00	0.00	0.00
255 HS CLASS OF 2014 ADVISORY	0.00	0.00	0.00
251 HS CLASS OF 2015	0.00	0.00	0.00
259 HS CLASS OF 2016	0.00	0.00	0.00
260 HS CLASS OF 2016 ADVISORY	0.00	0.00	0.00
305 HS CLASS OF 2017	0.00	0.00	0.00
306 HS CLASS OF 2018	0.00	0.00	0.00
308 HS CLASS OF 2019	45.65	0.00	45.65
309 HS CLASS OF 2020	1502.48	0.00	1502.48

Account	Closing Balance	Investment Balance	Checking Balance
312 HS CLASS OF 2021	1288.28	0.00	1288.28
313 HS CLASS OF 2022	649.85	0.00	649.85
316 HS CLASS OF 2023	200.00	0.00	200.00
122 HS CLASSROOM ASSISTANCE	3124.04	0.00	3124.04
258 HS CLASSROOM WITHOUT WALLS	0.00	0.00	0.00
301 HS COACH - GENERAL ATHLETICS	0.00	0.00	0.00
15 HS COMPUTER	0.00	0.00	0.00
262 HS CROSS COUNTRY	-70.00	0.00	-70.00
125 HS DOBELL'S TECH FUND	0.00	0.00	0.00
13 HS DRAMA	5081.00	0.00	5081.00
103 HS EXTENDED STUDIES FUND	968.95	0.00	968.95
133 HS FAMILY RESOURCE 7-12	83.93	0.00	83.93
17 HS FCCLA	514.35	0.00	514.35
16 HS FFA	6773.01	0.00	6773.01
156 HS FFA - CLASS PROJECTS	162.64	0.00	162.64
52 HS FFA - LEADERSHIP	368.46	0.00	368.46
132 HS FFA NATIONALS TRIP	1830.86	0.00	1830.86
4 HS FOOTBALL	372.79	0.00	372.79
151 HS FOOTBALL JOHN MUNK ROOM	0.00	0.00	0.00
87 HS FOOTBALL MEMORIAL FUND - SHAWN	0.00	0.00	0.00
314 HS GENDER & SEXUALITIES ALLIANCES	7.64	0.00	7.64
106 HS GIRLS SOCCER	2709.22	0.00	2709.22
3 HS GIRLS' BASKETBALL	3351.15	0.00	3351.15
9 HS GOLF	236.85	0.00	236.85
65 HS HONOR SOCIETY	362.04	0.00	362.04
93 HS JOHN MUNK WEIGHT ROOM	115.57	0.00	115.57
24 HS JOURNALISM	0.00	0.00	0.00
154 HS JR BOARD GRANT	0.00	0.00	0.00
123 HS KEY CLUB	4455.92	0.00	4455.92
21 HS LIBRARY	2396.47	0.00	2396.47
140 HS LIFE SKILLS	22312.19	0.00	22312.19
130 HS MT ACADEMIC CHALLENGE	180.11	0.00	180.11
20 HS MTI	0.00	0.00	0.00
81 HS NEW YORK/DC TRIP	0.00	0.00	0.00
45 HS ODYSSEY OF THE MIND	0.00	0.00	0.00
26 HS PEP CLUB	2765.05	0.00	2765.05
136 HS READER BOARD FUND	0.00	0.00	0.00
11 HS S-CLUB	243.31	0.00	243.31
110 HS SCIENCE TRIP	0.00	0.00	0.00
111 HS SENIOR CLASS PROJECTS	56.00	0.00	56.00
22 HS SHOP	579.68	0.00	579.68
162 HS SKATEBOARD CLUB	100.00	0.00	100.00
318 HS SKI BUS	450.00	0.00	450.00
134 HS SKI CLUB	1798.38	0.00	1798.38
315 HS SKI CLUB TRIP	430.03	0.00	430.03
5 HS SOFTBALL	154.57	0.00	154.57
119 HS SOFTBALL SCORE BOARD	0.00	0.00	0.00
19 HS SPANISH PEPSI	0.00	0.00	0.00
147 HS SPANISH TRIP FUND	0.00	0.00	0.00
254 HS SPANISH TRIP FUND-OFF YEAR	0.00	0.00	0.00
128 HS SPANISH-CONC 16-17	0.00	0.00	0.00
129 HS SPANISH-CONC 17-18	0.00	0.00	0.00
51 HS SPECIAL OLYMPICS	11127.27	0.00	11127.27

Account	Closing Balance	Investment Balance	Checking Balance
28 HS SPEECH	6907.18	0.00	6907.18
307 HS SPEECH NATIONALS	782.69	0.00	782.69
29 HS STUDENT COUNCIL	2001.30	0.00	2001.30
304 HS STUDENT COUNCIL-MAKE A WISH	117.49	0.00	117.49
31 HS TECHNOLOGY STUDENT ASSOCIATION	0.00	0.00	0.00
6 HS TENNIS	788.35	0.00	788.35
107 HS THE HIVE	3762.09	0.00	3762.09
139 HS THE HIVE-RESERVE	13028.28	0.00	13028.28
82 HS THESPIAN CLUB	488.59	0.00	488.59
7 HS TRACK	4302.14	0.00	4302.14
8 HS VOLLEYBALL	4671.89	0.00	4671.89
160 HS WRESTLING	296.04	0.00	296.04
14 HS YEARBOOK	6588.94	0.00	6588.94
100 IMPREST ACCOUNT	1300.00	0.00	1300.00
73 IN AND OUT	271.63	0.00	271.63
78 MED-I-AID	0.00	0.00	0.00
146 MS ATHLETIC/DONATIONS	0.00	0.00	0.00
108 MS ATHLETICS	-2232.45	0.00	-2232.45
124 MS BAND	243.56	0.00	243.56
67 MS CHEERLEADERS	0.00	0.00	0.00
114 MS CLASSROOM ASSISTANCE	526.24	0.00	526.24
88 MS DRAMA	0.00	0.00	0.00
70 MS FOOTBALL	-135.00	0.00	-135.00
135 MS HONOR SOCIETY	15.85	0.00	15.85
138 MS LADY STINGERS	0.00	0.00	0.00
74 MS LIBRARY	548.04	0.00	548.04
112 MS MATH CLUB	0.00	0.00	0.00
58 MS MUSIC	791.69	0.00	791.69
76 MS MUSIC FESTIVAL	0.00	0.00	0.00
59 MS PEPSI FUND	97.42	0.00	97.42
75 MS SCIENCE CLUB	134.50	0.00	134.50
60 MS SHOP	3392.65	0.00	3392.65
68 MS SHOP MASS PRODUCTION	554.50	0.00	554.50
143 MS SKI CLUB	45.00	0.00	45.00
157 MS STINGER	61.70	0.00	61.70
92 MS STINGER STORE / 6TH GRADE	0.00	0.00	0.00
62 MS STUDENT COUNCIL	3262.39	0.00	3262.39
63 MS TEENS IN PARTNERSHIP	0.00	0.00	0.00
77 MS TEXTBOOK REPLACEMENT	3260.00	0.00	3260.00
71 MS VOLLEYBALL	0.00	0.00	0.00
64 MS YEARBOOK	2.37	0.00	2.37
113 MS YU-GI-OH	0.00	0.00	0.00
49 PETTY CASH	4961.00	0.00	4961.00
158 PETTY CASH/B	620.00	0.00	620.00
84 PHOTOGRAPHY CLASS	0.00	0.00	0.00
89 PROGRAMS	0.00	0.00	0.00
48 PS BOX TOPS	1610.93	0.00	1610.93
57 PS CHAPTER 1	0.00	0.00	0.00
109 PS FAMILY RESOURCE	197.59	0.00	197.59
33 PS GRADE 1	280.56	0.00	280.56
34 PS GRADE 2	330.12	0.00	330.12
35 PS GRADE 3	190.32	0.00	190.32
36 PS GRADE 4	489.29	0.00	489.29

Account	Closing Balance	Investment Balance	Checking Balance
37 PS GRADE 5	345.86	0.00	345.86
38 PS GRADE 6	926.31	0.00	926.31
39 PS GRADE 7	1205.00	0.00	1205.00
40 PS GRADE 8	1667.21	0.00	1667.21
127 PS GYM SHOE FUND	0.00	0.00	0.00
55 PS JOG-A-THON	2019.47	0.00	2019.47
32 PS KINDERGARTEN	193.55	0.00	193.55
53 PS KUTTER'S	0.00	0.00	0.00
56 PS LIBRARY	6096.78	0.00	6096.78
163 PS MUSIC	34.54	0.00	34.54
115 PS STEVENSVILLE SUPER SKIPPERS	0.00	0.00	0.00
121 PS STUDENT ASSISTANCE	751.18	0.00	751.18
95 PSAT	76.00	0.00	76.00
54 PISA	0.00	0.00	0.00
302 PUYEAR MEMORIAL	180.00	0.00	180.00
311 ROBOTICS AND CODING	0.00	0.00	0.00
299 SANTA PATROL	23.58	0.00	23.58
164 SCHOLARSHIP - BIG JACKET-LITTLE	300.00	0.00	300.00
99 SCHOLARSHIP - DON HAMBRICK	0.00	0.00	0.00
101 SCHOLARSHIP - GARY NELSON MEMORIAL	0.02	0.00	0.02
104 SCHOLARSHIP - JANE S. HEMAN	0.00	0.00	0.00
102 SCHOLARSHIP - NATIONAL HONOR SOCIETY	350.28	0.00	350.28
117 SCHOLARSHIP FUND-OSCAR W. WILCOX	55.29	0.00	55.29
142 SCHOLARSHIP MARTHA & BILL BURKE	0.00	0.00	0.00
310 SCHOLARSHIP-MARY ELLEN THOMPSON	7500.00	0.00	7500.00
149 SCHOLARSHIP-ROARKE BALDWIN	0.00	0.00	0.00
47 SCHOLARSHIPS - W. R. SPENCER	0.00	0.00	0.00
98 SOUTHWESTERN "A"	9525.12	0.00	9525.12
303 STAGE FUND	0.00	0.00	0.00
80 STAGE LIGHTS	0.00	0.00	0.00
61 STUDENT AMBASSADORS	0.00	0.00	0.00
300 SUMMER SCHOOL	0.00	0.00	0.00
90 TENNIS	0.00	0.00	0.00
27 TEXTBOOK	0.00	0.00	0.00
317 WE THE PEOPLE	92.64	0.00	92.64
79 WESTERN A CONFERENCE	5742.53	0.00	5742.53
<b>Student Account Totals</b>	<b>267745.66</b>	<b>0.00</b>	<b>267745.66</b>

# Consent Agenda

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To Whom it may concern,

I am writing this letter to state my resignation from my current teaching position at Stevensville High School and Stevensville Middle School. My resignation will take place at the end of the 2019-2020 school year calendar. Thank you for the employment opportunity.

Good day,  
Joseph Gannon

Accepted  
April 3, 2020

*[Handwritten Signature]*

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**Jayne Erickson**

530 SW Higgins Ave.  
Missoula, MT 59803  
(406) 531-0701  
ericksonjayme@gmail.com

April 03, 2020

**Tracy Rogstad**

300 Park Avenue  
Stevensville, MT 59870

Dear Mrs. Rogstad,

Please accept my resignation from my position as a 4-5 grade special education teacher at Stevensville Middle School. My last day will be June 5, 2020.

My students have given me great pleasure over the years, and the Stevensville Public Schools administration has been very supportive during my time in the district. I wish you all the best.

If I can be of any assistance to you during the remainder of the term, please let me know.

Sincerely yours,

Jayne Erickson

*Accepted*  
*4-3-2020*  
*Robert Moore*

cc: Bob Moore, PhD, Superintendent, Stevensville Public Schools



# STEVENSVILLE SCHOOLS

300 Park St.  
Stevensville, MT 59870  
Telephone (406) 777-5613  
Fax (406) 258-1245

March 6th, 2020

Mr. Joey Wark  
Stevensville MS Athletic Director  
Stevensville Schools  
300 Park St.  
Stevensville, MT 59870

Dear Joey,

Please accept this letter as notice of my resignation from the head coaching position of the Middle School Football Program.

I believe it is important to note that this is not a reflection of how I feel about the program, but rather a need to prioritize time with my family. With two young boys at home, time has been fleeting and I'm becoming increasingly aware of my desire to spend more meaningful time with them and my wife at home.

For the last eight years it has been my privilege to spend my fall afternoons and evenings with some incredible young men and coaches. As I reflect on those seasons I wish we had experienced more success regarding our win/loss records and yet I remain confident these seasons were successful and meaningful in other ways.

If I can be of any help facilitating a transition to the next head coach I would be more than happy to provide any support that may be beneficial.

I am thankful and honored the district has allowed me to serve in this position during this time. I am hopeful there may come a time when I will be ready to begin coaching again, but for now I want to invest this rapidly passing time with my family. Thank you again.

Respectfully,

Lee Starck



Business/Action  
Items

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**Stevensville Elementary District Certified Contract Recommendations for the  
2020-21 School Year**

**Renewal Recommendations Non-Tenure Certified Staff**

1. Riley Golder	Kindergarten	Tenure with offer of 2021-22
2. Bruce Jessop	2 <sup>nd</sup> Grade	Tenure with offer of 2021-22
3. Kyla Paulsen	4 <sup>th</sup> Grade	Tenure with offer of 2021-22
4. Terri Murphy	MS Science (1 HS)	Tenure with offer of 2021-22
5. Jacqueline Marshall	MS Social Studies	Tenure with offer of 2021-22
6. Jonathan Foster	MS SpEd.	Tenure with offer of 2021-22
7. Kara Jennings	MS SpEd. .5 FTE	Tenure with offer of 2021-22
8. Theresa Lombardi	K-1 SpEd.	Tenure with offer of 2021-22
9. Candace Briggs	2-3 SpEd	Tenure with offer of 2022-23
10. Ceciley Jarvis	4 <sup>th</sup> Grade	Tenure with offer of 2022-23
11. Brienne Kuchel	4 <sup>th</sup> Grade	Tenure with offer of 2022-23

**Renewal Recommendations Certified Staff Attaining Tenure with Contract Renewal**

1. Maralee Johnson	Kindergarten	Tenure with offer of 2020-21
2. Jennifer Walthall	Kindergarten	Tenure with offer of 2020-21
3. Nichole Oylar	3 <sup>rd</sup> Grade	Tenure with offer of 2020-21
4. Mathew Vanosdell	MS Science	Tenure with offer of 2020-21
5. Kelsey Engel	MS ELA	Tenure with offer of 2020-21
6. Robert Prince	Music Teacher	Tenure with offer of 2020-21

**Renewal Recommendations Tenured Certified Staff**

1. Christle Larson	1 <sup>st</sup> Grade	Tenured
2. Chanda Gum	Kindergarten	Tenured
3. Karla Baney	1 <sup>st</sup> Grade	Tenured
4. Denise Miller	1 <sup>st</sup> Grade	Tenured
5. Cejay Paulsen	1 <sup>st</sup> Grade	Tenured
6. Jaime Praast	2 <sup>nd</sup> Grade	Tenured
7. Vicki Motley	2 <sup>nd</sup> Grade	Tenured
8. Beth Schreiber	2 <sup>nd</sup> Grade	Tenured
9. Valerie Pateman	3 <sup>rd</sup> Grade	Tenured
10. Heather Minster	3 <sup>rd</sup> Grade	Tenured
11. Scott Seibert	Computer Science	Tenured
12. Steve Lewis	5 <sup>th</sup> Grade	Tenured
13. Jan Enockson	5 <sup>th</sup> Grade	Tenured
14. Ellen McKern	5 <sup>th</sup> Grade	Tenured
15. Sarah Naseem	MS Eng/Span	Tenured

16. Andrea Mooney	MS Health/PE	Tenured
17. Linda Burrington	MS Math	Tenured
18. Harry Miller	MS Soc.St./Math	Tenured
19. Lori Lewis	MS PE/ELA	Tenured
20. Tyler Cherry	MS Math	Tenured
21. Paula Onstad	Title I Teacher	Tenured
22. Kyla Morton	Choir .5 FTE	Tenured
23. Joey Wark	PE Teacher	Tenured
24. Lee Starck	Counselor K-4	Tenured
25. Lori Jette	Librarian	Tenured
26. Brianna Lipke	MS Library/yrbook	Tenured
27. Molly Cherry	MS Counselor 5-8	Tenured

**Stevensville High School District Certified Contact Recommendations for the  
2020-21 School Year**

**Renewal Recommendations Non-Tenure Certified Staff**

1. Casey Zander (Ferguson)	HS Math	Tenure with offer of 2021-22
2. Kara Jennings	HS SpEd .5 FTE	Tenure with offer of 2021-22
3. McKenzie Luth	HS Counselor	Tenure with offer of 2021-22
4. Terri Murphy	HS Science .5 FTE	Tenure with offer of 2021-22
5. Jackie Bauman	HS Business	Tenure with offer of 2022-23
6. Rebecca Blair	HS Social Studies	Tenure with offer of 2022-23
7. David Cluff	HS English	Tenure with offer of 2022-23
8. Robert Dobell	HS Social Studies	Tenure with offer of 2022-23
9. Joel Martin	HS Math	Tenure with offer of 2022-23
10. Sherri Williams	HS Counselor .5 FTE	Tenure with offer of 2022-23
11. Trae Williams	HS PE	Tenure with offer of 2022-23

**Renewal Recommendations Tenure Certified Staff**

1. Wes Wells	Social Studies	Tenure
2. Amy Paxton	FCS	Tenure
3. Timothy Sieges	English	Tenure
4. Chyrle Wohlman	Library	Tenure
5. Stacey Sager	English	Tenured
6. Mark Hurd	Science	Tenured
7. Drew Kendall	Science	Tenured
8. Tammy Johnson	Math	Tenured
9. Pam Johnson	Spanish	Tenured
10. Mike Mickelson	Art	Tenured
11. Josette Hackett	Agriculture	Tenured
12. Kyla Morton	.5 FTE Choir	Tenured
13. Colleen Cooper-Vanosdell	Science	Tenured
14. Hannah Williams	Health/PE	Tenured
15. Kelby Thomas	Sp.Ed.	Tenured
16. Kathleen Braverman	Sp.Ed.	Tenured

# Information Items

Western Montana Class A  
Activity Participation Eligibility Study and  
2020-2021 SHS Proposal

Stevensville

The following policy is to be applied throughout all programs with no variation:

This policy applies to students participating in extra-curricular activities or club trips, i.e. ski club, pep club, etc. sponsored by Stevensville High School that are not co-curricular. The term "co-curricular" indicates that participation in the activity, club, or competition has a direct impact on a student's academic grade in a specific course. This policy does not apply to singular events such as dances, homecoming spirit activities, fundraisers, etc.

Students must meet all MHSA requirements in order to be eligible.

In addition, a grade check will be conducted every Wednesday based on the current quarter grades of each student. A student who has one "F" will be placed on probation and may participate until the next weekly grade check. If, at the time of the next weekly grade check, the student on probation has at least one "F" (in any class), the student will immediately become ineligible to participate in activities, club travel, competitions, etc. The student will remain ineligible for activities, club travel, competitions, etc. until he or she is passing all classes at the time of a weekly grade check.

A student who receives more than one "F" on a weekly grade check will immediately become ineligible for activities, club travel, competitions, etc. and will remain ineligible until he or she is passing all classes at the time of a weekly grade check.

While ineligible or on probation, students may practice at the discretion of the head coach or sponsor.

Students and/or parents have the right to appeal any decision regarding eligibility by following Board Policy 1700P.

**Frenchtown** – run report every Friday at 1200

Student participation in any extracurricular activity sponsored by Frenchtown School District #40 is a privilege and a learning experience. Therefore, all students who choose to participate shall be required to comply with the following eligibility requirements:

To be eligible to participate in extracurricular activities during any season (fall, winter, spring) a student is required to participate in all practice sessions and competitions. The coach or director of the activity may allow exceptions to this policy for excused absences.

A weekly "F" list based on each student's in-progress grades shall be generated each Friday at 3:00 p.m. The eligibility period will begin the following Monday morning, and will run for one week Monday through Sunday. A student who receives ONE "F" on the weekly checklist will be required to attend academic study hall at 7:30 – 8:00 a.m. or during lunch 11:30 – 12:00 for the following week (location to be determined). The student will be required to attend 3 of the 5 days of academic study hall in order to remain eligible to practice and participate in competitions. The 3 out of 5 rule is in effect until the following grade check on Friday. If students fail to meet the 3 out of 5 and there is no competition, they will be INELGIBLE for the following week. If there is a competition on a Monday/Tuesday of the ineligible week, the student may compete as long as they meet the 3 out of 5 days for the week. If they fail to meet the 3 out of 5 for this week and have participated in a competition, they will be INELGIBLE for the following week.

A student who receives three or more "F's" on a weekly list shall become ineligible immediately **for both practice and competition** and will remain ineligible until he or she is passing all classes at the time of the weekly checklist.

If a student has **more than one "F"** for a semester, he or she shall be ineligible to practice and participate for the following semester. Since Frenchtown Junior High does not follow a semester system, the policy will be week to week throughout the entire year.

## Libby

### Academic Eligibility

A student athlete is expected to pass all classes every semester, but semester eligibility is guided by the MHSA rules concerning eligibility of students. MHSA rules are available at LMHS (or online at [mhsa.org](http://mhsa.org)), but in simple terms it states that all student athletes must pass 20 hours of instructional studies (pass 4 of 7 classes) to be eligible for activities for the next semester.

Students who commit to being a participant in the activities offered by Libby Middle High School will also be required to maintain a 2.0 WEEKLY GPA

Procedure for monitoring grades:

- 1- Teachers will enter their weekly grades by the end of the day on Fridays and grades will be checked every two weeks.
- 2- On Mondays, those students whose GPA is below a 2.0 will be notified that they are starting their two-week academic probationary period. While on probation, they will be responsible for turning in an updated grade sheet to the office to show that they are making progress with their grades.
- 5- After the two-week probationary period, students will be ineligible on a week-to-week basis. The week starts on Monday, which means that they will be eligible (or ineligible) the following Monday.

Although it is the student participant's responsibility to improve his/her grade to a satisfactory level, interventions may be implemented for those students who continue to struggle to maintain a 2.0 GPA due to academic deficiencies. They MAY be placed on an individual academic plan such as an "Effort Grade Contract" for their classes that will outline specific expectations to adhere to, which will allow him/her to remain eligible. Coaches and sponsors may also develop additional rules governing participants that are sport specific.

## Ronan HS

### ACADEMIC ELIGIBILITY (SB Policy #2150)

The Activities Director will determine and rule on eligibility. Head coaches and activity advisors are responsible for monitoring participant's progress toward academic eligibility for participation in any activity sponsored by School District No. 30. Student's eligibility status shall be determined at the end of each quarter as follows:

A participant must be registered and enrolled in School District No. 30.

A participant must pass five of seven classes.

If a participant is taking six or less classes they must pass four classes.

Eligibility is determined by the preceding quarter, fourth quarter grades from previous year determines eligibility for the fall.

If an athlete is not MHSA academically eligible, he/she may not participate during that full season.



## Browning Public Schools

Academic Eligibility Policy for students, grade 6-12 concerning participation in all Extra-curricular club/sport activities as listed in the Browning Activities Handbook. The goal of this policy is to encourage academic excellence and foster long range goal setting by the students of Browning Public Schools. It is important that students and parents or guardians understand that the primary mission of the school is to provide an academic education to its students and the privilege of participation in extra-curricular activities will be based upon achievement in the classroom.

Browning Public School students, (Grades 6-12), should meet weekly eligibility by passing all classes to be eligible to participate in Extracurricular Activities as defined herein.

**ACTIVITIES ELIGIBILITY:** A weekly Eligibility list based on each student's in-progress grades shall be generated each Friday at 2:00 p.m. The eligibility period will begin the following Monday morning, and will run for one week Monday through Sunday. A student who receives ONE "F" on the weekly eligibility checklist will be on probation and can practice and compete until the next grade check.

If, at the next weekly grade check, the student has at least one "F" the student immediately becomes ineligible to participate in competition, but can practice. The student will remain ineligible for competition until he or she is passing all the classes at the time of the weekly grade check. If the ineligible student has no "F" grades on the next grade report, he or she becomes eligible on the Monday following their week of ineligibility.

A question comes up every year- "If a student is declared ineligible but gets their grades up by Friday can the student play Friday night and on Saturday?" The answer is **NO**. Eligibility runs Monday through Sunday regardless if a student gets their grades up at any time during the ineligible week.

A student who receives more than one "F" on a weekly list shall become ineligible immediately for competition and will remain ineligible until he or she is passing all classes at the time of the weekly checklist.

## Bill Schiele

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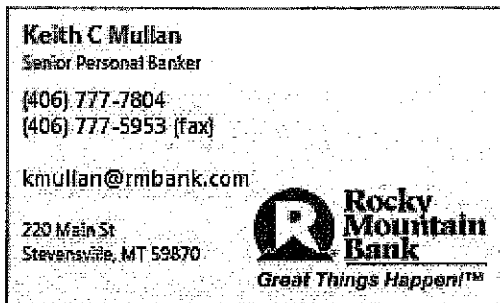
**From:** Mullan, Keith <KMullan@rmbank.com>  
**Sent:** Tuesday, April 7, 2020 9:37 AM  
**To:** Bill Schiele  
**Subject:** RE: [EXTERNAL] CD rates

Bill,

We are currently not offering CD specials. Given the current situation our 3 month CD through our 84 month CD current annual percentage yield is 0.01%.

Thanks,

Keith



PLEASE CONSIDER THE ENVIRONMENT BEFORE PRINTING THIS EMAIL

This message and accompanying documents are covered by the Electronic Communications Privacy Act, 18 U.S.C. "2510-2521, and contain information intended for the specified individuals(s) only. This information is confidential. If you are not the intended recipient, you are hereby notified that you have received this document in error and that any review, dissemination, copying, or the taking of any action based on the contents of this information is strictly prohibited. If you have received this communication in error, please notify [kmullan@rmbank.com](mailto:kmullan@rmbank.com) immediately by e-mail, and delete the original message.

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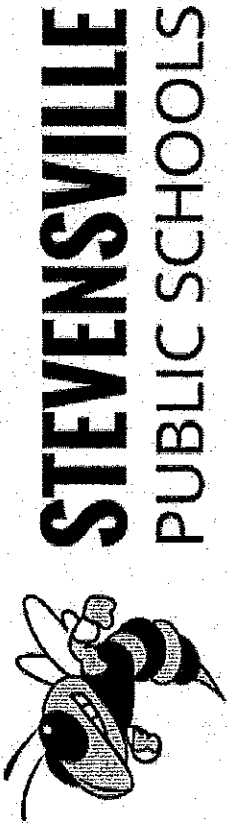
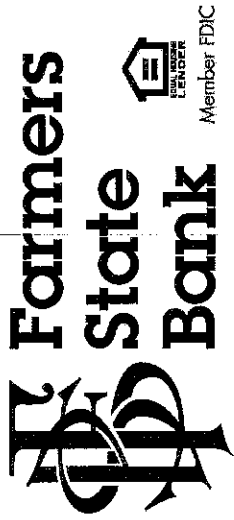
**From:** Bill Schiele <SchieleB@stevensville.k12.mt.us>  
**Sent:** Tuesday, April 7, 2020 9:30 AM  
**To:** Mullan, Keith <KMullan@rmbank.com>  
**Subject:** [EXTERNAL] CD rates

**EXTERNAL EMAIL:** Do not click any links, open any attachments or reply unless you trust the sender and the content is safe.

Keith,

The district has a CD that is up for renewal. Could you send the district the current CD rates so we can present them to the Board. Thanks for the help and stay healthy.

Bill Schiele  
Stevensville School District



## CD proposal for Stevensville School

We want to thank you for considering our proposal. FSB has strived to give back to our communities since 1907. We have awarded over \$1 Million dollars in scholarships to students in Ravalli, Missoula and Lewis and Clark counties since 2001. \$180,000 of which has been awarded to graduates of Stevensville High School. FSB has always known what a difference education makes in our communities and have continually worked to give back to our public schools and students.

We are excited to offer you the following rates for your upcoming CD investments.

<b>Term:</b>	<b>Rate:</b>	<b>APY:</b>
7 Month	0.65%	0.65%
13 Month	0.80%	0.80%

**Thank you for your time and consideration.**

**April 2020**

STEVENSVILLE PUBLIC SCHOOLS

RAVALLI COUNTY, MONTANA

Fiscal Year Ended June 30, 2019

**AUDIT REPORT**

**Denning, Downey & Associates, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

STEVENSVILLE PUBLIC SCHOOLS  
RAVALLI COUNTY, MONTANA  
FISCAL YEAR ENDED JUNE 30, 2019

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STEVENSVILLE PUBLIC SCHOOLS

RAVALLI COUNTY, MONTANA

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STEVENSVILLE PUBLIC SCHOOLS

RAVALLI COUNTY, MONTANA

**ORGANIZATION**

Fiscal Year Ended June 30, 2019

**BOARD OF TRUSTEES**

Greg Trangmoe  
Cathi Cook  
Tim Schreiber  
Sarah Armijo  
Sean Lenahan  
Lucas McCormick  
Billy Donaldson  
Michele Brunson

Chairperson  
Vice Chairperson  
Trustee  
Trustee  
Trustee  
Trustee  
Trustee  
Trustee

**DISTRICT OFFICIALS**

Robert Moore  
William F. Schiele  
Regina Plettenberg  
Bill Fullbright

District Superintendent  
Business Manager  
County Superintendent  
County Attorney

**Stevensville School District #2**  
**Management Discussion and Analysis (MD&A)**  
**Fiscal Year Ended June 30, 2019**

The Superintendent and Business Manager/Clerk of the Stevensville School District have provided this MD&A to give the reader of these statements an overview of the financial position and activities of the District for the fiscal year ended June 30, 2019. Certain comparative information between the current year and the prior is required to be presented in the MD&A. Subsequent reports will include the comparative information.

***Financial Highlights***

**Using This Financial Report**

The general format of this report is required by Statement No. 34 of the Governmental Accounting Standards Board (GASB). Components and purposes of the report are explained below.

**Reporting the School District as a Whole**

This report consists of financial statements for the District as a whole. These statements measure inputs and outflows using an economic resources measurement focus, and use the accrual basis of accounting. Activities that are fiduciary in nature are not included in these statements.

A. The Statement of Net Position shows the “assets” (what is owned), “liabilities” (what is owed) and the “net position” (the resources that would remain if all obligations were settled) of the District. The statement categorizes assets to show that some assets are very liquid, such as cash and cash equivalents. Some assets are restricted for certain purposes or reserved for emergencies and cash flow purposes. Some assets are invested in “fixed” or “capital” assets, such as buildings, equipment and other long-lived property; and some assets are available to fund budgets of the following year.

B. The Statement of Activities shows the amounts of program-specific and general District revenues used to support the school district’s various functions.

**Governmental activities** – The school functions, including instruction, student services, administration, etc. Property taxes, state and federal revenues usually support most of these functions of the District.

**Reporting the District’s Most Significant Funds**

The fund statements provide detailed information about the funds used by the District. State law and Generally Accepted Accounting Principles (GAAP) establish the fund structure of the District. State law generally requires the District to segregate money generated for certain specific purposes, like transportation and debt service, in separate fund accounts.

The fund statements report balances and activities of the most significant, or “major” funds separately and combine the activities of less significant funds under a single category. Significance of funds is determined based on the proportional size of the funds, the relative importance of the activities of the funds to the District’s operations, and the existence of legal budget requirements. Internal Service funds are never reported as major funds, but are combined and presented in a separate set of financial statements.



**Stevensville School District #2**  
**Management Discussion and Analysis (MD&A)**  
**Fiscal Year Ended June 30, 2019**

The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are shown for governmental funds such as the General Fund, Elementary Debt Service Fund and All Other Aggregate Funds. These funds use the modified accrual basis of accounting and represent the majority of the District's activities and programs.

Fund statements include a reconciliation of the governmental fund statements to the district-wide statements. Most significant differences result from the use of different presentation bases. The district-wide statements are presented using the accrual basis of accounting and the fund statements for governmental funds use the modified accrual basis. In addition, general capital assets and general long-term debt are reported in the district-wide statements but not in the fund statements.

**Reporting the District's Trust and Fiduciary Responsibilities**

The District is the trustee, or fiduciary, for endowments and the Student Extracurricular Fund.

This report includes the activities in a separate Statement of Fiduciary Net Position and Changes in Fiduciary Net Position because the District cannot use these assets to fund its operations.

The District is responsible for ensuring these assets are used for their intended purpose.

**Budget –to-Actual Comparisons**

The District's original and final budgets were identical for the year ending June 30, 2019.

The budgetary comparison schedule show how actual expenditures compared to the original and final budgeted expenditures for the General Fund.

There were no significant variances between the final expenditure budget and the actual expenditures.

**THE DISTRICT AS A WHOLE**

Net Position may serve over time as a useful indicator of whether the District's financial health is improving or deteriorating. Most of the District's net position reflect its investment in capital assets (e.g. land, land improvements, buildings and improvements, machinery and equipment). However, there are other non-financial factors that influence the District's fiscal health such as changes in enrollment, changes in the State's funding of education cost, changes in economy and changes in the District's tax base.

**Stevensville School District #2**  
**Management Discussion and Analysis (MD&A)**  
**Fiscal Year Ended June 30, 2019**

**Table 1 - Net Position**

	<b>Governmental Activities</b>		
	<b>FY19</b>	<b>FY18</b>	<b>Change Inc (Dec)</b>
Current and other assets	\$ 12,214,011	\$ 9,950,892	\$ 2,263,119
Capital assets	12,208,982	12,103,064	105,918
Total assets	<u>\$ 24,422,993</u>	<u>\$ 22,053,956</u>	<u>\$ 2,369,037</u>
Long-term debt outstanding	\$ 16,321,315	\$ 15,782,734	\$ 538,581
Other liabilities	1,106,340	155,171	951,169
Total liabilities	<u>\$ 17,427,655</u>	<u>\$ 15,937,905</u>	<u>\$ 1,489,750</u>
Net investment in capital assets	\$ 3,328,982	\$ 3,223,064	\$ 105,918
Restricted	9,052,349	8,125,397	926,952
Unrestricted (deficit)	<u>(5,385,993)</u>	<u>(5,232,410)</u>	<u>(153,583)</u>
Total net position	<u>\$ 6,995,338</u>	<u>\$ 6,116,051</u>	<u>\$ 879,287</u>

**Table 2 - Changes in Net Position**

	<b>Governmental Activities</b>		
	<b>FY19</b>	<b>FY18</b>	<b>Change Inc (Dec)</b>
<b>Revenues</b>			
<i>Program revenues (by major source):</i>			
Charges for services	\$ 141,194	\$ 137,011	\$ 4,183
Operating grants and contributions	1,387,375	1,315,936	71,439
<i>General revenues (by major source):</i>			
Property taxes for general purposes	3,250,871	3,200,535	50,336
Grants and entitlements not restricted to specific programs	5,402,597	4,981,831	420,766
Investment earnings	155,876	101,368	54,508
Miscellaneous (other revenue)	411	263	148
State entitlement (block grants)	-	39,953	(39,953)
State pension aid	261,547	174,590	86,957
County retirement	803,977	777,042	26,935
Total revenues	<u>\$ 11,403,848</u>	<u>\$ 10,728,529</u>	<u>\$ 675,319</u>
<b>Program expenses</b>			
Instructional - regular	\$ 5,006,983	\$ 4,693,821	\$ 313,162
Instructional - special education	1,041,600	968,903	72,697
Instructional - vocational education	235,617	220,596	15,021
Instructional - adult education	18,039	17,260	779
Supporting services - operations & maintenance	932,348	1,019,675	(87,327)
Supporting services - general	260,020	239,778	20,242
Supporting services - educational media services	377,486	296,945	80,541
Administration - general	228,925	212,510	16,415
Administration - school	624,049	603,902	20,147
Administration - business	241,751	232,461	9,290
Student transportation	807,868	722,015	85,853
Extracurricular	341,170	351,078	(9,908)
School food	389,360	362,783	26,577
Debt service expense - interest	500	500	-
Unallocated depreciation*	18,845	-	18,845
Total expenses	<u>\$ 10,524,561</u>	<u>\$ 9,942,227</u>	<u>\$ 582,334</u>
<b>Increase (decrease) in net position</b>	<u>\$ 879,287</u>	<u>\$ 786,302</u>	<u>\$ 92,985</u>

**Stevensville School District #2  
Management Discussion and Analysis (MD&A)  
Fiscal Year Ended June 30, 2019**

The District's total revenues for the fiscal year ended June 30, 2019 were \$11.40 million. The total cost of all programs and services was \$10.52 million which generated an increase in net position of approximately \$879,287. District taxpayers paid approximately \$3.25 million of the \$11.40 million in revenues. The remainder was funded through state revenue, program revenue, other general revenues and investment earnings.

**Analysis of Financial Information**

There were no new expenses or programs added that would account for significant increases in cost to the District.

The Elementary Debt Service Fund Balance increased \$587,712 due to an increase in cash that will be used to pay for the General Obligation Construction Bond when it becomes due.

**Capital Assets**

As of June 30, 2019, the District had invested \$17.71 million in capital assets including land, buildings, and machinery and equipment. Total depreciation expense for the year was \$431,819. The following schedule presents capital asset balances net of depreciation for the fiscal year ended June 30, 2019.

	<b>Beginning Balance</b>			<b>Ending Balance</b>
	<b>July 1, 2018</b>	<b>Additions</b>	<b>Retirements</b>	<b>June 30, 2019</b>
Land	\$ 509,577	\$ -	\$ -	\$ 509,577
Construction in Progress	30,763	52,810	-	83,573
Depreciable, net	16,813,496	484,927	(179,184)	17,119,239
Accum. Depreciation	<u>(5,250,772)</u>	<u>(431,819)</u>	<u>179,184</u>	<u>(5,503,407)</u>
Total capital assets, net	<u>\$ 12,103,064</u>	<u>\$ 105,918</u>	<u>\$ -</u>	<u>\$ 12,208,982</u>

**Debt Administration**

At June 30, 2019, the District had \$8,800,000 in general obligation bonds. A summary of the District's outstanding long-term debt for the year ended June 30, 2019 is presented below:

**Outstanding Long-Term Debt**

	<b>July 1, 2018</b>			<b>June 30, 2019</b>
	<b>Beg. Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>End. Balance</b>
G.O. Bond	\$ 8,880,000	\$ -	\$ -	\$ 8,880,000
Compensated Absence Liability	121,635	24,561	-	146,196
OPEB	39,551	-	(11,406)	28,145
Net Pension Liability	<u>6,741,548</u>	<u>525,426</u>	<u>-</u>	<u>7,266,974</u>
Total Long-term Debt	<u>\$ 15,782,734</u>	<u>\$ 549,987</u>	<u>\$ (11,406)</u>	<u>\$ 16,321,315</u>

**Stevensville School District #2  
Management Discussion and Analysis (MD&A)  
Fiscal Year Ended June 30, 2019**

**The District's Future**

The following will be major factors in the future of the District:

- Voters approved the Series 2019 General Obligation Building Bond for the Elementary School for \$6,369,000 which will be used for designing, construction, remodeling, equipping and furnishing improvements to the Elementary District facilities to accommodate growth, address safety concerns, and comply with Americans with Disabilities Act requirements.
- Voters approved the Series 2019 General Obligation Building Bond for the Elementary School for \$14,169,000 which will be used for designing, construction, remodeling, equipping and furnishing improvements to the High School facilities to accommodate growth, address safety concerns, and comply with Americans with Disabilities Act requirements.
- The District purchased a piece of property for \$370,000 that is adjoined to the District and will be improved as the District works on construction projects to improve the Districts facilities.
- Federal funding for special education is not keeping pace with increasing enrollments and costs in this area. In addition, federal mandates such as ESSA that do not include funding mechanisms for compliance are negatively impacting the fiscal outlook for the District.

**Contact for Additional Information**

If you have questions about this report or need additional information, contact the Business Manager/Clerk at the Stevensville School District, 300 Park Street, Stevensville, MT 59870, 406-777-5481 ext. 139

**Denning, Downey & Associates, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees  
Stevensville Public Schools  
Ravalli County  
Stevensville, Montana

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Stevensville Public Schools, Ravalli County, Montana, as of and for the year ended June 30, 2019, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Stevensville Public Schools, Ravalli County, Montana, as of and for the year ended June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Change in Accounting Principle**

As described in Note 1 to the financial statements, in 2019, the District has changed their method of reporting the claims and payroll clearing funds. In past years these clearing funds were reported as Agency Funds. In accordance with GASB statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, the clearing funds are now combined with the District General Funds. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the total OPEB liability and related ratios, schedules of proportionate share of the net pension liability, and schedules of contributions on pages 2 through 6, and 50 through 54, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of revenues and expenditures for the extracurricular fund and the schedule of enrollment are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S., *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the financial statements.

The accompanying schedule of revenues and expenditures for the extracurricular fund, the schedule of enrollment and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenues and expenditures for the extracurricular fund, the schedule of enrollment and schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2020, on our consideration of the Stevensville Public Schools, Ravalli County, Montana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Stevensville Public Schools, Ravalli County, Montana's internal control over financial reporting and compliance.

*Denning, Downey and Associates, CPA's, P.C.*

March 25, 2020

**Stevensville Public Schools, Ravalli County, Montana**  
**Statement of Net Position**  
**June 30, 2019**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current assets:	
Cash and investments	\$ 5,560,570
Taxes and assessments receivable, net	199,238
Due from other governments	127,471
Total current assets	\$ 5,887,279
Noncurrent assets	
Restricted cash and investments	\$ 4,979,007
Capital assets - land	509,577
Capital assets - construction in progress	83,573
Capital assets - depreciable, net	11,615,832
Total noncurrent assets	\$ 17,187,989
Total assets	\$ 23,075,268
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources - pensions	\$ 1,347,725
Total deferred outflows of resources	\$ 1,347,725
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 24,422,993</b>
<b>LIABILITIES</b>	
Current liabilities	
Warrants payable	\$ 882,919
Current portion of compensated absences payable	64,789
Total current liabilities	\$ 947,708
Noncurrent liabilities	
Noncurrent portion of long-term liabilities	\$ 28,145
Noncurrent portion of long-term capital liabilities	8,880,000
Noncurrent portion of compensated absences	81,407
Net pension liability	7,266,974
Total noncurrent liabilities	\$ 16,256,526
Total liabilities	\$ 17,204,234
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources - OPEB	\$ 6,114
Deferred inflows of resources - pensions	217,307
Total deferred inflows of resources	\$ 223,421
<b>NET POSITION</b>	
Net investment in capital assets	\$ 3,328,982
Restricted by donors for specific purposes	128,364
Restricted for capital projects	965,915
Restricted for debt service	5,053,377
Restricted for special projects	2,776,329
Restricted for other purposes	128,364
Unrestricted	(5,385,993)
Total net position	\$ 6,995,338
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 24,422,993</b>

See accompanying Notes to the Financial Statements



Stevensville Public Schools, Ravalli County, Montana  
Statement of Activities  
For the Fiscal Year Ended June 30, 2019

	Program Revenues			Net (Expenses) Revenues & Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities
<b>Primary government:</b>				
Governmental activities:				
Instructional - regular	\$ 5,006,983	\$ 15,080	\$ 525,853	\$ (4,466,050)
Instructional - special education	1,041,600	-	416,043	(625,557)
Instructional - vocational education	235,617	-	33,762	(201,855)
Instructional - adult education	18,039	4,025	-	(14,014)
Supporting services - operations & maintenance	932,348	9,715	-	(922,633)
Supporting services - general	260,020	-	-	(260,020)
Supporting services - educational media services	377,486	-	-	(377,486)
Administration - general	228,925	-	-	(228,925)
Administration - school	624,049	-	-	(624,049)
Administration - business	241,751	-	9,212	(232,539)
Student transportation	807,868	-	157,163	(650,705)
Extracurricular	341,170	-	-	(341,170)
School food	389,360	112,374	245,342	(31,644)
Debt service expense - interest	500	-	-	(500)
Unallocated depreciation*	18,845	-	-	(18,845)
Total governmental activities	\$ 10,524,561	\$ 141,194	\$ 1,387,375	\$ (8,995,992)
<b>General Revenues:</b>				
Property taxes for general purposes				\$ 3,250,871
Grants and entitlements not restricted to specific programs				5,402,597
Investment earnings				155,876
Miscellaneous (other revenue)				411
State pension aid				261,547
County retirement				803,977
Total general revenues, special items and transfers				\$ 9,875,279
Change in net position				\$ 879,287
Net position - beginning				\$ 6,116,051
Net position - end				\$ 6,995,338

\* This amount excludes the depreciation that is included in the direct expenses of the various programs  
See accompanying Notes to the Financial Statements

Stevensville Public Schools, Ravalli County, Montana  
 Balance Sheet  
 Governmental Funds  
 June 30, 2019

	<u>General</u>	<u>Elementary Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 1,840,018	\$ -	\$ 3,720,552	\$ 5,560,570
Taxes and assessments receivable, net	97,401	30,579	71,258	199,238
Due from other funds	389	-	-	389
Due from other governments	-	-	127,471	127,471
Total current assets	<u>\$ 1,937,808</u>	<u>\$ 30,579</u>	<u>\$ 3,919,281</u>	<u>\$ 5,887,668</u>
Noncurrent assets:				
Restricted cash and investments	-	4,979,007	-	4,979,007
<b>TOTAL ASSETS</b>	<u>\$ 1,937,808</u>	<u>\$ 5,009,586</u>	<u>\$ 3,919,281</u>	<u>\$ 10,866,675</u>
<b>LIABILITIES</b>				
Current liabilities:				
Warrants payable	\$ 882,919	-	-	\$ 882,919
Due to other funds	-	-	389	389
Total liabilities	<u>\$ 882,919</u>	<u>\$ -</u>	<u>\$ 389</u>	<u>\$ 883,308</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources - taxes	\$ 97,401	\$ 30,579	\$ 71,258	\$ 199,238
Deferred inflows of resources - other	-	-	4,493	4,493
Total deferred inflows of resources	<u>\$ 97,401</u>	<u>\$ 30,579</u>	<u>\$ 75,751</u>	<u>\$ 203,731</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	125,345	125,345
Restricted	-	4,979,007	3,717,796	8,696,803
Assigned	188,471	-	-	188,471
Unassigned fund balance	769,017	-	-	769,017
Total fund balance	<u>\$ 957,488</u>	<u>\$ 4,979,007</u>	<u>\$ 3,843,141</u>	<u>\$ 9,779,636</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND CHANGES IN FUND BALANCES</b>	<u>\$ 1,937,808</u>	<u>\$ 5,009,586</u>	<u>\$ 3,919,281</u>	<u>\$ 10,866,675</u>

See accompanying Notes to the Financial Statements

**Stevensville Public Schools, Ravalli County, Montana**  
**Reconciliation of the Governmental Funds Balance Sheet to the**  
**Statement of Net Position**  
**June 30, 2019**

<b>Total fund balances - governmental funds</b>	\$ 9,779,636
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	12,208,982
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.	199,238
Food Service deferred inflows for student accounts that were collected this year, but were in excess of current period expenditures	4,493
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(9,054,341)
Net pension liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(7,266,974)
The changes between actuarial assumptions, differences in expected vs actual pension experiences, changes in proportionate share allocation, and current year retirement contributions as they relate to the net pension liability are a deferred outflow of resources and are not payable in current period, therefore are not reported in the funds.	1,347,725
changes in proportionate share allocation as they relate to the net pension liability are a deferred inflows of resources and are not available to pay for current expenditures, therefore are not reported in the funds.	(217,307)
The changes between actuarial assumptions and differences in projected vs actual liability as they relate to the total other post-employment benefits liability are a deferred inflows of resources and are not available to pay for current expenditures, therefore are not reported in the funds.	(6,114)
<b>Total net position - governmental activities</b>	<b>\$ <u>6,995,338</u></b>

See accompanying Notes to the Financial Statements

**Stevensville Public Schools, Ravalli County, Montana**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2019**

	<u>General</u>	<u>Elementary Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>				
Local revenue	\$ 1,485,207	\$ 587,712	\$ 1,425,333	\$ 3,498,252
County revenue	-	-	999,975	999,975
State revenue	5,572,233	-	121,083	5,693,316
Federal revenue	-	-	940,014	940,014
Total revenues	<u>\$ 7,057,440</u>	<u>\$ 587,712</u>	<u>\$ 3,486,405</u>	<u>\$ 11,131,557</u>
<b>EXPENDITURES</b>				
Instructional - regular	\$ 3,234,201	\$ -	\$ 1,144,406	\$ 4,378,607
Instructional - special education	700,762	-	340,838	1,041,600
Instructional - vocational education	181,307	-	54,310	235,617
Instructional - adult education	-	-	18,039	18,039
Supporting services - operations & maintenance	796,219	-	115,213	911,432
Supporting services - general	220,938	-	39,082	260,020
Supporting services - educational media services	326,228	-	51,258	377,486
Administration - general	178,447	-	50,478	228,925
Administration - school	485,168	-	138,881	624,049
Administration - business	175,580	-	66,171	241,751
Student transportation	44,511	-	605,670	650,181
Extracurricular	304,585	-	28,538	333,123
School food	-	-	384,755	384,755
Debt service expense - interest	-	500	-	500
Capital outlay	69,371	-	468,366	537,737
Total expenditures	<u>\$ 6,717,317</u>	<u>\$ 500</u>	<u>\$ 3,506,005</u>	<u>\$ 10,223,822</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 340,123</u>	<u>\$ 587,212</u>	<u>\$ (19,600)</u>	<u>\$ 907,735</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ -	\$ -	\$ 246,500	\$ 246,500
Transfers out	(222,823)	-	(23,677)	(246,500)
Total other financing sources (uses)	<u>\$ (222,823)</u>	<u>\$ -</u>	<u>\$ 222,823</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 117,300</u>	<u>\$ 587,212</u>	<u>\$ 203,223</u>	<u>\$ 907,735</u>
Fund balances - beginning	\$ 840,188	\$ 4,391,795	\$ 3,639,918	\$ 8,871,901
Fund balance - ending	<u>\$ 957,488</u>	<u>\$ 4,979,007</u>	<u>\$ 3,843,141</u>	<u>\$ 9,779,636</u>

See accompanying Notes to the Financial Statements

**Stevensville Public Schools, Ravalli County, Montana**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the Fiscal Year Ended June 30, 2019**

Amounts reported for *governmental activities* in the statement of activities are different because:

<b>Net change in fund balances - total governmental funds</b>	<b>\$ 907,735</b>
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
- Capital assets purchased	484,927
- Depreciation expense	(431,819)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
- Long-term receivables (deferred inflows)	10,744
The change in compensated absences is shown as an expense in the Statement of Activities	(24,561)
Termination benefits are shown as an expense in the Statement of Activities and not reported on the Statement of Revenues, Expenditures and Changes in Fund Balance:	
- Post-employment benefits other than retirement liability	5,292
Pension expense related to the net pension liability is shown as an expense on the Statement of Activities and not reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance	(902,003)
State aid revenue related to the net pension liability is shown as a revenue on the Statement of Activities and not reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance	261,547
Current year contributions to retirement benefits are shown as deferred outflows of resources on the Statement of Net Position and shown as expenditures on the Statement of Revenues, Expenditures, and Changes in Fund Balance when paid.	514,615
<b>Change in net position - Statement of Activities</b>	<b>\$ <u>879,287</u></b>

See accompanying Notes to the Financial Statements

**Stevensville Public Schools, Ravalli County, Montana**  
**Statement of Net Position**  
**Fiduciary Funds**  
**June 30, 2019**

		<u>Private Purpose Trust Funds</u>
<b>ASSETS</b>		
Cash and short-term investments	\$	<u>268,078</u>
Total assets	\$	<u>268,078</u>
<b>LIABILITIES</b>		
Due to other governments		<u>240</u>
Total liabilities	\$	<u>240</u>
<b>NET POSITION</b>		
Assets held in trust	\$	<u><u>267,838</u></u>

See accompanying Notes to the Financial Statements

**Stevensville Public Schools, Ravalli County, Montana**  
**Statement of Changes in Net Position**  
**Fiduciary Funds**  
**For the Fiscal Year Ended June 30, 2019**

	<u>Private Purpose Trust Funds</u>
<b>ADDITIONS</b>	
Contributions:	
Student activities	\$ 202,194
Total additions	<u>\$ 202,194</u>
 <b>DEDUCTIONS</b>	
Student activities	\$ 237,211
Change in net position	<u>\$ (35,017)</u>
 Net Position - Beginning of the year	 \$ <u>302,855</u>
 Net Position - End of the year	 \$ <u><u>267,838</u></u>

See accompanying Notes to the Financial Statements

STEVENSVILLE PUBLIC SCHOOLS  
RAVALLI COUNTY, MONTANA  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2019

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The District complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements.

**New Accounting Pronouncements**

GASB No. 88 *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, is effective for years beginning after July 15, 2018. The objective of this Statement is to improve the information disclosed below related to the debt of the District, that includes direct borrowings and direct placements. For the purposes of disclosures in the following notes to the financial statements, debt is now defined as a liability that arises from contractual obligation to pay cash in one or more payments to settle amount that is fixed at the date of the contractual obligations. This excludes leases, except for contracts reported as financed purchased of an asset, or accounts payable. In addition, the Statement requires that the District disclose summarized information about unused lines of credit, assets pledged as collateral, and terms specified in debt agreements that are significant. The District has implemented this pronouncement current fiscal year and is related in the debt footnotes below if applicable.

**Change in Accounting Principle**

Beginning in fiscal year 2019, the District changed the method of reporting its clearing funds, claims and payroll clearing. Previously, these funds were reported as agency funds, but it was determined in the current year that these funds did not meet the definition of an agency fund as outlined in GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, as the resources are not being held by the District in a custodial capacity. As explained further in the major fund descriptions, these funds were combined with the General Funds of the District for reporting purposes.

**Financial Reporting Entity**

In determining the financial reporting entity, the District complies with the provisions of GASB statement No. 14, *The Financial Reporting Entity*, as amended by GASB statement No. 61, *The Financial Reporting Entity: Omnibus*, and includes all component units of which the District appointed a voting majority of the component units' board; the District is either able to impose its' will on the unit or a financial benefit or burden relationship exists. In addition, the District complies with GASB statement No. 39 *Determining Whether Certain Organizations Are Component Units* which relates to organizations that raise and hold economic resources for the direct benefit of the District.



STEVENSVILLE PUBLIC SCHOOLS  
RAVALLI COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2019

*Primary Government*

The District was established under Montana law to provide elementary and secondary educational services to residents of the District. The District actually consists of two legally separate districts. The Elementary District provides education from kindergarten through the eighth grade and the High School District provides education from grades nine through twelve. Based on the criteria for determining the reporting entity (separate legal entity and financial or fiscal dependency on other governments) the District is a primary government as defined by GASB Cod. Sec. 2100 and has no component units.

Separate accounting records must be maintained for each District because of differences in funding and legal requirements. However, both districts are managed as a single system by a central board of trustees, elected in district-wide elections, and by a central administration appointed by and responsible to the Board. These financial statements present, as a single reporting entity, all activities over which the Board of Trustees exercises responsibility.

**Basis of Presentation, Measurement Focus and Basis of Accounting**

**Government-wide Financial Statements:**

*Basis of Presentation*

The Government-wide Financial Statements (the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole. They include all funds of the District except fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Net Position presents the financial condition of the governmental activities for the District at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function. The District does not charge indirect expenses to programs or functions. The types of transactions reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity and 2) operating grants and contributions, and 3) capital grants and contributions. Revenues that are not classified as program revenues, including all property taxes, are presented as general revenues.

Certain eliminations have been made as prescribed by GASB 34 in regards to inter-fund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated.

STEVENSVILLE PUBLIC SCHOOLS  
RAVALLI COUNTY, MONTANA  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2019

*Measurement Focus and Basis of Accounting*

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred regardless of the timing of the cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The District generally applies restricted resources to expenses incurred before using unrestricted resources when both restricted and unrestricted resources are available.

**Fund Financial Statements:**

*Basis of Presentation*

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Funds are organized into two categories: governmental and fiduciary. An emphasis is placed on major funds within the governmental categories. Each major fund is displayed in a separate column in the governmental funds statements. All of the remaining funds are aggregated and reported in a single column as non-major funds. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise funds are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

*Measurement Focus and Basis of Accounting*

**Governmental Funds:**

**Modified Accrual**

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District defined the length of time used for "available" for purposes of revenue recognition in the governmental fund financial statements is collection within 60 days of the end of the current fiscal period with the exception of property taxes and other state grants that is upon receipt.

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Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds and proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, charges for current services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the District.

Major Funds:

The District reports the following major governmental funds:

*General Fund* - This is the District's primary operating fund and it accounts for all financial resources of the District except those required to be accounted for in other funds. The payroll and claims clearing funds of the District, previously reported in the agency funds, have been combined with the General Funds for reporting purposes. The cash and related payables of these clearing funds are also reported here.

*Elementary Debt Service* – Authorized by Section 20-9-438, MCA, for the purpose of collecting the financial resources required to pay the principal amount on the District's Qualified School Construction Bond that becomes due in Fiscal year 2026

***Fiduciary Funds:***

Fiduciary funds presented using the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain postemployment healthcare plans). The required financial statements are a statement of fiduciary net position and a statement of changes in fiduciary net position. The fiduciary funds are:

*Private-purpose Trust Funds* – To report all other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments. For reporting, the District has determined to include the Student Extracurricular Activities Funds in this fund. These funds are explained in more detail below.

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*Student Extracurricular Activities Fund* – The Student Extracurricular Activities Fund is authorized by Section 20-9-504, MCA, to account for various student activities, such as athletics, clubs, classes, student government organizations, student publications and other such activities. Separate fund accounts within the Extracurricular Fund are maintained to account for these various activities. Unlike other district funds, the money for these activities may be maintained in bank accounts outside the control of the County Treasurer. The fund is administered by school district administrators, faculty members, and student organizations under the guidelines and policies established by the Board of Trustees and in accordance with the “Student Activity Fund Accounting” guidelines. Required guidelines are available from the Montana Association of School Business Officials (MASBO) or from OPI.

**NOTE 2. CASH, CASH EQUIVALENTS, AND INVESTMENTS**

**Cash Composition**

The District’s cash, except for the Student Extracurricular Fund (an expendable trust), the private purpose trust fund and the sinking fund bond requirement certificate of deposits, are held by the County Treasurer and pooled with other County cash. School district cash which is not necessary for short-term obligations, the District participates in a County-wide investment program whereby all available cash is invested by the County Treasurer in pooled investments. Interest earned on the pooled investments is distributed to each contributing entity and fund on a pro rata basis. The County’s investment portfolio as of June 30, 2019, consisted of money markets, savings, certificates of deposits, U.S. backed securities, and U.S. treasury notes. Interest earned on pooled investments is distributed to each contributing entity and fund on a pro rata basis.

The School District does not own specific identifiable investment securities in the pool; therefore, is not subject to categorization. Information regarding investment risk, collateral, security, and fair values for Ravalli County deposits and investments is available from Ravalli County Treasurer’s office, 215 South 4<sup>th</sup> Street, Hamilton, Montana 59840. Fair value approximates carrying value for investments as of June 30, 2019.

Authorized investments allowed by Section 20-9-213, MCA, include savings or time deposits in a state or national bank, building or loan association, or credit union insured by the FDIC or NCUA located in the state; repurchase agreements; and the State Unified Investment Program. Further, Section 7-6-202, MCA, authorizes investments in U.S. government treasury bills, notes, bonds, U.S. Treasury obligations, treasury receipts, general obligations of certain agencies of the United States, and U.S. government security money market fund if the fund meets certain conditions.

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	<u>Primary Government</u>
<u>Cash on hand and deposits:</u>	
Cash Held by County	\$ 5,695,065
Cash in banks:	
Demand deposits	270,365
Certificate of Deposits	4,842,225
Total	<u>\$ 10,807,655</u>

**Deposits**

The District's deposit balance at year end was \$5,112,590 and the bank balance was \$5,113,898.

**Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. All deposits are carried at cost plus accrued interest. As of June 30, 2019 the District's bank balance of \$5,113,898 was exposed to custodial credit risk as follows:

	<u>June 30, 2019 Balance</u>
<u>Depository Account</u>	
Insured	\$ 500,000
Collateral held by the pledging bank's trust department but not in the District's name	4,553,317
Uninsured and uncollateralized	60,581
Total deposits and investments	<u>\$ 5,113,898</u>

Deposit Security

Section 7-6-207, MCA, states (1) The local governing body may require security only for that portion of the deposits which is not guaranteed or insured according to law and, as to such unguaranteed or uninsured portion, to the extent of:

- (a) 50% of such deposits if the institution in which the deposit is made has a net worth of total assets ratio of 6% or more; or
- (b) 100% if the institution in which the deposit is made has a net worth of total assets ratio of less than 6%.

The amount of collateral held for District deposits at June 30, 2019, equaled or exceeded the amount required by State statutes.

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The following is a list of individual investments as of June 30, 2019 along with their related interest rates and maturity dates.

<u>Investment</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance as of June 30, 2019</u>
Certificate of deposit	1.05%	1/26/20	\$ 127,236
Certificate of deposit	1.05%	12/29/19	574,061
Certificate of deposit	1.05%	1/20/20	266,968
Certificate of deposit	1.05%	1/25/20	814,171
Certificate of deposit	1.05%	1/19/20	2,011,330
Certificate of deposit	1.05%	2/22/20	240,798
Certificate of deposit	1.05%	12/29/19	287,913
Certificate of deposit	1.05%	11/23/20	282,374
Certificate of deposit	1.05%	1/18/20	112,316
Certificate of deposit	1.05%	5/15/20	<u>125,058</u>
Total			<u>\$ 4,842,225</u>

**NOTE 3. RESTRICTED CASH/INVESTMENTS**

The following restricted cash/investments were held by the District as of June 30, 2019. These amounts are reported within the cash/investment account on the Combined Balance Sheet.

<u>Description</u>	<u>Amount</u>
School Construction Bond Debt Reserve	<u>\$ 4,979,007</u>

See Note 7 for details on the Qualified School Construction Bonds – Tax credit bond.

**NOTE 4. RECEIVABLES**

**Tax Receivables**

Property tax levies are set in August, after the County Assessor delivers the taxable valuation information to the County, in connection with the budget process and are based on taxable values listed as of January 1 for all property located in the Entity. Taxable values are established by the Montana Department of Revenue, and a revaluation of all property is required to be completed on a periodic basis. Taxable value is defined by Montana statute as a fixed percentage of market value.

Real property (and certain attached personal property) taxes are billed within ten days after the third Monday in October and are due in equal installments on November 30 and the following May 31. After those dates, they become delinquent (and a lien upon the property). After three years, the County may exercise the lien and take title to the property. Special assessments are either billed in one installment due November 30 or two equal installments due November 30 and the following May 31. Personal property taxes (other than those billed with real estate) are generally billed no later than the second Monday in July (normally in May or June), based on the prior November's levies. Personal property taxes, other than mobile homes, are due thirty days after billing. Mobile home taxes are billed in two halves, the first due thirty days after billing; the second due September 30. The tax billings are considered past due after the respective due dates and are subject to penalty and interest charges.

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Taxes that become delinquent are charged interest at the rate of 5/6 of 1% a month plus a penalty of 2%. Real property on which taxes remain delinquent and unpaid may be sold at tax sales. In the case of personal property, the property is to be seized and sold after the taxes become delinquent.

**NOTE 5. INVENTORIES**

The cost of inventories are recorded as an expenditure when purchased.

**NOTE 6. CAPITAL ASSETS**

The District's assets are capitalized at historical cost or estimated historical cost. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Gifts or contributions of capital assets are recorded at fair market value when received. The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Buildings	30 – 99 years
Improvements	30 years
Equipment	5 – 15 years

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34 which requires the inclusion of infrastructure capital assets in local governments' basic financial statements. In accordance with Statement No. 34, the District has included the value of all infrastructure into the 2019 Basic Financial Statements.

A summary of changes in governmental capital assets was as follows:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Capital assets not being depreciated:				
Land	\$ 509,577	\$ -	\$ -	\$ 509,577
Construction in progress	30,763	52,810	-	83,573
Total capital assets not being depreciated	<u>\$ 540,340</u>	<u>\$ 52,810</u>	<u>\$ -</u>	<u>\$ 593,150</u>
Other capital assets:				
Buildings	\$ 14,807,379	\$ -	\$ -	\$ 14,807,379
Machinery and equipment	2,006,117	484,927	(179,184)	2,311,860
Total other capital assets at historical cost	\$ 16,813,496	\$ 484,927	\$ (179,184)	\$ 17,119,239
Less: accumulated depreciation	(5,250,772)	(431,819)	179,184	(5,503,407)
Total	<u>\$ 12,103,064</u>	<u>\$ 105,918</u>	<u>\$ -</u>	<u>\$ 12,208,982</u>

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Governmental capital assets depreciation expense was charged to functions as follows:

Governmental Activities:	
Instructional – regular	\$ 221,719
Supporting services – operations and maintenance	20,916
Student transportation	157,687
Extracurricular	4,605
School food	8,047
Unallocated	<u>18,845</u>
Total governmental activities depreciation expense	<u>\$ 431,819</u>

**NOTE 7. LONG TERM DEBT OBLIGATIONS**

In the governmental-wide financial statements, outstanding debt is reported as liabilities. Bond issuance costs, bond discounts or premiums, are expensed at the date of sale.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

Changes in Long-Term Debt Liabilities - During the year ended June 30, 2019, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

	Balance <u>July 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2019</u>	Due Within <u>One Year</u>
General obligation bonds	\$ 8,880,000	\$ -	\$ -	\$ 8,880,000	\$ -
Compensated absences	121,635	24,561	-	146,196	64,789
Net pension liability*	6,741,548	525,426	-	7,266,974	-
Other post-employment benefits**	39,551	-	(11,406)	28,145	-
Total	<u>\$ 15,782,734</u>	<u>\$ 549,987</u>	<u>\$ (11,406)</u>	<u>\$ 16,321,315</u>	<u>\$ 64,789</u>

\*See Note 9

\*\*See Note 8

General Obligation Bonds - The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds outstanding as of June 30, 2019 were as follows:

<u>Purpose</u>	<u>Origination Date</u>	<u>Interest Rate</u>	<u>Term</u>	<u>Maturity Date</u>	<u>Amount Issued</u>	<u>Annual Payment</u>	<u>Balance June 30, 2019</u>
EL School Building Bonds, Series 2010 QSCB	3/9/10	0.00%	16yrs	6/15/26	<u>\$ 8,880,000</u>	<u>\$ 555,000</u>	<u>\$ 8,880,000</u>



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**Qualified School Construction Bonds (QSCB) – Tax Credit Bond**

On November 24, 2009 the qualified electors of the Stevensville Elementary School District authorized the issuance and sale of school building bonds in the principal amounts of up to \$8,880,000 for the purpose of payment of the costs of demolishing the junior high, four through six, and junior high shop buildings, constructing a new school facility and kitchen and related costs.. The bonds are designated “Taxable General Obligation School Building Bonds, Series 2010 Qualified School Construction Bonds (Tax Credit Bonds)” and shall mature on June 5, 2026 in the principal amount of \$8,880,000, and shall bear interest at a rate of 0.00% per annum.

To provide for the payment of the principal amount of the Bonds at maturity, the District, shall, on June 15 in each fiscal year, commencing on June 15, 2010 and ending on June 15, 2026, deposit with the Treasurer for credit to the Debt Service Account for the bonds a payment which, together with the investment earnings on the Debt Service Account on hand on such date, will equal the sinking fund payment for that fiscal year. Set forth in the following table is the sinking fund payment schedule for the Bonds.

<u>For Fiscal</u> <u>Year Ended</u>	<u>Principal</u>
2020	\$ 555,000
2021	555,000
2022	555,000
2023	555,000
2024	555,000
2025	555,000
2026	555,000
Total	<u>\$ 3,885,000</u>

Pursuant to the Sinking Fund Agreement, the Treasurer will maintain the sinking fund payments, and investment earnings thereon, in a separate account within the Debt Service Account to be applied to the payment of the principal of the Bonds. As of June 30, 2019 the account balance of the sinking fund is \$4,979,007.

**Compensated Absences**

Compensated absences are absences for which employees will be paid for time off earned for time during employment, such as earned vacation and sick leave. Non-teaching District employees earn vacation leave ranging from fifteen to twenty-four days per year depending on the employee’s years of service. Vacation leave may be accumulated not to exceed two times the maximum number of days earned annually. Sick leave is earned at a rate of one day per month for non-teaching employees. Upon retirement or termination, employees are paid for 100% of unused vacation leave and 25% of unused sick leave. Upon termination, all payments are made at the employee’s current rate of pay.

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**NOTE 8. POSTEMPLOYMENT HEALTHCARE PLAN**

*Plan Description.* The healthcare plan provides for, and Montana State Law (2-18-704) requires local governments to allow employees with at least 5 years of service and who are at least age 50 along with surviving spouses and dependents to stay on the government's health care plan as long as they pay the same premium. This creates a defined benefit Other Post-Employment Benefits Plan (OPEB), since retirees are usually older than the average age of the plan participants, they receive a benefit of lower insurance rates. The OPEB plan is a single-employer defined benefit plan administered by the District. The government has not created a trust to accumulate assets to assist in covering the defined benefit plan costs, and covers these when they come due. The above described OPEB plan does not provide a stand-alone financial report.

*Benefits Provided.* The government provides healthcare insurance benefits for retirees and their dependents upon reaching the age and service years defined in MCA 2-18-704. The benefit terms require that eligible retirees cover 100 percent of the health insurance premiums, but may pay the same premiums as the other members in the group health plan.

*Employees covered by benefit terms.* At June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefit payments	2
Active employees	87
Total employees	89

Total OPEB Liability

The District's total OPEB liability of \$28,145 at June 30, 2019, and was determined by using the actuarial entry age normal funding method.

*Actuarial assumptions and other input.* The total OPEB liability on June 30, 2018 was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Average age of retirement (based on historical data)	62
Discount rate (average anticipated rate)	3.50%
Average salary increase (Consumer Price Index)	4.00%
<u>Health care cost rate trend (Federal Office of the Actuary)</u>	

<u>Year</u>	<u>% Increase</u>
2020	6.5%
2021	6.0%
2022	5.9%
2023	5.7%
2024	5.6%
2025	5.5%
2026	5.3%
2027-2043	5.2%

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The discount rate was based on the 20 year General obligation (GO) bond index.

For TRS, healthy mortality is assumed to follow the RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back four years for males, set back two years for females, with mortality improvements projected by Scale BB to 2018.

For PERS, healthy mortality is assumed to follow the RP2000 Combined Mortality Table with improvements projected by Scale BB to 2020, set back one year for males.

For TRS, disabled mortality is assumed to follow the RP2000 Disabled Mortality Table, set forward one year for males and set forward five years for females, with mortality improvements projected by Scale BB to 2018. For PERS, disabled mortality is assumed to follow the RP2000 Combined Mortality Table with no projections.

For PERS, mortality is assumed to follow the RP 2000 Health Combined Mortality table, set back one year for males and with no collar adjustment for females, with mortality improvements projects by Scale BB to 2020. For PERS and SRS, disabled mortality is assumed to follow the RP 2000 Disabled Mortality Table with no projections and no collar adjustment for males and females.

The turnover rates were determined from the periodic experience studies of the Montana public retirement systems for the covered groups as documented in the GASB 68 actuarial valuations.

Changes in the Total OPEB Liability

Balance at 6/30/2018	\$ <u>39,551</u>
Changes for the year:	
Service Cost	\$ (5,292)
Deferred inflows of resources	<u>(6,114)</u>
Net Changes	\$ <u>(11,406)</u>
Balance at 6/30/2019	\$ <u><u>28,145</u></u>

*Sensitivity of the total OPEB liability to changes in the discount rate.* The following summarizes the total OPEB liability reported, and how that liability would change if the discount rate used to calculate the OPEB liability were to decrease or increase 1%:

	1% Decrease	Discount Rate	1% Increase
	<u>(2.80%)</u>	<u>(3.80%)</u>	<u>(4.80%)</u>
Total OPEB Liability \$	\$ 5,370	\$ 28,145	\$ 42,482

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*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.* The following summarizes the total OPEB liability reported, and how that liability would change if the healthcare trend rates used in projecting the benefit payments were to decrease or increase 1%:

	<u>1% Decrease</u>	<u>Healthcare Cost Trends*</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 39,804	\$ 28,145	\$ 6,392

*\*Reference the assumptions footnotes to determine the healthcare cost trends used to calculate the OPEB liability.*

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

For the year ended June 30, 2019, the District recognized an OPEB expense of \$(5,292).

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources - OPEB</u>	<u>Deferred Inflows of Resources - OPEB</u>
Differences between expected and actual economic experience	\$ -	\$ -
Changes in actuarial assumptions	-	\$ (6,114)
Total	<u>\$ -</u>	<u>\$ (6,114)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Amount recognized in OPEB Expense as an increase or (decrease) to <u>OPEB Expense</u>
<u>OPEB: Year ended June 30:</u>	
2020	\$ (490)
2021	\$ (490)
2022	\$ (490)
Thereafter	\$ (4,644)

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**NOTE 9. NET PENSION LIABILITY**

**Summary of Significant Accounting Policies**

The Montana Public Employee Retirement Administration (MPERA) for PERS, MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the NPL; Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and, Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

**TRS**

The Teachers' Retirement System prepares its financial statements using the accrual basis of accounting. For the purposes of measuring the Net Pension Liability, deferred inflows of resources and deferred outflows of resources related to pensions, pension expense, information about the fiduciary net position of the Teachers' Retirement System (TRS) and additions to/deductions from TRS's fiduciary net position have been determined on the same accrual basis as they are reported by TRS. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. TRS adheres to all applicable Governmental Accounting Standards Board (GASB) statements.

**Plan Descriptions**

**PERS**

The PERS-Defined Benefit Retirement Plan (PERS) administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan provides retirement benefits to covered employees of the State, local governments, certain employees of the Montana University System, and school districts.

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All new members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the *defined contribution* and *defined benefit* retirement plans. For members that choose to join the PERS-DCRP, a percentage of the employer contributions will be used to pay down the liability of the PERS-DBRP. All new members from the universities also have third option to join the university system's Montana University System Retirement Program (MUS-RP).

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are established by state law and can only be amended by the Legislature.

**TRS**

Teachers' Retirement System (TRS or the System) is a mandatory-participation multiple-employer cost-sharing defined-benefit public pension plan that provides retirement services to individuals employed as teachers, administrators, and in other professional and skilled positions employed in public education in Montana.

The TRS Board is the governing body of the System and the TRS staff administers the system in conformity with the laws set forth in Title 19, chapter 20 of the Montana Code Annotated, and administrative rules set forth in Title 2, chapter 44 of the Administrative Rules of Montana. Additional information pertaining to membership, benefit structure, and prior years' actuarial valuations, as well as links to applicable statutes and administrative rules, may be obtained by visiting the TRS web site at [trs.mt.gov](http://trs.mt.gov).

**Summary of Benefits**

**PERS**

**Service retirement:**

- Hired prior to July 1, 2011:
  - Age 60, 5 years of membership service;
  - Age 65, regardless of membership service; or
  - Any age, 30 years of membership service.
- Hired on or after July 1, 2011:
  - Age 65, 5 years of membership service;
  - Age 70, regardless of membership service.

**Early Retirement (actuarially reduced):**

- Hired prior to July 1, 2011:
  - Age 50, 5 years of membership service; or
  - Any age, 25 years of membership service.
- Hired on or after July 1, 2011:
  - Age 55, 5 years of membership service.

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**Second Retirement** (requires returning to PERS-covered employer or PERS service):

1) Retire before January 1, 2016 and accumulate less than 2 years additional service credit or retire on or after January 1, 2016 and accumulate less than 5 years additional service credit:

- a. A refund of member's contributions plus return interest (currently .77% effective July 1, 2017).
- b. No service credit for second employment;
- c. Start the same benefit amount the month following termination; and
- d. Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.

2) Retire before January 1, 2016 and accumulate at least 2 years of additional service credit:

- a. A recalculated retirement benefit based on provisions in effect after the initial retirement; and
- b. GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.

3) Retire on or after January 1, 2016 and accumulate 5 or more years of service credit:

- a. The same retirement as prior to the return to service;
- b. A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
- c. GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

**Vesting**

- 5 years of membership service

**Member's highest average compensation (HAC)**

- Hired prior to July 1, 2011- highest average compensation during any consecutive 36 months;
- Hired on or after July 1, 2011-highest average compensation during any consecutive 60 months;

**Compensation Cap**

- Hired on or after July 1, 2013-110% annual cap on compensation considered as a part of a member's highest average compensation.

**Monthly benefit formula**

Members hired prior to July 1, 2011:

- Less than 25 years of membership service: 1.785% of HAC per year of service credit;
- 25 years of membership service or more: 2% of HAC per year of service credit.

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Members hired on or after July 1, 2011:

- Less than 10 years of membership service: 1.5% of HAC per year of service credit;
- 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
- 30 years or more of membership service: 2% of HAC per year of service credit.

**Guaranteed Annual Benefit Adjustment (GABA)**

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member's benefit.

- 3.0% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Members hired on or after July 1, 2013:
  - 1.5% for each year PERS is funded at or above 90%;
  - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
  - 0% whenever the amortization period for PERS is 40 years or more.

TRS

Through June 30, 2013, all members enrolled in TRS participated in a single-tiered plan ("Tier One"). Employees with a minimum of 25 years of service or who have reached age 60 with 5 years of service are eligible to receive an annual retirement benefit equal to creditable service years divided by 60 times the average final compensation. Final compensation is the average of the highest three consecutive years of earned compensation. Benefits fully vest after 5 years of creditable service. Vested employees may retire at or after age 50 and receive reduced retirement benefits. Beginning July 1, 2013, new members in TRS participate in a second benefit tier ("Tier Two"), which differs from Tier One as follows:

- Tier Two uses a 5-year average final compensation (as opposed to 3-year AFC in Tier One)
- Tier Two provides for unreduced service retirement benefits at age 60 with 5 years of creditable service or at age 55 with at least 30 years of creditable service (rather than at age 60 with 5 years of service or at any age with creditable service in 25 years in Tier One)
- Tier Two provides for early retirement benefits with 5 years of creditable service at age 55 (rather than age 50 in Tier One)
- Tier Two has a one percent higher normal employee contribution rate (though a temporary 1% supplemental employee contribution rate is also now currently in place for Tier One members), and
- Tier Two provides for an enhanced benefit calculation -  $1.85\% \times \text{AFC} \times \text{years of creditable service}$  - for members retiring with at least 30 years of creditable service and at least 60 years of age (rather than  $1.6667 \times \text{AFC} \times \text{years of creditable service}$ )



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A guaranteed annual benefit adjustment (GABA) is payable on January 1st of each calendar year for each retiree who has received at least 36 monthly retirement benefit payments prior to that date.

The GABA is applicable to both Tier One and Tier Two members. The GABA for Tier One members is 1.5% of the benefit payable as of January 1st. For Tier Two members the GABA each year may vary from 0.5% to 1.5% based on the retirement system's funding status and the period required to amortize any unfunded accrued actuarial liability as determined in the prior actuarial valuation.

**Overview of Contributions**

**PERS**

1. Rates are specified by state law and are a percentage of the member's compensation.
  - a. Contributions are deducted from each member's salary and remitted by participating employers;
  - b. The State legislature has the authority to establish and amend contribution rates to the plan.
2. Member contributions to the system:
  - a. Plan members are required to contribute 7.90% of member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.
  - b. The 7.90% member contributions is temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.
3. Employer contributions to the system:
  - a. Effective July 1, 2014, following the 2013 Legislative session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below the 25 years following the reduction of both the additional employer and additional member contributions rates.
  - b. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.
4. Non Employer Contributions
  - a. Special Funding
    - i. The State contributes 0.1% of members' compensation on behalf of local government entities.
    - ii. The State contributes 0.37% of members' compensation on behalf of school district entities.
    - iii. The State contributed a statutory appropriation from its General Fund of \$33,454,182.

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The System receives a portion of the total required statutory contributions directly from the State for all employers. The employers are considered to be in a special funding situation as defined by GASB 68 and the State is treated as a non-employer contributing entity in TRS. The System receives 2.49% of reportable compensation from the State's general fund for School Districts and Other Employers. The System also receives 0.11% of reportable compensation from the State's general fund for all TRS Employers including State Agency and University System Employers. Finally, the State is also required to contribute \$25 million in perpetuity payable July 1st of each year.

MCA 19-20-605 requires each employer to contribute 9.85% of total compensation paid to all re-employed TRS retirees employed in a TRS reportable position. Pursuant to MCA 19-20-609, this amount shall increase by 1.00% for fiscal year 2014 and increase by 0.10% each fiscal year through 2024 until the total employer contribution is equal to 11.85% of re-employed retiree compensation.

Stand-Alone Statements

The PERS's financial statements of the Montana Public Employees Retirement Board (PERB) *Comprehensive Annual Financial Report* (CAFR) and the GASB 68 Report disclose the Plan's fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or the MPERA website at <http://mpera.mt.gov>.

TRS' stand-alone financial statements, actuarial valuations and experience studies can be found online at <https://trs.mt.gov/TrsInfo/NewsAnnualReports>

Net Pension Liability

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers are required to recognize and report certain amounts associated with their participation in the Public Employees' Retirement System (PERS) and Montana Teachers' Retirement System (TRS) Statement 68 became effective June 30, 2016 and includes requirements to record and report their proportionate share of the collective Net Pension Liability, Pension Expense, Deferred Inflows and Deferred Outflows of resources associated with pensions. In accordance with Statement 68, the System has a special funding situation in which the State of Montana is legally responsible for making contributions directly to PERS, TRS, that are used to provide pension benefits to the retired members. Due to the existence of a special funding situation, employers are also required to report the portion of the State of Montana's proportionate share of the collective Net Pension Liability that is associated with the employer.

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The following table displays the amounts and the percentages of Net Pension Liability for the fiscal years ended June 30, 2018 and June 30, 2019 (reporting dates).

Employer	TRS NPL as of 6/30/18	TRS NPL as of 6/30/19	Percent of Collective NPL	PERS NPL as of 6/30/18	PERS NPL as of 6/30/19	Percent of Collective NPL	Total NPL as of 6/30/18	Total NPL as of 6/30/19	Percent of Collective NPL
Employer Proportionate Share	\$ 5,433,247	\$ 6,167,465	0.3323%	\$ 1,308,301	\$ 1,099,509	0.0527%	\$ 6,741,548	\$ 7,266,974	0.3850%
State of Montana Proportionate Share associated with Employer	3,448,989	3,835,163	0.2066%	59,762	403,978	0.0777%	3,508,751	4,239,141	0.2843%
<b>Total</b>	<u>\$ 8,882,236</u>	<u>\$ 10,002,628</u>	<u>0.5389%</u>	<u>\$ 1,368,063</u>	<u>\$ 1,503,487</u>	<u>0.1304%</u>	<u>\$ 10,250,299</u>	<u>\$ 11,506,115</u>	<u>0.6693%</u>

At June 30, 2019, the employer recorded a liability of \$7,266,974 for its proportionate share of the net pension liability of 0.3850 percent. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018 for TRS. Therefore, no update procedures were used to roll forward the total pension liability to the measurement date. The net pension liability of PERS was measured as of June 30, 2017 and applying roll forward procedures. The employer's proportion of the net pension liability was based on the employer's contributions received by PERS, TRS, during the measurement period July 1, 2017, through June 30, 2018, relative to the total employer contributions received from all of PERS, TRS, participating employers.

*Changes in actuarial assumptions and methods:*

**PERS**

There were no changes in assumptions or other inputs that affected the measurement of the total pension liability.

**TRS**

The following changes to the actuarial assumptions were made since measurement date:

- Assumed rate of inflations was reduced from 3.25% to 2.50%
- Payroll growth assumption was reduced from 4.00% to 3.25%
- Investment return assumption was reduced from 7.75% to 7.50%
- Wage growth assumption was reduced from 4.00% to 3.25%
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:
  - RP-2000 Healthy Combined Mortality Table projected to 2022 adjusted for partial credibility setback for two years for males and females.
- Mortality among disabled members was updated to the following:
  - RP-2000 Disabled Mortality Table, set back three years for males and set forward two years for females, with mortality improvements projected by Scale BB to 2022.

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- Retirement rates were updated
- Termination rates were updated
- Rates of salary increases were updated

*Changes in benefit terms:*

**PERS**

There were no changes in benefit terms since the previous measurement date.

**TRS**

There have been no changes in benefit terms since the previous measurement date.

*Changes in proportionate share:*

Between the measurement date of the collective NPL and the employer's reporting date there were some changes in proportion that may have an effect on the employer's proportionate share of the collective NPL.

**Pension Expense as of 6/30/19**

	TRS	PERS	Total
Employer Proportionate Share	\$ 532,290	\$ 109,500	\$ 641,790
State of Montana Proportionate Share associated with the Employer	234,586	26,961	261,547
Total	\$ 766,876	\$ 136,461	\$ 903,337

At June 30, 2019, the employer recognized a Pension Expense of \$641,790 for its proportionate share of the pension expense. The employer also recognized grant revenue of \$261,547 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the employer.

**Recognition of Beginning Deferred Outflow**

At June 30, 2019, the employer recognized a beginning deferred outflow of resources for the employers fiscal year 2018 contributions of \$469,775.

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**Deferred Inflows and Outflows**

At June 30, 2019, the employer reported its proportionate share of PERS, TRS, deferred outflows of resources and deferred inflows of resources related to PERS, TRS from the following sources:

	<u>TRS Deferred Outflows of Resources</u>	<u>TRS Deferred Inflows of Resources</u>	<u>PERS Deferred Outflows of Resources</u>	<u>PERS Deferred Inflows of Resources</u>	<u>Total Deferred Outflows of Resources</u>	<u>Total Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 44,013	\$ 3,848	\$ 83,610	\$ -	\$ 127,623	\$ 3,848
Changes in actuarial assumptions	502,746	9,130	93,497	-	596,243	9,130
Difference between projected and actual investment earnings	-	55,671	-	17,075	-	72,746
Changes in proportion and Difference between actual and expected contributions	109,244	16,951	-	114,632	109,244	131,583
*Contributions paid subsequent to the measurement date - FY19 Contributions	440,179	-	74,436	-	514,615	-
Total	<u>\$ 1,096,182</u>	<u>\$ 85,600</u>	<u>\$ 251,543</u>	<u>\$ 131,707</u>	<u>\$ 1,347,725</u>	<u>\$ 217,307</u>

\*Amounts reported as deferred outflows of resources related to pensions resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

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**Deferred Inflows and Outflows**

TRS: Year ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Amount recognized in Pension Expense as an increase or (decrease) to Pension Expense
2020	\$ 348,657	\$ 22,449	\$ 326,208
2021	\$ 240,196	\$ 7,481	\$ 232,715
2022	\$ 167,792	\$ 127,599	\$ 40,193
2023	\$ -	\$ 28,714	\$ (28,714)
2024	\$ -	\$ -	\$ -
Thereafter	\$ -	\$ -	\$ -

PERS: Year ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Amount recognized in Pension Expense as an increase or (decrease) to Pension Expense
2020	\$ -	\$ -	\$ 69,015
2021	\$ -	\$ -	\$ 49,584
2022	\$ -	\$ -	\$ (66,183)
2023	\$ -	\$ -	\$ (7,016)
2024	\$ -	\$ -	\$ -
Thereafter	\$ -	\$ -	\$ -

**Actuarial Assumptions**

**PERS**

The TPL used to calculate the NPL was determined by taking the results of the June 30, 2017, actuarial valuation and applying standard roll forward procedures to update the TPL to June 30, 2018. There were several significant assumptions and other inputs used to measure the TPL. The actuarial assumptions used in the June 30, 2017, valuation were based on the results of the last actuarial experience study, dated May 2017, for the six year period July 1, 2010 to June 30, 2016. Among those assumptions were the following:

- Investment Return (net of admin expense) 7.65%
- Admin Expense as % of Payroll 0.26%
- General Wage Growth\* 3.50%
- \*includes Inflation at 2.75%
- Merit Increases 0% to 6.3%
- Postretirement Benefit Increase Below:

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**Guaranteed Annual Benefit Adjustment (GABA)**

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, inclusive of other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2014
- Member hired on or after July 1, 2013:
  - 1.5% for each year PERS is funded at or above 90%;
  - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
  - 0% whenever the amortization period for PERS is 40 years or more.
- Mortality assumptions among contributing members, service retired members and beneficiaries based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, males set back 1 year.
- Mortality assumptions among Disabled members are based on RP 2000 Combined Mortality Tables with no projections.

**TRS**

The Total Pension Liability as of June 30, 2019, is based on the results of an actuarial valuation date of July 1, 2018. There were several significant assumptions and other inputs used to measure the total pension liability. The actuarial assumptions used in the May 3, 2018 valuation were based on the results of the last actuarial experience study, dated May 3, 2018. Among those assumptions were the following:

- Total Wage Increases\*                     3.25% - 7.76% for Non-University Members and  
   4.25% for University Members
- Investment Return                         7.50%
- Price Inflation                             2.50%
- Postretirement Benefit Increases
  - Tier One Members: If the retiree has received benefits for at least 3 years, the retirement allowance will be increased by 1.5% on January 1st.
  - Tier Two Members, the retirement allowance will be increased by an amount equal to or greater than 0.5% but no more than 1.5% if the most recent actuarial valuation shows the System to be at least 90% funded and the provisions of the increase is not projected to cause the funded ratio to be less than 85%.
- Mortality among contributing members, service retired members, and beneficiaries
  - RP-2000 Healthy Combined Mortality Table projected to 2022 adjusted for partial credibility setback for two years for both males and females
  - Mortality among disabled members
    - RP 2000 Disabled Mortality Table for, set back three years for males and set forward two years for females, with mortality improvements projected by Scale BB to 2022.

\*Total Wage Increases include 3.25% general wage increase.

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**Discount Rate**

**PERS**

The discount rate used to measure the Total Pension Liability was 7.65%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated.

For PERS the State contributes 0.1% of salaries for local governments and 0.37% for school districts. In addition, the state contributed coal severance tax and interest money from the general fund. The interest was contributed monthly and the severance tax was contributed quarterly. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2121. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

**TRS**

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. In addition to the contributions the State general fund will contribute \$25 million annually to the System payable July 1st of each year. Based on those assumptions, the System's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2126. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. No municipal bond rate was incorporated in the discount rate.

**Target Allocations**

**PERS**

<u>Asset Class</u>	Target Asset <u>Allocation</u>	Long-Term Expected Real Rate of Return <u>Arithmetic Basis</u>
Cash Equivalents	2.60%	4.00%
Domestic Equity	36.00%	4.55%
Foreign Equity	18.00%	6.35%
Fixed Income	23.40%	1.00%
Private Equity	12.00%	7.75%
Real Estate	<u>8.00%</u>	4.00%
Total	<u>100.00%</u>	



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The long-term expected return on pension plan assets was reviewed as part of the regular experience study prepared for the Plan. The most recent analysis, performed for the period of July 1, 2010 to June 30, 2016, is outlined in a report dated May 2017 and can be located on the MPERA website. The long-term expected rate of return on pension plan investments was determined by considering information from various sources, including historical rates of return, rate of return assumptions adopted by similar public sector systems, and by using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The above table outlines the best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2018.

TRS

<u>Asset Class</u>	Target Asset <u>Allocation</u>	Real Rate of Return Arithmetic <u>Basis</u>	Long-Term Expected Portfolio Real Rate of <u>Return*</u>
Domestic Equity	35.00%	6.68%	2.34%
International Equity	18.00%	6.98%	1.26%
Private Equity	10.00%	10.15%	1.02%
Natural Resources	3.00%	4.09%	0.12%
Core Real Estate	7.00%	5.38%	0.38%
TIPS	3.00%	1.78%	0.05%
Intermediate Duration Bonds	19.00%	2.15%	0.41%
High Yield Bonds	3.00%	4.36%	0.13%
Cash	<u>2.00%</u>	0.81%	<u>0.02%</u>
Total	<u>100.00%</u>		<u>5.73%</u>
	Inflation		<u>2.50%</u>
	Expected arithmetic nominal return		8.23%

\* The assumed rate is comprised of a 2.50% inflation rate and a real long-term expected rate of return of 5.00%.

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The assumed long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the System. The most recent analysis, performed for the period covering fiscal years 2013 through 2017, is outlined in a report dated May 3, 2018. Several factors are considered in evaluating the long-term rate of return assumption including long term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation). Estimates of variability and correlations for each asset class, were developed by the System's investment consultant. These ranges were combined to develop the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The long-term rate of return assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. The average long-term capital market assumptions published in the Survey of Capital Market Assumptions 2017 Edition by Horizon Actuarial Service, LLC, yield a median real return of 5.07%. Our recommended assumption of 5.00% for the real return reflects granting each source some degree of credibility. Combined with the 2.50% inflation assumption, the resulting nominal return is 7.50%. Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2018, is summarized in the above table.

**Sensitivity Analysis**

	1.0%	Current	
	<u>Decrease</u>	<u>Discount Rate</u>	<u>1.0% Increase</u>
TRS	\$ 8,480,451	\$ 6,167,465	\$ 4,230,154
PERS	\$ 1,590,144	\$ 1,099,509	\$ 696,619

**TRS**

In accordance with GASB 68 regarding the disclosure of the sensitivity of the net pension liability to changes in the discount rate, the above table presents the net pension liability calculated using the discount rate of 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.50%) or 1.00% higher (8.50%) than the current rate.

**PERS**

In accordance with GASB 68 regarding the disclosure of the sensitivity of the net pension liability to changes in the discount rate, the above table presents the net pension liability calculated using the discount rate of 7.65%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.65%) or 1.00% higher (8.65%) than the current rate.

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**NOTE 10. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The composition of interfund balances as of June 30, 2019, was as follows:

<b>Due to/from other funds</b>			
<u>Purpose</u>	<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Short term loan	General Fund – Major Governmental	High School retirement – Non Major Governmental	\$ <u>389</u>

**Interfund Transfers**

The following is an analysis of operating transfers in and out during fiscal year 2019:

<u>Purpose</u>	<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Maintain compensated absence fund	Elementary Compensated Absence – Non Major Governmental	General Fund – Major Governmental	\$ 2,677
School safety transfer	Elementary Building Reserve – Non Major Governmental	Elementary Adult Education – Non Major Governmental	12,431
Maintain compensated absence fund	High School Compensated Absence – Non Major Governmental	General Fund – Major Governmental	839
School safety transfer	High School Building Reserve – Non Major Governmental	High School Adult Education – Non Major Governmental	11,246
Interlocal agreement	High School Interlocal Agreement – Non Major Governmental	General Fund – Major Governmental	<u>219,307</u>
Total			<u>\$ 246,500</u>

**NOTE 11. FUND BALANCE CLASSIFICATION POLICIES AND PROCEDURES**

Governmental Fund equity is classified as fund balance. The District, categorizes fund balance of the governmental funds into the following categories:

Non-spendable – Resources not in spendable form, such as inventory, or those legally required to be maintained intact, such as principle portion of permanent funds.

Restricted - constraint is externally imposed by a third party, State Constitution, or enabling legislation.

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Assigned – constraint is internally imposed by the body or official authorized to assign amounts for a specific purpose.

Unassigned – negative fund balance in all funds, or fund balance with no constraints in the General Fund.

The government considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available.

The government considers that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Nonspendable Fund Balance**

<u>Fund</u>	<u>Amount</u>	<u>Reason Nonspendable</u>
Elementary Endowment	\$ <u>125,345</u>	Permanent endowment

**Restricted Fund Balance**

<u>Fund</u>	<u>Amount</u>	<u>Purpose of Restriction</u>
Elementary Debt Service	\$ 4,979,007	Debt service
All other aggregate	111,641	Adult education
	380,334	Capital projects
	357,703	Employer cost of benefits
	566,883	Future bus replacement
	43,791	Future sick and vacation
	287,573	Future technology upgrades
	1,085,036	Operations and maintenance
	83,631	School food services
	27,876	Student instructional services
	225,070	Student transportation services
	<u>548,258</u>	Third party grantor restricted
Total	<u>\$ 8,696,803</u>	

**Assigned Fund Balance**

<u>Fund</u>	<u>Amount</u>	<u>Purpose of Assignment</u>
General Fund	\$ <u>188,471</u>	Reserved for encumbrances

**NOTE 12. JOINT VENTURES**

Joint ventures are independently constituted entities generally created by two or more governments for a specific purpose which are subject to joint control, in which the participating governments retain 1) an ongoing financial interest or 2) an ongoing financial responsibility.

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**Special Education Cooperative**

Stevensville Public Schools is a member of the Bitterroot Valley Special Education Cooperative. The Cooperative is comprised of six districts, each of which contributes to the operating costs of the Cooperative based on an annual fiscal budget adopted by the Cooperative and the benefits derived from the Cooperative's services. The Board of the Cooperative is made up of the six district superintendents. Separate financial statements can be obtained from Bitterroot Valley Education Cooperative, P.O. Box 187, Stevensville, MT 59870, (406) 777-2494.

The District's contributions for the payment of the special educational services provided was \$144,444 for the fiscal year ended June 30, 2019.

**NOTE 13. SERVICES PROVIDED BY OTHER GOVERNMENTS**

**County Provided Services**

The District is provided various financial services by Ravalli County. The County also serves as cashier and treasurer for the District for tax and assessment collections and other revenues received by the County which are subject to distribution to the various taxing jurisdictions located in the County. The collections made by the County on behalf of the District are accounted for in an agency fund in the District's name and are periodically remitted to the District by the County Treasurer. No service charges have been recorded by the District or the County.

**NOTE 14. RISK MANAGEMENT**

The District faces considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, (e) workers' compensation, i.e., employee injuries, and (f) medical insurance costs of employees. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Insurance Policies:

Commercial policies transferring all risks of loss, except for relatively small deductible amounts are purchased for property and content damage, employee torts, and professional liability. Employee medical insurance is provided for by a commercial carrier. And, given the lack of coverage available, the District has no coverage for potential losses from environmental damages.

STEVENSVILLE PUBLIC SCHOOLS  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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Insurance Pools:

The Montana Schools Group Insurance Authority (MSGIA) was created pursuant to the Interlocal Cooperation Act by execution of an Interlocal Agreement creating the MSGIA. The MSGIA is responsible for paying all workers' compensation claims of the member school districts. Each member of the MSGIA is jointly and severally liable for the full amount of any and all known or unknown claims of each member arising during the member's participation in the program. The MSGIA purchases workers' compensation reinsurance to provide statutory excess limits. The MSGIA contracts with Montana School Boards Association (MTSBA) to provide third party administrative services to the program. The MTSBA provides general program management, claim management, and risk management services to its program members.

The Montana School Unemployment Insurance Program (MSUIP) was created pursuant to the Interlocal Cooperation Act by execution of an Interlocal Agreement creating the MSUIP. The MSUIP is responsible for paying all unemployment insurance claims of the member school districts. Each member of the MSUIP is jointly and severally liable for the full amount of any and all known or unknown claims of each member arising during the member's participation in the program. The MSUIP contracts with Montana School Boards Association (MTSBA) to provide third party administrative services to the program. The MTSBA provides general program management and technical services to its program members.

Separate audited financial statements are available from Montana Schools Group Insurance Authority for MSGIA and MSUIP.

**NOTE 16. SUBSEQUENT EVENTS**

- 1) Stevensville Elementary School District passed General Obligation School Building Bonds, Series 2019, This board was authorized to sell and issue general obligation school building bonds of the Elementary District in one or more series in the aggregate principal amount of up to \$6,369,000 for the purpose of paying the costs of designing, constructing, remodeling, equipping, and furnishing improvements to the Elementary District facilities to accommodate growth, address safety concerns, and comply with the Americans with Disabilities Act requirements.
  - a. Proceeds from the bond have been received in the amount of \$7,172,438
  
- 2) Stevensville High School District passed General Obligation School Building Bonds, Series 2019, This board was authorized to sell and issue general obligation school building bonds of the High School District in one or more series in the aggregate principal amount of up to \$14,169,000 for the purpose of paying the costs of designing, constructing, remodeling, equipping, and furnishing improvements to the Stevensville High School District facilities to accommodate growth, address safety concerns, and comply with the Americans with Disabilities Act requirements.
  - a. Bond proceeds have been received in the amount of \$16,330,847

STEVENSVILLE PUBLIC SCHOOLS  
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NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2019

- 3) The District has expended \$1,129,279 in capital outlay improvements on the elementary and high school district's facilities and infrastructure improvements in fiscal year 2020.
  
- 4) **Covid 19 Virus**  
The government, like all governments in the United States, is dealing with the effects of the Covid 19 virus. Possible government operational changes or even shutdowns may occur. Additionally, the financial effects to the government are equally as uncertain.

**REQUIRED SUPPLEMENTAL  
INFORMATION**



**Stevensville Public Schools, Ravalli County, Montana**  
**Budgetary Comparison Schedule**  
**For the Fiscal Year Ended June 30, 2019**

	General			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
<b>RESOURCES (INFLOWS):</b>				
Local revenue	\$ 1,470,643	\$ 1,470,643	\$ 1,485,207	\$ 14,564
State revenue	5,595,073	5,595,073	5,572,233	(22,840)
Amounts available for appropriation	<u>\$ 7,065,716</u>	<u>\$ 7,065,716</u>	<u>\$ 7,057,440</u>	<u>\$ (8,276)</u>
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS):</b>				
Instructional - regular	\$ 3,311,203	\$ 3,311,203	\$ 3,258,688	\$ 52,515
Instructional - special education	658,329	658,329	699,929	(41,600)
Instructional - vocational education	257,400	257,400	182,402	74,998
Supporting services - operations & maintenance	1,011,814	1,011,814	813,392	198,422
Supporting services - general	234,668	234,668	220,938	13,730
Supporting services - educational media services	354,858	354,858	374,500	(19,642)
Administration - general	160,445	160,445	178,447	(18,002)
Administration - school	488,066	488,066	485,142	2,924
Administration - business	187,528	187,528	173,273	14,255
Student transportation	42,900	42,900	44,511	(1,611)
Extracurricular	321,504	321,504	304,383	17,121
Capital outlay	33,000	33,000	63,146	(30,146)
Total charges to appropriations	<u>\$ 7,061,715</u>	<u>\$ 7,061,715</u>	<u>\$ 6,798,751</u>	<u>\$ 262,964</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Total other financing sources (uses)	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	<u>\$ (222,823)</u>	<u>\$ (218,823)</u>
Net change in fund balance			<u>\$ 35,866</u>	
Fund balance - beginning of the year			<u>\$ 610,170</u>	
Fund balance - end of the year			<u>\$ 646,036</u>	

**Stevensville Public Schools, Ravalli County, Montana**  
**Budgetary Comparison Schedule**  
**Budget-to-GAAP Reconciliation**

**Note A** - Explanation of differences between budgetary inflows and outflows and GAAP Revenues and Expenditures

	<b>General</b>
<b>Sources/Inflows of resources</b>	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 7,057,440
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances-governmental funds.	\$ 7,057,440
<b>Uses/Outflows of resources</b>	
Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 6,798,751
Encumbrances for supplies and equipment ordered but not received is reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.	
- Encumbrances reported at the beginning of the year	107,039
- Encumbrances reported at the end of the year	(188,473)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	\$ 6,717,317

**Stevensville Public Schools, Ravalli County, Montana**  
**SCHEDULE OF CHANGES IN THE**  
**TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**For Fiscal Year Ended June 30, 2019**

	2019	2018
<b>Total OPEB liability</b>		
Service Cost	\$ (5,292)	\$ 7,498
Deferred inflows of resources	(6,114)	-
Net change in total OPEB liability	(11,406)	7,498
Total OPEB Liability - beginning	39,551	79,303
Restatement	-	(47,250)
Total OPEB Liability - ending	\$ 28,145	\$ 39,551
Covered-employee payroll	\$ 3,689,000	\$ 3,547,116
 Total OPEB liability as a percentage of covered -employee payroll	1%	1%

**Stevensville Public Schools, Ravalli County, Montana**  
**Schedule of Proportionate Share of the Net Pension Liability**  
**For the Year Ended June 30, 2019**

	<u>TRS 2019</u>	<u>TRS 2018</u>	<u>TRS 2017</u>	<u>TRS 2016</u>	<u>TRS 2015</u>
Employer's proportion of the net pension liability	0.3323%	0.3222%	0.3214%	0.3102%	0.3169%
Employer's proportionate share of the net pension liability associated with the Employer	\$ 6,167,465	\$ 5,433,247	\$ 5,871,459	\$ 5,096,016	\$ 4,876,165
State of Montana's proportionate share of the net pension liability associated with the Employer	\$ 3,835,163	\$ 3,448,989	\$ 3,828,255	\$ 3,418,594	\$ 3,342,138
Total	<u>\$ 10,002,628</u>	<u>\$ 8,882,236</u>	<u>\$ 9,699,714</u>	<u>\$ 8,514,610</u>	<u>\$ 8,218,303</u>
Employer's covered payroll	\$ 4,438,279	\$ 4,250,253	\$ 4,171,860	\$ 2,958,755	\$ 3,995,995
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	138.96%	127.83%	140.74%	128.73%	122.03%
liability	69.09%	70.09%	66.69%	69.30%	70.36%

	<u>PERS 2019</u>	<u>PERS 2018</u>	<u>PERS 2017</u>	<u>PERS 2016</u>	<u>PERS 2015</u>
Employer's proportion of the net pension liability	0.0527%	0.0672%	0.0599%	0.0585%	0.0605%
Employer's proportionate share of the net pension liability associated with the Employer	\$ 1,099,509	\$ 1,308,301	\$ 1,004,678	\$ 817,722	\$ 753,318
State of Montana's proportionate share of the net pension liability associated with the Employer	\$ 403,978	\$ 59,762	\$ 46,954	\$ 38,425	\$ 35,215
Total	<u>\$ 1,503,487</u>	<u>\$ 1,368,063</u>	<u>\$ 1,051,632</u>	<u>\$ 856,147</u>	<u>\$ 788,533</u>
Employer's covered payroll	\$ 894,823	\$ 861,083	\$ 730,353	\$ 705,836	\$ 711,302
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	122.87%	151.94%	137.56%	115.85%	111.22%
liability	73.47%	73.75%	74.71%	78.40%	79.87%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

**Stevensville Public Schools, Ravalli County, Montana**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2019**

	<b>TRS 2019</b>	<b>TRS 2018</b>	<b>TRS 2017</b>	<b>TRS 2016</b>	<b>TRS 2015</b>
Contractually required contributions	\$ 440,179	\$ 395,323	\$ 388,543	\$ 380,624	\$ 350,683
Contributions in relation to the contractually required contributions	\$ 440,179	\$ 395,323	\$ 388,543	\$ 380,624	\$ 350,683
District's covered payroll	\$ 4,626,979	\$ 4,438,279	\$ 4,250,253	\$ 4,171,860	\$ 3,958,755
Contributions as a percentage of covered payroll	9.51%	8.91%	9.14%	9.12%	8.86%

	<b>PERS 2019</b>	<b>PERS 2018</b>	<b>PERS 2017</b>	<b>PERS 2016</b>	<b>PERS 2015</b>
Contractually required contributions	\$ 74,436	\$ 73,380	\$ 69,748	\$ 59,935	\$ 58,492
Contributions in relation to the contractually required contributions	\$ 74,436	\$ 73,380	\$ 69,748	\$ 59,934	\$ 58,492
District's covered payroll	\$ 858,547	\$ 894,823	\$ 861,083	\$ 730,353	\$ 705,836
Contributions as a percentage of covered payroll	8.67%	8.20%	8.10%	8.21%	8.29%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available*

**Stevensville Public Schools, Ravalli County, Montana**  
**Notes to Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2019**

**Teachers' Retirement System of Montana (TRS)**

**Changes of Benefit Terms:**

The following changes to the plan provision were made as identified:

The 2013 Montana Legislature passed HB 377 which provides additional revenue and created a two tier benefit structure. A Tier One Member is a person who first became a member before July 1, 2013 and has not withdrawn their member's account balance. A Tier Two Member is a person who first becomes a member on or after July 1, 2013 or, after withdrawing their member's account balance, becomes a member again on or after July 1, 2013.

The GABA for Tier 1 members has also been modified as follows:

- If the most recent actuarial valuation of the System shows that the funded ratio is less than 90%, then the maximum increase that can be granted is 0.50%.
- If the funded ratio is at least 90% and the increase is not projected to cause the System's funded ratio to be less than 85%, an increase can be granted to that is greater than 0.50% but not more than 1.50%.

The second tier benefit structure for members hired on or after July 1, 2013 is summarized below:

- *Final Average Compensation:* Average of earned compensation paid in five consecutive years of full-time service that yields the highest average
- *Service Retirement:* Eligible to receive a service retirement benefit if the member has been credited with at least five full years of creditable service and has attained the age of 60; or has been credited with 30 or more years of full-time or part-time creditable service and has attained age 55
- *Early Retirement:* Eligible to receive an early retirement allowance if a member is not eligible for service retirement but has at least five years of creditable service and attained age 55
- *Professional Retirement Option:* If the member has been credited with 30 or more years of service and has attained the age of 60, they are eligible for an enhanced allowance equal to 1.85% of average final compensation times all service at retirement. Otherwise, the multiplier used to calculate the retirement allowance will be equal to 1.67%.
- Annual Contribution: 8.15% of member's earned compensation
- Supplemental Contribution Rate: On or after July 1, 2023, the TRS Board may require a supplemental contribution up to 0.5%, if the following three conditions are met:
  - The average funded ratio of the System based on the last three annual actuarial valuations is equal to or less than 80%; and
  - The period necessary to amortize all liabilities of the System based on the latest annual actuarial valuation is greater than 20 years; and
  - A State or employer contribution rate increase or a flat dollar contribution to the Retirement System Trust fund has been enacted that is equivalent to or greater than the supplemental contribution rate imposed by the TRS Board.

**Stevensville Public Schools, Ravalli County, Montana**  
**Notes to Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2019**

- **Disability Retirement:** A member will not be eligible for a disability retirement if the member is or will be eligible for a service retirement on the date of termination
- **Guaranteed Annual Benefit Adjustment (GABA):**  
If the most recent actuarial valuation shows that Retirement System liabilities are at least 90% funded, and the provision of the increase is not projected to cause the System's liabilities to be less than 85% funded, the GABA may increase from the 0.5% floor up to 1.5%, as set by the Board.

HB 377 increased revenue from the members, employers and the State as follows:

- Annual State contribution equal to 425 million paid to the System in monthly installments.
- One-time contribution payable to the Retirement System by the trustees of a school district maintaining a retirement fund. The one-time contribution to the Retirement System shall be the amount earmarked as an operating reserve in excess of 20% of the adopted retirement fund budget for the fiscal year 2013. The amount received was \$22 million in FY 2014.
- 1% supplemental employer contribution. This will increase the current employer rates:
  - School Districts contributions will increase from 7.47% to 8.47%
  - The Montana University System and State Agencies will increase from 9.85% to 10.85%.
  - The supplemental employer contribution will increase by 0.1% each fiscal year for fiscal year 2014 thru fiscal year 2024. Fiscal years beginning after June 30, 2024 the total supplemental employer contribution will be equal to 2%.
- Members hired prior to July 1, 2013 (Tier 1) under HB 377 are required to contribute a supplemental contribution equal to an additional 1% of the member's earned compensation.
- Each employer is required to contribute 9.85% of total compensation paid to all re-employed TRS retirees employed in a TRS reportable position to the System.

**Changes in actuarial assumptions and other inputs:**

The following changes to the actuarial assumptions were adopted in 2015:

- Correctly reflect the proportion of members that are assumed to take a refund of contributions upon termination and appropriately reflect the three-year COLA deferral period for Tier 2 Members.
- The 0.63% load applied to the projected retirement benefits of the university members "to account for larger than average annual compensation increases observed in the years immediately preceding retirement" is not applied to benefits expected to be paid to university members on account of death, disability and termination (prior to retirement eligibility).
- The actuarial valuation was updated to reflect the assumed rate of retirement for university members at age 60 is 8.50% as stated in the actuarial valuation report.

**Stevensville Public Schools, Ravalli County, Montana**  
**Notes to Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2019**

- The actuarial valuation was updated to reflect the fact that vested terminations are only covered by the \$500 death benefit for the one year following their termination and, once again when the terminated member commences their deferred retirement annuity (they are not covered during the deferral period). Additionally, only the portion of the terminated members that are assumed to “retain membership in the System” are covered by the \$500 death benefit after termination.

The following changes to the actuarial assumptions were adopted in 2014:

- Assumed rate of inflation was reduced from 3.50% to 3.25%
- Payroll Growth Assumption was reduced from 4.50% to 4.00%
- Assumed real wage growth was reduced from 1.00% to 0.75%
- Investment return assumption was changed from net of investment and administrative expenses to net of investment expenses only.
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:

For Males: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back four years, with mortality improvements projected by Scale BB to 2018.

For Females: RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back two years, with mortality improvements projected by Scale BB to 2018.

- Mortality among disabled members was updated to the following:

For Males: RP 2000 Disabled Mortality Table for Males, set forward one year, with mortality improvements projected by Scale BB to 2018.

For Females: RP 2000 Disabled Mortality Table for Females, set forward five years, with mortality improvements projected by Scale BB to 2018.



**Stevensville Public Schools, Ravalli County, Montana**  
**Notes to Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2019**

**Method and assumptions used in calculations of actuarially determined contributions:**

Actuarial cost method	Entry age
Amortization method	Level percentage of pay, open
Remaining amortization period	26 years
Asset valuation method	4-year smoothed market
Inflation	3.25%
Salary increase	4.00% – 8.51%, including inflation for Non-University members and 5.00% for University Members
Investment rate of return	7.75%, net of pension plan investment expense, and including inflation

**Public Employees' Retirement System of Montana (PERS)**

**Changes of Benefit Terms**

The following changes to the plan provision were made as identified:

**2013 Legislative Changes**

*Working Retirees - House Bill 95 - PERS, SRS, and FURS, effective July 1, 2013*

- The law requires employer contributions on working retiree compensation.
- Member contributions are not required.
- Working retiree limitations are not impacted. PERS working retirees may still work up to 960 hours a year, without impacting benefits.

*Highest Average Compensation (HAC) Cap - House Bill 97, effective July 1, 2013*

- All PERS members hired on or after July 1, 2013 are subject to a 110% annual cap on compensation considered as part of a member's highest or final average compensation.
- All bonuses paid to PERS members on or after July 1, 2013 will not be treated as compensation for retirement purposes.

*Permanent Injunction Limits Application of the GABA Reduction – Passed under House Bill 454*

**Guaranteed Annual Benefit Adjustment (GABA) - for PERS**

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of all other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired on or after July 1, 2007 and before July 1, 2013
- Members hired on or after July 1, 2013:

**Stevensville Public Schools, Ravalli County, Montana**  
**Notes to Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2019**

- 1.5% each year PERS is funded at or above 90%;
- 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
- 0% whenever the amortization period for PERS is 40 years or more.

**2015 Legislative Changes**

*General Revisions - House Bill 101, effective January 1, 2016*

**Second Retirement Benefit - for PERS**

- Applies to PERS members who return to active service on or after January 1, 2016. Members who retire before January 1, 2016, return to PERS-covered employment, and accumulate less than 2 years of service credit before retiring again:
  - Refund of member's contributions from second employment, plus regular interest (currently 2.5%);
  - No service credit for second employment;
  - Start same benefit amount the month following termination; and
  - GABA starts again in the January immediately following second retirement.
- For members who retire before January 1, 2016, return to PERS-covered employment and accumulate two or more years of service credit before retiring again:
  - Member receives a recalculated retirement benefit based on laws in effect at second retirement; and,
  - GABA starts in the January after receiving recalculated benefit for 12 months.
- For members who retire on or after January 1, 2016, return to PERS-covered employment and accumulate less than 5 years of service credit before retiring again:
  - Refund of member's contributions from second employment, plus regular interest (currently 2.5%);
  - No service credit for second employment
  - Start same benefit amount the month following termination; and,
  - GABA starts again in the January immediately following second retirement.
- For members who retire on or after January 1, 2016, return to PERS-covered employment, and accumulate five or more years of service credit before retiring again:
  - Member receives same retirement benefit as prior to return to service;
  - Member receives second retirement benefit for second period of service based on laws in effect at second retirement; and
  - GABA starts on both benefits in January after member receives original and new benefit for 12 months.

*Revise DC Funding Laws - House Bill 107, effective July 1, 2015*

**Employer Contributions and the Defined Contribution Plan – for PERS and MUS-RP**

The PCR was paid off effective March 2016, and the contributions of 2.37%, 0.47%, and the 1.0% increase previously directed to the PCR are now directed to the Defined Contribution or MUS-RP member's account.

**Stevensville Public Schools, Ravalli County, Montana**  
**Notes to Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability and**  
**Schedule of Contributions**  
**For the Year Ended June 30, 2019**

**Changes in Actuarial Assumptions and Methods**

Method and assumptions used in calculations of actuarially determined contributions

The following addition to the actuarial assumptions was adopted in 2014, based upon implementation of GASB Statement 68:

Admin Expense as % of Payroll	0.27%
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The following changes were adopted in 2013 based on the 2013 Economic Experience Study:

General Wage Growth	4.00%
Includes inflation at	3.00%
Investment rate of return	7.75%, net of pension plan investment expense and including inflation

The following actuarial assumptions are from the June 2010 Experience Study:

General Wage Growth	4.25%
Includes inflation at	3.00%
Merit increase	0% to 7.3%
Investment rate of return	8.00%, net of pension plan investment expense, and including inflation
Asset valuation method	4-year smoothed market
Actuarial cost method	Entry age
Amortization method	Level percentage of pay, open

## **SUPPLEMENTAL INFORMATION**

Stevensville Public Schools  
 Ravalli County, Montana  
**SCHEDULE OF ENROLLMENT**  
 For the Fiscal Year Ended June 30, 2019

**Fall Enrollment - October, 2018**

**Elementary School District**

	FALL		
	Per Enrollment Reports	Audit Per District Records	Difference
Kindergarten Full	68	68	0
Kindergarten Part	0	0	0
Grades 1-6	429	429	0
Grades 7-8	161	161	0
<b>Total Elementary</b>	<b>658</b>	<b>658</b>	<b>0</b>

**Part-time Students**

Grade	Per Enrollment Reports				Audit per District Records				Difference
	< 181 hrs/yr	181-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	< 181 hrs/yr	181-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	
Kinder - Full	0	0	0	1	0	0	0	1	0
Kinder - Part	0	0	N/A	N/A	0	0	N/A	N/A	0
1-6	0	0	0	1	0	0	0	1	0
7-8	0	0	1	0	0	0	1	0	0

**High School District**

	FALL		
	Per Enrollment Reports	Audit Per District Records	Difference
Grades 9-12	387	387	0
19 year-olds	2	2	0
Job Corps students	2	2	0

**Part-time Students**

Grade	Per Enrollment Reports				Audit per District Records				Difference
	< 181 hrs/yr	181-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	< 181 hrs/yr	181-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	
9-12	1	1	2	2	1	1	2	2	0

**Spring Enrollment - February, 2019**

**Elementary School District**

	SPRING		
	Per Enrollment Reports	Audit Per District Records	Difference
Kindergarten - Full	68	68	0
Kindergarten - Part	0	0	0
Grades 1-6	430	430	0
Grades 7-8	162	162	0
<b>Total Elementary</b>	<b>660</b>	<b>660</b>	<b>0</b>

**Part-time Students**

Grade	Per Enrollment Reports				Audit per District Records				Difference
	< 181 hrs/yr	181-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	< 181 hrs/yr	181-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	
Kinder - Full	0	0	0	0	0	0	0	0	0
Kinder - Part	0	0	N/A	N/A	0	0	N/A	N/A	0
1-6	0	0	0	1	0	0	0	1	0
7-8	0	0	1	0	0	0	1	0	0

**High School District**

	SPRING		
	Per Enrollment Reports	Audit Per District Records	Difference
Grades 9-12	389	389	0
19 year-olds	2	2	0
Early Graduates	0	0	0
Job Corps students	1	1	0

**Part-time Students**

Grade	Per Enrollment Reports				Audit per District Records				Difference
	< 181 hrs/yr	181-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	< 181 hrs/yr	181-359 hrs/yr	360-539 hrs/yr	540-719 hrs/yr	
9-12	0	4	1	1	0	4	1	1	0

Stevensville Public Schools  
Ravalli County, Montana  
EXTRACURRICULAR FUND  
**SCHEDULE OF REVENUES AND EXPENDITURES - ALL FUNDS ACCOUNTS**  
Fiscal Year Ended June 30, 2019

FUND ACCOUNT	Beginning Balance	Revenues	Expenditures	Transfers In(Out)	Ending Balance
HS Classroom Assistance	5,510	963	1,721	(1,545)	3,207
HS Cross County	584	358	942	-	-
HS Drama	4,622	1,333	891	(200)	4,864
HS Extended Studies Fund	969	-	-	-	969
HS Family Resource 7-12	712	-	-	(628)	84
HS FCCLA	786	2,642	3,288	1	141
HS FFA	3,158	17,945	13,697	30	7,436
HS FFA - Class Projects	163	-	-	-	163
HS FFA - Leadership	368	-	-	-	368
HS FFA - Nationals Trip	3,809	-	-	-	3,809
HS Football	5,218	3,707	7,230	(1)	1,694
HS Gender & Sexualities Alliances	-	35	27	-	8
HS Girls' Basketball	2,954	4,160	3,252	-	3,862
HS Girls Soccer	3,630	315	686	(1)	3,258
HS Golf	971	1,162	1,806	-	327
HS Honor Society	42	1,165	471	2	738
HS John Munk Weight Room	116	-	-	-	116
HS Key Club	2,200	3,883	2,338	46	3,791
HS Library	2,041	512	50	36	2,539
HS Life Skills	21,702	-	1,373	2,008	22,337
HS Pep - Club	3,336	2,942	3,311	1	2,968
HS S - Club	242	1	-	-	243
HS Senior Class Projects	57	-	1	-	56
HS Shop	674	4,361	3,791	(2)	1,242
HS Skateboard Club	100	-	-	-	100
HS Ski Club	103	7,223	480	(4,940)	1,906
HS Ski Club Trip	-	3,105	7,615	4,940	430
HS Softball	1,839	3,250	3,355	-	1,734
HS Spanish - Con 17-18	(5,675)	-	-	5,675	-
HS Spanish - Concessions	2,943	-	-	(2,943)	-
HS Spanish Pepsi	455	-	-	(455)	-
HS Spanish Trip Fund	1,650	-	-	(1,650)	-
HS Special Olympics	16,559	42	6,610	2,006	11,997
HS Speech	4,068	2,787	400	477	6,932
HS Speech Nationals	783	-	-	-	783
HS Student Council	127	2,517	1,753	-	891
HS Student Council - Make A Wish	137	566	138	1	566
HS Tennis	1,836	473	1,521	-	788
HS The Hive	6,445	13,132	12,003	(5,028)	2,546
HS The Hive - Reserve	14,588	-	2,563	1,003	13,028
HS Thespians Club	(90)	2,528	1,795	(54)	589
HS Track	5,016	460	1,175	1	4,302
HS Volleyball	1,384	7,592	3,395	2	5,583
HS Wrestling	241	143	45	-	339
HS Yearbook	5,102	5,780	179	-	10,703

Stevensville Public Schools  
Ravalli County, Montana  
EXTRACURRICULAR FUND  
**SCHEDULE OF REVENUES AND EXPENDITURES - ALL FUNDS ACCOUNTS**  
Fiscal Year Ended June 30, 2019 - Continued

FUND ACCOUNT	Beginning Balance	Revenues	Expenditures	Transfers In(Out)	Ending Balance
Imprest Account	1,300	-	-	-	1,300
JHS Athletics	(1,473)	3,326	4,718	2,865	-
JHS Athletics/Donations	-	-	84	84	-
JHS Band	244	-	-	-	244
JHS Honor Society	16	-	-	-	16
JHS Library	509	42	25	(8)	518
JHS Magazine Fund	(73)	1,138	792	1	274
JHS Music	792	-	-	-	792
JHS Science Club	135	-	-	-	135
JHS Shop	3,258	13	(46)	1	3,318
JHS Shop Mass Production	554	-	-	-	554
JHS Ski Club	45	-	-	-	45
JHS Stinger	62	-	-	-	62
JHS Student Council	3,132	1,583	1,789	2	2,928
JHS Textbook Replacement	3,260	-	-	-	3,260
JHS Yearbook	1,013	3,376	3,847	-	542
Kindergarten	170	507	169	32	540
MS Classroom Assistance	116	859	333	81	723
Oscar Wilcox Scholarship CD	1,550	-	-	-	1,550
Petty Cash	4,960	-	-	1	4,961
Petty Cash/B	620	-	-	-	620
PS Music	53	946	965	1	35
PSAT	138	500	562	-	76
Puyear Memorial	180	-	-	-	180
Robotics and Coding	4,649	-	-	-	4,649
Santa Patrol	23	-	-	1	24
Scholarship - Big Jacket - Little	750	-	450	-	300
Scholarship - Gary Nelson Memorial	-	-	-	-	-
Scholarship - Mary Ellen Thompson	7,500	-	-	-	7,500
Scholarship - National Honor	350	-	-	-	350
Scholarship Fund - Oscar W. Wilcox	57	-	2	-	55
Southwestern "A"	9,476	500	1,374	(1)	8,601
Western A Conference	9,081	1,846	6,663	(1,001)	3,263
Total	<u>\$ 302,855</u>	<u>\$ 202,194</u>	<u>\$ 237,211</u>	<u>\$ -</u>	<u>\$ 267,838</u>

# **SINGLE AUDIT SECTION**



**Stevensville Public Schools, Ravalli County, Montana**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2019**

<u>Cluster Title/Federal Grantor/Pass-through Grantor /Program</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor Number</u>	<u>Federal Expenditures</u>
<b>Child Nutrition Cluster - Cluster</b>			
<b><u>United States Department of Agriculture</u></b>			
<i>Montana Office of Public Instruction</i>			
School Breakfast	10.553	N/A	\$ 69,501
National School Lunch Program	10.555	N/A	157,576
National School Lunch Program	10.555	N/A	23,309
<b>Total United States Department of Agriculture</b>			<b>\$ 250,386</b>
<b>Total Child Nutrition Cluster - Cluster</b>			<b>\$ 250,386</b>
<b>Special Education Cluster (IDEA) - Cluster</b>			
<b><u>Department of Education</u></b>			
<i>Bitterroot Special Education Cooperative</i>			
Special Education Grants to States	84.027	4199601719	\$ 203,778
<b>Total Department of Education</b>			<b>\$ 203,778</b>
<b>Total Special Education Cluster (IDEA) - Cluster</b>			<b>\$ 203,778</b>
<b>Other Programs</b>			
<b><u>Department of Education</u></b>			
<i>Montana Office of Public Instruction</i>			
Title I Grants to Local Educational Agencies	84.010	4107333118	\$ 29,559
Title I Grants to Local Educational Agencies	84.010	4107333119	288,138
Career and Technical Education - Basic Grants to States	84.048	4107338119	22,098
Rural Education	84.358	N/A	32,091
Rural Education	84.358	N/A	27,050
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	4107331419	66,843
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	4107331418	3,621
Student Support and Academic Enrichment Program	84.424	4107335219	23,801
<b>Total Department of Education</b>			<b>\$ 493,201</b>
<b><u>United States Department of Agriculture</u></b>			
<i>Montana Office of Public Instruction</i>			
Fresh Fruit and Vegetable Program			\$ 17,644
<b>Total United States Department of Agriculture</b>			<b>\$ 17,644</b>
<b>Total Other Programs</b>			<b>\$ 510,845</b>
<b>Total Federal Financial Assistance</b>			<b>\$ 965,009</b>

The accompanying notes are an integral part of this schedule

STEVENSVILLE PUBLIC SCHOOLS

RAVALLI COUNTY, MONTANA

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Fiscal Year Ended June 30, 2019

*Basis of Presentation and Significant Accounting Policies*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of Stevensville Public Schools, Ravalli County, Montana. The information in this schedule is presented in accordance with the requirements Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a selected portion of the operations of the Stevensville Public Schools, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Stevensville Public Schools. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of the basic financial statements.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Stevensville Public Schools has elected not to use the 10 percent de Minimis indirect cost rate as provided in Sec. 200.414 Indirect Costs under Uniform Guidance.

*Value of Federal Awards Expended in the form of Noncash Assistance*

- *Food Commodities value equals the assessed value provided by the federal agency \$23,309.*

**Denning, Downey & Associates, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees  
Stevensville Public Schools  
Ravalli County  
Stevensville, Montana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Stevensville Public Schools, Ravalli County, Montana, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Stevensville Public School's basic financial statements and have issued our report thereon dated March 25, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Stevensville Public Schools, Ravalli County, Montana's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Stevensville Public Schools, Ravalli County, Montana's internal control. Accordingly, we do not express an opinion on the effectiveness of Stevensville Public School's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Stevensville Public School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Denning, Downey and Associates, CPA's, PC.*

March 25, 2020

**Denning, Downey & Associates, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees  
Stevensville Public Schools  
Ravalli County  
Stevensville, Montana

**Report on Compliance for Each Major Federal Program**

We have audited Stevensville Public Schools, Ravalli County, Montana's, compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of Stevensville Public School's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Stevensville Public Schools, Ravalli County, Montana's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S., *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of District's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Stevensville Public Schools, Ravalli County, Montana, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

### **Report on Internal Control Over Compliance**

Management of Stevensville Public Schools, Ravalli County, Montana is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Denring, Downey and Associates, CPA's, P.C.*

March 25, 2020

STEVENSVILLE PUBLIC SCHOOLS

RAVALLI COUNTY, MONTANA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Fiscal Year Ended June 30, 2019

**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of auditor’s report issued	<i>Unmodified</i>
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(s) identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(s) identified	None Reported
Type of auditor’s report issued on compliance for major programs:	<i>Unmodified</i>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	No

**Identification of major programs:**

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	Yes

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

**Section II – Financial Statement Findings**

There were no financial statement findings reported.

**Section III – Federal Award Findings and Questioned Costs**

There were no federal award findings or questioned costs reported.



**Denning, Downey & Associates, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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

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**REPORT ON PRIOR AUDIT REPORT RECOMMENDATIONS**

To the Board of Trustees  
Stevensville Public Schools  
Ravalli County  
Stevensville, Montana

The prior audit report contained one recommendation. The action taken on each recommendation is as follows:

<u>Recommendation</u>	<u>Action Taken</u>
Student Accounts – Concessions	Implemented

*Denning, Downey and Associates, CPA's, P.C.*

March 25, 2020



March 6, 2020

Dear Board Chair Trangmoe, Superintendent Moore, & Principal Shourd:

In the spring of 2018, Montana implemented a system of meaningful differentiation based on all indicators in our state accountability system for all students and for each subgroup of students. Through the process, Montana differentiates schools by levels of support: Comprehensive, Targeted, and Universal. Determinations are made for all public schools each year. **In 2020, Stevensville K-6 was identified as Universal. Schools identified as Universal are schools that are not performing in the bottom five percent on statewide assessments and have a graduation rate above 67 percent, both school-wide and for specific student groups.**

The purpose of these designations is to provide an equitable education for all students in Montana's schools. Schools designated comprehensive or targeted receive the most support. For schools identified Universal, the Office of Public Instruction (OPI) would like to offer support to your school to ensure that the school remains identified as Universal. Specific strategies available to the school include the following items:

- Technical Assistance with developing the Continuous School Improvement Plan, which includes clear measurable goals;
- Systemic literacy and math improvements through regional training;
- On-line courses through the Montana Learning Hub; and
- Ongoing support through OPI-sponsored conferences and website resources.

The OPI strives to be responsive and consistently engage with Montana leaders and teachers as school communities implement improvement efforts that address local priorities. For additional information and guidance, please see the OPI webpage under the [ESSA tab](#), or feel free to reach out to Julie Murgel, the ESSA Accountability Director. Julie can be reached by phone at 406-444-3172 or by email at [Julie.Murgel@mt.gov](mailto:Julie.Murgel@mt.gov).

Thank you for putting Montana students first!

A handwritten signature in cursive script, appearing to read "Elsie Arntzen".

Elsie Arntzen  
State Superintendent



March 6, 2020

Dear Board Chair Trangmoe, Superintendent Moore, & Principal Rogstad:

In the spring of 2018, Montana implemented a system of meaningful differentiation based on all indicators in our state accountability system for all students and for each subgroup of students. Through the process, Montana differentiates schools by levels of support: Comprehensive, Targeted, and Universal. Determinations are made for all public schools each year. **In 2020, Stevensville High School was identified as Universal. Schools identified as Universal are schools that are not performing in the bottom five percent on statewide assessments and have a graduation rate above 67 percent, both school-wide and for specific student groups.**

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Elsie Arntzen  
State Superintendent



March 6, 2020

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The purpose of these designations is to provide an equitable education for all students in Montana's schools. Schools designated comprehensive or targeted receive the most support. For schools identified Universal, the Office of Public Instruction (OPI) would like to offer support to your school to ensure that the school remains identified as Universal. Specific strategies available to the school include the following items:

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Thank you for putting Montana students first!

Elsie Arntzen  
State Superintendent

**2019-2020 Accreditation Status Report**  
**SYSTEM LEVEL SUMMARY**

County: 41 Ravalli

System: 0823 Stevensville Public Schools

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School: 0965 Stevensville K-6

FINAL ACCREDITATION STATUS

REGULAR

---

School: 1577 Stevensville 7-8

FINAL ACCREDITATION STATUS

REGULAR

---

School: 0966 Stevensville High School

FINAL ACCREDITATION STATUS

REGULAR

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**2019-2020 Accreditation Status Report**  
**SCHOOL LEVEL DETAIL**

County: 41 Ravalli  
System: 0823 Stevensville Public Schools  
School: 0965 Stevensville K-6

FINAL ACCREDITATION STATUS

REGULAR

Assurance Standards Level

Regular MD

Student Performance Standards Level

Regular

Corrective Plan Required?

NO

Assurance Standards Level: Regular MD

ARM Rule

10.55.709 Library Media Services, K-12

Years With This  
Deviation

1

Student Performance Standards Level: Regular

Graduation Rate	ELA	Math	Science
NA	Regular	Regular	Regular

*2019 Science Criterion Referenced Test (CRT) and SBAC ELA/Math for Elementary  
2019 Science (CRT), 2019 Graduation Rate, and ACT ELA/Math for High Schools*

**2019-2020 Accreditation Status Report**  
**SCHOOL LEVEL DETAIL**

**County: 41 Ravalli**

**System: 0823 Stevensville Public Schools**

**School: 0965 Stevensville K-6**

**ASSURANCE STANDARDS DEVIATION DETAIL**

**The rule states:**

**10.55.709(1)(c)** – Schools with 501-1000 students must employ 1.5 FTE Library Media Specialist.

**You reported:**

Library Media Specialist position less than 1.5 FTE.

**2019-2020 Accreditation Status Report**  
**SCHOOL LEVEL DETAIL**

County: 41 Ravalli

System: 0823 Stevensville Public Schools

School: 1577 Stevensville 7-8

FINAL ACCREDITATION STATUS

REGULAR

Assurance Standards Level

Regular

Student Performance Standards Level

Regular

Corrective Plan Required?

NO

Assurance Standards Level: Regular

There are no assurance deviations for this school.

Student Performance Standards Level: Regular

Graduation Rate	ELA	Math	Science
NA	Regular	Regular	Regular
<i>2019 Science Criterion Referenced Test (CRT) and SBAC ELA/Math for Elementary 2019 Science (CRT), 2019 Graduation Rate, and ACT ELA/Math for High Schools</i>			



**2019-2020 Accreditation Status Report**  
**SCHOOL LEVEL DETAIL**

County: 41 Ravalli

System: 0823 Stevensville Public Schools

School: 0966 Stevensville High School

FINAL ACCREDITATION STATUS

REGULAR

Assurance Standards Level

Regular

Student Performance Standards Level

Regular

Corrective Plan Required?

NO

Assurance Standards Level: Regular

There are no assurance deviations for this school.

Student Performance Standards Level: Regular

Graduation Rate	ELA	Math	Science
Regular	Regular	Regular	Regular
<i>2019 Science Criterion Referenced Test (CRT) and SBAC ELA/Math for Elementary 2019 Science (CRT), 2019 Graduation Rate, and ACT ELA/Math for High Schools</i>			

**Bob Moore**

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**From:** Mark Beckman <mbeckman@mhsa.org>  
**Sent:** Thursday, April 9, 2020 11:04 AM  
**Subject:** MHSA Spring Activities Status



## MONTANA HIGH SCHOOL ASSOCIATION

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PROMOTING SUCCESS ON THE COURT. ON THE FIELD. ON STAGE  
AND EVERYWHERE ELSE UNDER THE BIG SKY SINCE 1921.

April 9, 2020

**TO: MHSA SCHOOL ADMINISTRATORS**  
**FROM: MARK BECKMAN, EXECUTIVE DIRECTOR**  
**RE: MHSA SPRING ACTIVITIES STATUS**

- The MHSA Executive Board, during a conference call to conduct Association business on Thursday morning, took the following action regarding MHSA Spring Activities: All MHSA spring activities will be suspended through April 24<sup>th</sup>. This includes practices and contests/meet/festivals. Resumption of spring activities will depend on our student's ability to return to in-person instruction by May 4<sup>th</sup>. If in-person instruction doesn't resume by that time, spring activities will be cancelled. We take seriously the directives from the Governor, State Health Department and CDC for the safety of our students and for their communities. Their safety is our top priority during these challenging times.
- If spring activities are resumed, the practice requirement for sports at that time will be five practices from resumption except for golf which will be the normal two practices required.
- If spring activities are resumed, post season formats will be adjusted by the MHSA with Executive Board approval.

The MHSA April Executive Board meeting scheduled for April 20-21 has been postponed tentatively until May 18-19, 2020, depending on the directives from the Governor, State Health Department at that time.

Thank you and if you have any questions please feel free to contact me.

MB

**Mark Beckman**  
EXECUTIVE DIRECTOR

*Wherever You Play, MHSA Is On Your Team*

**Montana High School Association** Visit us online: [mhsa.org](http://mhsa.org)

Office: (406) 442-6010  
Direct Line: (406) 603-4340  
Cell: (406) 431-7245  
Fax: (406) 442-8250  
Address: 1 South Dakota Ave. Helena, MT 59601