

Bitterroot Valley Education Cooperative Management Board

Tuesday, February 25, 2025

10:00 AM-Cooperative Office

<https://us02web.zoom.us/j/81354819178?pwd=AbKUzvKPFyXOQr8NODmUs3SW44LX7t.1>

Meeting ID: 813 5481 9178

Passcode: 735019

AGENDA

1. Call to Order
2. Introduction of Staff Representative: Alyssa Larson, Occupational Therapist (Darby/Lone Rock/Victor)
3. Consent Agenda:
 - A. Minutes
 - B. Warrants
 - C. Resignation-none
 - D. New Hires-none
 - E. Next Meeting: March 25, 2025
4. Public Comment-
5. Correspondence/Communication-Denning, Downey & Associates, P.C. Governance Letter (attached)
6. Board Action-
 - A. Early Resignation Penalty-Amber Quinn (see attached)
 - B. Request for Leave of Absence (CBA Article 3.G)-Wendi Wood (see attached)
7. Information and Discussion
 - A. Audit Exit Meeting
 - B. CSCT/School Based Mental Health
8. Adjourn

02/14/25
12:45:33

BITTERROOT VALLEY SPECIAL ED COOP
Claim Approval List
For the Accounting Period: 2/25

Page: 1 of 2
Report ID: AP100

* ... Over spent expenditure

Claim Warrant	Vendor. #/Name	Amount	Acct/Source/			
Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj Proj
12115	101547 CONNECTIONS TO COMMUNICATION	10,200.00				
	PT Services 22-25 of 40 2024-25					
1	02/13/25 Speech Services 22-25 2024	10,200.00*		182 3	280-2150	320
12096	90 DARBY PUBLIC SCHOOL	5,136.99				
	Match Reimbursement Jan 2025					
1	02/01/25 Match Reimbursement 1/25	5,136.99		115 8	160-2144	800 3
12097	134 FLORENCE-CARLTON SCHOOL	4,249.66				
	Match Reimbursement January 2025					
1	02/01/25 Match Reimbursement 1/25	4,249.66		115 8	160-2144	800 3
12111	101588 GRANITE TECHNOLOGY SOLUTIONS	1,598.90				
	Office Preschool Phones					
	Monthly IT Managed Services					
1	35603 02/05/25 monthly phone office/PS	197.90*		115 12	456-2500	531
2	35236 01/31/25 monthly IT management	1,401.00*		115 12	456-2500	300
12112	101164 KALEVA LAW OFFICE	618.75				
	Legal Fees Jan 2025 research exiting student and ESA funding					
1	8196 02/07/25 Legal Fees Jan 2025	618.75*		115 12	456-2500	330 777
12110	101583 LEAH HAPKE	29.96				
	Mileage reimbursement Jan 2025					
1	Mileage Reimb Jan 2025	29.96		115 34	160-2144	581 3
12101	101398 MAJESTIC BUS SERVICE, INC	5,626.61				
	ROUTE TRANSPORTATION COSTS Feb 2025					
1	10274 02/01/25 PS Transportation Feb 25	5,604.53		110 1	280-2700	513
2	10308 Fuel Surcharge	22.08		110 1	280-2700	513
12103	100872 NORTHWESTERN ENERGY	326.59				
	Electric and Gas utilities					
6	02/01/25 ELECTRICITY/taxes	94.58		115 12	456-2600	412 777
8	ELECTRICITY/taxes	94.58		115 1	456-2600	412 777
9	GAS/taxes	68.72		115 12	456-2600	411 777
11	GAS/taxes	68.71		115 1	456-2600	412 777

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Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func			
12113	101582 PACIFIC SOURCE ADMINISTRATORS	50.00						
	Health Insurance Cobra Administration							
1	42271 02/01/25 Health Insurance Cobra Adminis	25.00		115 8 160-2144		260	3	
2	Health Insurance Cobra Adminis	25.00		182 3 280-2150		260		
12114	101537 ROCK CREEK TELETHERAPY	3,703.70						
	PT Services Jan 25							
1	2101 PT Services Jan 2025	3,703.70*		182 4 280-2160		320		
12098	359 STEVENSVILLE PUBLIC SCHOOLS	6,684.33						
	Match Reimbursement January 2025							
1	02/01/25 Match Reimbursement 1/25	6,684.33		115 8 160-2144		800	3	
12104	395 TOWN OF STEVENSVILLE	115.00						
	Water and Sewage Dec 2024							
1	02/27/25 Water usage, bond, capital	29.25*		115 12 456-2600		421	777	
2	Sewage usage, bond, capital	28.25*		115 12 456-2600		421	777	
3	Water usage, bond, capital	29.25*		115 1 456-1000		421	777	
4	Sewage usage, bond, capital	28.25*		115 1 456-1000		421	777	
12099	404 VICTOR PUBLIC SCHOOLS	5,060.00						
	Match Reimbursement January 2025							
1	02/01/25 Match Reimbursement 1/25	5,060.00		115 8 160-2144		800	3	
	# of Claims 13	Total: 43,400.49	# of Vendors 13					

* ... Over spent expenditure

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Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj	Proj
12108	101551 BITTERROOT FLOORS AND MORE	182.39					
	Materials for PS office LVT repair						
1	4659 01/29/25 materials for PS floor rep	182.39*		115 1 456-2600		440	777
12109	101347 BMO FINANCIAL GROUP	11,865.63					
	Pcard transactions Feb 2025 035976						
2	Preschool Supplies	19.99*		115 1 456-1000		610	777
42	Assoc Dues - EB	250.00*		115 3 456-2150		810	777
45	Darby Ele CSCT	63.70		115 31 160-2144		610	3
47	Darby HS CSCT	98.00		115 32 160-2144		581	3
49	Lone Rock OP	21.61		115 40 160-2144		610	3
67	Victor HS CSCT Training MH	147.00		115 46 160-2144		581	3
68	Internet	239.98*		115 12 456-2500		531	777
70	Office Solutions - copier	42.31*		115 12 456-2500		550	777
77	offsiite storage BVEC	75.00		115 12 456-2600		451	777
111	Zoom Subscription	82.95		115 8 160-2144		650	3
112	Phones	203.64*		115 12 456-2500		531	777
115	PS Cleaning	550.00		115 1 456-2600		430	777
116	Office Cleaning	110.00*		115 12 456-2500		430	777
119	Addl Off 365 license	84.42		115 12 456-2500		535	777
120	Granite Tech Dec IT	1,442.85*		115 12 456-2500		300	777
121	Granite Tech Jan IT	1,441.63*		115 12 456-2500		300	777
122	Granite Tech Remote Svc	169.79*		115 12 456-2500		300	777
123	Granite Tech IT new routers	5,160.63*		115 12 160-2500		670	777
124	Amazon Web Svcs-Big Sistah	265.13		115 8 160-2144		535	3
129	BHAM Membership	1,250.00		115 8 160-2144		810	3
143	School Psych Protocols	147.00*		115 2 456-2140		610	777
12107	97 DENNING, DOWNEY & ASSOCIATES P.C.	232.20					
	Cloud auditor fee						
1	17944 01/25/25 cloud auditor fee	232.20*		115 12 456-2315		330	777
12105	101588 GRANITE TECHNOLOGY SOLUTIONS	82.50					
	Remote IT services 1/15/25 AL						
1	34836 01/15/25 remote svc 1/15/25 AL	82.50*		115 12 160-2500		300	

02/03/25
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12102	101394 KIRK L. CREWS, M.D.	639.00						
	CSCT Medical Director 24-25							
1	02/01/25 Medical Director Feb 2025	639.00*		115 8 160-2144		330	780	
12106	101584 VOVO HANDYMAN SERVICES LLC	102.68						
	Repair preschool table legs							
1	25-11 01/21/25 repair PS table legs	102.68*		115 1 456-2600		440	777	
	# of Claims	6	Total:	13,104.40	# of Vendors	6		

BVEC Monthly Finance Review

January, 2025

% Year 50%

	Actual	Budget	Act Vs Budget	% of Budget	Comments
Fund 110 Transportation					
Beginning Reserve	\$ 8,879				
Revenue	\$ -	\$ 57,045	(57,045)		
Expenditures	\$ 28,147	\$ 58,045	29,898	48%	using \$1000 of reserve, excess carry over for fund
Gain/Loss	\$ (28,147)	\$ (1,000)	\$ (27,147)		Timing, Districts billed January and June
Ending Reserve	\$ (19,268)				

	Actual	Budget	Act Vs Budget	% of Budget	Comments
Fund 114 Retirement					
Beginning Reserve	\$ 220,986				
Revenue	\$ 87,820	\$ 284,456	(196,636)		
Expenditures	\$ 79,262	\$ 284,456	205,194	28%	
Gain/Loss	\$ 8,558	\$ -	\$ 8,558		Timing of county reimbursements
Ending Reserve	\$ 229,544				

	Actual	Budget	Act Vs Budget	% of Budget	Comments
Fund 115 Mental Health					
Beginning Reserve	\$ 278,116				
Revenue	\$ 785,278	\$ 1,273,040	(487,762)		
Match Reimbursements	\$ 210,075	\$ 445,564	235,489		
Expenditures	\$ 578,177	\$ 1,094,362	516,185	53%	
Gain/Loss	\$ (2,974)	\$ (266,886)	\$ 263,912		
Ending Reserve	\$ 275,141				

BVEC Monthly Finance Review

January, 2025

% Year 50%

	Actual	Budget	Act Vs Budget	% of Budget	Comments
Fund 115 Special Education					
Beginning Reserve	\$ 363,049				
Carry Over	\$ 184,780				
Revenue	\$ 727,831	831,498	(103,667)		requested and received FY cash for the District flow through
IDEA Allocations to Districts	\$ 248,787	497,574	248,787		
Expenditures	\$ 168,397	276,473	108,076	61%	
Gain/Loss	\$ 310,647	\$ 57,451	\$ 253,196		
Ending Reserve	\$ 666,738				

	Actual	Budget	Act Vs Budget	% of Budget	Comments
Fund 115 Preschool					
Beginning Reserve	\$ -				
Carry Over	\$ 549	549			
Revenue	\$ 10,024	29,336	(19,312)		
IDEA Allocation to Darby	\$ 3,393	6,786	3,393		
Expenditures	\$ 13,589	9,481	(4,108)	143%	
Gain/Loss	\$ (6,958)	\$ 13,069	\$ (20,027)		
Ending Reserve	\$ -				

	Actual	Budget	Act Vs Budget	% of Budget	Comments
Fund 182 Special Education					
Beginning Reserve	\$ 224,792				
Revenue	\$ 729,530	891,544	(162,014)		Timing Districts aren't billed until January 3rd Party Speech; 3rd Party PT
Expenditures	\$ 515,090	1,054,425	539,335	49%	
Gain/Loss	\$ 214,441	\$ (162,881)	\$ 377,322		
Ending Reserve	\$ 439,233				

Denning, Downey & Associates, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 1957 Kalispell, MT 59903-1957

(406) 756-6879 • FAX (406) 257-7879 • E-Mail dda@ddaudit.com

Robert K. Denning, CPA, CGFM, CFF, CITP

February 5, 2025

Board of Trustees
Jill Reynolds, Business Manager
Jenny Rammell, Director

Bitterroot Valley Special Education Cooperative
P.O. Box 187
Stevensville, MT 59870

We are engaged to audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bitterroot Valley Special Education Cooperative for the year ended June 30, 2024. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

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

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

In planning and performing our audit, we will consider Bitterroot Valley Special Education Cooperative's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We will also consider internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether Bitterroot Valley Special Education Cooperative's financial statements are free of material misstatements, we will perform tests of Bitterroot Valley Special Education Cooperative's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also, in accordance with the Uniform Guidance, we will examine, on a test basis, evidence about Bitterroot Valley Special Education Cooperative's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on Bitterroot Valley Special Education Cooperative's compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on Bitterroot Valley Special Education Cooperative's compliance with those requirements.

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

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

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

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

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

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

Planned Scope, Timing of the Audit, and Other

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

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

We expect to begin our audit on approximately February 5, 2025 and issue our report on approximately March 31, 2025. Robert Denning is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use the Board of Trustees and management of Bitterroot Valley Special Education Cooperative and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Jonathan Mahrt, CPA

Denning, Downey & Associates, P.C.

Jenny Rammell

From: Amber Quinn <aquinn@darby.k12.mt.us>
Sent: Friday, January 24, 2025 4:43 PM
To: Jenny Rammell; Ashley Gillespie
Subject: Resignation

Jenny, Ashley, and the rest of BVEC,

I am writing this letter as my notice of resignation as a Behavior Specialist at Bitterroot Valley Education Cooperative effective January 31, 2025, due to personal reasons as I am, regrettably, no longer able to tolerate the level of stress that comes with the job and the toll it takes on my own mental health much of the time. I have no ill-feelings towards the company or any member of the staff, and I will forever appreciate my time spent here.

This has been an extremely difficult decision for me to come to but I have accepted a position elsewhere and I am slated to begin working on February 3, 2025.

Kindly accept my sincerest apologies for the short notice. I am aware my departure will create challenges, though I truly hope it will not be too much of an inconvenience. I appreciate the opportunity I was given here to hone my skills and gain valuable experience.

It was an absolute pleasure working with you and the rest of the staff during the time I was here, and it is my wish that the team will continue to find success even in my absence.

Thank you for providing me with the opportunity to work at this wonderful company. I have had some truly great times and I will always remember your kindness.

Sincerely,

Amber Quinn
CSCT Behavior Consultant
Darby K-7
(406)821-3643 x 1319

Be the reason someone feels WELCOMED, SEEN, HEARD, VALUED, LOVED!

Jenny Rammell

From: Wendi Wood <wjwood2225@gmail.com>
Sent: Friday, February 14, 2025 8:50 AM
To: Jenny Rammell
Subject: Leave of absence request

February 14, 2025

Jenny Rammell
BVEC Board of Directors
300 Park Street
Stevensville, MT 59870

Dear Jenny and the BVEC Board of Directors,

Please accept this letter as formal request for a leave of absence. My leave is for medical reasons, specifically due to myelodysplastic syndrome and it's subsequent treatment. I am requesting leave for the 2025-26 school year. I intend to return to BVEC for the 2026-27 school year.

I am very thankful for the support of the BVEC and the school districts that we serve.

Please let me know if you have any questions.

Sincerely,

Wendi Wood

Wendi Wood