

BITTERROOT VALLEY EDUCATION COOPERATIVE MANAGEMENT BOARD

Tuesday, March 26, 2024
9:00 a.m. – Cooperative Office

<https://us02web.zoom.us/j/88588018775?pwd=T09JS2lpaFVLQkpKbXFDakNPZmdEQT09>

Meeting ID: 885 8801 8775

Passcode: 126009

AGENDA

1. **Call to Order**
2. **Introduce Staff Representative**-Cami Hildebrand, School Psychologist, Florence-Carlton
3. **Consent Agenda**
 - A. Minutes
 - B. Warrants
 - C. Financial Report
 - D. Resignations-none
 - E. New Hires-none
 - F. Next Meeting: April 23, 2024
4. **Public Comment-**
5. **Correspondence/Communications-**
 - A. Denning, Downey & Associates, P.C. Audit Report (attached)
6. **Board Action- none**
7. **Information and Discussion**
 - A. Collective Bargaining
 - B. Special Education Parent Involvement Survey
 - C. CPI Training Planning
 - D. CSCT
8. **Adjourn**

BVEC Monthly Finance Review

February, 2024

% Year 60%

	Actual	Budget	Act Vs Budget	% of Budget	Comments
Transportation					
Beginning Reserve	\$ 10,410				
Revenue	\$ 26,671	\$ 53,324	(26,653)		
Expenditures	\$ 32,874	\$ 53,324	20,450	62%	
Gain/Loss	\$ (6,203)	\$ -	\$ (6,203)		Using \$1,500 from reserves this year to reduce reserves and alleviate costs to districts
Ending Reserve	\$ 4,207				

	Actual	Budget	Act Vs Budget	% of Budget	Comments
Retirement					
Beginning Reserve	\$ 92,223				
Revenue	\$ 179,465	\$ 296,397	(116,932)		
Expenditures	\$ 96,425	\$ 296,397	199,972	33%	
Gain/Loss	\$ 83,040	\$ -	\$ 83,040		
Ending Reserve	\$ 175,263				

	Actual	Budget	Act Vs Budget	% of Budget	Comments
Mental Health					
Beginning Reserve	\$ 638,471				
Revenue	\$ 831,938	\$ 1,923,128	(1,091,190)		
Match Reimbursements	\$ 266,015	\$ 557,707	291,692		
Expenditures	\$ 675,593	\$ 1,308,223	632,630	52%	
Gain/Loss	\$ (109,670)	\$ 57,198	\$ (166,868)		
Ending Reserve	\$ 528,800				

BVEC Monthly Finance Review

February, 2024

% Year 60%

Fund 115	Special Education	Beginning Reserve	\$ 274,583	Actual	Budget	Act Vs Budget	% of Budget	Comments
	Carry Over	\$ 178,317				-		
	Revenue	\$ 612,899		831,498		(218,599)		
	IDEA Allocations to Districts	\$ 298,544		497,574		199,030		
	Expenditures	\$ 189,052		\$ 300,770		111,718	63%	% higher because admin staff pay began July
	Gain/Loss	\$ 125,303		\$ 33,154		\$ 92,149		
	Ending Reserve	\$ 401,730						

Fund 115	Preschool	Beginning Reserve	\$ -	Actual	Budget	Act Vs Budget	% of Budget	Comments
	Carry Over	\$ 316		\$ -	316			
	Revenue	\$ 34,080		\$ 29,336		4,744		
	IDEA Allocation to Darby	\$ 4,072		\$ 6,786		2,714		
	Expenditures	\$ 28,164		\$ 22,550		(5,614)	125%	will move excess expenditures to Fund 182
	Gain/Loss	\$ 1,845		\$ -		\$ 1,845		
	Ending Reserve	\$ -						

Fund 182	Special Education	Beginning Reserve	\$ 414,829	Actual	Budget	Act Vs Budget	% of Budget	Comments
	Revenue	\$ 709,135		\$ 794,294		(85,159)		
	Expenditures	\$ 531,431		\$ 896,264		364,833	59%	
	Gain/Loss	\$ 177,704		\$ (101,970)		\$ 279,674		
	Ending Reserve	\$ 592,533						Timing, will decline over balance of year.

03/11/24
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BITTERROOT VALLEY SPECIAL ED COOP
Claim Approval List
For the Accounting Period: 3/24

Page: 1 of 3
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
11876	100975 ACROTEC INC.	300.00					
	Update Dx codes						
	Add Dx Code						
	Meet with BVEC to review wishlist						
1	8291 03/01/24 BVEC ER programming	300.00		115 6 160-2144		330	3
11879	101541 BITTERRROOT LAUNDRY & CLEANERS	78.41					
	MAT RENTAL Mar 2024						
2	143214 03/07/24 MAT RENTAL Mar 2024	29.04		115 12 456-2600		430	777
3	143215 03/07/24 MAT RENTAL PS Mar 2024	49.37		115 1 456-2600		430	777
11880	101514 Blue Cross Blue Shield of Montana	108.00					
	Repay BCBS of MT for student whose HMK coverage had lapsed, they paid us in error						
1	403108101 02/01/24 repay payment error	108.00		115 8 160-2144		800	3
11881	101347 BMO FINANCIAL GROUP	2,189.14					
	PCard transactions February 2024						
2	Preschool Supplies	77.97*		115 1 456-1000		610	777
4	Speech Supplies	85.13*		115 3 456-2150		610	777
9	Darby Ele CSCT	200.11		115 31 160-2144		610	3
12	Florence Ele CSCT	97.62		115 33 160-2144		610	3
36	Stevi HS CSCT	43.96		115 44 160-2144		610	3
37	Therapist Training NP	99.99		115 44 160-2144		581	3
38	Victor Ele CSCT	137.09		115 45 160-2144		610	3
39	Director Cell Phone	52.40		115 9 456-2490		530	777
42	Internet	169.98*		115 12 456-2500		531	777
43	Offsite Storage CSCT	75.00		115 8 160-2144		451	3
44	Office Solutions - copier copi	16.34		115 12 456-2500		550	777
45	Granite Technologies Phone	202.67*		115 12 456-2500		531	777
46	Adobe Subscription	12.99		115 12 456-2500		681	777
51	offsiite storage BVEC	75.00		115 12 456-2600		451	777
54	Preschool Cleaning	525.00*		115 1 456-1000		430	777
55	BVEC office cleaining	90.00		115 12 456-2600		430	777
58	office supplies	107.53*		115 12 456-2500		610	777
59	Toner Erin Bauer	49.99*		115 3 456-2150		610	777
65	AG Pediatric Symposium	256.00*		115 8 160-2144		582	3
67	ZOOM Subscription	82.95*		115 8 160-2144		681	3
68	Amazon Web Svcs-Big Sistah	208.58		115 8 160-2144		535	3
70	School Psych Protocols	198.00*		115 2 456-2140		610	777
71	OTPT Supplies	19.99*		115 4 456-2160		610	777
74	Postage for PS records	13.60		115 12 456-2500		532	777

03/11/24
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Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj	Proj
75	refund for previous Pearson ch	-708.75*		115 2	456-2140	610	777
11872	90 DARBY PUBLIC SCHOOL	12,345.17					
	Match Reimbursement 2023 Mar						
1	03/01/24 Match Reimbursement 3/24	12,345.17		115 8	160-2144	800	3
11877	97 DENNING, DOWNEY & ASSOCIATES P.C.	6,705.00					
	MCS Consulting						
	2023 Annual Audit						
1	17128 12/18/23 MCS Consulting	270.00*		115 12	456-2315	330	777
2	17221 03/03/24 2023 Annual Audit	6,435.00*		115 12	456-2315	330	777
11870	101394 KIRK L. CREWS, M.D.	626.00					
	C SCT Medical Director 23-24						
1	03/01/24 Medical Director Mar 2024	154.60		115 8	160-2144	330	99
2	Medical Director Mar 2024	471.40*		115 8	160-2144	330	780
11878	101398 MAJESTIC BUS SERVICE, INC	5,439.80					
	ROUTE TRANSPORTATION COSTS 2024 March						
1	9763 03/01/24 PS Transportation Mar 24	5,388.97		110 1	280-2700	513	
2	9764 Fuel Surcharge	50.83		110 1	280-2700	513	
11868	100872 NORTHWESTERN ENERGY	247.73					
6	03/01/24 ELECTRICITY	113.95		115 12	456-2600	412	777
8	GAS	109.68		115 12	456-2600	411	777
10	TAXES	24.10		115 12	456-2600	412	777
11874	359 STEVENSVILLE PUBLIC SCHOOLS	10,607.26					
	Match Reimbursement Mar 2024						
1	03/01/24 Match Reimbursement 3/24	10,607.26		115 8	160-2144	800	3
11869	395 TOWN OF STEVENSVILLE	83.44					
1	03/01/24 Water	14.88*		115 12	456-2600	421	777
3	WATER BOND	16.39*		115 12	456-2600	421	777
5	SEWER	31.87*		115 12	456-2600	421	777
7	SEWER BOND	20.30*		115 12	456-2600	421	777

03/11/24
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Line #	Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj	Proj	
11875	404 VICTOR PUBLIC SCHOOLS	11,025.16						
Match Reimbursement 2024 March								
1	03/01/24 Match Reimbursement 3/24	11,025.16		115 8 160-2144		800	3	
	# of Claims 12	Total: 49,755.11	# of Vendors 12					

03/21/24
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BITTERROOT VALLEY SPECIAL ED COOP
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Claim	Warrant	Vendor #/Name	Amount						
Line #		Invoice #/Inv Date/Description	Line Amount	PO #	Fund Org	Prog-Func	Obj	Proj	
11882		101164 ELIZABETH A. KALEVA, P.C.	618.75						
		Legal Fees February 2024							
		employee discipline/draft resignation							
		returning client from other services							
1		7089 02/15/24 Employee discipline, resignatio	550.00*		115 12 456-2500		330	777	
2		7089 02/23/24 returning client	68.75*		115 12 456-2500		330	777	
11873		134 FLORENCE-CARLTON SCHOOL	22,668.57						
		Match Reimbursement 2024 March							
1		03/01/24 Match Reimbursement 3/24	22,668.57		115 8 160-2144		800	3	
11883		101557 MADISON YERIAN	149.21						
		Mileage Reimbursement February 2024 covering Darby and Victor during WS							
		maternity leave							
2		mileage reimbursement	149.21*		115 2 456-2140		582	777	
11884		296 PAULA LAMPI	84.96						
		Mileage reimbursement covering Victor during WS maternity leave							
1		Mileage Reimbursement	84.96*		115 2 456-2140		582	777	
		# of Claims	4						
		Total:	23,521.49						
		# of Vendors	4						

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

March 12, 2024

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bitterroot Valley Education Cooperative for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 13, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Cooperative are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Cooperative changed accounting policies related to subscription-based technology arrangements by adopting statement of Governmental Accounting Standards (GASB Statement) No. 96 Subscription-Based Technology Arrangements in 2023. We noted no transactions entered into by the Cooperative during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes the list of material misstatements detected by the audit that were corrected by management.

Restrictions on Use

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

Very truly yours,

Angela Holmes, Senior Auditor
Denning, Downey & Associates, P.C.