**BRIDGER TOWN COUNCIL AGENDA**
**MEETING TIME IS TUESDAY SEPTEMBER 8, 2026 AT 7:00 PM,**
**BRIDGER TOWN HALL, 108 S D STREET**

Tuesday September 8, 2026

PLEDGE OF ALLEGIANCE:

CALL TO ORDER:

PUBLIC COMMENT:

CORRESPONDENCE:
- Letter from Marc & Brenda Sherburn

COMMITTEE REPORTS:
- Area Parks & Recreation District Report
- Planning Board
- Historic Preservation Commission Board
- Carbon County Conservation District
- Beartooth RC & D

BRIDGER HISTORICAL SOCIETY REQUEST FOR IMPROVEMENTS TO PARKS:

CARBON COUNTY DES:
- Sand Creek Canal Project
- HyperReach – emergency notification system

RESOLUTION #306: Intent to adopt the growth policy

DISCUSSION / DECISION REGARDING THE OLD TOWN HALL:
- 201 S B St – old town hall/shop
    - Report from WWC Engineering

APPROVE AUDIT CONTRACT: Strom & associates, P.C.

LIBRARY BOARD APPOINTMENT:
- Shelby Baker

CONSENT AGENDA:
- Approval of Minutes from Previous Meeting
    - August 4, 2026 regular meeting
    - August 25, 2026 prelim budget meeting
    - September 3, 2026 budget meeting
- Approve Claims
- Approve Payroll Summary
- Approve Journal Vouchers

TOWN ATTORNEY: Ray Kuntz

TOWN JUDGE: Bert Kraft

LIBRARY DIRECTOR: Krystal Zentner

PUBLIC WORKS DIRECTOR: Randy Novakovich

POLICE REPORT: Jordan Webb

TOWN CLERK: Kirstin Sweet

MAYOR / TOWN COUNCIL:
- This is a time when the Mayor or the Council members can bring a concern before the council that is not otherwise listed on the agenda. No action can be taken at this time. If action is necessary, the item will be put on the next meeting agenda.

ADJOURN:

## Conduct at Public Meetings

The public is invited to speak on any item under discussion by the Council, after recognition by the presiding officer.

The speaker should stand, and for the record, give his/her name and address, and, if applicable, the person, firm or organization he/she represents. Comments should be limited to three (3) minutes unless approval by the presiding officer, and citizens requesting to speak shall limit him or herself to matters of fact regarding the issue of concern.

Prepared statements are welcomed and should be given to the Clerk of the Council. Prepared statements that are also read, however, shall be deemed unduly repetitious. All prepared statements shall become part of the hearing record.

While the City Council is in session, those in attendance must preserve order and decorum. A member shall not delay or interrupt the proceedings or the peace of the Council, nor disturb any member while speaking or refuse to obey the orders of the Council or its presiding officer.

Any person making personal, impertinent or slanderous remarks or who shall become boisterous or disruptive during the Council meeting shall be forthwith barred from further presentation to the Council by the presiding officer, unless permission to continue be granted by the presiding officer or a majority vote of the Council.

The Bridger Town Council reserves the right to amend these rules of procedure as deemed necessary.

**Statement to the Bridger Town Council**

My name is Brenda Sherburn, and we have been residents of Bridger for many years. I am writing to ask the Town Council to reconsider the town's policy requiring a current rabies vaccination before a dog can be licensed. I did go to the Town of Bridger to purchase the dog license and was informed that a license could not be purchased without the rabies vaccine. The Town of Bridger refused my payment.

I understand that the Town has a responsibility to protect the public and to enforce its ordinances. I also understand that rabies is a serious disease. My request is not made out of disrespect for the law or for those who enforce it. It comes from my sincere concern for the health and well-being of my dog.

I own a two-year-old purebred English Bulldog named Junior. He is more than a pet to me; he is my companion and an important part of my family. After losing my previous English Bulldog, Mack, I waited sixteen years before I was finally able to welcome another bulldog into my life. Junior means the world to me, and every decision I make regarding his care is made with love and careful thought.

Junior received his rabies vaccination when he was younger. At this time, I have chosen not to administer another rabies vaccine because I have personal concerns about repeated vaccination and how it may affect his health. I recognize that others may disagree with my decision, but it is one I have made after careful consideration.

I respectfully ask the Town Council to consider whether there should be some flexibility for responsible dog owners who keep their animals under control, care for them properly, and have legitimate concerns about revaccination. For example, the Council could consider allowing a veterinarian-certified medical exemption where appropriate or another process that balances public safety with individual circumstances.

As a senior citizen living on a limited income, I do not have the financial resources to engage in a legal battle with the Town. I also do not want to be treated as though I am an irresponsible pet owner simply because I have reached a different conclusion about what I believe is best for my dog.

I respectfully ask the Council to review this policy and consider whether it can be applied with greater understanding and compassion. My hope is not to create conflict but to open a respectful discussion about whether there are reasonable alternatives that continue to protect the public while recognizing that responsible pet owners may have sincere concerns.

Thank you for your time, your service to our community, and your consideration of my request.

Respectfully,

Marc & Brenda Sherburn
Bridger, Montana

Typed 07/29/26

**RESOLUTION NO. 306**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BRIDGER, MONTANA OF INTENT TO ADOPT THE TOWN OF BRIDGER GROWTH POLICY 2026**

**WHEREAS,** §76-1-6, MCA states a governing body may use growth policy as a resource management tool to define a community's goals and objectives to address the social, cultural, economic, and physical conditions and aspirations; and

**WHEREAS,** the Town of Bridger revied a grant from the Department of Commerce to create a growth policy. The Town of Bridger hired Great West Engineering to create the Growth Policy.

**WHEREAS,** at the August 18, 2026 meeting of the Carbon County Planning Board held a public hearing, public comment was taken in support of, and in opposition to, the draft Growth Policy. A motion was passed unanimously to approve the Town of Bridger's Growth Policy; and

**NOW, THEREFORE BE IT RESOLVED** by the Town Council of The Town of Bridger that it hereby approves this resolution of intent to adopt the Growth Policy. The Council will continue accepting public input until ___________________, and sets a public hearing of ___________________, 2026 for the final resolution to adopt the Growth Policy.

**DULY** passed and adopted at the Regular Meeting of the Bridger Town Council this 8th day of September 2026. This Resolution shall become effective immediately upon passage.

________________________________
Cliff Shultz, Mayor

**ATTEST:**

________________________________
Kirstin Sweet, Town Clerk / Treasurer

WWC ENGINEERING

1849 TERRA AVE, SHERIDAN, WY 82801 | 307.672.0761

August 31, 2026

Ms. Nan Knight
Finance Director and Brownfields Coordinator
Beartooth RC&D Area, Inc.
128 South Main Street
Joliet, MT 59041
***Via Email:*** *nknight@beartooth.org*

**Re: Structural Assessment and Hazardous Building Materials Investigation Review**
**Old Town Hall, 201 South B Street, Bridger, Carbon County, Montana**

Dear Ms. Knight:

WWC Engineering (WWC) is providing an electronic copy of the Structural Assessment and Hazardous Building Materials Investigation Review for the Old Town Hall located at 201 South B Street, Bridger, Carbon County, Montana. The structural assessment was conducted by Mr. Jason Hicks, P.E. with Hicks Engineering, PC, of Bozeman, Montana; and the hazardous building materials investigation review was conducted by Mr. Robert Brownell, a certified asbestos building inspector (CABI) and an accredited lead risk assessor (LRA),with Northern Industrial Hygiene, of Billings, Montana, based on their site visit conducted on May 28, 2026, at the above-referenced site.

Based on the findings and associated costs, both Hicks and Northern recommend total demolition of the structure. Please feel free to reach out to me with any questions at mharper@wwcengineering.com or (406) 443.3962.

Sincerely,

Michelle L. Harper, CEP
Project Manager

Attachments: As Noted

CC: Mr. Jason Hicks, P.E., Hicks Engineering, PC
Mr. Robert Brownell, CABI, LRA, Northern Industrial Hygiene
Ms. Kirstin Sweet, Town of Bridger

HICKS ENGINEERING P.C.
STRUCTURAL ENGINEERS
676 Ferguson Ave., Ste. 5, Bozeman, MT 59718 – phone: (406) 586-4365 – fax: (406) 586-4366

# FORMER TOWN HALL – BRIDGER, MONTANA STRUCTURAL ASSESSMENT

Date of Site Visit for Structural Observation: May 28, 2026
Report Date: August 31, 2026

By: Jason M. Hicks, PE (MT PEL-PE-LIC-12509PE)

## EXECUTIVE SUMMARY

Hicks Engineering, PC was retained to perform a Structural Assessment Site Visit and Report for the former Town Hall/Courthouse/Shop (Memorial Park Building) located in Bridger, MT. During our Site Visit on May 28, 2026, we observed a structure that has experienced extreme deterioration, decay, and disrepair beyond the stage at which it can be renovated in a financially responsible manner. The report below will document the presence of unreinforced masonry walls that have cracked, separated, and have reached a point of unsafe instability. Furthermore, although we could not observe or verify concealed foundation elements, the clear and obvious differential settlement of the building and concrete slabs-on-grade leads us to the conclusion that they are inadequate or have also failed. At the interior of the building, the exposed wood-framed roof and floor systems have deteriorated from years of exposure to the elements such that the structural integrity is all but lost. Numerous areas of roof decking have failed and fallen into the building, leading to large openings that allow avian and atmospheric intrusion. Add to these defects the presence of the documented mold and asbestos-containing materials used throughout the building as summarized by Northern Industrial Hygiene, Inc. (NIH, Billings, MT), and the justification exists for complete building demolition. Therefore, in our professional opinion, the former Bridger Town Hall/Courthouse/Shop (Memorial Park Building) should be scheduled for total demolition at the soonest possible opportunity. More information supporting this opinion follows below.

## PROJECT BACKGROUND

The former Town Hall/Courthouse/Shop (Memorial Park Building) is located in the heart of Bridger, MT at 201 S. B St. The building was constructed sometime in the 1930s or 1940s, according to two conflicting information sources, as a WPA era (Works Progress Administration) municipal building, and historically served as the Town of Bridger's Town Hall and Civic facility. According to a Pre-demolition Asbestos Survey conducted by Northern Industrial Hygiene, Inc. (NIH, Billings, MT) in September 2025, the building was reportedly [partially] condemned and left abandoned starting in approximately 2008. As a result, and due to the lack of maintenance and thermal/moisture protection during this time period, the building has

**Figure 1: Southwest view of the existing Former Town Hall, Bridger, MT**

undergone significant deterioration, decay, and disrepair from moisture and avian intrusion. Nonetheless, the Beartooth Resource Conservation and Development (Beartooth RC&D), on behalf of its citizens and interest-group stakeholders, retained Hicks Engineering (HEPC) through WWC Engineering (WWC) to perform a structural assessment of the building to determine whether the building can be responsibly rehabilitated for civic use (municipal offices, library, community center, etc.) from an economic structural standpoint, or if it should be demolished and redeveloped with new construction.

A representative of HEPC, Jason Hicks, PE, performed a site visit on May 28, 2026, to observe and document existing structural system conditions, and take measurements of structural layouts and components. Site observations performed indicate that the current building likely consists of a single era of construction using similar materials and systems throughout. No construction drawings were provided to show original details of construction such as roof and floor connections, foundations/concrete reinforcement, wood decking attachments, Concrete Masonry Unit (CMU) construction details, and other important information in the structural assessment of the building. However, not-to-scale plan view schematic drawings of the facilities observed were produced by NIH and provided to HEPC by WWC. The drawings were then redlined by HEPC with specific structural system notes. These drawings can be found in Appendix A of this report. With the drawings provided in Appendix A being the only documentation of the construction received, it was not possible to determine if critical construction details were installed in accordance with the design documents. HEPC's observations, condition assessments, and structural recommendations for the areas of the former Town Hall building observed are provided in the following sections of this report. It should be noted that the detached storage building (east of the main structure) was not observed as part of these observations, per WWC's instructions.

## GENERAL STRUCTURAL DESCRIPTION:

Two distinct portions of the building are as follows:

1. Raised 2-story Office/Entry Foyer (See Figure 1, above): Approximately 40' x 28', 1,190 s.f. (West portion of the building) [elevated approximately 3'-8" higher than the shop floor] with 1,115 s.f. "full" basement, set approximately 5' below the shop floor. The shallow basement was installed due to assumed high ground water conditions. The primary structural system is as follows: Concrete footings [assumed, not observed], slab-on-grade floor (concealed by floor tiles), CMU basement foundation and super-structure load bearing/shear walls, wood joists supported by steel beam and column floor system, and wood rafters supported by wood beam and post roof system.

2. At-Grade 1-story Shop (See Figure 2, right): Approximately 62'x28', 1,730 s.f., at-grade (East portion of the building). The primary structural system is as follows: Foundation wall/Footings not observed; Concrete footings [assumed, not observed], exposed slab-on-grade floor, CMU super-structure walls, wood rafters supported by wood beam and post roof system.

**Figure 2: Shop portion of the building (East)**

Prior to getting into the specifics of the structural components of the building, it is often helpful to determine the general site-specific current [2021] IBC (International Building Code) Design Loads. This exercise helps put into perspective the stresses the building is under and allows a structural engineer to more accurately provide recommendations regarding the reinforcement or replacement of a particular system or component based on its level of overstress. As a result, the following basic Design Loads for this building site were determined using the current widely recognized ASCE (American Society of Civil Engineers) Hazard Tool:

Ground Snow Load = 41 psf (pounds per square foot)
Basic Wind Speed = 108 mph (miles per hour)
Seismic Design Category = B (Based on assumed Site Soil Class D)
Floor Live Load = 100 psf (Lobbies, Corridors); 50 psf (Offices)

The following building element descriptions, conditions, and recommendations are primarily based on observations of structural elements exposed to view (not concealed by building finishes) made during the site visit by Hicks Engineering that occurred on May 28, 2026, and through preliminary structural calculations performed during the development of this report.

**Item S1 – Foundation System**

**Description:** The perimeter foundation walls and footings of the building are concealed from observation by both the slabs-on-grade at the interior of the building at the shop area, and by backfill at the exterior of the entire building. Therefore, the actual presence of footings below foundation [frost] walls at the Shop area, or beneath basement walls at the lower level of the Office area, could not be verified. Furthermore, even if verified as existing, the footing dimensional sizes and steel reinforcement provided within these elements (if any) was not determined. The partial-height basement walls in the Office-portion of the building were partly exposed where interior stucco finish has cracked and fallen off (see Figure 3, left). At these locations, it was determined that unreinforced/ungrouted CMU walls were installed. With assistance from a representative of NIH, the existing CMU walls were drilled in the middle of a random CMU cell, and neither reinforcement nor grout was detected.

**Figure 3: View of interior surface of partially exposed, partially backfilled basement CMU walls, exhibiting numerous cracks throughout.**

There are two concrete retaining wing walls supporting two stone-clad steel columns on either side of the basement entry door on the south side of the Office building (see Figure 4, below right). These walls serve as earth-retaining walls for a single run of concrete stairs accessing this door.

Interior to the building, spread footings at roof/floor beam support columns at both the Shop and Office portions of the building could not be observed due to the presence of flooring or slabs-on-grade below. Like the perimeter foundations, the thickness of, or reinforcement within these elements could not be verified.

Based on the observations performed, it was not evident if subgrade improvements had been performed prior to concrete/CMU foundation wall [footing] placement, or if the foundation walls were installed directly on native soils (without footings). Evidence of groundwater infiltration into the basement of the Office portion of the building was not observed.

**Figure 4: Basement entry doorway, below grade. Concrete stairs protected by concrete earth retaining walls serve as the access for this doorway.**

**Condition:** While the condition of unknown elements is difficult to ascertain, one indication of either lack of footings, inadequate footing sizes, or failed footings was the amount of cracking in the below- and above-grade CMU walls throughout the building. Since the cracks observed were in all orientations (vertical, horizontal, diagonal) differential settlement from improperly designed, constructed, or failed footings could be one of the culprits. The other cause of the wall cracking could be inadequate resistance to lateral earth pressures from the wall backfill [since the walls are unreinforced, they are subject to flexural stress cracks and possibly failure.] The most likely cause of the poor condition of the CMU foundation walls is a combination of both factors contributing to the cracking: inadequate footing sizes/reinforcement and lack of wall reinforcement. Please note that although plain masonry shear walls may be permitted in Seismic Design Category B when specifically designed and detailed in accordance with the application provisions of ASCE 7 and TMS 402 Chapter 7, the existing CMU walls observed in this building are ungrouted, apparently unreinforced, significantly cracked and displaced, and lack verified code-compliant load-path connections. As such, they should not be considered a reliable or readily verifiable seismic-force-resisting system compliant with current IBC/TMS 402 requirements, which is demonstrated in textbook fashion in this building.

**Recommendations:** When considering whether to renovate or demolish this building, the Beartooth RC&D needs to acknowledge the difficulty/impossibility in retrofitting unreinforced masonry walls. There is no cost-effective, practical way to insert horizontal rebar reinforcement and bonding grout into an existing CMU wall without specially formed "bond-beam" blocks designed to contain horizontal reinforcing and grout, effectively creating a grid of reinforcement in conjunction with vertically installed rebar installed within aligned hollow block cells. Since the entire building is supported on said foundation walls, this leads us to a full-demolition recommendation for these building components. If the foundation shortcomings were limited to undersized footings beneath the foundation walls, we would likely recommend reinforcing/stabilizing with post-installed helical piers with retrofit connections to the foundation walls/footings. However, since the foundation walls have already been identified as a full-demolition item, this helical pier retrofit is not be recommended.

**Cost Estimate for New Foundation System: <u>$125,000</u>** [Based on the concrete quantities shown on the attached plan mark-ups found in Appendix A @ $1,500/c.y., installed] (not including demolition of the existing construction)

**<u>Item S2 – Floor Framing Systems</u>**

**Description:**

**Shop Wing:** Most of the existing Shop floor consists of a concrete slab on grade of unknown thickness (see Figure 5, right). However, the west 8' of the shop floor consists of an approximately 6" suspended [formed and poured-in-place] concrete slab over a low-headroom storage room beneath.

**Figure 5: Shop floor slab-on-grade, exhibiting significant cracking and differential settlement.**

**Office Wing:** The lower basement floor of the existing Office wing also consists of a concrete slab on grade of unknown thickness.

The main floor of the Office wing consists of 2x10 floor joists @ 16" oriented in the east-west direction, supported by CMU basement walls at the perimeter, and two-lines of 2-span W10x15 steel beams oriented in the north-south direction, spaced at 14' apart. No connection hardware was observed connecting the joists to the aforementioned support components, but rather wood squash blocking was used to pressure-block the joists in place at the steel beam web locations (see Figure 6a, below.), and CMU block infill was utilized in similar fashion at the end-support conditions. 1x6 diagonal deck boards are installed at the top edge of the joists with an undetermined fastening pattern. The bottom edge of the floor joists is furred down with 1x4 batten strips @ 16" o.c., at one time supporting ceiling tile. The two aforementioned steel beams are supported by wide-flange (assumed) steel columns buried in the north and south exterior CMU walls, and 4” diameter pipe columns at the mid-span.

**Condition:**

**Shop Wing:** Despite being partially covered with debris, bird feces, old storage materials, and dilapidated building finishes, the existing slab on grade exposed to observation is in poor condition. Significant cracks beyond what would be normally expected due to shrinkage or expansion cracking were observed (see Figure 5, above). The cracks observed are consistent with either subgrade differential settlement, overstress from vehicle or other loading, or a combination of both.

**Office Wing:** Most of the basement portion of the building floor is concealed with floor tile, in addition to significant amounts of dilapidated building finishes fallen from the ceiling above, bird feces, and abandoned furnishings. The floor slab in the low-headroom storage room beneath the west 8’ of the Shop area above exhibits significant cracking and spalling, similar to that observed at the Shop level.

The main floor wood joist framing and deck boards are in poor condition, both from a decay standpoint and from a design perspective. As a result of years of moisture intrusion into the building, the wood components have experienced various levels of decay, discoloration, and reported mold growth (see NIH Mold Assessment Letter dated September 5, 2025.) Additionally, according to our preliminary structural calculations and the IBC-required loading indicated above, the existing floor joists have a calculated demand/capacity ratio of approximately 1.9, meaning the calculated design demand is approximately 190% of the preliminarily calculated member capacity. This preliminary check does not account for additional capacity reductions that are warranted due to observed deterioration, moisture exposure, decay, or uncertainty in existing material properties. The existing joist bearing conditions are also problematic from a load-path and connection standpoint, as no positive connections were observed between the wood joists and the supporting steel beams or CMU walls. Building movements resulting from lateral forces, shrinkage, deflection, deterioration, or displacement could result in connection separation and, ultimately, localized or progressive framing failure [collapse]. The steel beams supporting the floor joists were determined to be adequate under said design loads prior to consideration of corrosion-related section loss. However, the amount of rust and corrosion present on the steel beams and end columns reduces their capacity, possibly significantly (see Figures 6a and 6b, below.)

**Figure 6a: Office floor steel beam supporting wood joists over the full basement - Note joist connection and beam corrosion.**

**Figure 6b: Office floor steel beam support column within exterior CMU wall – Note significant steel corrosion.**

**Recommendations:** Given the poor condition of the exposed surfaces of the concrete slabs on grade throughout the building, we recommend a full demolition and replacement of all slab-on-grade floor systems. While it could be possible to place a layer of high-strength leveling concrete over the existing basement slabs due to the lower loading demand, they need to be removed anyway to demo/replace the main foundation elements. Therefore, it simply makes sense to do likewise with this lower slab system also.

Additionally, with the dilapidated wood and steel conditions documented above along with the calculated overstress levels of the joists and lack of code-compliant structural joist/beam/CMU connection detailing, we recommend a full demolition and replacement of the entire floor framing structure. Unfortunately, any attempt to reinforce the decayed or corroded elements would simply temporarily conceal the progressively deteriorated condition of the decay and prolong the inevitable replacement of this portion of the structure.

**Cost Estimate for New Floor Framing System: <u>$100,000</u>** [Based on the concrete quantities shown on the attached Plan mark-ups shown in Appendix A for slabs-on-grade installed @ $1,000/c.y., plus RSMeans Building Construction Cost estimating data and Professional Opinion @ $45/s.f.] (not including demolition of the existing construction)

**<u>Item S3 – CMU Bearing/Shear Wall Systems</u>**

**Description:** Similar to the Foundation Wall section above, the above-grade walls of both the Shop and Office portions of the building consist of unreinforced, ungrouted CMU walls laid up in a running bond pattern (blocks staggered a half a block from course to course). The wall heights observed were approximately 12' from slab to ceiling at the Shop portion of the building, and 8'-6" at both levels of the Office portion of the building. As previously indicated, a rotary drill was used in two different random locations to ascertain that no grout (and thus no reinforcement) is present within the CMU construction. Above the upper roof of the Office-portion of the building, it appears as if a terra-cotta style block was used to construct the stepped parapet walls (see Figure 7c, below). Again, these above-roof portions of wall block build-up are ungrouted and unreinforced.



**Figure 7a: (Left) View of northeast corner of the Shop building with full-height crack in wall from outside;**
**7b: (Middle) View of southeast corner of the Shop building with numerous stair-step wall cracking from inside;**
**7c: (Right) View of south wall of Office portion of the building with stepped terra-cotta parapet wall buildup from outside.**

**Condition:** As alluded to in the Foundation Section above, the lack of wall reinforcement and corresponding grout in reinforced CMU cells is the likely cause of the significant cracking observed throughout the entire building (see Figures 7a and 7b, above). Due to concealment by wall finishes on the exterior and interior, the cracking is likely worse than visible. Again, please note that although plain masonry shear walls may be permitted in Seismic Design Category B as explained in the Foundation Section above, the existing CMU walls observed in this building are ungrouted, apparently unreinforced, significantly cracked and displaced, and lack verified code-compliant load-path connections. As such, they should not be considered a reliable or readily verifiable seismic-force-resisting system compliant with current IBC/TMS 402 requirements.

**Recommendation:** Similar to the explanation provided in the Foundation Section above, there is no cost-effective, practical way to insert vertical and horizontal rebar reinforcement and grout into an existing CMU wall. An unreinforced CMU wall is subject to cracking, separations, and poor performance in resisting lateral forces prescribed by the IBC, as clearly exhibited throughout this building. Since the entire building is comprised of unreinforced, failing CMU walls, this leads us to a full-demolition recommendation for these building components. Where practical, consideration should be given to salvaging and reusing the stonework from the west chimney as a means of preserving a recognizable element of the building's historic character (see Figure 8, right.)


**Figure 8: View of the west wall of the Office portion of the building showing the existing stone chimney wall, the stones of which are recommended to be salvaged for future building reconstruction.**

**Cost Estimate for New Masonry Bearing Wall System: <u>$145,000</u>**
[Based RSMeans Building Construction Cost estimating data and Professional Opinion @ $25/s.f.] (not including demolition of the existing construction)

**<u>Item S4 – Roof Framing System</u>**

**Description:** Site observations revealed that the roof construction over the Office portion of the building consist of "stacked" rafters comprised of 2x6 or 2x4 framing oriented in the north-south direction either braced with 2x4 vertical blocks or bearing directly on (as required to achieve roof surface drainage slope) 2x8 main rafters spaced at 16" o.c. The midspan of these rafters bear on 3-ply, 2x8 built-up beams, oriented in the east-west direction, supported on 3-ply, 2x6 posts aligned with the aforementioned steel columns in the basement (approximately 12'-14' o.c.) No positive connection was observed at the rafter to exterior CMU wall (other than the rafters set in joist pockets within the CMU), nor the mid-span built-up wood beam (other than perhaps some random toenails).

The east portion of the roof at the existing Shop area is constructed similarly to the system describe above, except the rafters consist of 2x12s @ 16" o.c. These rafters are also supported by continuous 3-ply, 2x8 built-up beams supported on 3-ply, 2x6 posts, except the spacing of these posts ranges from 8' to nearly 26' o.c. One post, located south of the wall pier between the 2nd and 3rd overhead garage door (from the east), has failed, resulting in roof beam span of over 26'. Again, no positive connection was observed at the rafter to exterior CMU wall, nor at the mid-span where they bear on the built-up beam.

**Condition:** Due to years of neglect and exposure to the elements, the main roof structure, including wood decking, rafters, beams, and posts, is in poor condition, both from a decay standpoint and from a design perspective (see Figures 9a and 9b, below.) Like the condition observed at the floor level, the wood components have experienced various levels of decay, discoloration, and likely mold growth (see NIH Mold Assessment Letter dated September 5, 2025.) Partial roof collapse was also observed at the northeast portion of the Office wing, mainly pertaining to the decking components. Additionally, according to our preliminary structural calculations and the IBC-required snow loads indicated above, the roof rafters in the Office portion of the building have a calculated demand/capacity ratio of approximately 1.1, meaning the calculated design demand slightly exceeds the preliminary calculated member capacity by at least 110%. The built-up roof beams supporting said rafters are significantly more deficient, with a calculated demand/capacity ratio of approximately 2.7, meaning the calculated design demand is approximately 270% of the preliminary calculated member capacity. These preliminary checks do not account for additional capacity reductions that are warranted due to observed deterioration, moisture exposure, decay, partial roof decking failure, lack of reliable positive connections, or uncertainty in existing material properties.

**Figure 9a: (Left) View of built-up beam supporting Office rafters, with deterioration and decay present throughout; 9b: (Right) View of northeast portion of Office roof framing exhibiting partial roof decking collapse/failure.**

The Shop portion of the building is not in any better condition than the Office portion. Partial roof collapse at the decking components was observed at numerous areas throughout the Shop wing. Additionally, according to our preliminary structural calculations and the IBC-required snow loads indicated above, the roof rafters in the Shop portion of the building appear to be generally adequate from a member-sizing standpoint, prior to consideration of deterioration, damage, or connection deficiencies. However, the built-up roof beams supporting said rafters are significantly deficient, particularly where beam spans exceed approximately 14'-0". At the longest observed spans, the roof beams have a calculated demand/capacity ratio of approximately 9.5, meaning the calculated design demand is approximately 950% of the preliminary calculated member capacity. This preliminary check does not account for additional capacity reductions that may be warranted due to observed deterioration, moisture exposure, decay, partial roof decking failure, lack of reliable positive connections, the failed roof beam-support post, or uncertainty in existing material properties. This level of calculated deficiency, combined with the observed partial roof collapses and failed support condition, indicates a high risk of continued roof framing failure, particularly under snow loading. (See Figures 10a, 10b, 11a, and 11b below.)

**Figure 10a: (Left) View of built-up beam supporting Shop rafters, with deterioration and decay present throughout, and partial decking collapse allowing exposure to the elements;
10b (Right) View of exterior roof surface of the Shop Wing, looking to the east; partial roof decking collapse/failure throughout.**

**Figure 11a: (Left) View of charred Shop rafters at the northeast corner of the building;**
**11b (Right) View of failed roof beam support post of the Shop Wing, looking south; partial roof decking collapse/failure throughout.**

**Recommendation:** The deteriorated wood members documented above along with the calculated overstress levels of the beams and lack of code-compliant structural rafter/beam/CMU connection detailing, we recommend a full demolition and replacement of the entire roof framing structure. Unfortunately, any attempt to reinforce the decayed or corroded elements would simply temporarily conceal the progressively deteriorated condition of the decay and prolong the inevitable replacement of this portion of the structure.

**Cost Estimate for New Roof Framing System:** **<u>$135,000</u>** [Based on RSMeans Building Construction Cost estimating data and Professional Opinion @ $45/s.f.] (not including demolition of the existing construction)

## CONCLUSION

During our Structural Assessment Site Visit to the former Bridger Town Hall/Courthouse/Shop (Memorial Park Building) on May 28, 2026, we observed a structure that has experienced extreme deterioration, decay, and disrepair beyond the stage at which it can be renovated in a financially responsible manner. The unreinforced masonry walls have cracked, separated, and have reached a point of unsafe instability. Unfortunately, reinforcing such an integral part of a building structure is very costly and time consuming, much more so than complete demolition and replacement. Furthermore, although we could not observe or verify concealed foundation elements, the clear and obvious differential settlement of the building and concrete slabs-on-grade leads us to the conclusion that they are inadequate or have also failed. Notwithstanding these glaring building deficiencies, the wood-framed roof and floor systems have deteriorated from years of exposure to the elements such that the structural integrity is all but lost. Add to these defects the presence of the documented mold and asbestos-containing materials used throughout the building as summarized by Northern Industrial Hygiene, Inc. (NIH, Billings, MT), the justification is achieved for complete building demolition. Therefore, in our professional opinion, the former Bridger Town

Hall/Courthouse/Shop (Memorial Park Building) should be scheduled for total demolition at the soonest possible opportunity.

**Total Cost Estimate for New <u>Structural System</u> of Equivalent Size and Complexity: <u>$505,000</u>** [Based on RSMeans Building Construction Cost estimating data and Professional Opinion @ $125/s.f.] (not including demolition of the existing construction, nor non-structural components such as exterior/interior finishes, moisture protection, mechanical/electrical/plumbing/fire suppression systems or design-soft costs)

**Limitations:** This structural assessment is limited to visual observations of exposed and readily accessible structural elements observed during Hicks Engineering's May 28, 2026 site visit, supplemented by limited exploratory observation of representative CMU wall cells. Concealed conditions, including, but not limited to, foundation sizes, reinforcing steel, connection details, slab reinforcement, subgrade conditions, and hidden deterioration, were not exposed or independently verified. No geotechnical investigation, material testing, environmental testing, or destructive investigation was performed by Hicks Engineering as part of this assessment. The opinions and recommendations contained herein are based on the conditions observed at the time of the site visit and the information made available to Hicks Engineering. Given the observed partial roof collapses, failed and deteriorated roof and floor framing, cracked and displaced unreinforced masonry walls, and general instability of multiple structural systems, the building should remain unoccupied, and access should be restricted to qualified personnel using appropriate safety precautions until the structure is either demolished or otherwise stabilized by qualified contractors.

Report completed by: ________________________
Jason M. Hicks, PE

MONTANA
JASON M.
HICKS
No. 12509PE
08/31/26
LICENSED
PROFESSIONAL ENGINEER

# FORMER BRIDGER TOWN HALL BUILDING
# STRUCTURAL EVALUATION PHOTOS

## WEST PORTION OF BUILDING: OFFICE OVER FULL BASEMENT

Figure A1 - Item S3 – North elevation of Office portion of building.

Figure A2 -Item S3 – Northwest elevation of Office portion of building.

Figure A3 - Item S3 – Southwest elevation of Office portion of building.


Figure A4 - Item S3 – West elevation of Office portion of building.

Figure A5 - Item S1, S2 – Floor Framing and Foundation Walls of Office Wing.

Figure A6 - Item S1, S2 – Floor Framing and Foundation Walls of Office Wing.

Figure A7 - Item S1 – Hollow, unreinforced Foundation Walls of Office Wing.

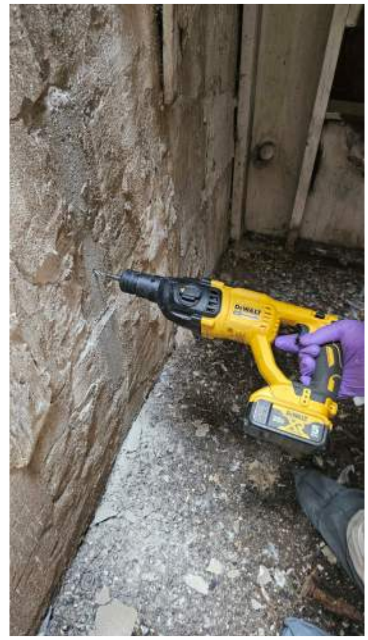



Figure A8 - Item S1 – Drilling the hollow CMU Foundation Walls of Office Wing.

Figure A9 - Item S1, S2 – Corroded steel column supporting floor beam above in Office Wing.

Figure A10 - Item S2 – Office wing floor framing, wood joists attached to steel beam with no positive connection.

Figure A11 - Item S1, S2 – Office Wing Entry Foyer Floor Framing support column on severely cracked foundation wall.

Figure A12 - Item S1, S2 – Office Wing Entry Foyer Floor Framing support beam- column condition – lack of positive connection.

Figure A13 -Item S1, S2 – Low-headroom storage space at east side of Office wing, beneath west portion of Shop Floor.

Figure A14 -Item S1, S2 – Office Wing Entry Foyer Floor Framing support beam- column condition – lack of positive connection.

Figure A15 - Item S4 – Office Wing Roof Framing/partial decking collapse.

Figure A16 - Item S4 – Office Wing Terra-Cotta parapet wall – unreinforced and ungrouted.

Figure A17 - Item S4 – Typical Roof Framing over Office Wing – partial roof decking collapse.

Figure A18 - Item S4 – Office wing partial roof decking collapse.

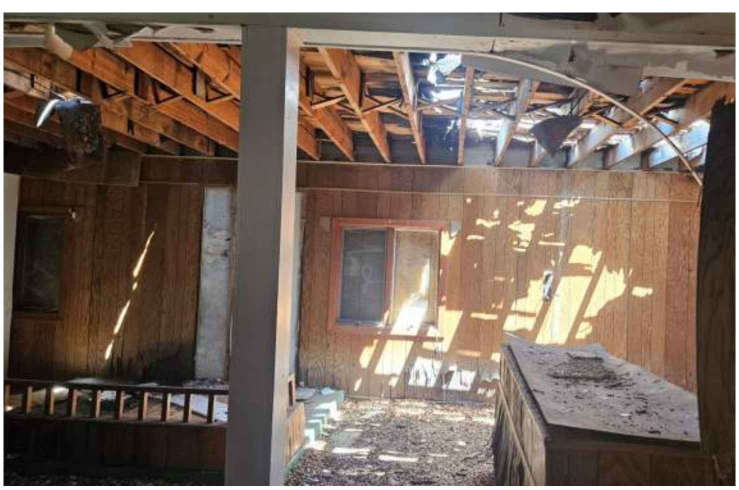


Figure A19 - Item S4 – Typical Roof Framing over Office Wing – partial roof decking collapse.

Figure A2 – Item S4 – Close up view of beam deterioration over Office Wing.

## EAST PORTION OF BUILDING: SHOP AT GROUND LEVEL

Figure B1 - Item S3 – North elevation of Shop and Office portion of building

Figure B2 - Item S3 – Southeast elevation of Shop portion of building.

Figure B3 - Item S3 – South elevation of Office and Shop portion of building.

Figure B4 - Item S3 – East elevation of Shop portion of building – significant cracking exhibited.

Figure B5 - Item S4 – Typical roof framing at Shop portion of building.

Figure B6 - Item S2 – Typical slab crack in Shop portion of building – significant cracking exhibited.

Figure B7 - Item S3 – Wall Crack in Shop portion of building.

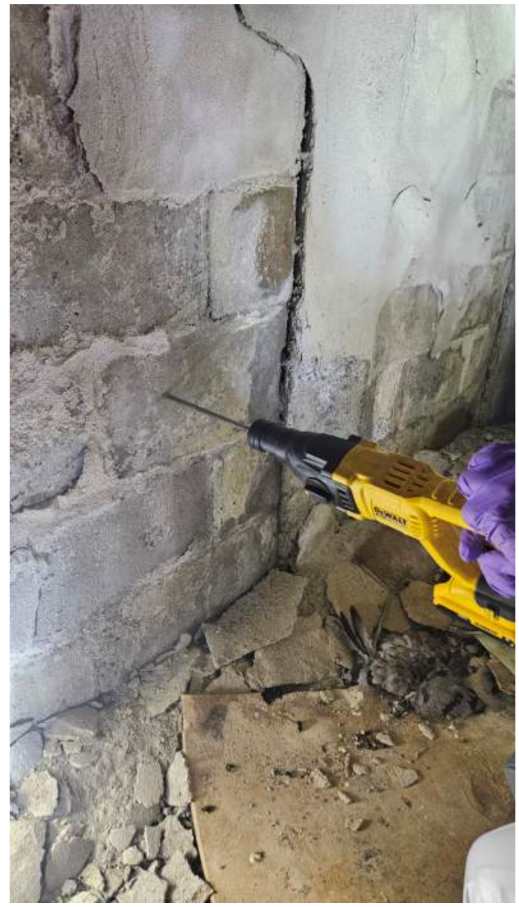


Figure B8 - Item S3 – Drilling the hollow CMU Wall of Shop Wing.

Figure B9 - Item S4 – Shop Wing failed roof beam support post.

Figure B10 - Item S3 – Shop wall vertical crack in CMU wall.

Figure B11 - Item S4 – Shop wing partial roof decking collapse.

Figure B12 - Figure B12 - Item S4 – Shop Wing charred roof rafters.

Figure B13 - Item S4 – Shop wing roof decking (partial collapse throughout).

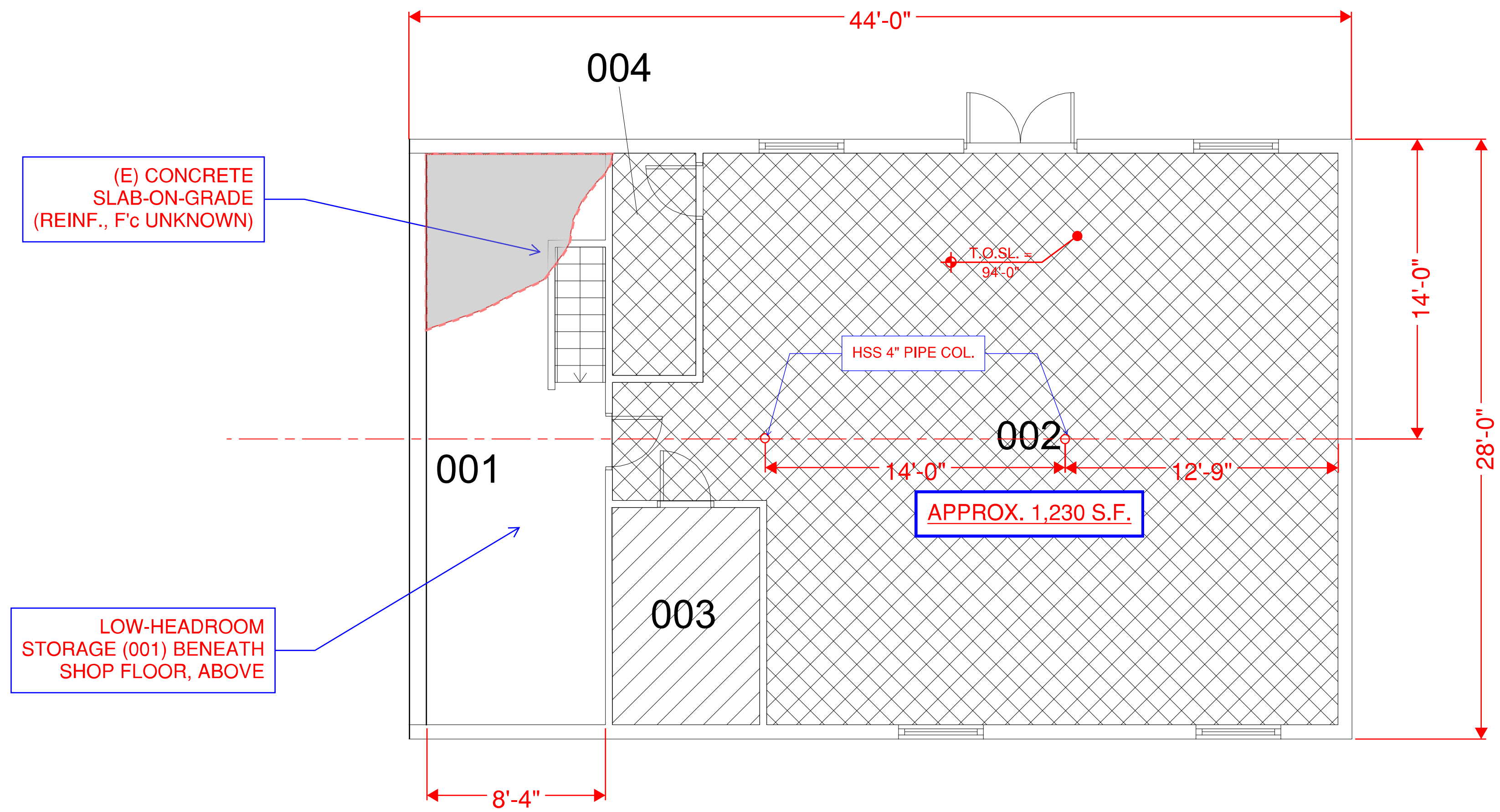
Figure B14 - Item S4 – Shop Wing roof framing and post support.

# APPENDIX A – EXISTING BUILDING DRAWINGS

# GRAPHIC LEGEND

ACM Mastic Under Non-ACM 12"x12" Floor Tile

ACM 9"x9" Floor Tile and ACM Mastic




NOTE: ALL DIMENSIONS SHOWN ARE APPROXIMATE, AND SHALL BE FIELD-VERIFIED BY OTHERS PRIOR TO PERFORMING ANY REPAIR/REPLACMENT ESTIMATES OR WORK.

**HICKS ENGINEERING, PC.**
STRUCTURAL MARK-UPS FROM 5/28/26 SITE VISIT FOR STRUCTURAL ASSESSMENT

## ROOM NUMBER AND ACM LOCATION DRAWING
## BASEMENT

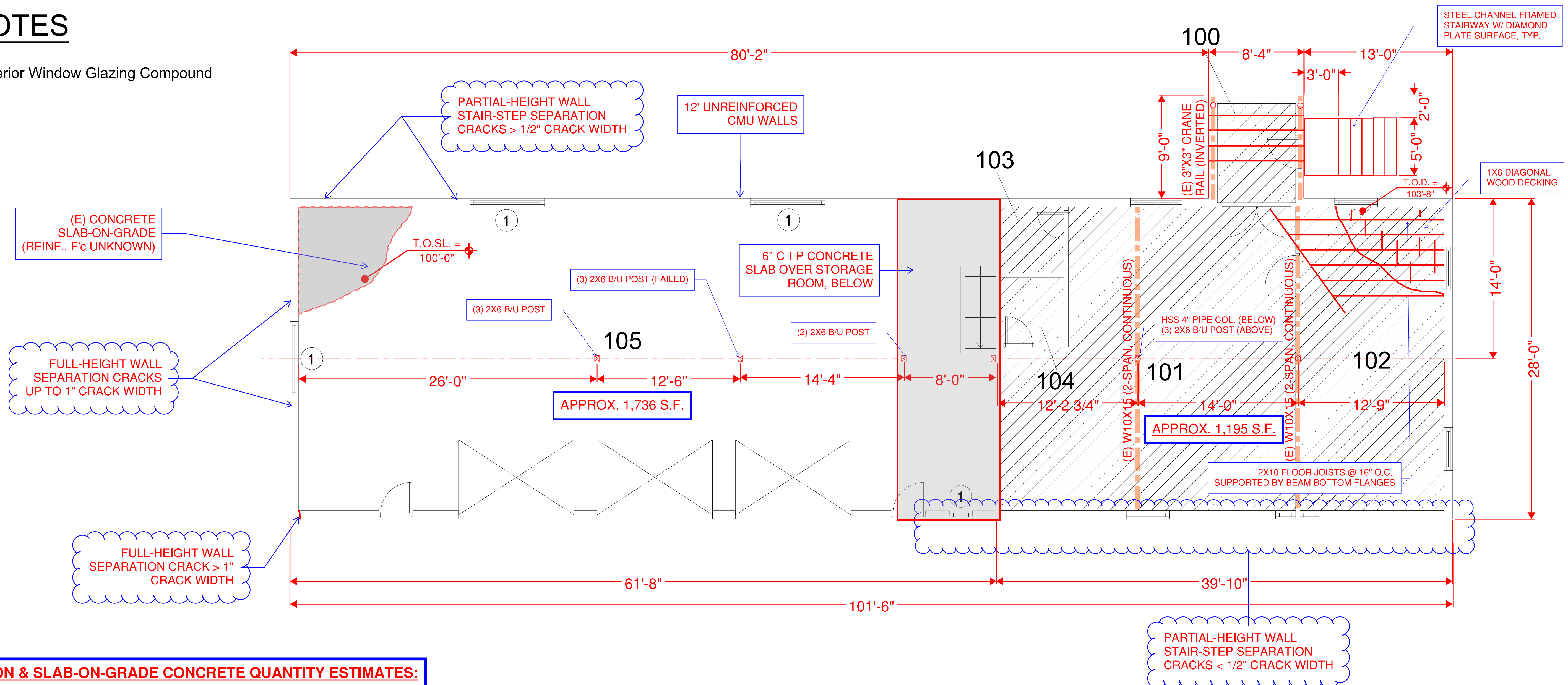
| | | | | | |
|---|---|---|---|---|---|
| NORTHERN INDUSTRIAL HYGIENE, INC. | DATE: SEPTEMBER 2025<br>DRAWN BY: CH<br>CHK BY: MO<br>CAD FILE: 999-5368.dwg | PROJECT NAME:<br><br>LOCATION:<br>NIH PROJECT NUMBER: | FORMER TOWN HALL & COURTHOUSE<br>201 SOUTH B STREET<br>BRIDGER, MONTANA<br>999-5368 | NOT TO SCALE | FIG. 1.0A: ROOM NUMBER AND ACM LOCATION DRAWING BASEMENT |

# GRAPHIC LEGEND

ACM 9"x9" Floor Tile and ACM Mastic

# KEY NOTES

(1) ACM Interior Window Glazing Compound




**FOUNDATION & SLAB-ON-GRADE CONCRETE QUANTITY ESTIMATES:**

SHOP WING: FOOTINGS = [180LF X 3' X 1'] / 27 CF/Y = 20 CY
FDN. WALLS = [180LF X 4' X .67'] / 27 CF/Y = 18 CY
6" SLAB ON GRADE = [60' X 27' X .5'] / 27 CF/Y = 30 CY

OFFICE WING: FOOTINGS = [136LF X 3' X 1'] / 27 CF/Y = 15 CY
FDN. WALLS = [136LF X 9' X .67'] / 27 CF/Y = 30 CY
4" SLAB ON GRADE = [44 X 27' X .33'] / 27 CF/Y = 15 CY

TOTAL = 128 CY

NOTE: ALL DIMENSIONS SHOWN ARE APPROXIMATE, AND SHALL BE FIELD-VERIFIED BY OTHERS PRIOR TO PERFORMING ANY REPAIR/REPLACMENT ESTIMATES OR WORK.

ROOM NUMBER AND ACM LOCATION DRAWING
FIRST FLOOR

**HICKS ENGINEERING, PC.**
STRUCTURAL MARK-UPS FROM 5/28/26 SITE VISIT FOR STRUCTURAL ASSESSMENT

NORTHERN INDUSTRIAL HYGIENE, INC.

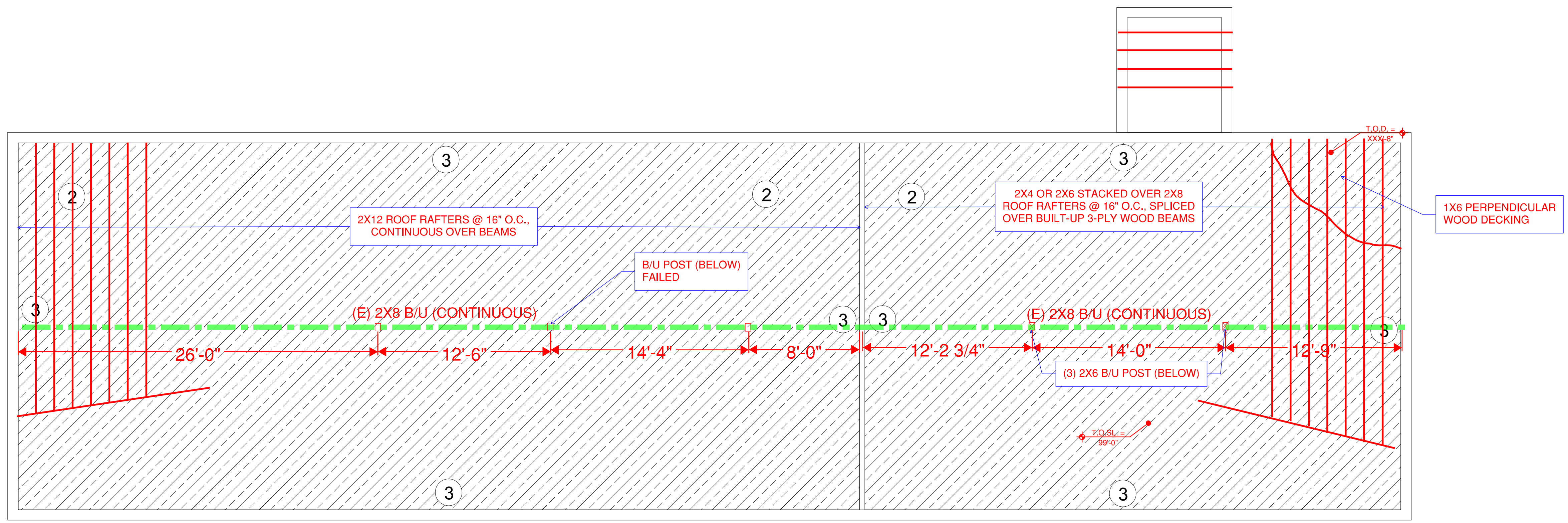
| | | | |
|---|---|---|---|
| DATE: SEPTEMBER 2025 | PROJECT NAME: FORMER TOWN HALL & COURTHOUSE | NOT TO SCALE | FIG. 1.0B: ROOM NUMBER AND ACM LOCATION DRAWING FIRST FLOOR |
| DRAWN BY: CH | 201 SOUTH B STREET | | |
| CHK BY: MO | LOCATION: BRIDGER, MONTANA | | |
| CAD FILE: 999-5368.dwg | NIH PROJECT NUMBER: 999-5368 | | |

## GRAPHIC LEGEND

ACM Roofing Felt w/Silver Paint and Black Tar

## KEY NOTES

2. ACM Black Tar and Silver Paint Penetration Sealant
3. ACM Black Tar and Silver Paint Parapet Sealant




NOTE: ALL DIMENSIONS SHOWN ARE APPROXIMATE, AND SHALL BE FIELD-VERIFIED BY OTHERS PRIOR TO PERFORMING ANY REPAIR/REPLACMENT ESTIMATES OR WORK.

**HICKS ENGINEERING, PC.**
STRUCTURAL MARK-UPS FROM 5/28/26 SITE VISIT FOR STRUCTURAL ASSESSMENT

ROOM NUMBER AND ACM LOCATION DRAWING
ROOF

| | | | | |
|---|---|---|---|---|
| NORTHERN INDUSTRIAL HYGIENE, INC. | DATE: SEPTEMBER 2025<br>DRAWN BY: CH<br>CHK BY: MO<br>CAD FILE: 999-5368.dwg | PROJECT NAME: FORMER TOWN HALL & COURTHOUSE<br>LOCATION: 201 SOUTH B STREET, BRIDGER, MONTANA<br>NIH PROJECT NUMBER: 999-5368 | NOT TO SCALE | FIG. 1.0C: ROOM NUMBER AND ACM LOCATION DRAWING ROOF |

NORTHERN INDUSTRIAL HYGIENE, INC.
Billings, MT ♦ Helena, MT

201 South 30th Street
Billings, Montana 59101
Phone: 406/245-7766

June 29, 2026

Ms. Michelle Harper
WWC Engineering
1275 Maple Street, Suite F
Helena, MT 59601

RE: Bridger Hazardous Building Materials Investigation Review
Old Bridger Town Hall
201 S. B Street
Bridger, Montana
Northern Project No.:1035-061

Dear Ms. Harper:

At your request, Northern Industrial Hygiene, Inc. (Northern) is pleased to provide this report to present a summary of Northern's observations for the site visit conducted by Mr. Robert Brownell of Northern on May 28, 2026.

**SCOPE OF SERVICES**

Northern was requested by WWC Engineering, Inc. (WWC) to:

1. Review the existing pre-demolition asbestos survey and identify any data gaps in the report.
2. Review the existing limited mold assessment and identify any data gaps in the report.
3. Conduct a site visit to document changes in the building conditions that may affect the findings of the asbestos survey.
4. Identify environmental constraints that may affect redevelopment options.
5. Provide input on the feasibility of rehabilitation versus demolition.
6. Provide an order of magnitude cost estimate for hazardous building materials (HBM) activities.
7. Provide any recommendations for further assessment activities that may be required pertaining to HBMs.

**OBSERVATIONS**

The building interior is in very poor condition due to collapse of the roof and pigeon infestation. Water intrusion due to the roof collapse has caused extensive water damage and mold growth throughout the first floor, garage bays, and basement office spaces. Rot was observed on roof decking and roof joists in the office and garage areas. Rot was also observed on the floor deck and floor joists overlying the basement area. Records remaining in the basement have been contaminated with pigeon guano and mold growth.

Northern did not observe any suspect asbestos -containing materials (ACMs) that were not included in the previous asbestos survey conducted by Northern on 8/13/25 for the Town of Bridger. However, the continued water damage and weather exposure has caused the ACMs to degrade such that the previously non-friable materials will now have to be handled as regulated asbestos-containing materials (RACMs).

The interior and exterior painted surfaces of the building are in very poor condition and due to the age of the building may contain lead-based paint (LBP)/lead-containing paint (LCP).

Fluorescent light fixtures are present in the garage and basement area that may contain polychlorinated biphenyl (PBC) ballasts. The lamps in these fixtures may contain mercury.

Mercury containing switches were not observed in the building.

## CONCLUSIONS AND RECOMMENDATIONS

Northern's August 13, 2025, asbestos survey should be updated to reflect the changed condition of the ACMs. The survey report remains valid for three years from the date of the original or supplemental survey. Asbestos abatement or demolition permits submitted with a survey report more than three years old will be denied until a supplemental or complete asbestos survey is provided.

If the building is renovated, all ACMs should be abated by a Montana-accredited asbestos abatement contractor before any activities that could disturb them. If the building is demolished and is structurally safe for worker occupancy, the ACMs should be abated before demolition begins. If the building is not structurally safe for worker occupancy, it may be demolished with the ACMs in place; however, all demolition debris must be disposed of as RACM.

Because the building was constructed before 1978, painted surfaces may contain LBP/LCP. If renovation is planned, interior and exterior painted surfaces should be assessed for LBP/LCP to determine whether special handling or disposal is required. If demolition is planned, a composite sample of building materials should be submitted to a qualified laboratory for lead analysis using the United States Environmental Protection Agency (USEPA) toxicity characteristic leaching procedure to determine whether the debris must be disposed of as hazardous waste. In Northern's experience, it is highly unlikely that the TCLP sample analysis would classify the demolition debris for a total demolition as hazardous material.

Fluorescent light fixtures should be assessed for the presence of mercury vapor lamps and polychlorobiphenyl (PCB) containing ballasts that may require special handling and disposal. If the building is determined to be structurally safe for occupancy, any identified mercury vapor lamps and/or PCB containing ballasts should be collected and properly disposed of.

If the building will be renovated, mold and pigeon guano contamination should be removed and disposed of by personnel experienced in biohazard remediation activities prior to occupancy by non-trained personnel. Typically, asbestos abatement contractors in the area are also experienced in conducting these activities, which can be conducted in conjunction with asbestos abatement activities.

## COST ESTIMATES

Northern is providing the following cost estimates, with breakdowns, for management of hazardous building materials for the three following scenarios.

<u>Building is structurally safe for workers and will be renovated:</u>

Asbestos Abatement for Renovation Activities................................. $28,000 to $42,000

Cleanup of Mold & Pigeon Guano.................................................... $40,000 to $60,000

Post Abatement Asbestos Clearance Testing.........................................$4,000

LBP Survey ..........................................................................................$3,000

LBP Stabilization (if required) .......................................................... $40,000 to $60,000

Mercury Vapor Lamp/PCB Ballast Survey..................................................$500

Mercury Vapor Lamp/PCB Ballast Disposal.............................................$1,500

Estimated Total ....................................................................... $117,000 to 171,000

<u>Building is structurally safe for workers but will be demolished:</u>

Asbestos Abatement for Demolition Activities................................... $28,000 to $42,000

TCLP Sampling & Analysis ..................................................................$1,500

Mercury Vapor Lamp/PCB Ballast Survey..................................................$500

Mercury Vapor Lamp/PCB Ballast Disposal.............................................$1,500

Estimated Total if TCLP indicates Non-Hazardous Material............... $32,000 to $46,000

Estimated Total if TCLP indicates Hazardous Material .................... $87,000 to $158,000

<u>Building is not structurally safe for workers and will be demolished:</u>

Cost of demolition plus disposal costs of approximately $22,000 to $26,000

If you have any questions concerning this report, or if we can be of additional assistance, please contact us.

Respectfully submitted,

**Northern Industrial Hygiene, Inc.**

Robert B. Brownell

Robert B. Brownell
EPA/Montana Accredited Asbestos Inspector
EPA Accredited Lead Risk Assessor

Attachment: Photograph Log

# Photograph Log
# Old Bridger Town Hall
# 201 S B Street
# Bridger, Montana
# Northern Project No. 1035-061

| | |
|---|---|
|  |  |
| Photograph #1 – View of Old Bridger Town Hall looking from North. | Photograph #2 –View of collapsed roof in the first floor office space. Extensive water damage was observed. Mold growth was present throughout the area. Flooring materials in this area are ACM. |
|  |  |
| Photograph #3 –View of collapsed ceiling and roof in the garage area. Mold growth and pigeon guano are present throughout the area. | Photograph #4 – View of water damaged, mold impacted ceiling materials in the west office area. Flooring materials in this area are ACM. |

**Photograph Log**
**Old Bridger Town Hall**
**201 S B Street**
**Bridger, Montana**
**Northern Project No. 1035-061**

Photograph #5 –View of rotted roof deck and roof joists.

Photograph #6 – View of basement area. Extensive water damage, mold growth and accumulation of pigeon guano was observed. Flooring materials in this area are ACM. Records are water damaged, moldy and covered with pigeon guano.

Photograph #7 – View of water damaged, rotted floor deck and floor joists above basement area.

Photograph #8 – View of office area in the NE corner of the basement. Extensive water damage, mold growth and accumulation of pigeon guano was observed.

**Photograph Log**
**Old Bridger Town Hall**
**201 S B Street**
**Bridger, Montana**
**Northern Project No. 1035-061**

Photograph #9 – View of water damaged roof deck and ceiling materials in the garage area. Roof deck and roof joists are rotted.

Photograph #10 – View of east end of the garage. The area has extensive water damage, mold growth, and heavy pigeon guano accumulation.

**DEPARTMENT OF ADMINISTRATION**

STANDARD AUDIT CONTRACT

This Contract is made this 27 day of July, 20 26, by and among

Strom and Associates, P.C.

**Certified Public Accountant**
**("Contractor"),**

Town of Bridger

**Government Entity**
**("Entity"),**

and the **Montana Department of Administration, Local Government Services Bureau ("State")**, acting under the authority of Title 2, Chapter 7, Part 5, of the Montana Code Annotated. **The State's mailing address, phone number, and e-mail address are PO Box 200547, Helena, MT 59620-0547; (406) 444-9101; and LGSPortalRegistration@mt.gov.**

1. **Effective Date**: **This contract is not effective with respect to any party until it is approved and signed by the State, as required by Section 2-7-506(3), MCA. The Contractor may not begin any audit work until the State gives its approval.** If the Contractor begins work before the State's approval of the contract and the State subsequently does not approve the contract, the Contractor is not entitled to receive any compensation for the work performed.

2. **Audit Period and Payment**: This contract covers the following audit period(s):
   July 1, (Month/Day), 20 25 (Year) to June 30, (Month/Day), 20 28 (Year).

   A. The Entity shall pay the Contractor for the audit work on the basis of time and necessary out-of-pocket expenses, which will not exceed:

   App. A: $ 17,000 for initial (or sole) audit covering 07/01/2025 to 06/30/2026
   App. B: $ 17,000 for subsequent audit covering 07/01/2026 to 06/30/2027.
   App. C: $ 17,000 for subsequent audit covering 07/01/2027 to 06/30/2028.
   App. D: $ ______ for subsequent audit covering ______ to ______.
   App. E: $ ______ for subsequent audit covering ______ to ______.

   B. The Entity shall pay the fees listed in Appendices A, B, C, D, and E, as applicable, which are attached hereto and incorporated by reference. **Any change to the audit fees requires a contract amendment.**

   C. The contract payments do not include the cost of additional work that may be required if the Contractor discovers a defalcation or material irregularity. **Any change in the scope of the audit services to be provided under this contract requires a contract amendment.**

   D. The Contractor may submit interim bills to the Entity each month, based on the estimated percentage of contract completion. The Entity may retain ten percent (10%) of each of these estimates until the Contractor has delivered the final audit report, at which time the Entity shall release the amount retained.

3. **Peer Review**: The Contractor shall provide the Entity with a copy of its most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the contract period.

4. **Audit Scope**: The Contractor shall perform the following:

   A. The Contractor shall conduct the audit in accordance with (i) generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and (ii) the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

   The Contractor shall opine on the presentation of the Entity's financial statements in accordance with the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA.

   If the Contractor's opinion on the Entity's financial statements is other than unmodified, the Contractor shall fully discuss the reasons with the Entity in advance of issuing a report. If, for any reason, the Contractor is unable to complete the audit or is unable to form or has not formed an opinion, the Contractor may decline to express an opinion or decline to issue a report as a result of the engagement.

   B. The Contractor shall perform tests of internal control over financial reporting. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards.

   C. The Contractor shall perform tests of the Entity's compliance with provisions of laws, regulations, contracts, and grant agreements. The Contractor shall use the local government compliance supplement prepared by the State, as required by Section 2-7-505(2), MCA, in conjunction with Government Auditing Standards to determine the compliance testing to be performed during the audit. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards. If the Contractor becomes aware of fraud, waste, or abuse, the Contractor shall report related findings in accordance with Government Auditing Standards. The Contractor shall perform tests, including but not limited to the following, to determine whether:

      (1) the Entity has complied with all appropriate statutes and regulations, as required by Section 2-7-502, MCA;

      (2) the Entity has complied with the provisions of each of its debt covenants and agreements;

      (3) the Entity (county, city or town) has retained money in a local charge for services fund contrary to the requirements of Sections 17-2-301 through 17-2-303, MCA, as required by Section 17-2-302, MCA. **The Contractor shall report any findings of noncompliance with the provisions of these statutes, regardless of materiality**; and

      (4) the Entity (county, or consolidated city/county government) has complied with state laws relating to receipts and disbursements of agency or custodial funds maintained by the Entity, as required by Section 2-7-505, MCA.

   If required by the State, the Contractor shall provide documentation of testing performed to comply with (3) and (4) above.

   D. When applicable, the audit must meet all requirements of the Federal Single Audit Act of 1984, as amended, and Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"). If these federal regulations are amended, the amended regulations will prevail.

E. The audit scope with regard to federal financial assistance for each fiscal year covered by this contract must be as specified in Appendices A, B, C, D, and E. Any change to the audit scope with regard to federal financial assistance requires a contract amendment.

F. Except as provided below, for purposes of determining the scope of the audit, the Entity is considered the financial reporting entity as defined in the Entity's applicable financial reporting framework prescribed in Section 2-7-504, MCA. This provision does not preclude the Entity from engaging a different audit firm for the audit of a segment, fund, or component unit of the Entity. However, both the Entity and Contractor shall notify the State whenever the Entity elects to engage a different audit firm for the audit of a segment, fund, or governmental component unit. Such additional audit must be contracted for on the State's Standard Audit Contract, and the audit firm shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State.

   If this contract is for an audit of a segment, fund, or governmental component unit of the primary government, the Entity is considered to be the segment, fund, or component unit.

G. Any school district audit must also include auditing procedures sufficient to provide an opinion as to whether the following supplemental information is fairly stated in relation to the basic financial statements:

   (1) the school district's enrollment for the fiscal year or years being audited as reported to the Office of Public Instruction in the Fall and Spring "Student Count for ANB" reports; and

   (2) when applicable, the extracurricular funds for pupil functions.

H. If the Entity is a school district or associated cooperative, the Contractor shall contact the State Office of Public Instruction and the county superintendent of schools before or during the audit of the Entity. The Contractor shall determine whether those offices are aware of potential financial or legal compliance problems relating to the Entity that could affect the scope of the audit.

I. The Contractor shall immediately notify the Entity and the State in writing of any material irregularities it discovers. If the Entity is a school district or special education cooperative, the Contractor shall immediately notify the State Office of Public Instruction in writing. To notify the State, Contractors shall email LGSPortalRegistration@mt.gov to the attention of the Local Government Services Bureau Chief. To notify the State Office of Public Instruction, Contractors shall email OPIAuditReport@mt.gov to the attention of the OPI Auditor.

J. The Contractor shall notify the Entity of all proposed audit adjustments and, if the Entity concurs, shall obtain written acceptance of these proposed adjustments. The State reserves the right to request documentation of these proposed and accepted audit adjustments.

5. **Entity's Responsibilities**: The Entity shall be responsible for:

   A. its basic financial statements, including note disclosures;

   B. all supplementary information required by its applicable financial reporting framework prescribed at Section 2-7-504, MCA, and by provisions of this contract;

C. establishing and maintaining effective internal control over financial reporting, including internal controls related to the prevention and detection of fraud;

D. ensuring that it complies with the laws, regulations, contracts, and grant agreements applicable to its activities;

E. making all financial records and related information available to the Contractor;

F. the schedule of expenditures of federal awards required for audits conducted under Uniform Guidance;

G. approving all proposed audit adjustments before posting, if the Entity concurs with the proposed adjustments;

H. adjusting the financial statements and accounting records to correct material misstatements and to agree with the audited financial statements; and

I. providing the Contractor, at the conclusion of the audit engagement, with a letter that confirms certain representations made during the audit, including an affirmation that the effects of any uncorrected misstatements aggregated by the auditor during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

6. **Dates for Annual Financial Report or Trial Balance of Accounts**: The Entity shall prepare its annual financial report or a trial balance of accounts no later than the dates specified in Appendices A, B, C, D, and E. If the Entity is unable to prepare its annual financial report or trial balance by the date specified in the Appendices, the Entity shall notify the Contractor and the State in writing prior to the specified dates.

7. **Beginning the Audit**: The Contractor shall begin the audit field work based on the schedule established in Appendices A, B, C, D, and E. Under Section 2-7-503(3)(a), MCA, all audits must commence within nine months from the close of the last fiscal year of the audit period.

8. **Completion of Audit**: The Contractor shall deliver the audit report to the Entity and the State, based on the schedule established in Appendices A, B, C, D, and E. **If the Contractor cannot deliver the audit report to the Entity and the State on the date specified in the Appendices, the Contractor shall notify the Entity and the State in writing of that fact and the reason(s) for the delay.** Under Section 2-7-503(3)(a), MCA, all audits must be completed and the reports issued within one year from the close of the last fiscal year covered by the audit. If the audit is conducted in accordance with the provisions of Uniform Guidance, the Contractor shall complete the audit and issue the audit report within the deadline required by that federal regulation**, unless a longer period has been agreed to in advance by the federal cognizant or oversight agency for audit**. If the Entity has requested and received an extension of the due date of the Uniform Guidance from a federal agency, the Entity shall submit a copy of the approved extension to the State.

9. **Due Date Extension**: The State may grant an extension to the Entity for filing the audit report beyond the one-year due date provided for in paragraph 8, above. To do so, the Entity shall make a request to the State in writing and shall show good cause for delinquency or demonstrate that the failure to meet the deadline provided for in paragraph 8, above, resulted from circumstances beyond the Entity's control. The State will determine good cause or circumstances beyond the Entity's control based on the facts of each case.

10. **Presentation of Audited Financial Statements**: The final audit report must contain basic financial statements and supplementary information consistent with the applicable financial reporting framework prescribed at Section 2-7-504, MCA. In addition, other supplementary information required by provisions

within this contract and by Uniform Guidance must also be included, if applicable.

A. The final audit report must also contain any supplementary or other information as agreed upon by the Entity and Contractor.

B. If the Entity's accounting records or other circumstances do not permit financial statements to comply with the applicable financial reporting framework prescribed at Section 2-7-504, MCA, the Contractor shall notify the State of those conditions and describe the financial statements that will be presented. The applicable auditor's reports must be modified in accordance with professional standards to reflect a departure from the applicable financial reporting framework.

C. If the audit is of a school district with separate elementary and high school district general funds, the general funds must be combined as a single major fund. All other funds must be separately considered for major fund criteria.

D. If the audit is a biennial audit covering two years, the Contractor shall present complete financial statements as specified above for each year covered by the audit. However, note disclosures for both fiscal years may be in one set of notes, with separate fiscal year disclosures as necessary. The two years must be presented under one audit report cover and opined upon in one Independent Auditor's Report.

11. **Auditor's Reports**: All audit reports must contain the following auditor's reports, which must comply with applicable professional standards in effect for the fiscal year or years being audited:

A. a report on the financial statements of the Entity;

B. a 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.

C. a reference to a report disclosing any deficiencies in internal control or instances of noncompliance with provisions of contracts or grant agreements or abuse that have a less than material effect on the financial statements but warrant the attention of management or those charged with governance. This report must be referred to in the report required in 11.B. above.

D. a report on any supplementary or other information presented in the audit report. This report must be given in an "other matters" paragraph(s) of the auditor's report on the financial statements (11.A. above) and shall identify, if applicable:

(1) any Required Supplementary Information (RSI), as required by the Governmental Accounting Standards Board.

(2) any Supplementary Information (SI) included in the report to comply with provisions of laws, regulations, contracts, or grant agreements. For the following schedules, the Contractor shall report on whether the information is fairly stated, in all material respects, "in relation to" the financial statements as a whole, unless the condition of the financial records does not allow the auditor to render such an opinion:

a) schedule of school district "Student Count for ANB" required in paragraph 13.A.

b) schedule of school district extracurricular fund financial activities required in paragraph 13.B.

c) schedule of expenditures of federal awards required by Uniform Guidance and in paragraph 12.A.;

and

d) Any supplementary information for financial reporting frameworks required by ARM 2.4.401.

(3) any Other Information (OI) for financial reporting frameworks required by ARM 2.4.401.

(4) any Other Information (OI) included in the audit report if deemed appropriate in accordance with professional standards.

E. a report disclosing the action taken by the Entity to correct any deficiencies or implement any recommendations contained in the prior audit report. This report must be in a format that specifically identifies, by title or summary, each deficiency or recommendation contained in the prior audit report and the action taken by the Entity on each such deficiency or recommendation.

F. the views of Entity officials and their planned corrective actions must also be included (for audit findings included by the Contractor in the reports referenced in 11.B. and 11.C. above), as required by Government Auditing Standards, if they are available at the time the Contractor submits the audit report to the State. If the views and planned corrective actions are not available at that time, the Contractor shall so indicate in the reports.

12. **Single Audits**: All audit reports for single audits completed in accordance with Uniform Guidance must contain the following:

A. a schedule of expenditures of federal awards prepared by the Entity, which must contain all elements required by Uniform Guidance.

B. a report on the schedule of expenditures of federal awards. This report may be combined with other reports provided by Uniform Guidance and professional standards. This report must comply with applicable professional standards in effect for the fiscal year or years being audited.

C. a report on compliance for each major program and a report on internal control over compliance in accordance with Uniform Guidance. These reports must refer to the separate schedule of findings and questioned costs described in paragraph 12.D. of the contract and must comply with applicable professional standards in effect for the fiscal year or years being audited.

D. a schedule of findings and questioned costs which must include the information required by Uniform Guidance.

E. an Entity-prepared document, separate from the Contractor's findings, that describes the Entity's corrective action plan in accordance with Uniform Guidance for each current-year audit finding, if that plan is available at the time the Contractor submits the audit report to the State. This document should be submitted on Entity letterhead and should include a corrective action plan for each finding, regardless of whether the finding is identified in accordance with Uniform Guidance or Government Auditing Standards.

13. **School Districts**: School district audit reports must include the following as supplementary information/schedules:

A. a schedule of the school district's enrollment as reported to the Office of Public Instruction for the fiscal year or years being audited. The schedule must contain the enrollment both as reported in the Fall and Spring "Student Count for ANB" reports and as documented by the school district's enrollment records;

and

B. a detailed schedule of extracurricular fund financial activities.

14. **Local Governments Reporting on Non-GAAP Financial Reporting Framework**: Audit reports of local governments that report on a non-GAAP financial reporting framework as provided in ARM 2.4.401 must include any Supplementary Information and Other Information required in that administrative rule.

15. **Written Report to Entity**: The Contractor shall render a single, written report for the Entity audited, including the reports and schedules referenced in paragraphs 11 through 14 above.

16. **Exit Conference**: Before submitting the final audit report, the Contractor shall hold an exit review conference in which the audit results are discussed with those charged with governance and other appropriate Entity officials and employees. The Contractor shall ensure that all members of the governing body and key members of management are notified of this exit conference. The Contractor further agrees that before the exit conference, it will not discuss the audit findings with anyone other than the Entity or the State. Once the Contractor delivers the final audit report to the Entity, the report is deemed to be a public record.

17. **Report Distribution**: The Contractor and Entity shall file copies of the audit report as specified below:

A. The Contractor shall provide the Entity with the number of copies of the audit report specified in Appendices A, B, C, D, and E. The cost of those copies is included in the total price for the engagement as set out in paragraph 2.A., above, and in the Appendices.

B. The Contractor shall submit one of the copies referred to in 17.A., above, to the attorney for the Entity.

C. Upon request by the Entity, the Contractor shall provide additional copies of the audit report at a price per copy agreed upon by the Entity and Contractor.

D. The Contractor shall provide the State with a text-searchable, unlocked, and unencrypted electronic copy of the audit report at no charge. The report must be submitted to the State at the same time when the Contractor delivers the final audit report to the Entity. Any report delivered separately to management or those charged with governance identifying findings and recommendations as described in 11.C. above must be submitted electronically at the same time the audit report is submitted. The Contractor shall advise the State, at the time of submitting the electronic report of, the date the exit conference was held with the Entity, the date the final report was delivered to the Entity, the date of the audit report, the actual number of hours the Contractor spent conducting the audit, the total audit fee billed the Entity, and whether the audit was conducted in accordance with the provisions of Uniform Guidance.

E. If the Entity is a school district or associated cooperative, the Contractor shall provide at no additional charge copies of the audit report to the Office of Public Instruction, the county superintendent of schools, and the county attorney.

F. If the Entity is a city or town fire department relief association disability and pension fund, the Contractor shall provide at no additional charge one copy of the audit report to the city or town clerk.

G. If the audit is a single audit conducted in accordance with the provisions of Uniform Guidance, the Entity shall provide copies of the reporting package defined in Uniform Guidance and the data collection form to the federal clearinghouse designated by OMB.

18. **Entity Response**: If not included in the audit report as provided in paragraphs 11.F. and 12.E., within 30 days after receiving the audit report, the Entity shall notify the State in writing as to what action it plans to take to correct any deficiencies or implement any recommendations identified or contained in the audit report as required by Section 2-7-515, MCA, and ARM 2.4.409. This notification must also address any findings and recommendations identified in any report to management or those charged with governance described in 11.C. above. If the audit is a single audit conducted in accordance with Uniform Guidance, this corrective action plan must also meet the requirements of Uniform Guidance. If the Entity is a school district or special education cooperative, the Entity shall also send a copy of this notification to the Office of Public Instruction to the attention of the OPI Auditor via email at OPIAuditReport@mt.gov.

19. **Entity's Attorney**: If requested by the State, the attorney for the Entity shall report to the State on the actions taken or the proceedings instituted or to be instituted relating to violations of law and nonperformance of duty as required by Section 2-7-515(4), MCA. The attorney shall report to the State within 30 days after receiving the request.

20. **Certification of Auditor Independence**: The Contractor certifies that, as required by generally accepted government auditing standards, it and its principals and employees are independent in all matters regarding this engagement. **This contract must not include non-audit services.** The Contractor shall neither arrange for nor accept other work with the Entity that could in any way impair the Contractor's compliance with professional independence standards. If required by the State, the Contractor shall provide documentation that independence has been maintained in both mind and appearance as required by professional auditing standards.

21. **Contractor and Subcontractors**: The Contractor shall not assign any rights, or subcontract or delegate any contract duties of the contract without the Entity's and State's prior written consent.

    The Contractor is the prime contractor and is responsible, in total, for all work of any subcontractors. Any subcontractors performing audit work shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State. The Contractor is responsible to the Entity and the State for the acts and omissions of all subcontractors or agents and of persons directly or indirectly employed by such subcontractors or agents. There is no contractual relationship between any subcontractor and the State.

22. **State Participation in Conferences**: The State may participate in all entrance and exit conferences between the Entity and Contractor, as well as all major conferences held in conjunction with the audit of the Entity.

23. **Access to Records**: The Contractor shall give the State and, when required by law, the Montana Legislative Audit Division, access to the Contractor's work programs, supporting working papers, time records, and all other documents relating to the audit. Access to these documents must be provided at the State's offices in Helena, Montana. Access to working papers includes the right of the State to obtain copies of working papers, as is reasonable and necessary. The Contractor shall make the work programs and supporting working papers available to the State for use by the State or other public accounting firms as directed by the State in future audits of the Entity. The Contractor shall make the audit programs and supporting working papers available to the cognizant or oversight agency for audit or its designee, federal agencies providing direct or indirect funding, or the US General Accounting Office, if requested. Access to working papers includes the right of federal agencies to obtain copies of working papers, as is reasonable and necessary. The Contractor shall retain the audit report, work programs, and supporting working papers for a minimum of five years from the date of the audit report, unless the State notifies the Contractor to extend the retention period. If professional standards or other applicable laws, rules, or regulations require a longer retention period, the Contractor shall retain the above materials for that specified period.

24. **State Review of Report**: As provided by Section 2-7-522, MCA, the State shall review the Contractor's audit report. If the State determines that reporting requirements have not been met, it will notify the Entity and the Contractor of the significant issues of noncompliance. The Contractor shall correct the identified deficiencies within 60 days of notification.

25. **Independent Contractor**: The Contractor is an independent contractor and neither its principals nor its employees are employees of the State or Entity for any purposes.

26. **Workers' Compensation**: The Contractor certifies that it carries Workers' Compensation for its employees and has either elected Workers' Compensation or has an approved Independent Contractor's Exemption covering the Contractor while performing work under this contract. (Montana Code Annotated, Title 39, Chapter 71).

27. **Indemnity**: The Contractor shall defend and indemnify the State and Entity, their elected and appointed officials, agents, and employees from and against all claims, causes of action, damages, liabilities, court costs and attorney fees in favor of the Contractor's employees or third parties for bodily or personal injuries, death, or damage to property arising from the acts or omissions or alleged acts or omissions of the Contractor and/or its agents, employees, representatives, assigns, subcontractors under this contract. This defense and indemnify obligation do not apply to acts or omissions arising from the sole negligence of the State or Entity under this contract. This defense and indemnity obligation survives the termination or expiration of this contract.

    If the Contractor is or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of the Entity's intentional or knowing misrepresentation or provision to the Contractor of inaccurate or incomplete information in connection with this engagement, and not any failure on the Contractor's part to comply with professional standards, the Entity shall defend and indemnify the Contractor against such obligations.

28. **Insurance – Commercial General Liability:** The Contractor shall maintain for the duration of the contract, at its cost and expense, occurrence coverage insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work by the Contractor, and/or its agents, employees, representatives, assigns, or subcontractors. The Contractor's insurance coverage shall be primary insurance for the Contractor's negligence with respect to the State and Entity and their elected officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the State and Entity and their officers, officials, employees or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

    **Insurance - Professional Liability:** The Contractor shall purchase and maintain occurrence coverage to cover such claims as may be caused by any act, omission, negligence of the Contractor or its officers, agents, representatives, assigns or subcontractors.

    If occurrence coverage is unavailable or cost-prohibitive, the state will accept 'claims made' coverage provided the following conditions are met: 1) the commencement date of the contract must not fall outside the effective date of insurance coverage and it will be the retroactive date for insurance coverage in future years, and 2) the claims made policy must have a three-year tail for claims that are made (filed) after the cancellation or expiration date of the policy.

    The State and Entity may require complete copies of insurance certificates during the term of this contract.

29. **Compliance with Laws**:

A. The Contractor shall, in performance of work under this contract, fully comply with all applicable federal, state, or local laws, rules, regulations, and executive orders including but not limited to, the Montana Human Rights Act, the Equal Pay Act of 1963, the Civil Rights Act of 1964, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973. The Contractor is the employer for the purpose of providing healthcare benefits and paying any applicable penalties, fees and taxes under the Patient Protection and Affordable Care Act [P.l. 111-148, 124 Stat. 119]. Any subcontracting by the Contractor subjects subcontractors to the same provisions.

B. In accordance with 49-3-207, MCA, and Executive Order No. 04-2016 the Contractor agrees that the hiring of persons to perform this contract will be made on the basis of merit and qualifications and there will be no discrimination based on race, color, sex, pregnancy, childbirth or medical conditions related to pregnancy or childbirth, political or religious affiliation or ideas, culture, creed, social origin or condition, genetic information, sexual orientation, gender identity or expression, national origin, ancestry, age, disability, military service or veteran status, or marital status by the persons performing this contract.

30. **Work Accommodations**: The Entity shall provide the Contractor with reasonable space in which to conduct the audit and shall respond promptly to requests for information as well as for all necessary books and records. Support for clerical, equipment, and reproduction services shall be agreed upon by the Entity and the Contractor as specified in Appendices A, B, C, D, and E.

31. **Termination before Audit Commences**: Before the commencement of the audit, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach.

    The Contractor and the Entity may agree to terminate this contract without cause before the commencement of the audit. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

    The State, however, will not consent to the cancellation of an audit contract for the sole purpose of allowing the Contractor and Entity to then enter into a new contract that extends the number of fiscal years to be audited by the Contractor. Unless there are extenuating circumstances, the existing audit contract must be completed first. This provision does not prohibit the cancellation of a contract for the purpose of replacing an annual audit with a biennial audit.

32. **Termination after Audit Commences**: After the audit has commenced, but before the audit report has been issued, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach. If the Contractor is the breaching party and fails to remedy the breach, the Contractor is not entitled to the fee set out in this contract. This is the Entity's and the State's sole remedy. If the Entity is the breaching party, the Entity shall pay the Contractor a pro rata portion of the fee set out in this contract, based on the percentage of work completed at the time of termination. This is the Contractor's sole remedy.

    The Contractor and the Entity may agree to terminate this contract without cause after the audit has commenced but before the audit report has been issued. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

33. **Contractor Compliance with CPE and Quality Control Review**: The Contractor certifies compliance with the continuing professional education requirements and the external quality control review requirements as set out in Government Auditing Standards, as established by the Comptroller General of the United States. The State may require the Contractor to provide evidence that it has met the above requirements.

34. **Single Audit Act Certification**: If the audit is required to meet the requirements of the Single Audit Act of 1984, as amended, and Uniform Guidance, the Contractor certifies that neither it nor any of its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from performing audits by any Federal department or agency.

35. **Time is of the essence**: Time is of the essence regarding all provisions of this contract.

36. **Governing Law and Venue**: This contract is governed by the laws of Montana. The parties agree that any litigation concerning this contract in which the State is named as a party must be brought in the First Judicial District in and for the County of Lewis and Clark, State of Montana. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract. The parties also agree that any litigation concerning this contract in which the State is not named as a party must be brought in the State of Montana Judicial District in the County where the Entity is located. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract.

37. **Notice**: All notices under this contract must be in writing and will be deemed given if delivered personally, by mail, certified, return receipt requested, or by e-mail. All notices will (a), if delivered personally, be deemed given upon delivery, (b), if delivered mail, be deemed given upon receipt, or (c), if provided by e-mail, be deemed given upon receipt.

38. **Invalid Provision**: If any provision of this contract is held to be illegal or unenforceable and the parties' rights or obligations will not be materially and adversely affected, such provision will be (a) severed from the contract, (b) the contract will be interpreted as if such provision was never a part of the contract and (c) the remaining provisions will stay in effect.

39. **Authority**: Each party represents that the person signing this contract has the authority to bind that party.

40. **Entire Agreement and Amendment**: This contract and the attached Appendices contain the entire understanding and agreement of the parties. No modification or amendment of this contract is valid unless it is reduced to writing, signed by the parties, and made a part of this contract.

Contractor, Entity, and State have executed this Standard Audit Contract on the date first above written:

**Certified Public Accountant**

Strom and Associates, P.C.
Firm Name

By: Tom Hayes
Authorized Representative

Date: 7/27/26

Printed Name: Tom Hayes

**Governmental Entity**

Town of Bridger
Entity Name

Date: ______________

By: ______________________________________________
Authorized Representative

Title: ____________________________

Printed Name: ____________________________________

**Montana Department of Administration,**
**Local Government Services Bureau**

Approved By: ______________________________________

Date: ______________

Printed Name: ____________________________________

Title: ____________________________________________

## APPENDIX A

Initial or Sole Audit under this Contract

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**GOVERNMENTAL ENTITY (ENTITY):** Town of Bridger

Address: 108 South D. St.
(Street Address or PO Box)

406.662.3677
Telephone:

(Address Line 2)

Bridger, MT 59014
(City/Town) (Zip Code)

Kristin Sweet (clerk@bridger-mt.com)
Contact Person(s) and E-Mail Address(es)

---

**PUBLIC ACCOUNTANT or ACCOUNTING FIRM (CONTRACTOR):** Strom and Associates, P.C.

Address: PO Box 1980
(Street Address or PO Box)

406.252.2765
Telephone:

(Address Line 2)

Billings, MT, 59103
(City, State) (Zip Code)

Paul Strom and Tom Hayes (audit@stromcpa.net)
Contact Person(s) and E-Mail Address(es)

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1. Audit Period and Dates of Engagement:
   - This audit will cover the fiscal year(s) ending: 2026 *(Year)* (and ______ *(Year)*)
   - Date to commence audit work: January 1, 2027
   - Date to submit the final audit report to Entity and State: June 30, 2027
2. Time and Price for Engagement:
   - Estimated total hours: 180
   - Price for audit personnel $ 17,000
   - Price for travel $
   - Price for report preparation $
   - The total price for this engagement $ 17,000
3. The reporting entity contains the following discretely presented component units: None
4. Date Annual Financial Report or a trial balance will be available (if Contractor is assisting Entity with the preparation of these reports, please note that here): September 2027
5. Number of copies of audit report Contractor will provide to Entity: Three
6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows: As needed

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**OR**

☒ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance. It will not include audit coverage of any federal assistance in accordance with requirements of that federal regulation because the Entity expended a total amount of federal awards of **less than $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

Strom and Associates, P.C.
Firm Name

By: Tom Hayes
Authorized Representative

Date: 7/27/26

Printed Name: Tom Hayes

**Governmental Entity**

Town of Bridger
Entity Name

Date: ______________

By: ________________________________________
Authorized Representative

Title: ________________________________

Printed Name: ________________________________

**Montana Department of Administration,**
**Local Government Services Bureau**

Approved By: ________________________________

Date: ______________

Printed Name: ________________________________

Title: ________________________________

# APPENDIX B

Subsequent Audit under this Contract

**GOVERNMENTAL ENTITY (ENTITY):** Town of Bridger

Address: 108 South D. St.
(Street Address or PO Box)

406.662.3677
Telephone:

(Address Line 2)

Bridger, MT 59014
(City/Town) (Zip Code)

Kristin Sweet (clerk@bridger-mt.com)
Contact Person(s) and E-Mail Address(es)

**PUBLIC ACCOUNTANT or ACCOUNTING FIRM (CONTRACTOR):** Strom and Associates, P.C.

Address: PO Box 1980
(Street Address or PO Box)

406.252.2765
Telephone:

(Address Line 2)

Billings, MT, 59103
(City, State) (Zip Code)

Paul Strom and Tom Hayes (audit@stromcpa.net)
Contact Person(s) and E-Mail Address(es)

1. Audit Period and Dates of Engagement:
   - This audit will cover the fiscal year(s) ending: 2028 *(Year)* (and ____ *(Year)*)
   - Date to commence audit work: January 2029
   - Date to submit the final audit report to Entity and State: June 30, 2029
2. Time and Price for Engagement:
   - Estimated total hours: 180
   - Price for audit personnel $17,000
   - Price for travel $____
   - Price for report preparation $____
   - The total price for this engagement $17,000
3. The reporting entity contains the following discretely presented component units: None
4. Date Annual Financial Report or a trial balance will be available (if Contractor is assisting Entity with the preparation of these reports, please note that here): September 2028
5. Number of copies of audit report Contractor will provide to Entity: Three
6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows: As needed

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

   ☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

   **OR**

   ■ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance. It will not include audit coverage of any federal assistance in accordance with requirements of that federal regulation because the Entity expended a total amount of federal awards of **less than $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

Strom and Associates, P.C.
Firm Name

By: Tom Hayes
Authorized Representative

Date: 7/27/26

Printed Name: Tom Hayes

**Governmental Entity**

Town of Bridger
Entity Name

Date: ______________

By: ______________________________
Authorized Representative

Title: ______________________________

Printed Name: ______________________________

**Montana Department of Administration,**
**Local Government Services Bureau**

Approved By: ______________________________

Date: ______________

Printed Name: ______________________________

Title: ______________________________

## APPENDIX C

Subsequent Audit under this Contract

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**GOVERNMENTAL ENTITY (ENTITY):** Town of Bridger

Address: 108 South D. St.
(Street Address or PO Box)

406.662.3677
Telephone:

(Address Line 2)

Bridger, MT 59014
(City/Town) (Zip Code)

Kristin Sweet (clerk@bridger-mt.com)
Contact Person(s) and E-Mail Address(es)

---

**PUBLIC ACCOUNTANT or ACCOUNTING FIRM (CONTRACTOR):** Strom and Associates, P.C.

Address: PO Box 1980
(Street Address or PO Box)

406.252.2765
Telephone:

(Address Line 2)

Billings, MT, 59103
(City, State) (Zip Code)

Paul Strom and Tom Hayes (audit@stromcpa.net)
Contact Person(s) and E-Mail Address(es)

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1. Audit Period and Dates of Engagement:
   - This audit will cover the fiscal year(s) ending: 2029 *(Year)* (and ______ *(Year)*)
   - Date to commence audit work: January 1, 2030
   - Date to submit the final audit report to Entity and State: June 30, 2030
2. Time and Price for Engagement:
   - Estimated total hours: 180
   - Price for audit personnel $ 17,000
   - Price for travel $______
   - Price for report preparation $______
   - The total price for this engagement $ 17,000
3. The reporting entity contains the following discretely presented component units: None
4. Date Annual Financial Report or a trial balance will be available (if Contractor is assisting Entity with the preparation of these reports, please note that here): September 2029
5. Number of copies of audit report Contractor will provide to Entity: Three
6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows: As needed

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**OR**

■ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance. It will not include audit coverage of any federal assistance in accordance with requirements of that federal regulation because the Entity expended a total amount of federal awards of **less than $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

Strom and Associates, P.C.
Firm Name

By: Tom Hayes
Authorized Representative

Date: 7/27/26

Printed Name: Tom Hayes

**Governmental Entity**

Town of Bridger
Entity Name

Date:______________

By:____________________________________________
Authorized Representative

Title: ______________________________

Printed Name: ________________________________

**Montana Department of Administration,**
**Local Government Services Bureau**

Approved By:__________________________________

Date:______________

Printed Name: ________________________________

Title: _______________________________________

## APPENDIX D

Subsequent Audit under this Contract

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**GOVERNMENTAL ENTITY (ENTITY):** Town of Bridger

Address: 108 South D. St.
(Street Address or PO Box)

406.662.3677
Telephone:

______________________
(Address Line 2)

Bridger, MT 59014
(City/Town) (Zip Code)

Kristin Sweet (clerk@bridger-mt.com)
Contact Person(s) and E-Mail Address(es)

---

**PUBLIC ACCOUNTANT or ACCOUNTING FIRM (CONTRACTOR):** Strom and Associates, P.C.

Address: PO Box 1980
(Street Address or PO Box)

406.252.2765
Telephone:

______________________
(Address Line 2)

Billings, MT, 59103
(City, State) (Zip Code)

Paul Strom and Tom Hayes (audit@stromcpa.net)
Contact Person(s) and E-Mail Address(es)

---

1. Audit Period and Dates of Engagement:
   - This audit will cover the fiscal year(s) ending:_________ (and _________)
     *(Year)* *(Year)*
   - Date to commence audit work:______________________________
   - Date to submit the final audit report to Entity and State: ______________________
2. Time and Price for Engagement:
   - Estimated total hours: ____________________
   - Price for audit personnel $__________________
   - Price for travel $__________________
   - Price for report preparation $__________________
   - The total price for this engagement $__________________
3. The reporting entity contains the following discretely presented component units:
   ______________________________________________________________
4. Date Annual Financial Report or a trial balance will be available (if Contractor is assisting Entity with the preparation of these reports, please note that here):______________________________
5. Number of copies of audit report Contractor will provide to Entity: ____________
6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows: ______________________________________________

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

   - ☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

   **OR**

   - ☐ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance. It will not include audit coverage of any federal assistance in accordance with requirements of that federal regulation because the Entity expended a total amount of federal awards of **less than $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

Strom and Associates, P.C.
Firm Name

By:______________________________ Date: 7/27/26
Authorized Representative

Printed Name: Tom Hayes

**Governmental Entity**

Town of Bridger
Entity Name
Date:______________

By:______________________________ Title: ______________________________
Authorized Representative

Printed Name: ______________________________

**Montana Department of Administration,**
**Local Government Services Bureau**

Approved By:______________________________ Date:______________

Printed Name: ______________________________

Title: ______________________________

## APPENDIX E

Subsequent Audit under this Contract

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**GOVERNMENTAL ENTITY (ENTITY):** Town of Bridger

Address: 108 South D. St.
(Street Address or PO Box)

406.662.3677
Telephone:

(Address Line 2)

Bridger, MT 59014
(City/Town) (Zip Code)

Kristin Sweet (clerk@bridger-mt.com)
Contact Person(s) and E-Mail Address(es)

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**PUBLIC ACCOUNTANT or ACCOUNTING FIRM (CONTRACTOR):** Strom and Associates, P.C.

Address: PO Box 1980
(Street Address or PO Box)

406.252.2765
Telephone:

(Address Line 2)

, 59103
(City, State) (Zip Code)

Paul Strom and Tom Hayes (audit@stromcpa.net)
Contact Person(s) and E-Mail Address(es)

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1. Audit Period and Dates of Engagement:
   - This audit will cover the fiscal year(s) ending:_________(and _________)
     *(Year)* *(Year)*
   - Date to commence audit work:__________________________________
   - Date to submit the final audit report to Entity and State: _________________________
2. Time and Price for Engagement:
   - Estimated total hours: ___________________
   - Price for audit personnel $__________________
   - Price for travel $__________________
   - Price for report preparation $__________________
   - The total price for this engagement $__________________
3. The reporting entity contains the following discretely presented component units:
   ________________________________________________________________________________________
4. Date Annual Financial Report or a trial balance will be available (if Contractor is assisting Entity with the preparation of these reports, please note that here):________________________________________
5. Number of copies of audit report Contractor will provide to Entity: _____________
6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows: ___________________________________________________________________________

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

   ☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

   **OR**

   ☐ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance. It will not include audit coverage of any federal assistance in accordance with requirements of that federal regulation because the Entity expended a total amount of federal awards of **less than $1,000,000** during the fiscal year(s) or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

Strom and Associates, P.C.
Firm Name

By:______________________________ Date: 7/27/26
Authorized Representative

Printed Name: Tom Hayes

**Governmental Entity**

Town of Bridger
Entity Name

Date:______________

By:______________________________ Title: ______________________________
Authorized Representative

Printed Name: ______________________________

**Montana Department of Administration,**
**Local Government Services Bureau**

Approved By:______________________________ Date:______________

Printed Name: ______________________________

Title: ______________________________

**BRIDGER TOWN COUNCIL MINUTES FOR A REGULAR MEETING**
**HELD ON AUGUST 4, 2026**

The August 4, 2026, meeting of the Bridger Town Council was held at 108 South D Street in Bridger. The Pledge of Allegiance was recited, and the meeting was called to order at 7:00 pm by Mayor Shultz. Other council members present were Ryan Carson, Angela Kallevig, Mark DeRudder and Tyler Anthony. Others present were Rick & Deb Newton, Dana Zier, Library Director Krystal Zentner, Attorney Ray Kuntz, Chief of Police Jordan Webb, Public Works Director Randy Novakovich and Clerk Kirstin Sweet.

The next item on the agenda was public comment. No public comment was offered.

Next on the agenda was the committee reports. Dana Zier gave an update on the monument repairs that were done by the historical society.

Next on the agenda was a request from the historical society regarding a flagpole in Veteran Park. The historical society will get some numbers together regarding what the flagpole and concrete will cost. A motion to table this item until September was made by Councilman DeRudder, seconded by Councilman Carson. The motion carried with the votes as follows: Councilman Carson – aye, Councilwoman Kallevig– aye, Councilman DeRudder – aye and Councilman Anthony – aye.

The airport agreement was next on the agenda. Councilman DeRudder, a member of the airport board, presented the latest agreement to the council. Attorney Kuntz explained to the council that he would prefer that language be added regarding proxy votes. Discussion was had regarding the agreement and details related to the airport budget. A motion to approve the agreement presented with the language suggested by Attorney Kuntz added, was made by Councilwoman Kallevig. The motion was seconded by Councilman Anthony. The motion carried with the votes as follows: Councilman Carson – aye, Councilwoman Kallevig– aye, Councilman DeRudder – aye and Councilman Anthony – aye.

The next agenda item was an interlocal agreement with Carbon County for addressing services. Discussion was had regarding the agreement. The council would like more language in the agreement expressing the fact that the Town is the controlling entity. A motion to table this agreement and have Attorney Kuntz go over it and add language that protects the Town was made by Councilman Carson, seconded by Councilwoman Kallevig. The motion carried with the votes as follows: Councilman Carson – aye, Councilwoman Kallevig– aye, Councilman DeRudder – aye and Councilman Anthony – aye.

Resolution #302 to approve property tax liens. Discussion was had regarding the properties that are listed. A motion to approve the resolution was made by Councilman Anthony, seconded by Councilman Carson. The motion carried with the votes as follows: Councilman Carson – aye, Councilwoman Kallevig– aye, Councilman DeRudder – aye and Councilman Anthony – aye.

A discussion regarding overnight camping was next on the agenda. Chief Webb explained the need for an ordinance regarding overnight camping. Discussion was had about how the ordinance would be enforced. Attorney Kuntz will work on drafting an ordinance.

The next agenda item was discussion / decision regarding the old town hall. Clerk Sweet reported that the preliminary report is back from the engineer assessment done through Beartooth RC&D. They would like to have comments from the Council prior to the final draft. The Council had nothing to add and no comments on the draft report. Clerk Sweet will inform Beartooth RC&D that no comments were offered. We should have the final report by the September meeting.

The consent agenda was next on the agenda. A motion to approve the consent agenda was made by Councilman Carson and seconded by Councilman Anthony. The motion carried with the votes as follows: Councilman Carson – aye, Councilwoman Kallevig– aye, Councilman DeRudder – aye and Councilman Anthony – aye. Minutes included were July 7, 2026 regular meeting. Claim checks #35919 to #35961. Electronic checks #-97844 to #-97837 for July. Payroll electronic checks #-84235to #-84149 and regular checks #35873 to #35877 and #335908 to #35912 and #35914 to #35918 for July.

Attorney Kuntz updated the council on items he is working on.

Judge Kraft was not present but left his stats for July.

Library Director Zentner had nothing to report.

Public Works Director Novakovich updated the council regarding projects he is working on.

Chief Webb presented his stats for the month of July and other items he is working on.

Clerk Sweet asked the council for a preliminary budget meeting. The budget meeting will be on August 25, 2026.

Mayor and Town Council: Nothing

There being no further business Councilwoman Kallevig motioned to adjourn. The motion was seconded by Councilman Anthony. The motion carried with the votes as follows: Councilman Carson – aye, Councilwoman Kallevig – aye, Councilman DeRudder – aye and Councilman Anthony – aye. The meeting was adjourned at 8:38 pm.

________________________________________

Cliff Shultz Mayor

Attest:

________________________________________

Kirstin Sweet, Town Clerk

**BRIDGER TOWN COUNCIL MINUTES FOR A BUDGET HEARING
HELD ON AUGUST 25, 2026**

The August 25, 2026 budget hearing of the Bridger Town Council was held at 108 South D Street in Bridger. The Pledge of Allegiance was recited, and the meeting was brought to order by Mayor Shultz at 6:00 pm. Council members present were Ryan Carson, Angela Kallevig, Mark DeRudder and Tyler Anthony. Others present were Library Director Krystal Zentner, Chief Jordan Webb and Clerk Kirstin Sweet.

Clerk Sweet went through the budget line by line starting with Revenue, then Expenditures and finishing with the Cash Report. She explained any changes made to the budget compared to previous years. Discussion was had regarding those changes.

There was no public comment from the gallery.

There being no further business Councilwoman Kallevig motioned to adjourn. The motion was seconded by Councilman Anthony. The motion carried with the votes as follows: Councilman Taylor – aye, Councilwoman Cullum – aye and Councilman Asbury – aye. The meeting adjourned at 7:34 pm.

__________________________________
Cliff Shultz, Mayor

ATTEST:

__________________________________
Kirstin Sweet, Town Clerk

**BRIDGER TOWN COUNCIL MINUTES FOR A FINAL BUDGET HEARING**
**HELD ON SEPTEMBER 3, 2026**

The September 23, 2026 final budget hearing of the Bridger Town Council was held at 108 South D Street in Bridger. The Pledge of Allegiance was recited, and the meeting was brought to order by Mayor Shultz at 7:00 pm. Council members present were Ryan Carson, Angela Kallevig, Mark DeRudder and Tyler Anthony. Others present were Clerk Kirstin Sweet.

The public hearing for the 2026-2027 budget was first on the agenda. Clerk Sweet went through the budget changes since the preliminary meeting. Discussion was had regarding those changes. Mayor Shultz asked for public comments, since only the council and Clerk were present, none was offered.

Resolution #303 to add a fund to the budget for fiscal year 2026 to 2027 was next on the agenda. A motion to approve the resolution was made by Councilman Anthony, seconded by Councilwoman Kallevig. The motion carried with the votes as follows: Councilman Carson – aye, Councilwoman Kallevig – aye, Councilman DeRudder – aye, and Councilman Anthony – aye.

Resolution #304 to set the 2026-2027 tax mill levy was next on the agenda. A motion to approve the resolution was made by Councilman DeRudder, seconded by Councilman Anthony. The motion carried with the votes as follows: Councilman Carson – aye, Councilwoman Kallevig – aye, Councilman DeRudder – aye, and Councilman Anthony – aye.

Resolution #305 to adopt the 2026-2027 budget. A motion to approve the resolution was made by Councilwoman Kallevig seconded by Councilman Carson. Mayor Shultz asked for public comments, since only the council and Clerk were present, none was offered.

Once again, Mayor Shultz asked for public comments, none was offered.

There being no further business Councilman DeRudder motioned to adjourn. The motion was seconded by Councilwoman Kalevig. Mayor Shultz asked for public comments, since only the council and Clerk were present, none was offered. The meeting adjourned at 7:19 pm.

__________________________________
Cliff Shultz, Mayor

ATTEST:

__________________________________
Kirstin Sweet, Town Clerk

Total for Payroll Checks

| | Employee | Employer | Amount |
|---|---|---|---|
| COMA HOURS (Comp Time Accumulated) | 22.88 | | |
| COMP HOURS (Comp Time Used) | 11.00 | | 329.00 |
| J002 HOURS (POOL BONUS) | 0.00 | | 5,100.00 |
| OVER HOURS (Overtime) | 4.75 | | 106.88 |
| REG HOURS (Regular Time) | 2,157.00 | | 45,145.47 |
| SICK HOURS (Sick Time) | 68.75 | | 1,410.06 |
| VACA HOURS (Vacation Time Used) | 52.00 | | 1,230.92 |
| GROSS PAY | 53,322.33 | 0.00 | |
| NET PAY | 43,602.57 | 0.00 | |
| NET PAY (CHECKS) | 4,689.34 | | |
| NET PAY (DIRECT DEPOSIT) | 38,913.23 | | |
| DENTAL | 0.00 | 439.00 | |
| FIT | 1,234.99 | 0.00 | |
| GROUP HEALTH | 470.00 | 12,476.00 | |
| LIFE INSURANCE | 0.00 | 18.90 | |
| MEDICARE | 773.19 | 773.19 | |
| P.E.R.S. | 3,006.58 | 3,451.84 | |
| SIT | 929.00 | 0.00 | |
| SOCIAL SECURITY | 3,306.00 | 3,306.00 | |
| UNEMPL. INSUR. | 0.00 | 239.92 | |
| VISION HEALTH | 0.00 | 100.20 | |
| WORKERS' COMP | 0.00 | 1,501.16 | |
| ALTANA FED CRED | 6,266.26 | 0.00 | |
| BANK OF BRIDGER | 18,261.68 | 0.00 | |
| FIRST INTERSTAT | 3,928.46 | 0.00 | |
| SEGFCU | 1,887.06 | 0.00 | |
| STOCKMAN BANK | 3,070.78 | 0.00 | |
| WELLS FARGO BAN | 5,498.99 | 0.00 | |
| FIT/SIT BASE | 50,315.75 | 0.00 | |
| MEDICARE BASE | 53,322.33 | 0.00 | |
| PERS BASE | 38,058.04 | 0.00 | |
| SOC SEC BASE | 53,322.33 | 0.00 | |
| UN BASE | 53,322.33 | 0.00 | |
| WC BASE | 53,286.70 | 0.00 | |
| Total | | 22,306.21 | |

Total Payroll Expense (Gross Pay + Employer Contributions): 75,628.54

Check Summary

| | |
|---|---|
| Payroll Checks Prev. Out. | $896.49 |
| Payroll Checks Issued | $4,689.34 |
| Payroll Checks Redeemed | $0.00 |
| Payroll Checks Outstanding | $5,585.83 |
| Electronic Checks | $69,198.12 |

| Deductions Accrued | Carried Forward From Previous Month | Deduction Checks Issued | Difference | Liab Account |
|---|---|---|---|---|

| | | | | | |
|---|---|---|---|---|---|
| Social Security | 6,612.00 | | 6,612.00 | | 212000 |
| Medicare | 1,546.38 | | 1,546.38 | | 212001 |
| P.E.R.S. | 6,458.42 | | 6,458.42 | | 212203 |
| Unempl. Insur. | 239.92 | 368.73 | | 608.65 | 212202 |
| Workers' Comp | 1,501.16 | 2,797.98 | | 4,299.14 | 212201 |
| FIT | 1,234.99 | | 1,234.99 | | 212002 |
| SIT | 929.00 | | 929.00 | | 212200 |
| DENTAL | 439.00 | | 439.00 | | 212502 |
| LIFE INSURANCE | 18.90 | | 18.90 | | 212502 |
| VISION HEALTH | 100.20 | | 100.20 | | 212502 |
| GROUP HEALTH | 12,946.00 | | 12,946.00 | | 212502 |
| Total Ded. | 32,025.97 | 3,166.71 | 30,284.89 | 4,907.79 | |

**** Carried Forward column only correct if report run for current period.

Checks: #35964 to #35973

Electronic Checks: #-84148 to #-84090