

BONNER COUNTY AMBULANCE DISTRICT

RESOLUTION NO. 2025-8

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE BONNER COUNTY AMBULANCE SERVICE DISTRICT; ESTABLISHING A POLICY FOR THE HANDLING OF DISTRICT FUNDS, CHECK SIGNING AUTHORITY, AND CREDIT CARD USE; DIRECTING THE DISTRICT SECRETARY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, The Bonner County Ambulance District ("the District") was established as an ambulance service district organized under the provisions of Idaho Code Title 31, Chapter 39, and is governed by the Bonner County Board of Commissioners ("the Board"); and

WHEREAS, Pursuant to Idaho Code § 31-3903, the Board of County Commissioners is empowered to determine the manner in which the ambulance service shall be operated, which includes the management and conduct of the business and financial affairs of the District; and

WHEREAS, The Board has determined that it is necessary and in the public interest to establish a formal policy to ensure the proper review, approval, and payment of all claims, bills, and accounts payable of the District in a manner consistent with sound public fiscal management and Idaho law; and

WHEREAS, The Board has further determined that it is necessary for the efficient operation of the District to establish a clear policy governing the use of District-issued credit cards;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Bonner County, Idaho, acting as the governing body of the Bonner County Ambulance District:

Section 1: Establishment of District Financial Policy

- 1.1. The "Policy for Approval of District Accounts Payable and Use of Credit Cards," attached hereto as Exhibit A and incorporated herein by this reference, is hereby adopted.

Section 2: Authorization

- 2.1. Upon approval of accounts payable by the Board in accordance with the policy established in Exhibit A, the District Chief and the Bonner County Clerk are authorized and directed to take all necessary actions to process and execute payment of said approved accounts from the District's funds held by the Bonner County Treasurer.

Section 3: Superseding Effect

8.15.2025

3.1. This Resolution shall supersede any prior resolutions, motions, or policies in conflict herewith.

Section 4: Effective Date

4.1: This Resolution shall be in full force with the effective date of September 30, 2025 at 5:00 pm (PST).

PASSED BY THE BOARD OF COMMISSIONERS of the Bonner County Ambulance Service District, Bonner County, Idaho, this 3 day of September, 2025.

BONNER COUNTY AMBULANCE DISTRICT



Brian Domke, Commissioner, District No. 1



Asia Williams, Commissioner, District No.2



Ron Korn, District No. 3

ATTEST:



Michael W. Rosedale, Bonner County Clerk

8.15.2025

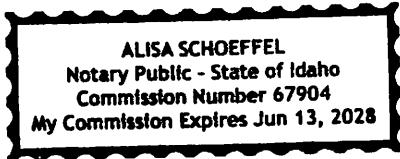
BONNER COUNTY AMBULANCE DISTRICT

Certification of Resolution No. 8

STATE OF IDAHO)
: ss.
County of Bonner)

I certify that this is a true and correct copy of Resolution No. 8, an original record of the Bonner County Ambulance District, and is in the possession of the Bonner County Clerk.

Dated: September 3 2025



Alisa Schoeffel

Signature of Notary Public

My commission expires: 06.13.2028

Seal

l:\W:\Work\B\Bonner County Ambulance District 27748\Resolution re Checks and Credit Cards.docx

Exhibit A:

Policy for Approval of District Accounts Payable and Use of Credit Cards

Part 1: Approval of Accounts Payable

1.1 Submission for Review: At a regular public meeting of the Board of County Commissioners, the District Chief shall cause to be prepared and submitted to the Board an **“Accounts Payable Warrant Report”** detailing all claims, invoices, and accounts payable of the District for which payment is sought.

1.2 Board Review and Action: The Board of Commissioners shall review the submitted Accounts Payable Warrant Report. By a majority vote recorded in the public meeting minutes, the Board shall approve the report for payment. The approval of the Accounts Payable Warrant Report shall be memorialized by the signatures of at least two (2) Commissioners directly on the report provided at the meeting.

1.3 Denial of Specific Items: The Board retains the authority to deny payment for any specific item listed on the Accounts Payable Warrant Report. Such denial may be indicated by interlineation, striking through the specific item on the report prior to the final signatures of approval. Any item so denied is not authorized for payment.

1.4 Authorization of Payment: The Accounts Payable Warrant Report, once approved by Board vote and signed by at least two (2) Commissioners, shall constitute the final authorization for the expenditure of District funds for all items listed therein.

1.5 Processing of Payments: Following the Board's approval, the District's Chief and/or bookkeeper is authorized to prepare and issue checks or process electronic payments for those accounts payable listed on the approved and signed Accounts Payable Warrant Report.

1.6 Check Signing Authority: All checks drawn upon District funds shall require the signatures of the Ambulance District Chief and the District Secretary.

Part 2: Credit Card Use and Authorization

2.1 Policy Application: This policy applies to all employees, elected officials, and designated representatives of the Ambulance District involved in the expenditure of District funds via a District-issued credit card.

2.2 Authorized Use Responsibility: The District Chief is responsible for ensuring that any authorized employee uses the District Credit Card in compliance with this Policy. The District Chief, in coordination with the District Secretary and Treasurer, shall implement reasonable internal controls to minimize the risk of fraudulent or corrupt use.

2.3 Authorization to Use: The Board of Commissioners or the District Chief may authorize any District employee or Commissioner to use a District Credit Card to facilitate the conduct of official District business.

2.4 Credit Card Maximum Limits: Credit limits for individual cards shall be set by the District Chief, based on operational needs and established internal controls. All limits and authorized users shall be reviewed periodically by the Board and may be adjusted at the discretion of the District Chief with notification to the Board.

2.5 Prohibited Uses: The District Credit Card shall not be used for:

- (a) Obtaining cash advances.
- (b) Any personal expenses. Charging personal transactions to a District Credit Card is strictly prohibited under all circumstances.
- (c) Any expenses other than those directly related to official District business and authorized under this policy.

2.6 Monthly Statement Reconciliation: District Credit Card expenditures must be reconciled, with all original, itemized receipts submitted to the District's administrative office, within 30 calendar days of the statement date. Each month, the Board of Commissioners shall review and approve all credit card transactions from the prior statement period as part of the Accounts Payable Warrant Report during a regular public meeting. If expenditures are not reconciled within the 30-day period, or if a plausible explanation has not been provided, the District Chief may suspend card privileges, and the Board of Commissioners may direct that the card be canceled and take any additional action deemed appropriate.

2.7 Credit Card User Responsibilities: All authorized users are responsible for adhering to this policy and are expected to:

- (a) Ensure all purchases are for official, authorized District business and are supported by itemized receipts or sufficient documentation.
- (b) Understand that missing or unsupported transactions remain the personal responsibility of the cardholder and may be subject to reimbursement to the District.
- (c) Ensure any returns or credits are applied directly to the District Credit Card account. No cash reimbursements are permitted.
- (d) Report a lost or stolen card immediately to the issuing financial institution, the District Chief, and the District's administrative office immediately upon discovery.
- (e) Acknowledge that they are in a position of public trust. Improper or unauthorized use may result in disciplinary action, up to and including termination of employment, termination of card privileges, and personal liability for all unauthorized expenses.

2.8 Agreement to Recover for Misuse: As a condition of being issued a District Credit Card, cardholders will be required to sign a declaration authorizing the District to recover from their salary any amount spent in violation of this policy.

2.9 Records Management: All original receipts and documentation related to District Credit Card transactions shall be retained by the District in accordance with Idaho's public records retention laws.



Bonner County Ambulance District
Board of Commissioners

Asia Williams Ron Korn Brian Domke

September 3, 2025

Memo

Memorandum

To: Ambulance District Commissioners

From: Bonner County Ambulance Service District

Re: Resolution for Credit Card and Check Signing

The Bonner County Ambulance Service District (BCASD) wishes to establish a Resolution regarding the handling of BCASD funds, check signing authority and credit card use, effective September 30, 2025 at 5:00pm (PST) with the removal of the following names as authorized signers: Clorissa Koster, Tiffiny Pizzolato, Vana Balbin Michael Rosedale Alan Brinkmeier and adding the following signers: Jeff Lindsey and Sarah Nixon

Auditing Review: Yes _____

Email is attached verifying that auditing has verified that the funds to cover this item are within the budget; this is required for any expenditure/budget adjustment request.

Risk Review: NA _____

If applicable, email is attached verifying that all Risk questions/concerns have been resolved and that it has been approved. This includes new equipment/assets to be insured or contracts requiring insurance for review.

Legal Review: Yes _____

Email is attached verifying that all legal questions/concerns have been resolved and that it has been approved.

Distribution: _____ Original to Bonner County EMS

A suggested motion would be: **Based on the information before us I move to approve BCASD Resolution Regarding Check Signing and Credit Card Use effective September 30, 2025 at 5:00pm (PST) with the removal of the following names as authorized signers: Clorissa Koster, Tiffiny Pizzolato, Vana Balbin Michael Rosedale Alan Brinkmeier and adding the following signers: Jeff Lindsey and Sarah Nixon**

Recommendation Acceptance: yes no

Asia Williams
Date: Sept. 3, 2025
Asia Williams, Chairwoman