Bonner County
Board of Commissioners
Brian Domke Asia Williams Ron Korn

April 14, 2026

CONSENT AGENDA

MEMORANDUM

To: Bonner County Commissioners

Adopting the Order of the Agenda as Presented

A suggested Motion would be: Based on the information before us, I move to Adopt the Order of the Agenda as presented.

Consent Agenda
The Consent Agenda Includes:

1) Bonner County Commissioners' Minutes March 31, 2026
2) Justice Services Policy 15.2 Juvenile Detention: Booking, Screening, Release
3) Invoice(s) Over $5k: Fair (Core & Main, $12,281)
4) Planning: Release of Surety S0001-23 Crystal View II
5) Planning: Scrivener's Error Correction; Resolution #2026-20
6) Plat(s) for Approval: MLD0070-25, Webb Retreat; SS0009-25, Replat of Lot 2 of Hockett Acres; MLD0044-25, Teleten Acres; MLD0060-25, Poplar Estates

A suggested Motion would be: Based on the information before us, I move to approve the Consent Agenda as presented.

Recommendation Acceptance: ☐ Yes ☐ No

Brian Domke, Chair _____ Date _____

DRAFT

Bonner County
Board of Commissioners

Brian Domke Asia Williams Ron Korn

MINUTES FOR THE BONNER COUNTY
BOARD OF COMMISSIONERS' MEETING
March 31, 2026 – 9:00 AM
Bonner County Administration Building
1500 Highway 2, Room 338, Sandpoint, ID

DRAFT

On Tuesday, March 31, 2026, the Bonner County Commissioners met for their regularly scheduled meeting. Commissioners Domke, Williams, and Korn were present. Commissioner Domke called the meeting to order at 9:03 a.m. The Invocation was presented by Steve Smith and the Pledge of Allegiance followed.

ADOPT THE ORDER OF AGENDA AS PRESENTED / AMENDED
Commissioner Williams made a motion to amend the order by removing the Executive Session – sheriff item.
Commissioner Williams discussed why this was being removed.
Commissioner Korn seconded the motion.
Roll Call Vote: Commissioner Williams – Yes; Commissioner Korn – Yes; Commissioner Domke – Yes.
The motion carries.

Commissioner Williams made a motion to adopt the Order of the Agenda as amended.
Commissioner Korn seconded the motion.
Roll Call Vote: Commissioner Korn – Yes; Commissioner Domke – Yes; Commissioner Williams – Yes.
The motion carries.

CONSENT AGENDA – Action Item
1) Bonner County Commissioners' Minutes, March 24, 2026
2) Plat(s) for Approval: MLD0067-25, Downen Addition Replat Phase 2
3) Invoice(s) Over $5k: Sheriff (Frontline, **$8,519.78**)
4) Board of Community Guardian 2025 Annual Report

Commissioner Korn made a motion to adopt the Consent Agenda as presented.
Commissioner Williams seconded the motion.
Roll Call Vote: Commissioner Korn – Yes; Commissioner Domke – Yes; Commissioner Williams – Yes.
The motion carries.

COURT – Lisa Chesebro

1) Action Item: Discussion/Decision Regarding Service Agreement with Lexipol LLC

This will help offer more training opportunities for bailiffs, as well as new opportunities for grant writing.
Commissioner Williams asked if anyone had looked into collaboration between bailiffs and the sheriff's

office, as the sheriff's office just updated their account. Chris Giese said this is a per user system, so they cannot share.
Commissioner Williams made a motion to approve authorizing the execution of the Service Agreement with Lexipol LLC and authorize the Clerk to fund the cost of $1,307.60 through line item 006-7110.
Commissioner Korn seconded the motion.
Roll Call Vote: Commissioner Domke – Yes; Commissioner Williams – Yes; Commissioner Korn – Yes.
The motion carries.

ROAD & BRIDGE – Tom Klopman

1) Action Item: Discussion/Decision Regarding Mini Excavator Purchase; **$81,154**

Road and Bridge received four different quotes for this piece of equipment. Commissioner Korn asked if this was a replacement. Tom said this will be an additional piece of equipment. Commissioner Korn asked if they were looking for a specific brand or any brand that offers this piece of equipment. Tom said they looked at any brand. Commissioner Korn asked which brand has the best quality. Tom said they talked to other agencies that have this piece of equipment and heard great reviews. Commissioner Williams confirmed that this purchase was budgeted for this cycle. Discussion followed regarding what this will be used for.
Commissioner Korn made a motion to approve the purchase of the Kubota KX057-5R3AP from Boundary Tactor Company for the sum of $81,154.00. Funds coming from budget Line 002-9520 Capital Heavy Equipment
Commissioner Williams seconded the motion.
Roll Call Vote: Commissioner Williams – Yes; Commissioner Korn – Yes; Commissioner Domke – Yes.
The motion carries.

2) Action Item: Discussion/Decision Regarding Truck Lift Purchase; **$54,819**

This will replace the old lift that is outdated and underrated for the weight of most of the department's trucks.
Commissioner Williams made a motion to approve the purchase of the iDeal Lift MSC-18K-X-6108 ALI Column Lifting System from Best Buy Automotive Equipment for the sum of $54,819.00. Funds coming from budget Line 002-9520 Capital Heavy Equipment.
Commissioner Korn seconded the motion.
Roll Call Vote: Commissioner Korn – Yes; Commissioner Domke – Yes; Commissioner Williams – Yes.
The motion carries.

EMERGENCY MANAGEMENT/BONFIRE – Bob Howard

1) Action Item: Discussion/Decision Regarding Contract for Services, Back 40 Forestry

Commissioner Korn made a motion to approve the Contract for Services for Back 40 Forestry for BONFire program and have the chairman sign.
Commissioner Williams seconded the motion.
Roll Call Vote: Commissioner Domke – Yes; Commissioner Williams – Yes; Commissioner Korn – Yes.
The motion carries.

HUMAN RESOURCES – Kevin Rothenberger

1) Action Item: Discussion/Decision Regarding TMA @ Your Service, LLC dba WellWorks for You Statement of Work

This is the same statement as last year, the only thing that has changed is the date. There is a minimum 25 participant requirement. There were 45 participants at the last event. Commissioner Korn questioned why the county puts this event on when the bloodwork is free at the doctor's office anyways. Kevin said that the county pays the lab fee for the doctor too; it costs more to get it at the doctor's office than it does at this event. Commissioner Korn clarified that bloodwork at the doctor's office will test for more than is tested for at the event. Discussion followed.

DRAFT

Commissioner Williams made a motion to approve the statement of work and have the chair sign the agreement administratively with respect to TMA @ Your Service, LLC, WellWorks.
Commissioner Korn seconded the motion.
PUBLIC COMMENT:
Wayne Martin – Asked about if more things could be looked for during this blood test

Commissioner Korn voiced his concerns that this event does not test for as many things, and it could end up costing the county money later on if something is missed because it was not tested for. Lengthy discussion followed. Commissioner Korn said he is unsure if he can support this. More discussion followed regarding the pros vs. cons of holding this event.

Roll Call Vote: Commissioner Williams – Yes; Commissioner Korn – No; Commissioner Domke – Yes.
The motion carries.

AIRPORT – Dave Schuck

1) Action Item: Discussion/Decision Regarding Request to Advertise for Bids for Pavement Maintenance and Repair at Priest River Airport

Commissioner Korn made a motion that Bonner County approve this bid advertisement for pavement maintenance and repair at Priest River Airport and that the Chair sign administratively.
Commissioner Williams seconded the motion.
Roll Call Vote: Commissioner Korn – Yes; Commissioner Domke – Yes; Commissioner Williams – Yes.
The motion carries.

PARKS & WATERWAYS – Matt Zoeller

1) Action Item: Discussion/Decision Regarding Hayes Gulch Lease

There was question regarding legal approval. This has been approved by legal.
Commissioner Williams made a motion to have the chair sign the LAND USE PERMIT NO. LU200090 with State of Idaho and have the memo updated to reflect review and approval by auditing, risk, and legal.
Commissioner Korn seconded the motion.
Roll Call Vote: Commissioner Domke – Yes; Commissioner Williams – Yes; Commissioner Korn – Yes.
The motion carries.

CLERK – Michael Rosedale

1) Action Item: Discussion/Decision Regarding FY26 Claims Batch #26; **Totaling $444,074.18**

Commissioner Korn asked questions about travel expenses and the cost of overweight baggage. Lengthy discussion followed regarding travel expenses from Commissioner Williams and issues with the Clerk's Office. Commissioner Korn talked about options to smooth out travel issues.
Commissioner Korn made a motion to approve payment of FY26 Claims Batch #26, Totaling $444,074.18.
Commissioner Williams seconded the motion.
Roll Call Vote: Commissioner Williams – Yes; Commissioner Korn – Yes; Commissioner Domke – Yes.
The motion carries.

2) Action Item: Discussion/Decision Regarding FY26 Demands Batch #26; **Totaling $70,547.83**

Commissioner Williams made a motion to approve payment of FY26 Demands Batch #26, Totaling $70,547.83.
Commissioner Korn seconded the motion.
Roll Call Vote: Commissioner Korn – Yes; Commissioner Domke – Yes; Commissioner Williams – Yes.
The motion carries.

PRIEST LAKE EMTS – Debbie Anderson

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1) Action Item: Discussion/Decision Regarding EMSave Grant Letter of Endorsement

There is no county match for this grant; they are simply asking for a letter of endorsement. Commissioner Domke clarified why this is coming before the board this year rather than going through BCASD.
Commissioner Korn made a motion to approve the endorsement letter request for Priest Lake EMT EMSave Grant application.
Commissioner Williams seconded the motion.
PUBLIC COMMENT:
Wayne Martin – Asked what type of a vehicle will be purchased and what type of equipment will be carried on it.

Commissioner Korn commended them for being an all-volunteer group.
Roll Call Vote: Commissioner Domke – Yes; Commissioner Williams – Yes; Commissioner Korn – Yes.
The motion carries.

COMMISSIONERS – Asia Williams

1) Action Item: Discussion/Decision Regarding Blue Lake Property, Review a decision on damaged window, Review a decision on who has access, Possible contract for usage

Commissioner Williams said that a community member accidentally shot their building last week and repairs need to be made. She talked about the unique situation of this building, being county ensured but not county occupied. Bob Howard said that the person who did the damage repaired the broken window and damaged siding; there are some things on the inside that still need to be fixed.

Commissioner Williams asked what should be done with the building, as community members have keys to it, even though it's a county building. Elaine Savage, a community member who maintains the building, talked about the history of it. They maybe host 10 events per year. Commissioner Williams talked about the risk of giving keys to community members, especially when the county doesn't do that for any other building.

Commissioner Domke asked Mike Rosedale how many polling places are county owned. He said almost none of them, and in the Blue Lake area, that building is the only option. Commissioner Korn said he would like more information about this. Lengthy discussion followed.

Steve Smith – Offered to do the legal work for free to help Blue Lake with any issues they may have.
Theresa Heisener – She has used this community center and would hate to lose it. She also offered help in whatever ways are needed.
Wayne Martin – Is the building ADA compliant? This used to be a grange building. He talked about the issues with giving out keys to the community. Who has them?

This will be brought back when an official group has been formed to address any issues.

Anne Wilder – Also offered her support to the community.

DISTRICT 1 COMMISSIONER UPDATE

1) Citizen Concerns and Suggestions
2) Current High Priority Tasks
3) Questions from the Public on District 1 Commissioner Update

DISTRICT 2 COMMISSIONER DISTRICT DISCUSSION

1) Ongoing Issues/Concerns Updates
2) Litigation
3) Workshops Pending
4) Discussion Regarding Open Board/Commission Positions: Which boards have openings, also tracking of positions that will become open within 6 months' time
5) Internal Auditing

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6) Health Insurance
7) Questions from the Public

DISTRICT 3 COMMISSIONER REPORT
1) Summarization of Meetings During the Week
2) Community Events Attended During the Week

PUBLIC COMMENT* Opened at **11:07 a.m.**

- Wayne Martin – Thanked Commissioner Korn for his plan to compile the vehicle inventory.
- Mike Rosedale – He talked about the board being the board for the county as well as the ambulance district because they used to be one, but that can cause a conflict of interest. He thinks that these two boards should be split and the ambulance district should acquire its own board.
- Theresa Heisener – Commented on how Commissioner Korn seems to laugh when the public gives comments. Asked the board to be more professional.
- Amy Lunsford – Asked for a follow up on the audit of the take home vehicles. Doesn't want this to get swept under the rug. Gave a shout out to Director Topp and thinks he rocks.
- Kristina L Nicholas Anderson – Thanked Commissioner Williams for getting to the bottom of the warranty issue at the jail. Wishes the sheriff would have done their due diligence on this issue.

The meeting was adjourned at 11:15 a.m.

Clerk: *Lauren Reichenbach*

The following is a summary of the Board of County Commissioners' Special Meetings (including Tax Cancellations, Assistance Meetings, Admin, and other), Executive Sessions, Emergency Meetings, and Hearings held during the week of March 24, 2026 – March 30, 2026. Copies of the complete meeting minutes are available upon request.

On Wednesday, March 25, 2026 and Thursday, March 26, 2026, an Executive Session was held pursuant to Idaho Code § 74-206(1)(B) Personnel
On Wednesday, March 25, 2026, an Executive Session was held pursuant to Idaho Code § 74-206(1)(F) Litigation
On Wednesday, March 25, 2026, a Planning Hearing was held pursuant to Idaho Code § 74-204(4)

ATTEST: Michael W. Rosedale

By _____
Commissioner Brian Domke, Chair

By _____
Deputy Clerk

_____
Date

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Bonner County
Justice Services

Justice Services
Consent Agenda

April 14, 2026

Memorandum

To: Commissioners

From: Justice Services

Re: Policy 15.2 Juvenile Detention: Booking, Screening, Release

Attached is Policy 15.2 Juvenile Detention: Booking, Screening, Release with changes made. Legal approved.

Auditing Review: N/A
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: N/A
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.

☑ APPROVED

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Distribution: _____ Original to: BOCC

_____ Copy to: Justice Services

CONSENT AGENDA

Recommendation Acceptance: ☐ yes ☐ no

_____ _____
Brian Domke, Chair Date

I. **POLICY:**

All juveniles booked into the Bonner County Juvenile Detention Center will undergo an extensive screening and intake process to ensure the safety and security of the facility. Residents will complete the standard booking procedure, a medical questionnaire, a mental health questionnaire, and a vulnerability assessment to determine the most appropriate housing assignment. Information gathered during this process will align with PREA 115.341, and placement will align with PREA 115.342.

II. **DEFINITIONS:** None

III. **PROCEDURES:**

A. Intake

1. Initial Screening

a. Prior to accepting a juvenile for admission, staff will determine if the juvenile meets the admission criteria. Detention staff will review the document(s) for name, age, adjudication, offense, and holding authority. Youth charged with a status offense or youth charged as an in-county or in-state runaway offense will not be accepted into the detention center. All court orders should be reviewed for name and instructions.

b. If the detention officer has any question about the authorizing document, they shall address them prior to allowing the transporting officer to exit the facility. The juvenile shall also be screened for injury, intoxication, and acute illness. Should the detention staff have any doubt about the physical or mental condition of the juvenile, they will call the on-call supervisor/manager prior to accepting custody of the juvenile. If the juvenile appears to be intoxicated, injured, or under the influence of drugs, detention staff shall advise the transporting officer the juvenile will need to be medically cleared by a doctor prior to admission. After the juvenile is cleared by a medical doctor, the transporting officer must provide documentation to detention staff stating that the juvenile is medically cleared for booking in a detention center. The detention officer will not accept custody of the juvenile without this medical clearance documentation.

2. Booking

a. Staff will pat search the individual in accordance with Policy and Procedure 7.3 and/or strip search in accordance with Policy and Procedure 7.3.

b. Detention staff will complete a booking in IJOS in its entirety. If not a court turn-in or a self turn-in, the arresting or transporting officer will complete the pre-booking form. If arrested on a warrant, a copy of the warrant will be retained at the Detention Center. If it is a CRO violation, parent/legal guardian, probation officer, or law enforcement officer must fill out the affidavit detailing the CRO violation. Staff must also verify that the CRO is valid and active prior to accepting custody of the juvenile.

c. During the entire booking process, staff should be aware of possible

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disorientation problems, indications of substance abuse, and indications of any physical abuse. Any unique physical characteristics will be recorded.

d. All juveniles that are booked into the juvenile detention facility will be fingerprinted and photographed. Per IC 20-516(3) and subsection (8).

e. Residents will receive the following property during the booking process: handbook, C-Tel card, pants, undershirt, overshirt, underwear (bra), sweatshirt, socks, shoes, mattress, bed sheets, two blankets, washcloth, comb, toothbrush, toothpaste, cup, deodorant, and body wash.

f. All residents will be given the opportunity to make at least one telephone call to family members, attorneys, or other approved individuals during the booking process.

3. Assessment:

a. As part of the booking process and periodically throughout a resident's confinement, staff shall use three (3) assessment tools to obtain and use information about each resident's personal history, suicide risk, and behavior to reduce the risk of sexual abuse by or upon a resident (MAYSI, ACES, and Vulnerability Assessment).

b. At a minimum, staff should attempt to ascertain information about:

1. Prior sexual or physical victimization or abuse
2. Any gender nonconforming appearance or manner or identification as lesbian, gay, bisexual, transgender, or intersex, and whether the resident may therefore be vulnerable to sexual abuse
3. Current charges and offense history
4. Age
5. Level of emotional and cognitive development
6. Physical size and stature
7. Mental illness or mental disabilities
8. Intellectual or developmental disabilities
9. Physical disabilities
10. The resident's own perception of vulnerability
11. Any other specific information about individual residents that may indicate heightened needs for supervision, additional safety precautions, or separation from certain other residents.

c. The above information shall be ascertained through conversation with the resident during the intake process and medical and mental health screenings; during classification assessments; and by reviewing court records, case files, facility behavioral records, and other relevant documentation from the resident's file.

d. All residents booked into the juvenile detention facility will receive a copy of the Resident Handbook that outlines rules, expectations and resident rights. They will also receive information on the facility's zero tolerance policy on sexual harassment and sexual abuse with information on how to report if they or another resident has been the victim of sexual harassment or sexual abuse.

4. Showering

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a. The juvenile shall be directed into the showering area. If the juvenile is a biological male, the staff member shall be male; if the juvenile is a biological female, the staff member shall be female.

b. Staff will give the juvenile toiletry articles:

1. Soap
2. Towel

5. Juvenile Abuse or Neglect

If abuse (physical or sexual) is disclosed by the resident is suspected by the detention officer during the booking process, the detention officer must complete an incident report, following mandatory reporter guidelines training, and contact dispatch to report to law enforcement. The incident report and the notification to dispatch must be completed within 24 hours of receiving the information. If medical treatment appears necessary, treatment will be arranged promptly.

6. HOUSING:

a. All residents will be assigned an individual cell in one of three PODS at the staff's discretion. Age, offense history, gender, and the residents' physical and mental status will be evaluated and used as part of the placement decision. The ultimate goal of the staff in making placement decisions is to ensure the safety of both residents and staff. Bonner County Detention Staff will use information gathered pursuant to PREA 115.341 to make housing classification decisions.

b.Residents may be housed in an Observation Cell (OBS) as a last resort if no other means of ensuring their safety or the safety of other residents are available or practical. When a resident is housed in an OBS cell, they shall not be denied large muscle exercise, legally required educational programming, or special education services, unless doing so would clearly jeopardize the safety and security of the detention center. Residents housed in an OBS cell shall receive visits from a medical or mental healthcare clinician. Residents of OBS shall have access to other programs and work opportunities in detention unless doing so would clearly jeopardize the safety and security of the detention center. When a resident is placed in an OBS cell, staff must complete an incident report explaining the reason for the OBS placement.

c. All housing decisions will be on a case by case basis with the goal of ensuring residents are safe from physical, emotional and sexual abuse.

d. All placement decisions will be evaluated on an ongoing basis to determine if changes need to be made to ensure the safety of the residents.

e. A transgender or intersex resident's own views with respect to their own safety shall be given serious consideration in housing decisions.

7. Resident File

For each juvenile admitted to the facility, a file shall be completed for each resident per booking.

Right Side of file:

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a. Face sheet
b. Court paperwork – newest to oldest
c. Rights forms
d. Holding authority
e. Medical consent form
f. Close Custody Watch form (aka 5 minute checks)
g. PREA
h. Vulnerability assessment

Left Side of file:

a. Transfer of custody
b. Property
c. Orientation & house rules
d. Property issued
e. Room check in/out
f. Level tests
g. Booking check list

8. Health Screening

A more in-depth health screening will be conducted by medical personnel within 14 days. Any immediate medical concerns will be addressed as soon as possible.

9. Release

No juvenile will be released without verification of proper identification and proper authorization. If there are any detainers, such as warrants from another jurisdiction, etc., they will be addressed prior to releasing the juvenile. Juveniles are only allowed to be released to parents or legal guardians. A juvenile's parents or guardians may authorize the release of the juvenile to a person (must be 18 years old or older with valid state issued identification) if they are unable to pick up the resident.

1. In preparation for release, the resident will clean their room, and staff will complete the room check log. Detention staff will ensure all medications and property are released with the resident.

2. Detention staff will complete a release in IJOS in its entirety.

3. The juvenile's personal property from the property room will be returned, and the juvenile will sign the form acknowledging receipt of the property.

4. All other applicable paperwork will be completed and signed.

5. After the juvenile is released, all paperwork will be organized and placed in the resident's file. The file will then be given to a detention supervisor for an accuracy review.

No juvenile will be released on a temporary status, either escorted or unescorted, without proper authority. Temporary releases into the community for activities such as school, work, or medical appointments must be authorized by the court.

10. BOND Releases

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1. Bail Bond guidelines

If a juvenile in Idaho is booked into detention for a DUI, the sole bondable offense, the following steps should be taken for bail.

Bail Bond during business hours Monday to Friday 8 to 5 pm

During regular business hours (Monday to Friday, 8 AM - 5 PM), all bond payments and paperwork will be submitted directly to the Bonner county courthouse by parents and/or bail bonds company. The court clerk office will then notify juvenile detention staff the bond has been paid. The court clerk office will send over "bond information sheet." Once we receive this form the resident is clear to be released.

Bail Bond during night shift or weekends

Parents must contact a bail bonds company, as direct cash payment from them is not accepted. The bail bondsman will handle the application and payment.

The bondsmans will bring the paperwork and receipt of bond payment (aka power) to the juvenile detention center.

Detention staff will verify that the bail bonds company's license is valid on the Idaho insurance website.

Detention staff shall fill out the "notice to defendants" form and give a copy to defendant upon release. The form is on the Detention drive in the bail bonds folder.

After all documentation is verified, the resident is clear for release to parents/guardian.

Detention staff will make a copy of bail bondsman application, receipt, and notice to defendants form. A copy of the paperwork will be given to the detention manager for our records and a copy of be placed in the residents file.

The original documentation received from the bail bondsman and the notice to defendant form must be submitted to the court clerk's office the next business day.

2. All residents released on bond from detention will also undergo all regular release process steps.

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Bonner County
Fair

Consent Agenda

4/14/2026

Memorandum

To: Bonner County Commissioners

From: Bonner County Fair Board/Fairgrounds

Re: Purchase of 4 Fire Hydrants

The Bonner County Fair Board requests approval to purchase 4 fire hydrants for the Bonner County Fairgrounds. The Fairgrounds obtained quotes from 2 different vendors:

Core & Main $12,281.
Consolidated quoted $16,9701

The Fair Board approved the Core & Main $12,281 quote at their March 23, 2026 meeting. Labor to install will be provided by staff.

Funds for this purchase would come from 007-9470 Capital – Land Improvements

Auditing Review: approved ☑ APPROVED
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: approved ☑ APPROVED
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: approved ☑ APPROVED
Email is attached verifying that all legal questions/concerns have been resolved and that it has been approved.

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Distribution: _____ Original to BOCC

_____ Copy to

A suggested motion would be: Based on the information before us I move to approve the fire hydrant purchase from Core & Main for $12,281 for 4 fire hydrants for the Fairgrounds.

Recommendation Acceptance: ☐ yes ☐ no

_____ _____
Brian Domke, Chair Date

Bid Proposal
BOONER COUNTY FAIRGROUNDS

All Bidders
Job Location: Sandpoint, ID
Engineer:
Bid Date: 03/23/2026
Bid Due Date:
Addendum Number:
Plan Sheet Date:
Core & Main Bid #: 4819423

Core & Main
1215 N Bradley Rd
Spokane, WA 99212
Phone: 5098931055
Fax: 5098931098

Seq #	Mark #	Qty	Description	UoM	Sell	Ext Sell	Flag
10		4	WB67 5-1/4VO 6'0"B HYD 3W OL 6 ALPHA 1-1/2 PENT 16BO YELLOW	EA	2,989.15	11,956.60	
20		4	6 RM GRIPRING GRAP-DI ACC FOR C900 AND DIP	EA	81.32	325.28	
			Grand Total			**12,281.88**	

UNLESS OTHERWISE SPECIFIED HEREIN, PRICES QUOTED ARE VALID IF ACCEPTED BY CUSTOMER AND PRODUCTS ARE RELEASED BY CUSTOMER FOR MANUFACTURE WITHIN THIRTY (30) CALENDAR DAYS FROM THE DATE OF THIS QUOTATION. CORE & MAIN LP RESERVES THE RIGHT TO INCREASE PRICES TO ADDRESS FACTORS, INCLUDING BUT NOT LIMITED TO, GOVERNMENT REGULATIONS, TARIFFS, TRANSPORTATION, FUEL AND RAW MATERIA COSTS. DELIVERY WILL COMMENCE BASED UPON MANUFACTURER LEAD TIMES. ANY MATERIAL DELIVERIES DELAYED BEYOND MANUFACTURER LEAI TIMES MAY BE SUBJECT TO PRICE INCREASES AND/OR APPLICABLE STORAGE FEES. THIS BID PROPOSAL IS CONTINGENT UPON BUYER'S ACCEPTANC OF SELLER'S TERMS AND CONDITIONS OF SALE, AS MODIFIED FROM TIME TO TIME,

https://coreandmain.com/terms-of-sale/

THIS BID MAY INCLUDE GLOBALLY SOURCED (IMPORTED) MATERIALS THAT ARE SUBJECT TO CHANGING TARIFFS. PRICES ARE SUBJECT TO CHANGE DUE TO POTENTIAL ADDITIONAL TARIFFS IMPOSED BY THE U.S. GOVERNMENT. IF IMPOSED, PRICES WILL INCREASE BY THE SAME PERCENTAGE AND WILL BE EFFECTIVE ON THE DATE THAT THE NEW TARIFFS ARE IMPLEMENTED. THESE ITEMS SHOULD BE PURCHASED WITH HASTE TO AVOID ANY ADDITIONAL RISING TARIFF COSTS.

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Bonner County
Planning

Planning
Consent Agenda

April 14, 2026

Memorandum

To: Commissioners

From: Kendra Smith, Planning Director

Re: Action Item: Discussion/Decision Regarding S0001-23 Crystal View II, Release of Surety

At the 3/17/26 business meeting, BoCC requested Planning bring back the request for the release of the remaining surety bond of $2,388,636.04 for project S 0001-23 with assurances from Bonner Engineering the work was completed, and after having legal and risk review the engineering memo regarding a completed inspection. Please see attached Bonner Engineering memo stating they have found the project is complete and that in their option, the bond may be released. Please note Legal and Risk have signed off per motion.
Initial request stated:
Project S0001-23 was submitted to Bonner County for review in year 2023. The project approved the construction of private roads with the requirement to make improvements in accordance with the Bonner County Revised Code. For the construction of the required improvements, the applicant entered into a surety agreement with the Bonner County Board of County Commissioners on May 14, 2024 and submitted a Letter of Credit (Standby Letter of Credit No. SB001754) equal to 150% of the engineer's cost estimate to Bonner County for the required storm water management, road, and water and sewer infrastructure improvements.

Auditing Review:_____
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: ☑ APPROVED
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:_____
Email is attached verifying that all legal questions/concerns have been resolved and that it has been approved.

Distribution: _____ Original to BOCC

_____ Copy to Alex Feyen, Jed Sachen

CONSENT AGENDA

Recommendation Acceptance: □ yes □ no

_____ _____
Brian Domke, Chair Date

DRAFT

Bonner County Engineering Department
521 S. Division St., Ste 219
Sandpoint, ID 83864
(208) 255-5681 ext. 2239

MEMORANDUM

DATE: March 30, 2026

TO: Alex Feyen, Bonner County Planning Department

FROM: Jed Sachen, P.E., Bonner County Engineer

SUBJ: S0001-23 Crystal View Subdivision Record Drawing Review

To date, we have received and reviewed the following as-built documents provided by Ardurra for the Crystal View Subdivision:

- Material Gradations and Mix Design (Allwest, 4/5/2024 – 8/15/2024)
- Inspection Reports with asphalt density testing (Strata, 8/8/2023 –10/23/2024)
- Geotechnical Observation Reports (GeoEngineers, 8/2/2023 – 9/10/2024)
- Construction Observation Reports (Ardurra, 8/23/2024 – 10/4/2024)
- Notice of Acceptability of Work (Ardurra, 1/16/2025)
- Record Drawings (Ardurra, 1/28/2025)
- Construction Meeting Minutes (Ardurra, 12/6/2023 – 10/8/2024)

Items reviewed after the 3/17/26 BC Business Meeting:

- Construction Photos (SMP Development, 10/2024 – 10/2025)
- Drone Footage (SMP Development, 10/2024)

I also conducted site inspections on 3/26/26 and 1/14/26 and reviewed Bonner County aerial photography taken June 2025 (via CONNECTExplorer). While there was snow present on the site, enough snow had melted to verify the completion of the development to BCRC standards and our standard practice. Please see the previous review memos dated 6/5/23, 11/20/23, and 5/1/24 for more project approvals and information. These documents and additional items have been reviewed in accordance with Bonner County Revised Code (BCRC) Title 12 Chapter 7 Subchapter 7.2 and BCRC Title 12- Appendix A, Private Road Standards Manual and have been found to be in compliance; therefore, the project has been found to be **complete** and it remains my opinion that **the bond may be released**.

Please feel free to contact me with any questions or comments. Thank you.

DRAFT

Bonner County Planning Department
"Protecting property rights and enhancing property value"
1500 Highway 2, Suite 208, Sandpoint, Idaho 83864
Phone (208) 265-1458 - Fax (208) 265-1463
Email: planning@bonnercountyid.gov - Web site: www.bonnercountyid.gov

April 6, 2026

Memorandum

To: Board of County Commissioners

From: Alex Feyen, Bonner County Planner

Re: Private Easement Vacation for a portion of Burley Drive, Planning Department File #VS0002-25.

Amendment to the description of location in the approved motion due to scrivener's error.

The Bonner County Board of Commissioners (Board) held a duly noticed public hearing on July 23, 2025 for the private easement vacation (abandonment) of a portion of Burley Drive, lying in a portion of Section 34, Township 56 North, Range 3 West, Boise Meridian, Idaho. The Board approved File #VS0002-25-to vacate a portion of Burley Drive.

Distribution:
Kendra Smith
Alex Feyen
Janna Brown

(Recommendation)

Staff recommends the Board approve this correction, the Resolution was approved contingent upon confirmation of access on March 17, 2026.

Motion to Approve:
I move to approve Resolution, number to be assigned, vacating a portion of Burley Drive, located in Section 34, Township 56 North, Range 3 West, Boise Meridian, Idaho., contingent upon confirmation that the adjoining property does have a means for access.

Recommendation Acceptance: ☐ Yes ☐ No

_____ _____
Commissioner Brian Domke, Chair Date

DRAFT

RESOLUTION NO. 26-20

PLAT VACATION
For Tarek Saab
PLANNING DEPARTMENT FILE VS0002-25

WHEREAS, Tarek Saab filed a petition with Bonner County, Idaho for the vacation (abandonment) of a portion of Burley Drive, a 40' wide easement dedicated by the "Coyote Ridge" plat, thereof recorded in the records of Bonner County, Idaho; and

WHEREAS, the Bonner County Board of Commissioners held a duly noticed public hearing for the vacation of that easement (Planning Department File VS0002-25) on July 23, 2025, pursuant to the procedures of Idaho Code §§ 40-203 and 50-1325; and

WHEREAS, following the duly noticed public hearing, the Bonner County Board of Commissioners did adopt findings of fact and conclusions of law in support of the abandonment of the subject easement, concluding that:

Conclusion 1
This proposal is compliant with the vacation criteria and standards set forth at Idaho Code §§ 40-203 and 50-1325.

Conclusion 2
Bonner County has not received objections to the petition or application to vacate the described area.

Conclusion 3
The abandonment of the public right-of-way is in the public interest.

Conclusion 4
The landowner or landowners abutting said right-of-way do have access to his, her, or their property from some other public street, public right-of-way, or private road.

Conclusion 5
By granting this petition for vacation of private easement, real property adjoining the subject right of way will not be left without access to an established highway or public right of way.

WHEREAS, pursuant to the Board's condition of approval, the petitioners have paid all legal advertisement and recording costs for the vacation proceedings.

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners, Bonner County, Idaho, that the portion of Burley Drive is hereby vacated, described in the attached Exhibit A.

BE IT FURTHER RESOLVED that all easements, franchise rights, appurtenances, or any other interests of any property owner or public utility in or across the property in question shall not be impaired by the granting of the vacation.

DRAFT

ADOPTED as a Resolution of the Board of County Commissioners of Bonner County, Idaho, upon a majority vote on March 17, 2026, contingent upon confirmation that the adjoining property does have means for access.

Date of confirmation of access: April 6, 2026

BONNER COUNTY BOARD OF COMMISSIONERS

_____
Brian Domke, Chair

_____
Asia Williams, Commissioner

_____
Ron Korn, Commissioner

ATTEST: Michael W. Rosedale, Clerk

_____ _____
By Deputy Clerk Date

Legal: _____

DRAFT

Exhibit "A"

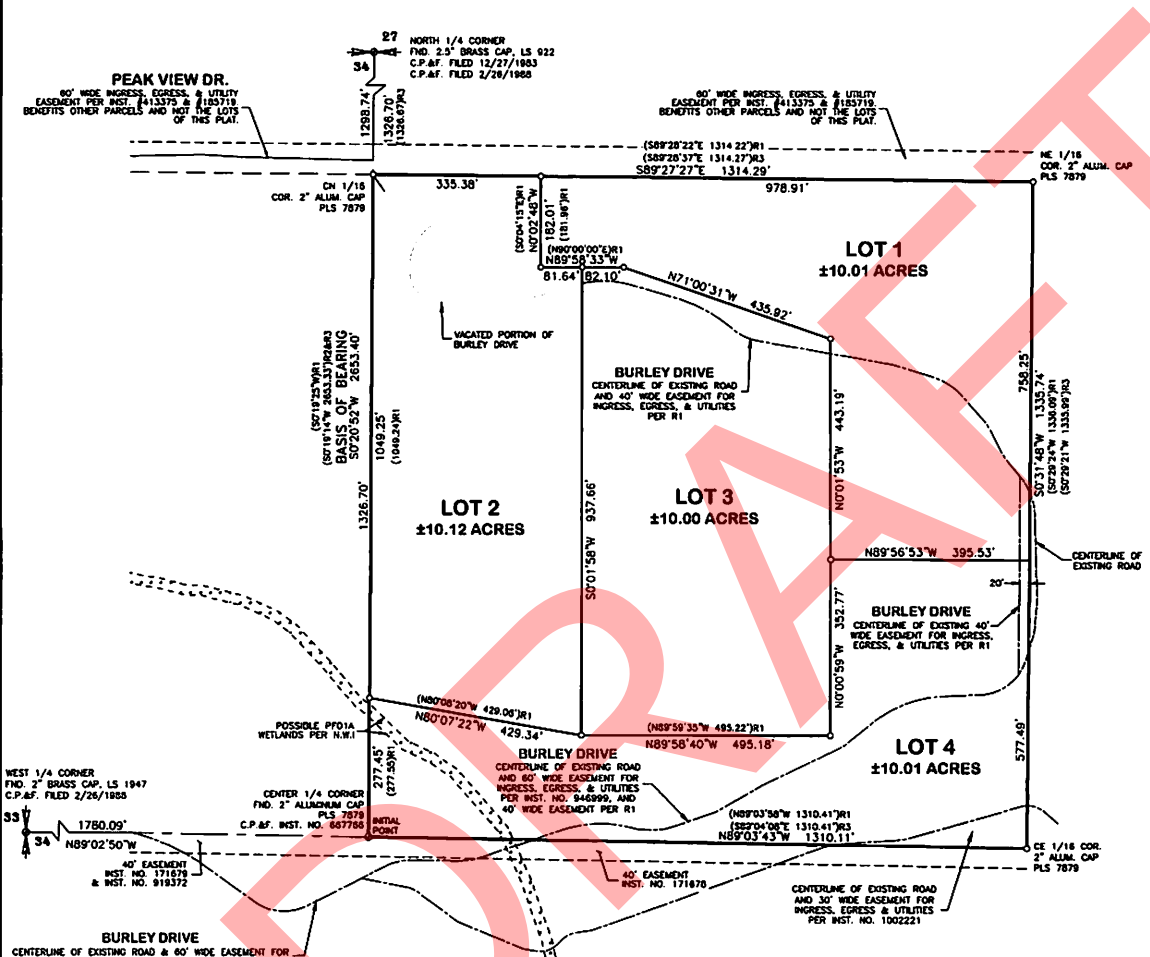
That potion of Burley Drive as shown on the Plat of Coyote Ridge, recorded in Book 19 of Plats at Page 24, as Instrument #1009467, records of Bonner County, Idaho, located in the Southwest ¼ of the Northeast ¼ of Section 34, Township 56 North, Range 3 West, Boise Meridian, Bonner County, Idaho, being more particularly described as follows:

BEGINNING where the centerline of Burley drive intersects the North Boundary of said Plat of Coyote Ridge; thence along said centerline southwesterly, southerly, and then easterly through Lot 1 and Lot 2 of said Plat of Coyote Ridge, until it intersects the East line of said Lot 2 being the POINT OF ENDING;

DRAFT

AMENDED COYOTE RIDGE

SECTION 34, TOWNSHIP 56 NORTH, RANGE 3 WEST, B.M., BONNER COUNTY, IDAHO



TRUE NORTH

SCALE-1"=150'

0 75 150 300

SCALE IN FEET

BASIS OF BEARING

GEODETIC BASED ON GPS TIES BETWEEN THE CENTER 1/4 CORNER AND THE NORTH 1/4 CORNER OF SECTION 34, TOWNSHIP 56 NORTH, RANGE 3 WEST, BOISE MERIDIAN, BONNER COUNTY, IDAHO

NARRATIVE

THE PURPOSE OF THIS REPLAT IS TO VACATE THAT PORTION OF BURLEY DRIVE, FROM THE NORTH LINE OF LOT 1, SOUTHESTERLY, SOUTH, AND EASTERLY THROUGH LOTS 1 AND 2, TO THE EAST LINE OF LOT 2, AS SHOWN.

REFERENCES

1. PLAT OF COYOTE RIDGE, BK. 19, PG. 24, INST. NO. 1009467
2. PLAT OF CHARBONNEAU ESTATES, BK. 8, PG. 9, INST. NO. 702771
3. RECORD OF SURVEY INST. NO. 667765
4. RECORD OF SURVEY INST. NO. 835722

NOTES

1. OWNER 1 RETAINS OWNERSHIP OF LOTS 2, 3, AND 4.
2. OWNER 2 RETAINS OWNERSHIP OF LOT 1.
3. LOTS 1, 2, 3, & 4 HAVE NO LEGAL RIGHTS TO THE USE OF THE EASEMENT FOR PEAK VIEW DRIVE. LEGAL ACCESS IS ALONG BURLEY DRIVE, THROUGH PARCELS TO THE SOUTH.
4. PROJECT IS IN FLOOD ZONE X PER FIRM PANEL 16017C0925E. EFFECTIVE DATE: 11-18-2009.
5. BURLEY DRIVE IS PRIVATE AND PRIVATELY MAINTAINED.
6. THE INGRESS, EGRESS, AND UTILITIES EASEMENT ALONG BURLEY DRIVE IS FOR THE BENEFIT OF ALL OF THE LOTS.

LEGEND

- o ····· 5/8" REBAR WITH PLASTIC CAP, PLS 7879 UNLESS OTHERWISE NOTED
- Δ ····· COMPUTED POINT
- ( ) ····· RECORD DIMENSION PER REFERENCE SHOWN

SURVEYOR'S NARRATIVE

THE PURPOSE OF THIS SURVEY WAS TO VACATE A PORTION OF THE EASEMENT FOR BURLEY DRIVE. THE BOUNDARY WAS DETERMINED BY FOUND MONUMENTS AND THE REFERENCES SHOWN.

PRELIMINARY

REGISTERED PROFESSIONAL LAND SURVEYOR 12458 STATE OF IDAHO RUSSELL E. BADGLEY

SECTION 34, TWP 56N, RNG 3W, B.M.

SHEET TITLE: AMENDED COYOTE RIDGE

DATE: 2-2-26
SCALE: 1"=150'
DRAWN: REB
CHECKED: REB
PROJ.NO.: 02380-23-001
CAD FILE NO.: S-BLK2REPLAT.dgn
SHT 2 OF 2

James A. Sewall and Associates, LLC
ENGINEERS-SURVEYORS-PLANNERS
SANDPOINT, ID, 83864, (208)263-4160

DRAFT

Bonner County Planning Department
"Protecting property rights and enhancing property value"
1500 Highway 2, Suite 208, Sandpoint, Idaho 83864
Phone (208) 265-1458 - Fax (208) 265-1463
Email: planning@bonnercountyid.gov - Web site: www.bonnercountyid.gov

March 17, 2026

Memorandum

To: Board of County Commissioners

From: Alex Feyen, Bonner County Planner

Re: Private Easement Vacation for a portion of Burley Drive, Planning Department File #VS0002-25.

The Bonner County Board of Commissioners (Board) held a duly noticed public hearing on July 23, 2025 for the private easement vacation (abandonment) of a portion of Burley Drive, lying in a portion of Section 34, Township 56 North, Range 3 West, Boise Meridian, Idaho. The Board approved File #VS0002-25-to vacate a portion of Burley Drive.

Distribution:
Alex Feyen
Janna Brown

(Recommendation)

Staff recommends the Board approve this resolution.

Motion to Approve:
I move to approve Resolution, number to be assigned, vacating a portion of Burley Drive, located in Section 03, Township 56 North, Range 2 West, Boise Meridian, Idaho. contingent upon confirmation that the adjoining property does have means for access.

Recommendation Acceptance: ☒ Yes ☐ No

Commissioner Brian Domke, Chair

Date 3/17/26

DRAFT

RESOLUTION NO. 26-_____

PLAT VACATION
For Tarek Saab
PLANNING DEPARTMENT FILE VS0002-25

WHEREAS, Tarek Saab filed a petition with Bonner County, Idaho for the vacation (abandonment) of a portion of Burley Drive, a 40' wide easement dedicated by the "Coyote Ridge" plat, thereof recorded in the records of Bonner County, Idaho; and

WHEREAS, the Bonner County Board of Commissioners held a duly noticed public hearing for the vacation of that easement (Planning Department File VS0002-25) on July 23, 2025, pursuant to the procedures of Idaho Code §§ 40-203 and 50-1325; and

WHEREAS, following the duly noticed public hearing, the Bonner County Board of Commissioners did adopt findings of fact and conclusions of law in support of the abandonment of the subject easement, concluding that:

Conclusion 1
This proposal is compliant with the vacation criteria and standards set forth at Idaho Code §§ 40-203 and 50-1325.

Conclusion 2
Bonner County has not received objections to the petition or application to vacate the described area.

Conclusion 3
The abandonment of the public right-of-way is in the public interest.

Conclusion 4
The landowner or landowners abutting said right-of-way do have access to his, her, or their property from some other public street, public right-of-way, or private road.

Conclusion 5
By granting this petition for vacation of private easement, real property adjoining the subject right of way will not be left without access to an established highway or public right of way.

WHEREAS, pursuant to the Board's condition of approval, the petitioners have paid all legal advertisement and recording costs for the vacation proceedings.

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners, Bonner County, Idaho, that the portion of Burley Drive is hereby vacated, described in the attached Exhibit A.

BE IT FURTHER RESOLVED that all easements, franchise rights, appurtenances, or any other interests of any property owner or public utility in or across the property in question shall not be impaired by the granting of the vacation.

DRAFT

ADOPTED as a Resolution of the Board of County Commissioners of Bonner County, Idaho, upon a majority vote on March 17, 2026, contingent upon confirmation that the adjoining property does have means for access.

Date of confirmation of access:_____

BONNER COUNTY BOARD OF COMMISSIONERS

Brian Domke, Chair

Asia Williams

Asia Williams, Commissioner

Ron Korn, Commissioner

ATTEST: Michael W. Rosedale, Clerk

Alai Schoeff

By Deputy Clerk

03.17.2026

Date

Legal: Matt D. G

DRAFT

Exhibit "A"

That potion of Burley Drive as shown on the Plat of Coyote Ridge, recorded in Book 19 of Plats at Page 24, as Instrument #1009467, records of Bonner County, Idaho, located in the Southwest ¼ of the Northeast ¼ of Section 34, Township 56 North, Range 3 West, Boise Meridian, Bonner County, Idaho, being more particularly described as follows:

BEGINNING where the centerline of Burley drive intersects the North Boundary of said Plat of Coyote Ridge; thence along said centerline southwesterly, southerly, and then easterly through Lot 1 and Lot 2 of said Plat of Coyote Ridge, until it intersects the East line of said Lot 2 being the POINT OF ENDING;

DRAFT

Bonner County Planning Department

"Protecting property rights and enhancing property value"
1500 Highway 2, Suite 208, Sandpoint, Idaho 83864
Phone (208) 265-1458 - Fax (866) 537-4935
Email: planning@bonnercountyid.gov - Web site: www.bonnercountyid.gov

Board of County Commissioners Memorandum

April 7, 2026

To: Board of County Commissioners

From: Kyle Snider, Bonner County Planner

Subject: Final plat, MLD0070-25 – Webb Retreat

The above referenced plat is a minor land division dividing one (1) 20-acre parcel into four (4) 5-acre lots. The property is zoned Rural 5 (R-5) and meets the requirements of that zone. The property is served by individual wells, individual septic, and Idaho Power. The property is accessed off Lost in the Woods Lane and Abundant Life Court, both privately owned and privately maintained easements. The parcel is located in a portion of Section 19, Township 54 North, Range 02 West, Boise Meridian, Idaho. The plat was approved by Bonner County on March 10, 2026.

The conditions of approval for this file have been completed. Notes and easements required by plat approval are shown on the final plat.

Distribution: Kendra Smith
Janna Brown
Kyle Snider

Recommendation: Staff recommends the Board approve the final plat of the above referenced file.

Consent Agenda

Recommendation Acceptance: ☐ Yes ☐ No

_____
Commissioner Brian Domke, Chair

Date: _____

DRAFT

Bonner County Planning Department

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Board of County Commissioners Memorandum

April 7, 2026

To: Board of County Commissioners

From: Dave Fisher, Bonner County Planner

Subject: Final plat, SS0009-25 – Replat of Lot 2 of Hockett Acres

The above referenced plat is a Short Plat dividing one (1) 9.979-acre lot into one (1) 5-acre lot and one (1) 4.98-acre lot. The property is zoned Rural 5 (R-5) and meets the requirements of that zone. The property is served by individual wells for water, and individual septic systems for sewage. The property is accessed off Clagstone Road, a Bonner County owned and maintained, public right-of-way. The parcel is located in a portion of Section 24, Township 54 North, Range 05 West, Boise Meridian, Idaho. The plat was approved by Bonner County on February 3, 2026.

The conditions of approval for this file have been completed. Notes and easements required by plat approval are shown on the final plat.

Distribution: Alex Feyen
Janna Brown
Dave Fisher

Recommendation: Staff recommends the Board approve the final plat of the above referenced file.

Consent Agenda

Recommendation Acceptance: ☐ Yes ☐ No

_____
Commissioner Brian Domke, Chair

Date: _____

DRAFT

Bonner County Planning Department

"Protecting property rights and enhancing property value"
1500 Highway 2, Suite 208, Sandpoint, Idaho 83864
Phone (208) 265-1458 - Fax (866) 537-4935
Email: planning@bonnercountyid.gov - Web site: www.bonnercountyid.gov

Board of County Commissioners Memorandum

April 7, 2026

To: Board of County Commissioners

From: Dave Fisher, Bonner County Planner

Subject: Final plat, MLD0044-25 – Teleten Acres

The above referenced plat is a Minor Land Division dividing one (1) 10.210-acre lot into one (1) 5.01-acre lot and one (1) 5.20-acre lot. The property is zoned Rural 5 (R-5) and meets the requirements of that zone. The property is served by individual wells for water, and individual septic systems for sewage. The property is accessed off Parsons Drive, a Bonner County owned and privately maintained, public right-of-way. The parcel is located in a portion of Section 33, Township 56 North, Range 05 West, Boise Meridian, Idaho. The plat was approved by Bonner County on June 10, 2025.

The conditions of approval for this file have been completed. Notes and easements required by plat approval are shown on the final plat.

Distribution: Alex Feyen
Janna Brown
Dave Fisher

Recommendation: Staff recommends the Board approve the final plat of the above referenced file.

Consent Agenda

Recommendation Acceptance: ☐ Yes ☐ No

_____
Commissioner Brian Domke, Chair

Date: _____

DRAFT

Bonner County Planning Department

"Protecting property rights and enhancing property value"
1500 Highway 2, Suite 208, Sandpoint, Idaho 83864
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Email: planning@bonnercountyid.gov - Web site: www.bonnercountyid.gov

Board of County Commissioners Memorandum

April 8, 2026

To: Board of County Commissioners

From: Kyle Snider, Bonner County Planner

Subject: Final plat, MLD0060-25 – Poplar Estates

The above referenced plat is a minor land division dividing one (1) 10-acre parcel into two (2) 5-acre lots. The property is zoned Rural 5 and meets the requirements of that zone. The property is served by individual wells, individual septic, and Northern Lights for power. The property is accessed off White Tail Ranch Road and White Tail Farm Lane, both privately owned and privately maintained easements. The parcel is located in a portion of Section 16, Township 59 North, Range 01 West, Boise Meridian, Idaho. The plat was approved by Bonner County on January 14, 2026.

The conditions of approval for this file have been completed. Notes and easements required by plat approval are shown on the final plat.

Distribution: Kendra Smith
Janna Brown
Kyle Snider

Recommendation: Staff recommends the Board approve the final plat of the above referenced file.

Consent Agenda

Recommendation Acceptance: ☐ Yes ☐ No

_____
Commissioner Brian Domke, Chair

Date: _____

DRAFT

Bonner County
Planning

PLANNING
Item #1

April 14, 2026

Memorandum

To: Commissioners

From: Planning

Re: Zoning Interpretation

The property owner of the subject property has applied for a Planned Unit Development(P.U.D.) development plan. Given the zoning as shown on the digital zoning map on the GIS parcel layer and zoning layer, the property appears to be split zoned A/F-10, A/F-20 and Foresty-40, see the attached map for more details. The P.U.D, cannot be processed for the proposed use given the zoning discrepancies on the property. The property owner has requested that the BOCC interpret the zoning map via BCRC 12-315(H).

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

Distribution: _____ Original to BOCC

_____ Copy to Planning Dept

Motion to interpret as split zoned A/F-10 & A/F-20:

Based on the information before us I move that the Board of County Commissioners exercise its authority via BCRC 12-315(H) to interpret the zoning boundary on RP55N02W0311651A to be zoned A/F10 and A/F-20 and that there are mapping discrepancies that will be correct by the County in the future.

Recommendation Acceptance: ☐ yes ☐ no

_____ _____
Brian Domke, Chair Date

DRAFT

North Idaho Planning and Consulting, LLC
Jake Gabell, Land Use Consultant
(208) 274-5202

To: The Board of County Commissioners

Re: Zoning Map Interpretation Request – Parcel RP55N02W031651A

The property owner of parcel RP55N02W031651A respectfully requests that the Board of County Commissioners interpret the official zoning map and determine the correct zoning boundaries applicable to the subject property.

The parcel is approximately 141.59 acres in size, is privately owned, and is located off Westmond Road. Based on the current Bonner County zoning map, the property is primarily designated as Ag/Forest 20 and Ag/Forest 10. However, a portion of the map appears to indicate the presence of Forest 40 zoning within the parcel. The applicant asserts that this designation is the result of a mapping error and does not reflect the intended or historically applied zoning.

As the Board is aware, inconsistencies between parcel boundaries and the digital zoning map have resulted in similar interpretation requests in recent years. In this case, the Planning Department has advised the applicant to seek a formal zoning interpretation to confirm the applicable zoning districts prior to proceeding with a land use application.

Pursuant to BCRC 12-310, "*The official zoning district map shall be made available in an electronic format…*" Where discrepancies arise between mapped zoning boundaries and physical or parcel-based features on the ground, interpretation by the Board is appropriate.

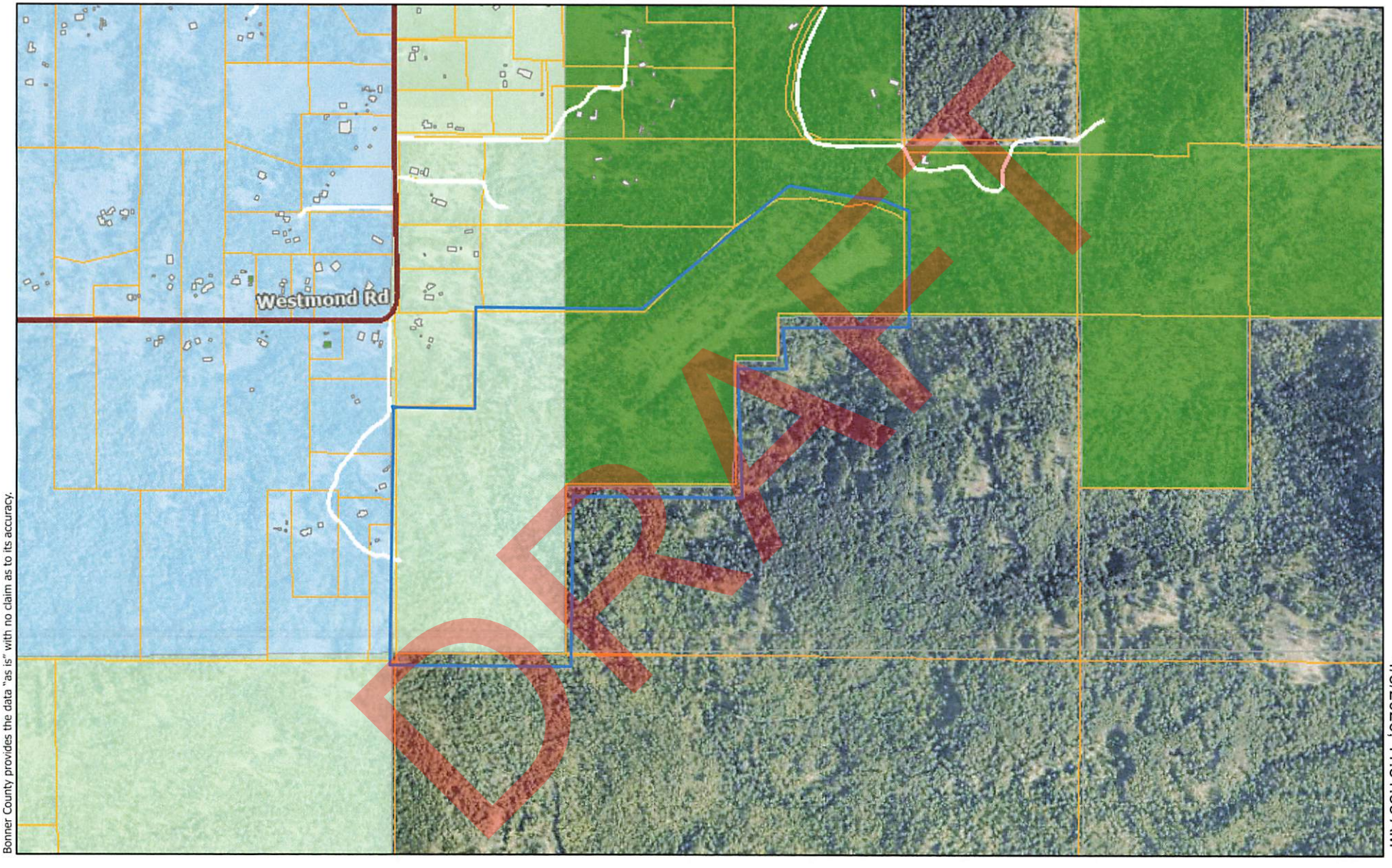
BCRC 12-315, "*Where uncertainty exists as to the boundaries of zones or districts as shown on the official zoning district map, the following rules shall apply: … H. Where physical or cultural features existing on the ground are at variance with those shown on the official zoning district map, or in other circumstances not covered by subsections A through G of this section, the board shall interpret the district or zone boundaries.*" Additionally, BCRC 12-315(I) provides the Board authority to address zoning boundary divisions across single ownership parcels where applicable.

Given the apparent misalignment between the zoning map and the subject parcel boundaries, uncertainty exists regarding the location of zoning district lines on the property. The applicant requests that the Board interpret the zoning map and confirm that the subject parcel is properly designated as Ag/Forest 20 and Ag/Forest 10, and that the depiction of Forest 40 zoning on the parcel is not applicable.

This request is made to ensure that land use applications for this parcel are reviewed under the correct zoning designations and to provide clarity for both the applicant and the County moving forward.

DRAFT

ArcGIS Web Map



Bonner County provides the data "as is" with no claim as to its accuracy.

4/3/2026, 11:51:35 AM

1:18,950

Building Footprint 2025
- New
- Existing
- Demolished
- Parcels

Current Zoning
- Rural 5 (R-5)
- Agricultural/forestry 10 (A/f-10)
- Agricultural/forestry 20 (A/f-20)
- Forest 40 (F)

0 0.15 0.3 mi
0 0.25 0.5 km

N

April 14, 2026

Memorandum

HR
Item #1

To: Commissioners

From: Human Resources

Re: FSA Amendment, Appendix A, change to Plan Document and Summary Plan Description

This FSA amendment, Appendix A, states that any funds, FSA or LPFSA, under $10 will be forfeited if not used at the end of a specified run out period.
We currently pay $4.19 per month per FSA LPFSA account. We have 5 accounts under $10, ranging from $.24 to $9.77. The employees have been informed to turn in any receipts for medical expenses before the account is closed.
It is not financially prudent to continue to pay the monthly admin fee on these accounts.

DRAFT

Auditing Review:____Approved see email attached_____ ☑ APPROVED
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:___Approved see email attached_____ ☑ APPROVED
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: Approved see email attached
Email is attached verifying that all legal questions/concerns have been resolved and that it has been approved. ☑ APPROVED

Distribution: ___ Original to Human Resources
___ Copy to

A suggested motion would be: **Based on the information before us I move to approve** Amendment Appendix A of the Plan Document and the Summary Plan Description and have the chair sign the agreement administratively.

Recommendation Acceptance: □ yes □ no _____ Date:_____
Brian Domke, Chairman

PEAK ONE
administration

Bonner County

Bonner County
521 S Division Ave, Suite 202
Sandpoint, ID 83864

Bonner County FSA Plan

Plan Document

Effective October 01, 2025

DRAFT

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DRAFT

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DRAFT

Bonner County

Bonner County FSA Plan

INTRODUCTION

The company has adopted this Plan effective October 01, 2025. Its purpose is to provide benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to elect between cash compensation or certain nontaxable benefit options as they desire. The Plan shall be known as the Bonner County FSA Plan (the "Plan").

The intention of the Employer is that the Plan qualify as a "Cafeteria Plan" within the meaning of Section 125 of the Internal Revenue Code of 1986, as amended, and that the benefits which an Employee elects to receive under the Plan be excludable from the Employee's income under Section 125(a) and other applicable sections of the Internal Revenue Code of 1986, as amended.

I. ARTICLE - PLAN DEFINITIONS

01. **"Administrator"** means the Employer, unless another person or entity has been designated by the Employer pursuant to the Article titled: "Administration" to administer the Plan on behalf of the Employer. If the Employer is the Administrator, the Employer may appoint any person, including but not limited to the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

02. **"Benefit"** or **"Benefit Options"** means any of the optional benefit choices available to a Participant as outlined in the Article titled: "Benefit Information".

03. **"Cafeteria Plan Benefit Dollars"** means the amount available to Participants to purchase Benefit Options as provided under the Article titled: "Benefit Information". Each dollar contributed to this Plan shall be converted into one Cafeteria Plan Benefit Dollar.

04. **"Code"** means the Internal Revenue Code of 1986, as amended or replaced from time to time.

05. **"Compensation"** means the amounts received as compensation by the Participant from the Employer during a Plan Year.

06. **"Dependent"** means any individual who qualifies as a dependent under an Insurance Contract for purposes of coverage under that Contract only or under Code Section 152 (as modified by Code Section 105(b)). Any child of a Plan Participant who is determined to be an alternate recipient under a qualified medical child support order shall be considered a Dependent under this Plan.

    "Dependent" shall include any Child of a Participant who is covered under an Insurance Contract, as defined in the Contract, or under the Health Flexible Spending Account or as allowed by reason of the Affordable Care Act.

    For purposes of the Health Flexible Spending Account, a Participant's "Child" includes his or her natural child, stepchild, foster child, adopted child, or a child placed with the Participant for adoption. A Participant's Child will be an eligible Dependent until reaching the limiting age of 26, without regard to student status, marital status, financial dependency or residency status with the Employee or any other person. When the child reaches the applicable limiting age, coverage will end at the end of the calendar year.

    The phrase "placed for adoption" refers to a child whom the Participant intends to adopt, whether or not the adoption has become final, who has not attained the age of 18 as of the date of such placement for adoption. The term "placed" means the assumption and retention by such Employee of a legal obligation for total or partial support of the child in anticipation of adoption of the child. The child must be available for adoption and the legal process must have commenced.

07. **"Effective Date"** means October 01, 2025.

08. **"Election Period"** means the period, established by the Administrator, immediately preceding the beginning of each Plan Year, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to the Article titled: "Participant Elections".

09. **"Eligible Employee"** means any Employee who has satisfied the provisions of the Section titled: "Eligibility".

    An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that

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individuals not treated as common law employees by the Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.

10. **"Employee"** means any person who is currently or hereafter employed by the Employer.

    The term Employee shall include leased employees within the meaning of Code Section 414(n)(2).

11. **"Employer"** means Bonner County and any successor which shall maintain this Plan; and any predecessor which has maintained this Plan. In addition, where appropriate, the term Employer shall include any Participating, or Adopting Employer.

12. **"Insurance Contract"** means any contract issued by an Insurer underwriting a Benefit, or any self-funded arrangement providing any Benefit offered for health and welfare coverage to Eligible Employees of the Employer.

13. **"Insurance Premium Payment Plan"** means the plan of benefits contained in the "Benefit Options" section of this Plan, which provides for the payment of Premium Expenses.

14. **"Insurer"** means any insurance company that underwrites a Benefit or any self-funded arrangement under this Plan.

15. **"Key Employee"** means an Employee described in Code Section 416(i)(1) and the Treasury regulations thereunder.

16. **"Participant"** means any Eligible Employee who elects to become a Participant pursuant to the Section titled: "Application to Participate" and has not for any reason become ineligible to participate further in the Plan.

17. **"Plan"** means the flexible benefits plan described in this instrument, including all amendments thereto.

18. **"Plan Year"** means the 12-month period beginning October 01 and ending September 30. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.

19. **"Premium Expenses"** or **"Premiums"** means the Participant's cost for the Benefits described in the Section titled: "Benefit Options".

20. **"Premium Expense Reimbursement Account"** means the account established for a Participant pursuant to this Plan to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which Premiums of the Participant shall be paid or reimbursed. If more than one type of insured Benefit is elected, sub-accounts shall be established for each type of insured Benefit.

21. **"Run-out Period"** means the set number of days after the plan year ends that allows you to submit claims for eligible expenses incurred during the Plan Year.

22. **"Salary Redirection"** means the contributions made by the Employer on behalf of Participants pursuant to the Section titled: "Salary Redirection". These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under the Article titled: "Participant Elections".

23. **"Salary Redirection Agreement"** means an agreement between the Participant and the Employer under which the Participant agrees to reduce his or her Compensation or to forego all or part of the increases in such Compensation and to have such amounts contributed by the Employer to the Plan on the Participant's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, subsequently does not become currently available to the Participant.

24. **"Spouse"** means "spouse" as defined in an Insurance Contract, then, for purposes of coverage under that Insurance Contract only, "spouse" shall have the meaning stated in the Insurance Contract. In all other cases, "spouse" shall have the meaning stated under applicable federal or state law.

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II. ARTICLE - PARTICIPATION

01. ELIGIBILITY

An individual is eligible to participate in this Plan if the individual:

a. is an Eligible Employee as defined in the Article titled: "Definitions";
b. is working an average of 20.00 hours or more per week;
c. is eligible for the group medical plan or, the date the Employee provides certification of enrollment in another group health plan;

02. EFFECTIVE DATE OF PARTICIPATION

An Eligible Employee shall become a Participant when the following condition(s) is/are met:

If Hired 1st - 15th coverage begins on the first of the Following Month. If Hired 16th - 31st coverage begins on the first of the month following 30 days

03. APPLICATION TO PARTICIPATE

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an application to participate in a manner set forth by the Administrator. The election shall be irrevocable until the end of the applicable Plan Year unless the Participant is entitled to change his or her Benefit elections pursuant to the Section titled: "Change in Status".

An Eligible Employee shall also be required to complete a Salary Redirection Agreement during the Election Period for the Plan Year during which he wishes to participate in this Plan. Any such Salary Redirection Agreement shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to the Section titled: "Effective Date of Participation".

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured Benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance, unless the Employee elects, during the Election Period, not to participate in the Plan.

04. TERMINATION OF PARTICIPATION

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events:

a. **Termination of employment.** The termination of Participant's employment, subject to the provisions of the Section titled: "Termination of Employment"

b. **Death.** The Participant's death, subject to the provisions of the Section titled: "Death" or

c. **Termination of the plan.** The termination of this Plan, subject to the provisions of the Section titled: "Termination".

05. TERMINATION OF EMPLOYMENT

If a Participant's employment with the Employer is terminated for any reason other than death, his or her participation in the Benefit Options provided under the Section titled: "Benefit Options" shall be governed in accordance with the following:

a. **Insurance Benefit.** With regard to Benefits which are insured, the Participant's participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract for which premiums have already been paid.

b. **Dependent Care FSA.** With regard to the Dependent Care Flexible Spending Account, the Participant's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such Participant may submit claims for employment-related Dependent Care Expense reimbursements for expenses within 60 days after the date of termination, limited by the balance in the Participant's Dependent Care Flexible Spending Account as of the date of termination.

c. **Health FSA, COBRA applicability.** With regard to the Health Flexible Spending Account, the Participant may submit claims for expenses that were incurred during the portion of the Plan Year for which contributions to the Health Flexible Spending Account have already been made. Thereafter, the health benefits under this Plan including the Health Flexible Spending Account, shall be applied and administered consistent with such further rights that a Participant and his or her Dependents may be entitled to pursuant to Code Section 4980B and the Section titled: "Continuation of Coverage" of the Plan.

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d. **Limited Purpose FSA, COBRA applicability** With regard to the Limited Purpose Flexible Spending Account, the Participant may submit claims for expenses that were incurred during the portion of the Plan Year for which payments to the Limited Purpose Flexible Spending Account have already been made. Thereafter, the benefits under this Plan, shall be applied and administered consistent with such further rights that a Participant and his or her Dependents may be entitled to pursuant to Code Section 4980B and the Section of this Plan Document titled: "Continuation of Coverage".

06. **REINSTATEMENT OF A FORMER PARTICIPANT**

An Employee whose participation terminates and returns to an eligible status less than thirty days later may re-enroll within thirty days of returning to an eligible status with a commencement date of the first of the month following the adjusted eligibility date. An Employee who re-enrolls in a Health Flexible Spending Account or Dependent Care Account after such time must re-enter the Plan and reinstate their original elections for that Plan Year with adjustments to the annual election amount as the Administrator deems necessary to prorate the annual election amount over the remainder of the Plan Year. Expenses incurred by the employee during the time that the employee was not a Participant will not be covered expenses unless COBRA was elected pursuant to the Article titled: "Continuation of Coverage (COBRA)".

Any Employee who terminates employment and is rehired into an eligible status after thirty days from the date of termination will be treated as a new enrollee under the Plan. If such Employee returns within the same Plan Year, prior contributions made to the Health Flexible Spending Account and/or the Dependent Care Account will be taken into consideration so as not to exceed Plan or IRS maximums.

07. **DEATH**

If a Participant dies, his or her participation in the Plan shall immediately cease. However, such Participant's spouse or Dependents may submit claims for expenses or benefits for the remainder of the Plan Year or until the Cafeteria Plan Benefit Dollars allocated to a particular specific benefit are exhausted. In no event may reimbursements be paid to someone who is not a spouse or Dependent. If the Plan is subject to the provisions of Code Section 4980B, then those provisions and related regulations shall apply for purposes of the Health Flexible Spending Account.

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III. ARTICLE - CONTRIBUTIONS TO THE PLAN

01. SALARY REDIRECTION

Subject to the provisions of the section titled "Employer Contributions," benefits under the Plan shall be financed by Salary Redirections sufficient to support the benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall be revised to allow each Participant to agree to reduce his or her pay during a Plan Year by an amount determined necessary to purchase the elected Benefit Options. The amount of such Salary Redirection shall be specified in the Salary Redirection Agreement and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participant's elections made under the Section titled: "Initial Elections".

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to the Section titled: "Initial Elections") and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election or a Salary Redirection Agreement after the Plan Year has commenced and make a new election with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under the Article titled: "Participant Elections" and are consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Salary Redirection Agreements are deemed to be part of this Plan and incorporated by reference hereunder.

02. APPLICATION OF CONTRIBUTIONS

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirection to provide the Benefits elected by the affected Participants. Any contribution made or withheld for the Health Flexible Spending Account or Dependent Care Flexible Spending Account shall be credited to such fund or account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

03. PERIODIC CONTRIBUTIONS

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. However, with regard to the Health Flexible Spending Account, the payment schedule for the required contributions may not be based on the rate or amount of reimbursements during the Plan Year.

04. EMPLOYER CONTRIBUTIONS

The Employer may provide non-elective contributions in the form of Employer Funding into the Health Flexible Spending Account, Limited Purpose Flexible Spending Account, and Dependent Care Spending Account to the extent as described in the Section Titled: "Limitation on Allocations". Such contributions may be prorated for Participants who begin participating in the middle of the Plan Year. Contributions or matching contributions made to the Health Flexible Spending Account, Limited Purpose Flexible Spending Account, and Dependent Care Spending Account generally do not count toward the annual contribution limit as described in the Section Titled: "Limitation on Allocations".

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IV. ARTICLE - BENEFITS

01. **BENEFIT OPTIONS**

Each Participant may elect any one or more of the following optional Benefits:

- Health Flexible Spending Account
- Limited Purpose Flexible Spending Account
- Dependent Care Flexible Spending Account

In addition, each Participant shall have a sufficient portion of his or her Salary Redirections applied to the following Benefits unless the Participant elects not to receive such Benefits:

- Group Medical Plan
- Group Dental Plan
- Group Vision Plan

02. **HEALTH FLEXIBLE SPENDING ACCOUNT BENEFIT**

Each Participant may elect to participate in the Health Flexible Spending Account option, in which case the Article titled: "Health Flexible Spending Account" shall apply.

03. **LIMITED PURPOSE FLEXIBLE SPENDING ACCOUNT BENEFIT**

Each Participant may elect to participate in the Limited Purpose Flexible Spending Account option, in which case the Article titled: "Health Flexible Spending Account" shall apply.

04. **DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT BENEFIT**

Each Participant may elect to participate in the Dependent Care Flexible Spending Account option, in which case the Article titled: "Dependent Care Flexible Spending Account" shall apply.

05. **HEALTH INSURANCE BENEFIT**

a. **Coverage for Participant and Dependents.** Each Participant may elect to be covered under a health Insurance Contract for the Participant, his or her Spouse, and his or her Dependents.

b. **Employer selects contracts.** The Employer may select suitable health Insurance Contracts for use in providing this health insurance benefit, which contracts will provide uniform benefits for all Participants electing this Benefit.

c. **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such health Insurance Contract shall be determined therefrom, and such Insurance Contract shall be incorporated herein by reference.

06. **DENTAL INSURANCE BENEFIT**

a. **Coverage for Participant and/or Dependents.** Each Participant may elect to be covered under the Employer's dental Insurance Contract. In addition, the Participant may elect either individual or family coverage under such Insurance Contract.

b. **Employer selects contracts.** The Employer may select suitable dental Insurance Contracts for use in providing this dental insurance benefit, which contracts will provide uniform benefits for all Participants electing this Benefit.

c. **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such dental Insurance Contract shall be determined therefrom, and such dental Insurance Contract shall be incorporated herein by reference.

07. **VISION INSURANCE BENEFIT**

a. **Coverage for Participant and/or Dependents.** Each Participant may elect to be covered under the Employer's vision Insurance Contract. In addition, the Participant may elect either individual or family coverage.

b. **Employer selects contracts.** The Employer may select suitable vision Insurance Contracts for use in providing this vision insurance benefit, which contracts will provide uniform benefits for all Participants electing this Benefit.

c. **Contract incorporated by reference.** The rights and conditions with respect to the

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benefits payable from such vision insurance Contract shall be determined therefrom, and such vision insurance Contract shall be incorporated herein by reference.

08. **HEALTH SAVINGS ACCOUNT CONTRIBUTIONS**

a. Participants may elect to make contributions on a pre-tax basis to a Health Savings Account ("HSA"). The HSA is not an employer-sponsored benefit plan. It is an individual trust or custodial account that Participants open and which may be used to reimburse Participants for eligible Medical Expenses as set forth in Code Section 223.

09. **NONDISCRIMINATION REQUIREMENTS**

a. **Intent to be nondiscriminatory.** It is the intent of this Plan to provide benefits to a classification of employees which the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination may not occur under Code Section 125.

b. **25% concentration test.** It is the intent of this Plan not to provide qualified benefits as defined under Code Section 125 to Key Employees in amounts that exceed 25% of the aggregate of such Benefits provided for all Eligible Employees under the Plan. For purposes of the preceding sentence, qualified benefits shall not include benefits which (without regard to this paragraph) are includible in gross income.

c. **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination is prohibited by Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reduce contributions or non-taxable Benefits, following manner is one option available. First, the non-taxable Benefits of the affected Participant (either an employee who is highly compensated or a Key Employee, whichever is applicable) who has the highest amount of non-taxable Benefits for the Plan Year shall have his or her non-taxable Benefits reduced until the discrimination tests set forth in this Section are satisfied or until the amount of his or her non-taxable Benefits equals the non-taxable Benefits of the affected Participant who has the second highest amount of non-taxable Benefits. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among Health Flexible Spending Account Benefits and Dependent Care Flexible Spending Account Benefits, and once all these Benefits are expended, proportionately among insured Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

10. **NON-TAX DEPENDENT COVERAGE**

a. If (i) Employee Salary Redirections are made to fund Benefits under the Plan, and (ii) the Employer allows a Participant to elect to cover a Non-Tax Dependent through the Participant's coverage under group Medical, Dental or Vision benefit(s), a Participant who elects to participate in the Salary Redirection program may pay on a pre-tax basis through salary reduction contributions the Participant's portion of the premium cost of coverage under the Employer's Medical, Dental or Vision Benefits, provided that the full fair market value of such Medical, Dental or Vision coverage for any such Non-Tax Dependent shall be includible in the Participant's gross income as a taxable benefit in accordance with applicable federal income tax rules. For purposes of this Plan, the Participant electing coverage for Non-Tax Dependent(s) shall be treated as receiving, at the time that coverage is received, cash compensation equal to the full fair market value of such coverage and then as having purchased the coverage with after-tax employee contributions.

b. Notwithstanding the foregoing, no Medical Care or Dependent Care expenses incurred by or with respect to a Non-Tax Dependent of a Participant shall be eligible for reimbursement as eligible expenses under the Health Flexible Spending Account or Dependent Care Flexible Spending Account.

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V. ARTICLE - PARTICIPANT ELECTIONS

01. INITIAL ELECTIONS

An Employee who meets the eligibility requirements of the Section titled: "Eligibility" on the first day of, or during, a Plan Year may elect to participate in this Plan for all or the remainder of such Plan Year, provided he elects to do so on or before his or her effective date of participation pursuant to the Section titled: "Effective Date of Participation".

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in the Plan.

02. SUBSEQUENT ANNUAL ELECTIONS

During the Election Period prior to each subsequent Plan Year, each Participant shall be given the opportunity to elect, on an election of benefits form or electronically, as provided by the Administrator, which spending account Benefit options he wishes to participate in. Any such election shall be effective for any Benefit expenses incurred during the Plan Year which immediately follows the end of the Election Period. With regard to subsequent annual elections, the following options shall apply:

a. A Participant or Employee who failed to initially elect to participate may elect different or new Benefits under the Plan during the Election Period;

b. A Participant may terminate his or her participation in the Plan by notifying the Administrator in writing or by electronic notification, as determined by the Employer, during the Election Period that he does not want to participate in the Plan for the next Plan Year;

c. An Employee who elects not to participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in the Section titled: "Change of Status".

03. FAILURE TO ELECT

With regard to Benefits available under the Plan for which no Premium Expenses apply, any Participant who fails to complete a new benefit election pursuant to the Section titled: "Subsequent Annual Elections" by the end of the applicable Election Period shall be deemed to have elected not to participate in the Plan for the upcoming Plan Year. No further Salary Redirections shall therefore be authorized or made for the subsequent Plan Year for such Benefits, subject to the provisions of the Section titled: "Change in Status" below.

With regard to Benefits available under the Plan for which Premium Expenses apply, any Participant who fails to complete a new benefit election pursuant to the Section titled: "Subsequent Annual Elections" by the end of the applicable Election Period shall be deemed to have made the same Benefit elections as are then in effect for the current Plan Year. The Participant shall also be deemed to have elected Salary Redirection in an amount necessary to purchase such Benefit options.

04. CHANGE IN STATUS

a. **Change in status defined.** Any Participant may change a Benefit election after the Plan Year (to which such election relates) has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status which is acceptable under rules and regulations adopted by the Department of the Treasury, the provisions of which are incorporated by reference. Notwithstanding anything herein to the contrary, if the rules and regulations conflict with any of the provisions of this Plan, then such rules and regulations shall control. See below in this Section for other situations in which changes in Benefit elections are permitted.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a Spouse, the death of a Spouse or Dependent, or a Dependent's ceasing to satisfy the eligibility requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such event. In addition, if the Participant, Spouse or Dependent gains eligibility for coverage under any other plan, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan is consistent with that change in status only if coverage for that individual becomes applicable or is increased under said other plan. Also, if the Participant, Spouse or Dependent loses eligibility for coverage under any other plan, then a Participant's election under the Plan to start or increase coverage for that individual under the Plan is consistent with that change in

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status only if coverage for that individual ceases or is decreased under said other plan.

Regardless of the consistency requirement, if the individual, or the individual's Spouse or Dependent, becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

1. Legal Marital Status: events that change a Participant's legal marital status, including marriage, divorce, death of a Spouse, legal separation or annulment;

2. Number of Dependents: Events that change a Participant's number of Dependents, including birth, adoption, placement for adoption, or death of a Dependent;

3. Employment Status: Any of the following events that change the employment status of the Participant, Spouse, or Dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or other employee benefit plan of the Employer of the Participant, Spouse, or Dependent depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the plan, then that change constitutes a change in employment under this subsection;

4. Dependent satisfies or ceases to satisfy the eligibility requirements: An event that causes the Participant's Dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance; and

5. Residency: A change in the place of residence of the Participant, Spouse or Dependent, that would lead to a change in status (such as a loss of HMO coverage).

For the Dependent Care Flexible Spending Account, a Dependent becoming or ceasing to be a "Qualifying Dependent" as defined under Code Section 21(b) shall also qualify as a change in status.

Notwithstanding anything in this Section to the contrary, the gain of eligibility or change in eligibility of a child, as allowed under Code Sections 105(b) and 106, and IRS Notice 2010-38, shall qualify as a change in status.

b. **Special enrollment rights.** Notwithstanding subsection (a), the Participants may change an election for accident or health coverage during a Plan Year and make a new election that corresponds with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (CHIP), provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants). Such change shall take place on a prospective basis, unless otherwise required by Code Section 9801(f) to be retroactive.

c. **Qualified Medical Support Order.** Notwithstanding subsection (a), in the event of a judgment, decree, or order (including approval of a property settlement) (collectively, an "order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order) that requires accident or health coverage for a Participant's child (including a foster child who is a Dependent of the Participant):

1. The Plan may change an election to provide coverage for the child if the order requires coverage under the Participant's plan; or

2. The Participant shall be permitted to change an election to cancel coverage for the child if the order requires the former Spouse to provide coverage for such child, under that individual's plan, and such coverage is actually provided.

d. **Medicare or Medicaid.** Notwithstanding subsection (a), a Participant may change elections to cancel accident or health coverage for the Participant or the Participant's Spouse or Dependent if the Participant or the Participant's Spouse or Dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's Spouse or Dependent who has been entitled to Medicaid or Medicare coverage loses eligibility, that individual may prospectively elect coverage under

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the Plan if a benefit package option under the Plan provides similar coverage.

e. **Cost increase or decrease.** Notwithstanding subsection (a), if the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage, or drop coverage prospectively if there is no benefit package option with similar coverage.

   A cost increase or decrease refers to an increase or decrease in the amount of elective contributions under the Plan, whether resulting from an action taken by the Participants or an action taken by the Employer.

f. **Loss of coverage.** Notwithstanding subsection (a), if the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if no similar coverage is offered.

g. **Addition of a new benefit.** Notwithstanding subsection (a), if, during the period of coverage, a new benefit package option or other coverage option is added, an existing benefit package option is significantly improved, or an existing benefit package option or other coverage option is eliminated, then the affected Participants may elect the newly-added option, or elect another option if an option has been eliminated prospectively and make corresponding election changes with respect to other benefit package options providing similar coverage. In addition, those Eligible Employees who are not participating in the Plan may opt to become Participants and elect the new or newly improved benefit package option.

h. **Loss of coverage under certain other plans.** Notwithstanding subsection (a), a Participant may make a prospective election change to add group health coverage for the Participant, the Participant's Spouse or Dependent if such individual loses group health coverage sponsored by a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.

i. **Change of coverage due to change under certain other plans.** Notwithstanding subsection (a), a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of a Spouse, former Spouse's employer or Dependent's employer if (1) the cafeteria plan or other benefits plan of the Spouse, former Spouse's employer or Dependent's employer permits its participants to make a change; or (2) the cafeteria plan permits participants to make an election for a period of coverage that is different from the period of coverage under the cafeteria plan of a Spouse, former Spouse's employer or Dependent's employer.

j. **Change in dependent care provider.** Notwithstanding subsection (a), a Participant may make a prospective election change that is on account of and corresponds with a change by the Participant in a dependent care provider. The availability of dependent care services from a new dependent care provider is similar to a new benefit package option becoming available. A cost change is allowable in the Dependent Care Flexible Spending Account only if the cost change is imposed by a dependent care provider who is not related to the Participant, as defined in Code Section 152(a)(1) through (8).

k. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace, or seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period, and (ii) the Participant, and any related individuals whose coverage is also to be revoked, intend to enroll in a Qualified Health Plan through a Marketplace that is effective no later than the day immediately following the effective date of the revocation.

l. **Health Savings Account changes** Notwithstanding subsection (a), with regard to the Health Savings Account Benefit specified in the Article titled: "Benefits", a Participant who has elected to make elective contributions under such arrangement may modify or revoke the election prospectively, provided such change is consistent with Code Section 223 and the Treasury regulations thereunder.

m. **Health Flexible Spending Account cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Health Flexible Spending Account as a result of a cost or coverage change under any health insurance benefits.

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n. **Limited Purpose Flexible Spending Account cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Limited Purpose Flexible Spending Account as a result of a cost or coverage change under any health insurance contract.

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VI. ARTICLE - HEALTH FLEXIBLE SPENDING ACCOUNT

01. ESTABLISHMENT OF BENEFIT

This Health Flexible Spending Account is intended to qualify as a medical reimbursement plan under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder. Participants who elect to participate in this Health Flexible Spending Account may submit claims for the reimbursement of allowable Medical Expenses. All amounts reimbursed shall be periodically paid from amounts allocated to the Participant's Health Flexible Spending Account. Periodic payments reimbursing Participants from the Health Flexible Spending Account shall in no event occur less frequently than monthly.

This Limited Purpose Flexible Spending Account is intended to qualify as a medical reimbursement plan under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder. Participants who elect to participate in this Limited Purpose Flexible Spending Account may submit claims for the reimbursement of allowable Dental, Vision, and Preventative Care. All amounts reimbursed shall be periodically paid from amounts allocated to the Participant's Limited Purpose Flexible Spending Account. Periodic payments reimbursing Participants from the Limited Purpose Flexible Spending Account shall in no event occur less frequently than monthly.

02. DEFINITIONS

For the purposes of this Article and the Plan, the terms below have the following meanings:

a. **"Health Flexible Spending Account"** means the account established for a Participant pursuant to this Plan to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which all allowable Medical Expenses incurred by the Participant, his or her Spouse and his or her Dependents may be reimbursed.

b. **"Highly Compensated Participant"** means, for the purposes of this Article and determining discrimination under Code Section 105(h), a participant who is:

   1. one of the 5 highest paid officers;

   2. a shareholder who owns (or is considered to own, applying the rules of Code Section 318) more than 10 percent in value of the stock of the Employer; or

   3. among the highest paid 25 percent of all Employees (other than exclusions permitted by Code Section 105(h)(3)(B) for those individuals who are not Participants).

c. **"Limited Purpose Flexible Spending Account"** means the account established for a Participant pursuant to this Plan to which part of his or her Plan Benefit Dollars may be allocated and from which all allowable Dental, Vision, and Preventative Care Expenses incurred by a Participant, his or her Spouse or his or her Dependents may be reimbursed. This account is for Participants that are making contributions to a Health Savings Account (HSA) within the same plan year.

d. **"Medical Expenses"** means any expense for medical care within the meaning of the term "medical care" as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, and not otherwise used by the Participant as a deduction in determining his or her tax liability under the Code. "Medical Expenses" can be incurred by the Participant, his or her Spouse and his or her Dependents. "Incurred" means, with regard to Medical Expenses, when the Participant is provided with the medical care that gives rise to the Medical Expense and not when the Participant is formally billed or charged for, or pays for, the medical care.

   A Participant may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Participant's Spouse or individual policies maintained by the Participant or his or her Spouse or Dependent.

e. A Participant may not be reimbursed for "qualified long-term care services" as defined in Code Section 7702B(c).

f. The definitions of the Article titled: "Plan Definitions" are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Health Flexible Spending Account.

03. FORFEITURES

A Participant in the Health Care Flexible Spending Account may roll over up to $660.00 of unused funds at the end of one Plan Year to the next Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. These funds can be used during the following Plan Year for expenses incurred in that Plan

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Year. Amounts carried over do not affect the maximum amount of salary redirections otherwise permitted for said next Plan Year. Unused amounts are those remaining after all eligible expenses for the Plan Year have been reimbursed. These amounts may not be cashed out or converted to any other taxable or nontaxable benefit. Unused amounts in excess of maximum limit will be forfeited.

A Participant in the Limited Purpose Flexible Spending Account may roll over up to $660.00 of unused funds at the end of one Plan Year to the next Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. These funds can be used during the following Plan Year for expenses incurred in that Plan Year. Amounts carried over do not affect the maximum amount of salary redirections otherwise permitted for said next Plan Year. Unused amounts are those remaining after all eligible expenses for the Plan Year have been reimbursed. These amounts may not be cashed out or converted to any other taxable or nontaxable benefit. Unused amounts in excess of maximum limit will be forfeited.

04. **LIMITATION ON ALLOCATIONS**

Notwithstanding any provision contained in this Health Flexible Spending Account to the contrary, the maximum amount of salary redirections that may be allocated to the Health Flexible Spending Account by a Participant in any Plan Year is $3,300.00. The maximum limit may increase from year-to-year pursuant to Section 125(i)(2) of the Internal Revenue Code. The minimum amount that may be allocated to the Health Flexible Spending Account by a Participant in or on account of any Plan Year is $120.00..

Notwithstanding any provision contained in this Limited Purpose Flexible Spending Account to the contrary, the maximum amount of salary redirections that may be allocated to the Limited Purpose Flexible Spending Account by a Participant in any Plan Year is $3,300.00. The maximum limit may increase from year-to-year pursuant to Section 125(i)(2) of the Internal Revenue Code. .

Carryover: A Participant in the Health Care Flexible Spending Account may roll over up to $660.00 of unused funds at the end of one Plan Year to the next Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. These funds can be used during the following Plan Year for expenses incurred in that Plan Year. Amounts carried over do not affect the maximum amount of salary redirections otherwise permitted for said next Plan Year. Unused amounts are those remaining after all eligible expenses for the Plan Year have been reimbursed. These amounts may not be cashed out or converted to any other taxable or nontaxable benefit. Unused amounts in excess of maximum limit will be forfeited.

Carryover: A Participant in the Limited Purpose Flexible Spending Account may roll over up to $660.00 of unused funds at the end of one Plan Year to the next Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. These funds can be used during the following Plan Year for expenses incurred in that Plan Year. Amounts carried over do not affect the maximum amount of salary redirections otherwise permitted for said next Plan Year. Unused amounts are those remaining after all eligible expenses for the Plan Year have been reimbursed. These amounts may not be cashed out or converted to any other taxable or nontaxable benefit. Unused amounts in excess of maximum limit will be forfeited.

05. **NONDISCRIMINATION REQUIREMENTS**

a. **Intent to be nondiscriminatory.** It is the intent of this Health Flexible Spending Account not to discriminate in violation of the Code and the Treasury regulations thereunder.

b. **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination under this Health Flexible Spending Account, it may, but shall not be required to, reject any elections or reduce contributions or Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, the following manner is one option available. First, the Benefits designated for the Health Flexible Spending Account by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 that elected to contribute the highest amount to the fund for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section and/or the Code are satisfied, or until the amount designated for the fund equals the amount designated for the fund by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 who has elected the second highest contribution to the Health Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section or the Code are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and credited to the benefit plan surplus.

06. **COORDINATION WITH CAFETERIA PLAN**

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All Participants under the Plan are eligible to receive Benefits under this Health Flexible Spending Account. Enrollment under the Cafeteria Plan shall constitute enrollment under this Health Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

07. **HEALTH FLEXIBLE SPENDING ACCOUNT CLAIMS**

a. **Expenses must be incurred during Plan Year.** All eligible Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents during the Plan Year shall be reimbursed, subject to the Section titled: "Termination of Employment", even though the submission of such a claim occurs after his or her participation hereunder ceases; but provided that the Medical Expenses were incurred during the applicable Plan Year. Medical Expenses are treated as having been incurred when the Participant is provided with the Medical care that gives rise to the Medical Expenses, not when the Participant is formally billed or charged for, or pays for the Medical care.

b. **Reimbursement available throughout Plan Year.** The Administrator shall direct the reimbursement to each eligible Participant for all allowable Medical Expenses, up to a maximum of the amount designated by the Participant for the Health Flexible Spending Account for the Plan Year. Reimbursements shall be made available to the Participant throughout the year without regard to the level of Cafeteria Plan Benefit Dollars which have been allocated to the fund at any given point in time. Furthermore, a Participant shall be entitled to reimbursements only for amounts in excess of any payments or other reimbursements under any health care plan covering the Participant and/or his or her Spouse or Dependents.

c. **Payments.** Reimbursement payments under this Plan shall be made directly to the Participant. However, in the Administrator's discretion, payments may be made directly to the service provider. The application for payment or reimbursement shall be made to the Administrator on an acceptable form within a reasonable time after incurring the debt or paying for the service. The application shall include a written statement from an independent third party stating that the Medical Expense has been incurred and the amount of such expense. Furthermore, the Participant shall provide a written statement that the Medical Expense has not been reimbursed or is not reimbursable under any other health plan coverage and, if reimbursed from the Health Flexible Spending Account, such amount will not be claimed as a tax deduction. The Administrator shall retain a file of all such applications.

d. **Claims for reimbursement.** Claims for the reimbursement of Medical Expenses incurred in any Plan Year shall be paid as soon after a claim has been filed as is administratively practicable; provided however, that if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those Medical Expense claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for the reimbursement of Medical Expenses must be submitted within 60 days after the date of termination.

08. **DEBIT AND CREDIT CARDS**

Participants may, subject to a procedure established by the Administrator and applied in a uniform nondiscriminatory manner, use debit and/or credit (stored value) cards ("cards") provided by the Administrator and the Plan for payment of Medical Expenses, subject to the following terms:

a. **Card only for Medical Expenses.** Each Participant issued a card shall certify that such card shall only be used for Medical Expenses. The Participant shall also certify that any Medical Expense paid with the card has not already been reimbursed by any other plan covering health benefits and that the Participant will not seek reimbursement from any other plan covering health benefits.

b. **Card issuance.** Such card shall be issued upon the Participant's Effective Date of Participation and reissued or remain in effect for each Plan Year the Participant remains a Participant in the Health Flexible Spending Account. Such card shall be automatically cancelled upon the Participant's death or termination of employment, or if such Participant has a change in status that results in the Participant's withdrawal from the Health Flexible Spending Account.

c. **Maximum dollar amount available.** The dollar amount of coverage available on the card shall be the amount elected by the Participant for the Plan Year. The maximum dollar amount of coverage available shall be the maximum amount for the Plan Year as set forth in the Section titled: "Limitation on Allocations".

d. **Only available for use with certain service providers.** The cards shall only be accepted by such merchants and service providers as have been approved by the Administrator.

e. **Card use.** The cards shall only be used for Qualified Expense purchases as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, including, but not limited

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to, the following:

1. Co-payments for doctor and other medical care;

2. Purchase of drugs prescribed by a health care provider, including, if permitted by the Administrator, over-the-counter medications as allowed under IRS regulations;

3. Purchase of medical items such as eyeglasses, syringes, crutches, etc.

f. **Substantiation.** Such purchases by the cards shall be subject to confirmation by the Administrator, usually by requiring the Participant to submit a receipt from a service provider describing the service, the date and the amount. The Administrator shall also follow the requirements set forth in Revenue Ruling 2003-43 and Notice 2006-69. All charges shall be conditional pending confirmation by the Administrator.

g. **Correction methods.** If such purchase is later determined by the Administrator to not qualify as a Medical Expense, the Administrator, in its discretion, shall use one of the following correction methods to make the Plan whole. Until the amount is repaid, the Administrator shall take further action to ensure that further violations of the terms of the card do not occur, up to and including denial of access to the card.

1. Repayment of the improper amount by the Participant;

2. Withholding the improper payment from the Participant's wages or other compensation to the extent consistent with applicable federal and state law;

3. Claims substitution or offset of future claims until the amount is repaid; and

4. If subsections (1) through (3) fail to recover the amount, consistent with the Employer's business practices, the Employer may treat the amount as any other business indebtedness.

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VII. ARTICLE - DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

01. ESTABLISHMENT OF ACCOUNT

This Dependent Care Flexible Spending Account is intended to qualify as a program under Code Section 129 and shall be interpreted in a manner consistent with such Code Section. Participants who elect to participate in this program may submit claims for the reimbursement of Employment-Related Dependent Care Expenses. All amounts reimbursed shall be paid from amounts allocated to the Participant's Dependent Care Flexible Spending Account.

02. DEFINITIONS

For the purposes of this Article and the Plan, the terms below shall have the following meaning:

a. **"Dependent Care Flexible Spending Account"** means the account established for a Participant pursuant to this Article to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which Employment-Related Dependent Care Expenses of the Participant may be reimbursed for the care of the Qualifying Dependents of Participants.

b. **"Earned Income"** means earned income as defined under Code Section 32(c)(2), but excluding such amounts paid or incurred by the Employer for dependent care assistance to the Participant.

c. **"Employment-Related Dependent Care Expenses"** means the amounts paid for those expenses of a Participant that, if paid by the Participant, would be considered employment related expenses under Code Section 21(b)(2). Generally, they include expenses for household services and for the care of a Qualifying Dependent, to the extent that such expenses are incurred to enable the Participant to be gainfully employed for any period during which there are one or more Qualifying Dependents with respect to such Participant. Employment-Related Dependent Care Expenses are treated as having been incurred when the Participant's Qualifying Dependents are provided with the dependent care that gives rise to the Employment-Related Dependent Care Expenses, not when the Participant is formally billed or charged for, or pays for, the dependent care. The determination of whether an amount qualifies as an Employment-Related Dependent Care Expense shall be made subject to the following rules:

   1. If such amounts are paid for expenses incurred outside the Participant's household, they shall constitute Employment Related Dependent Care Expenses only if incurred for a Qualifying Dependent (as defined in the "Definitions" Section of the Article titled: "Dependent Care Flexible Spending Account") who regularly spends at least eight (8) hours per day in the Participant's household;

   2. If the expense is incurred outside the Participant's home at a facility that provides care for a fee, payment, or grant for more than six (6) individuals who do not regularly reside at the facility, the facility must comply with all applicable state and local laws and regulations, including licensing requirements, if any; and

   3. Employment-Related Dependent Care Expenses of a Participant shall not include amounts paid to or incurred by a child of such Participant who is under the age of 19 or to an individual who is a Dependent of such Participant or such Participant's Spouse.

d. **"Qualifying Dependent"** means, for Dependent Care Flexible Spending Account purposes,

   1. a Participant's Dependent (as defined in Code Section 152(a)(1)) who has not attained age 13;

   2. a Dependent or Spouse of a Participant who is physically or mentally incapable of caring for himself or herself and has the same principal place of abode as the Participant for more than one-half of such taxable year; or

   3. a child that is deemed to be a Qualifying Dependent described in paragraph (1) or (2) above, whichever is appropriate, pursuant to Code Section 21(e)(5).

e. The definitions of the Article titled: "Definitions" are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Dependent Care Flexible Spending Account.

03. DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

The Administrator shall establish a Dependent Care Flexible Spending Account for each Participant who elects to apply Cafeteria Plan Benefit Dollars to Dependent Care Flexible Spending Account benefits.

04. INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

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A Participant's Dependent Care Flexible Spending Account shall be increased each pay period by the amount of Cafeteria Plan Benefit Dollars that he has elected to apply toward his or her Dependent Care Flexible Spending Account pursuant to elections made under Article V hereof.

05. **DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS**

A Participant's Dependent Care Flexible Spending Account shall be reduced by the amount of any Employment-Related Dependent Care Expense reimbursements paid or incurred on behalf of the Participant pursuant to the Section titled: "Dependent Care Flexible Spending Account Claims" hereof.

06. **ALLOWABLE DEPENDENT CARE REIMBURSEMENT**

Subject to limitations contained in the Section titled: "Limitation on Payments" below, and to the extent of the amount contained in the Participant's Dependent Care Flexible Spending Account, a Participant who incurs Employment-Related Dependent Care Expenses shall be entitled to receive from the Employer full reimbursement for the entire amount of such expenses incurred during the Plan Year or portion thereof during which he is a Participant.

07. **ANNUAL STATEMENT OF BENEFITS**

On or before January 31st of each calendar year, the Employer shall furnish to each Employee who was a Participant and received benefits under the Section titled: "Definitions" during the prior calendar year, a statement of all such benefits paid to or on behalf of such Participant during the prior calendar year. This statement is set forth on the Participant's Form W-2.

08. **FORFEITURES**

The amount in a Participant's Dependent Care Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to the Section titled: "Dependent Care Flexible Spending Account Claims" hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason.

09. **LIMITATION ON PAYMENTS**

a. **Code limits.** Notwithstanding any provision contained in this Article to the contrary, amounts paid from a Participant's Dependent Care Flexible Spending Account in or on account of any tax year of the Participant shall not exceed the lesser of the Earned Income limitation described in Code Section 129(b) or $5,000.00 (or cannot exceed $5,000.00 as provided under Code Section 129 or $2,500.00 if a separate tax return is filed by a Participant who is married as determined under the rules of paragraphs (3) and (4) of Code Section 21(e)).

10. **NONDISCRIMINATION REQUIREMENTS**

a. **Intent to be nondiscriminatory.** It is the intent of this Dependent Care Flexible Spending Account that contributions or benefits not discriminate in favor of the group of employees in whose favor discrimination is prohibited under Code Section 129(d).

b. **25% test for shareholders.** It is the intent of this Dependent Care Flexible Spending Account that not more than 25 percent of the amounts paid by the Employer for dependent care assistance during the Plan Year will be provided for the class of individuals who are shareholders or owners (or their Spouses or Dependents), each of whom (on any day of the Plan Year) owns more than 5 percent of (i) the stock of, or (ii) the capital or profits interest in, the Employer.

c. **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to a group of employees in whose favor discrimination is prohibited by Code Section 129, it may, but shall not be required to, reject any elections or reduce contributions or non-taxable benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, the following manner is one option available. First, the Benefits designated for the Dependent Care Flexible Spending Account by the affected Participant that elected to contribute the highest amount to such account for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section are satisfied, or until the amount designated for the account equals the amount designated for the account of the affected Participant who has elected the second highest contribution to the Dependent Care Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited.

11. **COORDINATION WITH CAFETERIA PLAN**

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All Participants under the Cafeteria Plan are eligible to receive Benefits under this Dependent Care Flexible Spending Account. The enrollment and termination of participation under the Cafeteria Plan shall constitute enrollment and termination of participation under this Dependent Care Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

12. **DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS**

The Administrator shall direct the payment of all qualified Dependent Care claims to the Participant upon the presentation to the Administrator of documentation of such expenses in a form satisfactory to the Administrator. However, in the Administrator's discretion, payments may be made directly to the service provider. In its discretion in administering the Plan, the Administrator may utilize forms and require documentation of costs as may be necessary to verify the claims submitted. At a minimum, the form shall include a statement from an independent third party as proof that the expense has been incurred during the Plan Year and the amount of such expense. In addition, the Administrator may require that each Participant who desires to receive reimbursement under this Program for Employment-Related Dependent Care Expenses submit a statement which may contain some or all of the following information:

a. The Dependent or Dependents for whom the services were performed;

b. The nature of the services performed for the Dependent, the cost of which the Participant wishes reimbursement;

c. The relationship, if any, of the person performing the services to the Participant;

d. If the services are being performed by a child of the Participant, the age of the child;

e. A statement as to where the services were performed;

f. If any of the services were performed outside the home, a statement as to whether the Dependent for whom such services were performed spends at least 8 hours a day in the Participant's household;

g. If the services were being performed in a day care center, a statement:

   1. that the day care center complies with all applicable laws and regulations of the state of residence,

   2. that the day care center provides care for more than 6 individuals (other than individuals residing at the center), and

   3. of the amount of fee paid to the provider.

h. If the Participant is married, a statement containing the following:

   1. the Spouse's salary or wages, if he or she is employed, or

   2. if the Participant's Spouse is not employed, that

      i. he or she is incapacitated, or

      ii. he or she is a full-time student attending an educational institution, and the months of the year during which he or she attends such institution.

i. **Claims for reimbursement.** If a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for the reimbursement of Dependent Care Expenses must be submitted within 60 days after the date of termination.

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VIII. ARTICLE - ADMINISTRATION

01. PLAN ADMINISTRATION

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person or persons, including, but not limited to, one or more Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. An Administrator may resign by delivering a written resignation to the Employer or may be removed by the Employer by delivery of written notice of removal, to take effect at a date specified therein, or upon delivery if no date is specified. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the Plan to ensure that the Plan is being operated for the exclusive benefit of the Employees entitled to participate in the Plan in accordance with the terms of the Plan and the Code.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power and discretion to administer the Plan in all of its details and determine all questions arising in connection with the administration, interpretation, and application of the Plan. The Administrator may establish procedures, correct any defect, supply any information, or reconciles any inconsistency in such manner and to such extent as shall be deemed necessary or advisable to carry out the purpose of the Plan. The Administrator shall have all powers necessary or appropriate to accomplish the Administrator's duties under the Plan. The Administrator shall be charged with the duties of the general administration of the Plan as set forth under the Plan, including, but not limited to, in addition to all other powers provided by this Plan:

a. To make and enforce such procedures, rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;

b. To interpret the provisions of the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;

c. To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;

d. To reject elections or to limit contributions or Benefits for certain highly compensated participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;

e. To provide Employees with a reasonable notification of their benefits available by operation of the Plan and to assist any Participant regarding the Participant's rights, benefits or elections under the Plan;

f. To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;

g. To review and settle all claims against the Plan, to approve reimbursement requests, and to authorize the payment of benefits if the Administrator determines such should be paid. This authority specifically permits the Administrator to settle disputed claims for benefits and any other disputed claims made against the Plan;

h. To establish and communicate procedures to determine whether a medical child support order is qualified; and

i. To appoint such agents, counsel, accountants, consultants, and other persons or entities as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder.

02. EXAMINATION OF RECORDS

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer, for examination at reasonable times during normal business hours, such records as pertain to their interest under the Plan.

03. PAYMENT OF EXPENSES

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Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of highly compensated employees.

04. **INSURANCE CONTROL CLAUSE**

In the event of a conflict between the terms of this Plan and the terms of an Insurance Contract of an independent third party Insurer or other benefit program that is self-insured whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the benefits Participants are entitled to and the circumstances under which insurance terminates.

05. **INDEMNIFICATION OF ADMINISTRATOR**

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

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IX. ARTICLE - AMENDMENT OR TERMINATION OF PLAN

01. AMENDMENT

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with Federal, state and local laws, statutes and regulations.

02. TERMINATION

The Employer reserves the right to terminate this Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Insurance Contract shall be paid in accordance with the terms of the Insurance Contract.

No further additions shall be made to the Health Flexible Spending Account or Dependent Care Flexible Spending Account, but all payments from such accounts shall continue to be made according to the elections in effect until 90 days after the termination date of the Plan. Any amounts remaining in any such fund or account as of the end of such period shall be forfeited and deposited in the benefit plan surplus after the expiration of the filing period.

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X. ARTICLE - MISCELLANEOUS

01. **PLAN INTERPRETATION**

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in the Section titled: "Severability".

02. **GENDER AND NUMBER**

Wherever any words are used herein in the masculine, feminine or gender neutral, they shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

03. **WRITTEN DOCUMENT**

This Plan, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Treasury regulations thereunder relating to cafeteria plans.

04. **EXCLUSIVE BENEFIT**

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

05. **PARTICIPANT'S RIGHTS**

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

06. **ACTION BY THE EMPLOYER**

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by the Employer.

07. **EMPLOYER'S PROTECTIVE CLAUSES**

a. **Insurance purchase.** Upon the failure of either the Participant or the Employer to obtain the insurance contemplated by this Plan (whether as a result of negligence, gross neglect or otherwise), the Participant's Benefits shall be limited to the insurance premium(s), if any, that remained unpaid for the period in question and the actual insurance proceeds, if any, received by the Employer or the Participant as a result of the Participant's claim.

b. **Validity of insurance contract.** The Employer shall not be responsible for the validity of any Insurance Contract issued hereunder or for the failure on the part of the Insurer to make payments provided for under any Insurance Contract. Once insurance is applied for or obtained, the Employer shall not be liable for any loss which may result from the failure to pay Premiums to the extent Premium notices are not received by the Employer.

08. **NO GUARANTEE OF TAX CONSEQUENCES**

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. It shall be the obligation of each Participant to determine whether each payment under the Plan is excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

09. **INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS**

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant

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as regular cash compensation, plus the Participant's share of any Social Security tax and Medicare tax that would have been paid on such compensation, less any such additional income tax, Social Security tax, and Medicare tax actually paid by the Participant.

10. **FUNDING**

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but may instead be considered general assets of the Employer. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

11. **GOVERNING LAW**

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event does the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by Federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of Idaho.

12. **SEVERABILITY**

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

13. **CAPTIONS**

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof.

14. **CONTINUATION OF COVERAGE (COBRA)**

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each Participant will be entitled to continuation coverage as prescribed in Code Section 4980B, and related regulations. This Section shall only apply if the Employer employs at least twenty (20) employees on more than 50% of its typical business days in the previous calendar year.

15. **FAMILY AND MEDICAL LEAVE ACT (FMLA)**

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan becomes subject to the requirements of the Family and Medical Leave Act and regulations thereunder, this Plan shall be operated in accordance with Regulation 1.125-3.

16. **HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)**

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

17. **COMPLIANCE WITH HIPAA PRIVACY STANDARDS**

a. **Application.** If any benefits under this Cafeteria Plan are subject to the Standards for Privacy of Individually Identifiable Health Information (45 CFR Part 164, the "Privacy Standards"), then this Section shall apply.

b. **Disclosure of PHI.** The Plan shall not disclose Protected Health Information to any member of the Employer's workforce unless each of the conditions set out in this Section are met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including information about treatment or payment for treatment.

c. **PHI disclosed for administrative purposes.** Protected Health Information disclosed to members of the Employer's workforce shall be used or disclosed by them only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term "payment" generally shall mean activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care. Genetic information will not be used or disclosed for underwriting purposes.

d. **PHI disclosed to certain workforce members.** The Plan shall disclose Protected Health Information only to members of the Employer's workforce who are authorized to receive such

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Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the Employer's workforce" shall refer to all employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.

1. An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan.

2. In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the Plan's privacy officer. The privacy officer shall take appropriate action, including:

   i. investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;

   ii. appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;

   iii. mitigation of any harm caused by the breach, to the extent practicable; and

   iv. documentation of the incident and all actions taken to resolve the issue and mitigate any damages.

e. **Certification.** The Employer must and hereby does provide certification to the Plan that it agrees to adopt all required provisions as mandated under HIPAA for all non-exempt group health plans, including the following:

1. Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;

2. Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;

3. Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;

4. Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;

5. Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;

6. Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;

7. Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164.528 of the Privacy Standards;

8. Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;

9. If feasible, return or destroy all Protected Health Information received from the Plan that the Employer still maintains in any form, and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and

10. Ensure the adequate separation between the Plan and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards.

18. **COMPLIANCE WITH HIPAA ELECTRONIC SECURITY STANDARDS**

Under the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Part 164.300 et. seq., the "Security Standards"):

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a. **Implementation.** The Employer agrees to implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the Employer creates, maintains or transmits on behalf of the Plan. "Electronic Protected Health Information" shall have the same definition as set out in the Security Standards, but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media.

b. **Agents or subcontractors shall meet security standards.** The Employer shall ensure that any agent or subcontractor to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information.

c. **Employer shall ensure security standards.** The Employer shall ensure that reasonable and appropriate security measures are implemented to comply with the conditions and requirements set forth in the Section titled: "Compliance with HIPAA Privacy Standards".

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Execution Agreement

IN WITNESS WHEREOF, Bonner County has caused its authorized officer to execute this Plan document as of _____, the same to be effective **October 01, 2025**, unless otherwise indicated herein.

Company: Bonner County

Signature:

_____

Printed Name:

_____

Title:

_____

Date:

_____

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CERTIFICATE OF RESOLUTION

The undersigned authorized representative of **Bonner County** (the Employer) hereby certifies that the following resolutions were duly adopted by the governing body of the Employer on _____, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of Welfare Benefit Plan, effective October 01, 2025, presented to this meeting (and a copy of which is attached hereto) is hereby approved and adopted, and that the proper agents of the Employer are hereby authorized and directed to execute and deliver to the Administrator of said Plan one or more counterparts of the Plan.

RESOLVED, that the Administrator shall be instructed to take such actions that the Administrator deems necessary and proper in order to implement the Plan, and to set up adequate accounting and administrative procedures for the provision of benefits under the Plan.

RESOLVED, that the proper agents of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of the Plan and to deliver to each employee a copy of the Summary Plan Description of the Plan, which Summary Plan Description is attached hereto and is hereby approved.

The undersigned further certifies that attached hereto as Exhibits, are true copies of Bonner County's Benefit Plan Document and Summary Plan Description approved and adopted at this meeting.

Company: Bonner County

Signature: _____

Printed Name: _____

Title: _____

Date: _____

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Appendix A

FSA and LPFSA unused funds over $10 will roll into an FSA or LPFSA plan after to end of the plan year. Any amounts under $10 will be foreight if not used at the end of the runout period.

If you have elected for and FSA or LPFSA plan for the following year there is no minimum for rollover funds.

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PEAKONE
administration

Bonner County

Bonner County
521 S Division Ave, Suite 202
Sandpoint, ID 83864

Bonner County FSA Plan

Summary Plan Description

Effective October 01, 2025

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Bonner County

Bonner County FSA Plan

INTRODUCTION

The Company's Flexible Benefit Plan ("Plan") has been established to allow Eligible Employees to pay for certain benefits on a pre-tax basis. There are specific benefits that you may elect, and they are outlined in this Summary Plan Description. You will also be informed about other important information concerning the Plan, such as the conditions you must satisfy before you can join and the laws that protect your rights.

Read this Summary Plan Description ("SPD") carefully so that you understand the provisions of the Plan and the benefits you will receive. This SPD describes the Plan's benefits and obligations as contained in the Plan document, which governs the operation of the Plan. The Plan document is written in much more technical language. Please note that if the non-technical language in this SPD and the legal language of the Plan document conflict, the Plan document will always govern the Plan. Also, if there is a conflict between any of the insurance contracts and either the Plan document or this Summary Plan Description, the insurance contracts will control the respective insurance policies. If you wish to receive a copy of the legal Plan document, please contact the Plan Administrator.

The Plan is subject to the Internal Revenue Code and other federal and state laws and regulations that may affect your rights under this plan. This SPD explains the current details of the Plan in order to comply with all applicable legal requirements. From time to time, the Plan may be revised due to a change in laws or due to pronouncements by the Internal Revenue Service (IRS) or other federal agencies. This Plan may be amended or terminated by the Company. If the Plan is ever amended or changed, the Company will notify you.

This SPD was designed to provide you with information regarding the Company Flexible Benefit Plan. If this SPD does not answer all of your questions, please contact the Administrator (or other assigned person). The name and address of the Administrator can be found in the Article of this SPD entitled "General Information About our Plan."

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I. ARTICLE - ELIGIBILITY

01. **How can I participate in the Plan?**

    Before you can become a Participant in the Plan, there are certain conditions that you must satisfy. First, you must be an active employee working 20.00 or more hours per week and meet the eligibility requirements.

    After that, you must enroll in the Plan on the "entry date" that has been established for all employees. The "entry date" is defined in Question 3 below. However, in certain limited situations, you may enroll in the Plan at other times as well. See the Article titled: "Contributions".

02. **What are the eligibility requirements for our Plan?**

    You will be eligible to join the Plan once you have satisfied the conditions for coverage under our group medical plan or, the date you provide certification of enrollment in another group health plan, and satisfy the other eligibility requirements established by your employer as defined in section 1.

03. **When can I enter the plan?**

    An Eligible Employee shall become a Participant when the following condition(s) is/are met:

    If Hired 1st - 15th coverage begins on the first of the Following Month. If Hired 16th - 31st coverage begins on the first of the month following 30 days

04. **How do I enroll in the Plan?**

    Before you can join the Plan, you must complete an enrollment form. The enrollment form will allow you to select which benefits you want to participate in under the Plan. This form will also authorize the Company to redirect some of your earnings in order to pay for the benefits you select.

    However, if you are already covered under any of the insured benefits, you will automatically participate in this Plan to the extent of your premiums unless you elect not to participate in this Plan. These benefits are listed in the Article titled: "Benefits".

II. ARTICLE - OPERATION

01. **How does this Plan operate?**

Before the start of each Plan Year, you will be able to elect to have some of your earnings contributed to the Plan. These amounts will be used to pay for the benefits you have chosen. The portion of your earnings that is paid to the Plan is not subject to Federal income or Social Security taxes. In other words, this allows you to use tax-free dollars to pay for certain kinds of benefits and expenses that you normally pay for with out-of-pocket, taxable dollars. However, if you receive a reimbursement for an expense under this Plan, you cannot claim a Federal income tax credit or deduction on your return. Participation in this plan is completely voluntary.

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III. ARTICLE - CONTRIBUTIONS; ELECTIONS

01. **How much of my pay may the Employer redirect?**

Each year, we will automatically contribute on your behalf enough of your compensation to pay for the insurance coverage provided unless you elect not to receive any or all of such coverage. You may also elect to have us contribute on your behalf enough of your compensation to pay for any other benefits that you elect under the Plan. These amounts will be deducted from your pay over the course of the year on a per payroll basis.

02. **What happens to contributions made to the Plan?**

Prior to the Plan start date each year, you must decide on the amount of pre-tax dollars you want to contribute to the Plan. It is very important that you make these choices carefully based on what you expect to spend on each covered benefit or expense during the Plan Year. Later, those dollars will be used to pay those expenses as they arise during the Plan Year. In addition, you should also note that any previous benefit payments made from any Account under the Plan that are unclaimed (e.g., uncashed benefit checks) at the end of the Plan Year following the period of coverage in which the qualifying expense was incurred will be forfeited to the Employer.

For information regarding the administration of contributions in specific accounts under this Plan, please refer to the Article titled: "Benefits".

03. **When must I decide which accounts I want to use?**

You are required by Federal regulations to decide during the enrollment or election period (defined below) prior to the Plan Year start. You must decide which accounts you want and how much you want to contribute to each account.

If you are already covered by any of the insured benefits offered by this Plan, you will automatically become a Participant to the extent of the premiums for such insurance, unless you elect during the election period (defined below) not to participate in the Plan.

04. **When is the election period for our Plan?**

You will make your initial election on or before your entry date. (Please review the Article titled: "Eligibility" to better understand the eligibility requirements and entry date.) Then, for each following Plan Year, the election period is established by the Company and applied uniformly to all Participants. It will normally be a period of time prior to the beginning of each Plan Year. The Company will inform you each year about the election period. (See the Article entitled "General Information About Our Plan" for the definition of Plan Year.)

05. **May I change my elections during the Plan Year?**

Generally, you cannot change the elections you have made after the beginning of the Plan Year. However, there are certain limited situations when you can change your elections.

You are permitted to change elections if you have a "change in status" and you make an election change that is consistent with the change in status. Currently, Federal law considers the following events to be a change in status:

- Marriage, divorce, death of a spouse, legal separation or annulment;
- Change in the number of dependents, including birth, adoption, placement for adoption, or death of a dependent;
- Any of the following events for you, your spouse or dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, a change in worksite, or any other change in employment status that affects eligibility for benefits;
- One of your dependents satisfies or ceases to satisfy the requirements for coverage due to change in age, student status, or any similar circumstance; and
- A change in the place of residence of you, your spouse or dependent that would lead to a change in status, such as moving out of a coverage area for insurance.

In addition, if you are participating in the Dependent Care Flexible Spending Account, then there is a change in status if your dependent no longer meets the qualifications to be eligible for dependent care.

There are detailed rules on when a change in election is deemed to be consistent with a change in status. In addition, there are laws that give you certain other rights to change health coverage for you, your spouse, or your dependents. If you change coverage due to rights you have under the

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law, then you can make a corresponding change in your elections under the Plan. If any of these conditions apply to you, you should contact the Administrator.

If the cost of a benefit provided under the Plan increases or decreases during a Plan Year, then we will automatically increase or decrease, as the case may be, your salary redirection election. If the cost increases significantly, you will be permitted to either make corresponding changes in your payments or revoke your election and obtain coverage under another benefit package option with similar coverage, or revoke your election entirely.

If the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, then you may revoke your elections and elect to receive on a prospective basis coverage under another plan with similar coverage. In addition, if the Company adds a new coverage option or eliminates an existing option, you may elect the newly-added option (or elect another option if an option has been eliminated) and make corresponding election changes to other options providing similar coverage. If you are not a Participant, you may elect to join the Plan. There are also certain situations when you may be able to change your elections on account of a change under the plan of your spouse, former spouse or dependent's employer.

These rules on change due to cost or coverage do not apply to the Health Flexible Spending Account, and you may not change your election to the Health Flexible Spending Account if you make a change due to cost or coverage for insurance.

You may not change your election under the Dependent Care Flexible Spending Account if the cost change is imposed by a dependent care provider who is your relative.

Health Savings Account Changes; A participant who has elected to make elective contributions under such arrangement may modify or revoke the election prospectively, provided such change is consistent with Code Section 223 and the Treasury regulations thereunder.

06. **May I make new elections in future Plan Years?**

Yes. For each new Plan Year, you may change the elections that you previously made. You may also choose not to participate in the Plan for the upcoming Plan Year. If you do not make new elections during the election period before a new Plan Year begins, the Company will assume you want your elections for insured benefits only to remain the same and you will not be considered a Participant for the non-insured benefit options under the Plan for the upcoming Plan Year.

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IV. ARTICLE - BENEFITS

01. **What benefits are offered under the Plan?**

You may choose to receive your entire compensation or use a portion to pay for benefits under this plan.

02. **Health Flexible Spending Account**

The Health Flexible Spending Account enables you to pay for expenses allowed under Sections 105 and 213(d) of the Internal Revenue Code and that are not covered by our insured medical plan, and to save taxes at the same time. The Health Flexible Spending Account allows you to be reimbursed by the Employer for out-of-pocket medical, dental and/or vision expenses incurred by you and your dependents.

Drug costs, including insulin, may be reimbursed. You may not, however, be reimbursed for the cost of other health care coverage maintained outside of the Plan, or for long-term care expenses. A list of covered expenses is available from the Administrator.

The most that you can contribute to your Health Flexible Spending Account for the Plan Year is $3,300.00. The maximum limit may increase from year-to-year pursuant to Section 125(i)(2) of the Internal Revenue Code. The minimum amount you contribute for the Plan Year is $120.00. In addition, you may carry over any amount left in your account up to $660.00. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. This amount can be used the following Plan year to pay for eligible expenses.

In order to be reimbursed for a health care expense, you must submit to the Administrator an itemized bill from the service provider. The Company will also provide you with a debit card to use to pay for qualified Medical Expenses. The Administrator will provide you with further details about the debit card. Amounts reimbursed from the Plan may not be claimed as a deduction on your personal income tax return. As required by law, reimbursement from the fund shall be paid at least once a month. Expenses under this Plan are treated as being "incurred" when you are provided with the care that gives rise to the expenses, not when you are formally billed or charged, or you pay for the medical care.

You may be reimbursed for expenses for any child until the end of the calendar year in which the child reaches age 26. A "child" is a natural child, stepchild, foster child, adopted child, or a child placed with you for adoption. If a child gains or regains eligibility due to these new rules, that qualifies as a change in status for purposes of coverage changes.

03. **Limited Purpose Flexible Spending Account**

The Limited Purpose Flexible Spending Account enables you to pay for expenses allowed under Sections 105 and 213(d) of the Internal Revenue Code which are not covered by our insured medical plan and save taxes at the same time. The Limited Purpose Flexible Spending Account allows you to be reimbursed by the Employer for out-of-pocket Dental, Vision, and Preventative Care Expenses incurred by you and your dependents.

Drug costs may be reimbursed if they are considered for dental, vision or preventive care.

The most that you can contribute to your Limited Purpose Flexible Spending Account each Plan Year is $3,300.00. The maximum limit may increase from year-to-year pursuant to Section 125(i)(2) of the Internal Revenue Code. In addition, you may carry over any amount left in your account at the end of the Plan Year, up to $660.00. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. This amount can be used the following Plan year to pay for eligible expenses.

04. **Dependent Care Flexible Spending Account**

The Dependent Care Flexible Spending Account enables you to pay for out-of-pocket, work-related dependent day-care costs with pre-tax dollars. If you are married, you can use the account if you and your spouse both work or, in some situations, if your spouse goes to school full-time. Single employees can also use the account.

The most that you can contribute to your Dependent Care Flexible Spending Account for the Plan Year is $5,000.00.

An eligible dependent is someone for whom you can claim expenses on Federal Income Tax Form 2441 "Credit for Child and Dependent Care Expenses." Children must be under age 13. Other dependents must be physically or mentally unable to care for themselves. Dependent Care arrangements which qualify include:

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a. A Dependent (Day) Care Center, provided that if care is provided by the facility for more than six individuals, the facility complies with applicable state and local laws;

b. An Educational Institution for pre-school children. For older children, only expenses for non-school care are eligible; and

c. An "Individual" who provides care inside or outside your home: The "Individual" may not be a child of yours under age 19 or anyone you claim as a dependent for Federal tax purposes.

You should make sure that the Dependent Care Expenses you are currently paying qualify under our Plan.

The law places limits on the amount of money that can be paid to you in a calendar year from your Dependent Care Flexible Spending Account. Generally, your reimbursements may not exceed the lesser of: (a) $5,000.00 (if you are married filing a joint return or you are head of a household) or $2,500.00 (if you are married filing separate returns); (b) your taxable compensation; (c) your spouse's actual or deemed annual earned income (a spouse who is a full time student or incapable of caring for himself/herself has a deemed monthly earned income of $250 for one dependent or $500 for two or more dependents).

Also, in order to be able to exclude from your income the reimbursements made to you from this account, you must provide on your tax form for the year the name, address, and in most cases, the taxpayer identification number of the service provider, as well as the amount of such expense. In addition, Federal tax laws permit a tax credit for certain Dependent Care Expenses you may be paying even if you are not a Participant in this Plan. You may save more money if you take advantage of this tax credit rather than using the Dependent Care Flexible Spending Account under our Plan. Consult with your tax adviser for further information.

05. **Premium Expense Account**

A Premium Expense Account allows you to use tax-free dollars to pay for certain premium expenses under various group insurance programs the Company offers you. These premium expenses include:

- Health care premiums under our insured group medical plan
- Dental insurance premiums
- Vision insurance premiums
- Health Savings Account Contributions

Under this Plan, the Company will allocate the pre-tax premium withholding to the accounts established under the Plan pursuant to the Participants' elections. Certain limits on the amount of coverage that can be paid through pre-tax premiums may apply.

The Company may terminate or modify Plan benefits at any time, subject to the provisions of any insurance contracts providing benefits described above. The Company will not be liable to you if an insurance company fails to provide any of the benefits described above. Also, your insurance will end when you leave employment, are no longer eligible under the terms of any insurance policies, or when insurance terminates.

Any benefits to be provided by insurance will be provided only after (1) you have provided the Administrator the necessary information to apply for insurance, and (2) the insurance is in effect for you.

If you cover your children up to age 26 under your insurance, you can pay for that coverage through the Plan.

In addition to the Premium Expense Account or Accounts described above, this Plan also may provide for contributions (via payroll deduction) to be made by you on a pre-tax basis to a "Health Savings Account" (also referred to as an "HSA Program"). The HSA is a type of account that enables those who elect to participate in this program to pay eligible HSA Medical Expenses or allow distribution of remaining balances for other qualifying purposes. The HSA Program, if applicable, is separately provided and administered through an HSA Trustee or similar custodial account. Your Employer's election to enable you to make contributions to the HSA Program provides the opportunity for you to contribute such amounts through this Plan on a pre-tax basis.

The eligible Employee will establish a Health Savings Account for contributions as elected for the HSA Program established or provided by the HSA Trustee. To the extent of any conflict between the terms of this Plan and those of the HSA Program, the terms of the HSA Program will control. We are not responsible for the decisions and operations of the HSA Trustee in the administration of the HSA Program.

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V. ARTICLE - BENEFIT PAYMENTS

01. **When will I receive payments from my accounts?**

During the course of the Plan Year, you may submit requests for reimbursement of expenses you have incurred. Expenses are considered "incurred" when the service is performed, not necessarily when it is paid for. The Administrator will provide you with acceptable forms for submitting these requests for reimbursement. If the request qualifies as a benefit or expense that the Plan has agreed to pay, you will receive a reimbursement payment soon thereafter. Remember, these reimbursements which are made from the Plan are generally not subject to federal income tax or withholding. Nor are they subject to Social Security taxes. Requests for payment of insured benefits should be made directly to the insurer. You will be reimbursed from the Health Flexible Spending Account up to your total annual election. You will be reimbursed from the Dependent Care Flexible Spending Account to the extent that there are sufficient funds in the Account to cover your request.

02. **What happens if I don't spend all Plan contributions during the Plan Year?**

If you have unused contributions in your account at the end of the current Plan Year, those monies will be forfeited to the Employer. Obviously, qualifying expenses that you incur late in the Plan Year for which you seek reimbursement after the end of such Plan Year will be paid first before any amount is forfeited.

At the end of the Plan Year, and after all eligible reimbursements have been made, any unused funds up to $660.00 in your Health Flexible Spending Account will roll over into the new Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. Any unused funds left in the account in excess of maximum limit will be forfeited. For the Health Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year.

At the end of the Plan Year, and after all eligible reimbursements have been made, any unused funds up to $660.00 in your Limited Purpose Flexible Spending Account will roll over into the new Plan Year. The maximum limit may increase from year-to-year as provided under IRS Notice 2020-33 and Section 125(i) of the Internal Revenue Code. Any unused funds left in the account in excess of maximum limit will be forfeited. For the Limited Purpose Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year.

For the Dependent Care Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year.

Because it is possible that you might forfeit amounts in the Plan if you do not fully use the contributions that have been made, it is important that you decide how much to place in each account carefully and conservatively. Remember, you must decide which benefits you want to contribute to and how much to place in each account before the Plan Year begins. You want to be as certain as you can that the amount you decide to place in each account will be used up entirely.

03. **Family and Medical Leave Act (FMLA)**

If you take a leave under the Family and Medical Leave Act, you may continue, revoke or change your existing elections for health insurance and the Health Flexible Spending Account. If your coverage for these benefits terminates, due to your revocation of the benefit to your non-payment of contributions, you will be permitted to reinstate coverage for the remaining part of the Plan Year upon your return. You can resume your coverage at its original level and make payments for the time that you are on leave. For example, if you elect $1,200 for the year and are out on leave for 3 months, then return and elect to resume your coverage at that level, your remaining payments will be increased to cover the difference – for example, from $100 per month to $150 per month, etc. Alternatively your maximum amount will be reduced proportionately for the time that you were gone. For example, if you elect $1,200 for the year and are out on leave for 3 months, your amount will be reduced to $900. The expenses you incur during the time you are not in the Health Flexible Spending Account are not reimbursable.

If you continue your coverage during your unpaid leave, you may pre-pay for the coverage, you may pay for your coverage on an after-tax basis while you are on leave, or you and your Employer may arrange a schedule for you to "catch up" your payments when you return.

04. **What happens if my employment terminates?**

If you terminate employment during the Plan Year, your right to benefits will be determined in the following manner:

a. You will remain covered by insurance, but only for the period for which premiums have been paid prior to your termination of employment.

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b. You will still be able to request reimbursement for qualifying Dependent Care Expenses up to 60 days after the date of termination from the balance remaining in your Dependent Care Account at the time of termination of employment. However, no further salary redirection contributions will be made on your behalf after termination.

c. For health benefit coverage and Health Flexible Spending Account coverage on termination of employment, please see the Article entitled "Continuation Coverage Rights Under COBRA." Upon your termination of employment, your participation in the Health Flexible Spending Account will cease, and no further salary redirection contributions will be contributed on your behalf. However, you will be able to submit, within 60 days after the date of termination, claims for health care expenses that were incurred before the end of the period for which payments to the Health Flexible Spending Account have already been made. Your further participation will be governed by "Continuation Coverage Rights Under COBRA."

d. For the Limited Purpose Flexible Spending Account coverage on termination of employment, please see the Section entitled "Continuation Coverage Rights Under COBRA." Upon termination of employment, your participation in the Limited Purpose Flexible Spending Account will cease, and no further salary redirection contributions will be contributed on your behalf. However, you will be able to submit, within 60 days after the date of termination, claims for eligible dental or vision expenses that were incurred before the end of the period for which payments to the Limited Purpose Flexible Spending Account have already been made. Your further participation will be governed by "Continuation Coverage Rights Under COBRA."

e. If you are enrolled in a Health Savings Account and are making contributions through the Plan, any unused amounts within your HSA will continue to be available to you for withdrawal to pay qualified expenses on a tax free basis, or may be distributed to you, subject to applicable IRS guidelines or the terms of your HSA account. You should contact the HSA Trustee to discuss any questions regarding any rights you may have to unused amounts held in your Health Savings Account at termination.

05. **Will my Social Security benefits be affected?**

Your Social Security benefits may be slightly reduced because when you receive tax-free benefits under our Plan, it reduces the amount of contributions that you make to the Federal Social Security system as well as the Company contributions to Social Security on your behalf.

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VI. ARTICLE - HIGHLY COMPENSATED AND KEY EMPLOYEES

01. **Do limitations apply to highly compensated employees?**

Under the Internal Revenue Code, highly compensated employees and key employees generally are Participants who are officers, shareholders or are highly paid. You will be notified by the Administrator each Plan Year whether you are a highly compensated employee or a key employee.

If you are within these categories, the amount of contributions and benefits for you may be limited so that the Plan as a whole does not unfairly favor those who are highly paid, their spouses or their dependents. Federal tax laws state that a plan will be considered to unfairly favor the key employees if they as a group receive more than 25% of all of the nontaxable benefits provided for under our Plan.

Plan experience will dictate whether contribution limitations on highly compensated employees or key employees will apply. You will be notified of these limitations if you are affected.

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VII. ARTICLE - PLAN ACCOUNTING

01. **Periodic Statements**

Periodically during the Plan Year, the Administrator will provide you with a statement of your account that shows your account balance. It is important to read these statements carefully so you understand the balance remaining to pay for a benefit. Remember, you want to spend all the money you have designated for a particular benefit by the end of the Plan Year.

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VIII. ARTICLE - GENERAL INFORMATION ABOUT OUR PLAN

This Section contains certain general information which you may need to know about the Plan.

01. **General Plan Information**

Bonner County FSA Plan is the name of the Plan.

Your Employer has assigned Plan Number 501 to your Plan.

The company has adopted this Plan effective October 01, 2025

Your Plan's records are maintained on a twelve-month period of time known as the Plan Year. The Plan Year begins on October 01 and ends on September 30.

02. **Employer Information**

Your Employer's name, address, and tax identification number are:

Bonner County
Kevin Rothenberger
521 S Division Ave, Suite 202
Sandpoint, ID 83864
208-255-3630
kevin.rothenberger@bonnercountyid.gov
FEIN: 82-6000285

03. **Plan Administrator Information**

The name and address of your Plan's Administrator are:

Bonner County
521 S Division Ave, Suite 202
Sandpoint, ID 83864
208-255-3630
kevin.rothenberger@bonnercountyid.gov

The Administrator keeps the records for the Plan and is responsible for the administration of the Plan. The Administrator will also answer any questions you may have about our Plan. You may contact the Administrator for any further information about the Plan.

04. **Agent for Service of Legal Process**

Should it ever be necessary, you or your personal representative may serve legal process on the agent for service of legal process for the Plan. The Plan's Agent of Service is:

Bonner County
521 S Division Ave, Suite 202
Sandpoint, ID 83864
208-255-3630
kevin.rothenberger@bonnercountyid.gov

05. **Type of Administration**

The type of Administration is Employer Administration.

06. **Claims Submission**

Claims for expenses should be submitted to:

Peak One Administration
3903 E Primrose Lane, Suite 102
Post Falls, ID 83854
877-404-9443

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IX. ARTICLE - CONTINUATION COVERAGE RIGHTS UNDER COBRA

Under the federal Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), certain employees and their families covered under health benefits under this Plan will be entitled to the opportunity to elect a temporary extension of health coverage (called "COBRA continuation coverage") beyond the time when coverage under the Plan would otherwise end. This notice is intended to inform Plan Participants and beneficiaries, in summary fashion, of their rights and obligations under the continuation coverage provisions of COBRA, as amended and reflected in final and proposed regulations published by the Department of the Treasury. This notice is intended to reflect the law and does not grant or take away any rights under the law.

The Plan Administrator or its designee is responsible for administering COBRA continuation coverage. Complete instructions on COBRA, as well as election forms and other information, will be provided by the Plan Administrator or its designee to Plan Participants who become Qualified Beneficiaries under COBRA. While the Plan itself is not a group health plan, it does provide health benefits. Whenever "Plan" is used in this section, it means any of the health benefits under this Plan including the Health Flexible Spending Account.

01. **What is COBRA continuation coverage?**

COBRA continuation coverage is the temporary extension of group health plan coverage that must be offered to certain Plan Participants and their eligible family members (called "Qualified Beneficiaries") at group rates. The right to COBRA continuation coverage is triggered by the occurrence of a life event that results in the loss of coverage under the terms of the Plan (the "Qualifying Event"). The coverage must be identical to the coverage that the Qualified Beneficiary had immediately before the Qualifying Event, or if the coverage has been changed, the coverage must be identical to the coverage provided to similarly situated active employees who have not experienced a Qualifying Event (in other words, similarly situated non-COBRA beneficiaries).

02. **Who can become a Qualified Beneficiary?**

In general, a Qualified Beneficiary can be:

a. Any individual who, on the day before a Qualifying Event, is covered under a Plan by virtue of being on that day either a covered Employee, the Spouse of a covered Employee, or a Dependent child of a covered Employee. If, however, an individual who otherwise qualifies as a Qualified Beneficiary is denied or not offered coverage under the Plan under circumstances in which the denial or failure to offer constitutes a violation of applicable law, then the individual will be considered to have had the coverage and will be considered a Qualified Beneficiary if that individual experiences a Qualifying Event.

b. Any child who is born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage, and any individual who is covered by the Plan as an alternate recipient under a qualified medical support order. If, however, an individual who otherwise qualifies as a Qualified Beneficiary is denied or not offered coverage under the Plan under circumstances in which the denial or failure to offer constitutes a violation of applicable law, then the individual will be considered to have had the coverage and will be considered a Qualified Beneficiary if that individual experiences a Qualifying Event.

The term "covered Employee" includes any individual who is provided coverage under the Plan due to his or her performance of services for the employer sponsoring the Plan. However, this provision does not establish eligibility of these individuals. Eligibility for Plan coverage shall be determined in accordance with Plan Eligibility provisions.

An individual is not a Qualified Beneficiary if the individual's status as a covered Employee is attributable to a period in which the individual was a nonresident alien who received from the individual's Employer no earned income that constituted income from sources within the United States. If, on account of the preceding reason, an individual is not a Qualified Beneficiary, then a Spouse or Dependent child of the individual will also not be considered a Qualified Beneficiary by virtue of the relationship to the individual. A domestic partner is not a Qualified Beneficiary.

Each Qualified Beneficiary (including a child who is born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage) must be offered the opportunity to make an independent election to receive COBRA continuation coverage.

03. **What is a Qualifying Event?**

A Qualifying Event is any of the following if the Plan provides that the Plan participant will lose coverage (i.e., cease to be covered under the same terms and conditions as in effect immediately before the Qualifying Event) in the absence of COBRA continuation coverage:

a. The death of a covered Employee.

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b. The termination (other than by reason of the Employee's gross misconduct), or reduction of hours, of a covered Employee's employment.

c. The divorce or legal separation of a covered Employee from the Employee's Spouse. If the Employee reduces or eliminates the Employee's Spouse's Plan coverage in anticipation of a divorce or legal separation, and a divorce or legal separation later occurs, then the divorce or legal separation may be considered a Qualifying Event even though the Spouse's coverage was reduced or eliminated before the divorce or legal separation.

d. A covered Employee's enrollment in any part of the Medicare program.

e. A Dependent child's ceasing to satisfy the Plan's requirements for a Dependent child (for example, attainment of the maximum age for dependency under the Plan).

If the Qualifying Event causes the covered Employee, or the covered Spouse or a Dependent child of the covered Employee, to cease to be covered under the Plan under the same terms and conditions as in effect immediately before the Qualifying Event, the persons losing such coverage become Qualified Beneficiaries under COBRA if all the other conditions of COBRA are also met. For example, any increase in contribution that must be paid by a covered Employee, or the Spouse, or a Dependent child of the covered Employee, for coverage under the Plan that results from the occurrence of one of the events listed above is a loss of coverage.

The taking of leave under the Family and Medical Leave Act of 1993 ("FMLA") does not constitute a Qualifying Event. A Qualifying Event will occur, however, if an Employee does not return to employment at the end of the FMLA leave and all other COBRA continuation coverage conditions are present. If a Qualifying Event occurs, it occurs on the last day of FMLA leave and the applicable maximum coverage period is measured from this date (unless coverage is lost at a later date and the Plan provides for the extension of the required periods, in which case the maximum coverage date is measured from the date when the coverage is lost.) Note that the covered Employee and family members will be entitled to COBRA continuation coverage even if they failed to pay the employee portion of premiums for coverage under the Plan during the FMLA leave.

04. **What factors should be considered when determining to elect COBRA continuation coverage?**

You should take into account that a failure to continue your group health coverage will affect your rights under federal law. You should be aware that you have special enrollment rights under federal law (HIPAA). You have the right to request special enrollment in another group health plan for which you are otherwise eligible (such as a plan sponsored by your Spouse's employer) within 30 days after Plan coverage ends due to a Qualifying Event listed above. You will also have the same special right at the end of COBRA continuation coverage if you get COBRA continuation coverage for the maximum time available to you.

05. **What is the procedure for obtaining COBRA continuation coverage?**

The Plan has conditioned the availability of COBRA continuation coverage upon the timely election of such coverage. An election is timely if it is made during the election period.

06. **What is the election period and how long must it last?**

The election period is the time period within which the Qualified Beneficiary must elect COBRA continuation coverage under the Plan. The election period must begin no later than the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event and ends 60 days after the later of the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event or the date notice is provided to the Qualified Beneficiary of her or his right to elect COBRA continuation coverage. If coverage is not elected within the 60 day period, all rights to elect COBRA continuation coverage are forfeited.

07. **Is a covered Employee or Qualified Beneficiary responsible for informing the Plan Administrator of the occurrence of a Qualifying Event?**

The Plan will offer COBRA continuation coverage to Qualified Beneficiaries only after the Plan Administrator or its designee has been timely notified that a Qualifying Event has occurred. The Employer (if the Employer is not the Plan Administrator) will notify the Plan Administrator or its designee of the Qualifying Event within 30 days following the date coverage ends when the Qualifying Event is:

a. the end of employment or reduction of hours of employment,

b. death of the employee,

c. commencement of a proceeding in bankruptcy with respect to the Employer, or

d. entitlement of the employee to any part of Medicare.

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IMPORTANT:

For the other Qualifying Events (divorce or legal separation of the employee and spouse or a dependent child's losing eligibility for coverage as a dependent child), you or someone on your behalf must notify the Plan Administrator or its designee in writing within 60 days after the Qualifying Event occurs, using the procedures specified below. If these procedures are not followed or if the notice is not provided in writing to the Plan Administrator or its designee during the 60-day notice period, any spouse or dependent child who loses coverage will not be offered the option to elect continuation coverage. You must send this notice to the Plan Administrator or its designee.

NOTICE PROCEDURES: Any notice that you provide must be ***in writing***. Oral notice, including notice by telephone, is not acceptable. You must mail, fax or hand-deliver your notice to the person, department or firm listed below, at the following address:

Peak One Administration

3903 E Primrose Lane, Suite 102
Post Falls, ID 83854
877-404-9443

If mailed, your notice must be postmarked no later than the last day of the required notice period. Any notice you provide must state:

- the **name of the plan or plans** under which you lost or are losing coverage,
- the **name and address of the employee** covered under the plan,
- the **name(s) and address(es) of the Qualified Beneficiary(ies)**, and
- the **Qualifying Event** and the **date** it happened.

If the Qualifying Event is a **divorce or legal separation**, your notice must include **a copy of the divorce decree or the legal separation agreement**.

Be aware that there are other notice requirements in other contexts, for example, in order to qualify for a disability extension.

Once the Plan Administrator or its designee receives *timely notice* that a Qualifying Event has occurred, COBRA continuation coverage will be offered to each of the qualified beneficiaries. Each Qualified Beneficiary will have an independent right to elect COBRA continuation coverage. Covered employees may elect COBRA continuation coverage for their spouses, and parents may elect COBRA continuation coverage on behalf of their children. For each Qualified Beneficiary who elects COBRA continuation coverage, COBRA continuation coverage will begin on the date that plan coverage would otherwise have been lost. If you or your spouse or dependent children do not elect continuation coverage within the 60-day election period described above, the right to elect continuation coverage will be lost.

08. **Is a waiver before the end of the election period effective to end a Qualified Beneficiary's election rights?**

If, during the election period, a Qualified Beneficiary waives COBRA continuation coverage, the waiver can be revoked at any time before the end of the election period. Revocation of the waiver is an election of COBRA continuation coverage. However, if a waiver is later revoked, coverage need not be provided retroactively (that is, from the date of the loss of coverage until the waiver is revoked). Waivers and revocations of waivers are considered made on the date they are sent to the Plan Administrator or its designee, as applicable.

09. **Is COBRA coverage available if a Qualified Beneficiary has other group health plan coverage or Medicare?**

Qualified Beneficiaries who are entitled to elect COBRA continuation coverage may do so even if they are covered under another group health plan or are entitled to Medicare benefits on or before the date on which COBRA is elected. However, a Qualified Beneficiary's COBRA coverage will terminate automatically if, after electing COBRA, he or she becomes entitled to Medicare or becomes covered under other group health plan coverage (but only after any applicable preexisting condition exclusions of that other plan have been exhausted or satisfied).

10. **When may a Qualified Beneficiary's COBRA continuation coverage be terminated?**

During the election period, a Qualified Beneficiary may waive COBRA continuation coverage. Except for an interruption of coverage in connection with a waiver, COBRA continuation coverage that has been elected for a Qualified Beneficiary must extend for at least the period beginning on the date of the Qualifying Event and ending not before the earliest of the following dates:

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a. The last day of the applicable maximum coverage period.

b. The first day for which Timely Payment is not made to the Plan with respect to the Qualified Beneficiary.

c. The date upon which the Employer ceases to provide any group health plan (including a successor plan) to any employee.

d. The date, after the date of the election, that the Qualified Beneficiary first becomes covered under any other Plan that does not contain any exclusion or limitation with respect to any pre-existing condition, other than such an exclusion or limitation that does not apply to, or is satisfied by, the Qualified Beneficiary.

e. The date, after the date of the election, that the Qualified Beneficiary first becomes entitled to Medicare (either part A or part B, whichever occurs earlier).

f. In the case of a Qualified Beneficiary entitled to a disability extension, the later of:

1. (i) 29 months after the date of the Qualifying Event, or (ii) the first day of the month that is more than 30 days after the date of a final determination under Title II or XVI of the Social Security Act that the disabled Qualified Beneficiary whose disability resulted in the Qualified Beneficiary's entitlement to the disability extension is no longer disabled, whichever is earlier; or

2. the end of the maximum coverage period that applies to the Qualified Beneficiary without regard to the disability extension.

The Plan can terminate for cause the coverage of a Qualified Beneficiary on the same basis that the Plan terminates for cause the coverage of similarly situated non-COBRA beneficiaries, for example, for the submission of a fraudulent claim.

In the case of an individual who is not a Qualified Beneficiary and who is receiving coverage under the Plan solely because of the individual's relationship to a Qualified Beneficiary, if the Plan's obligation to make COBRA continuation coverage available to the Qualified Beneficiary ceases, the Plan is not obligated to make coverage available to the individual who is not a Qualified Beneficiary.

11. **What are the maximum coverage periods for COBRA continuation coverage?**

The maximum coverage periods are based on the type of the Qualifying Event and the status of the Qualified Beneficiary, as shown below.

a. In the case of a Qualifying Event that is a termination of employment or reduction of hours of employment, the maximum coverage period ends 18 months after the Qualifying Event if there is not a disability extension and 29 months after the Qualifying Event if there is a disability extension.

b. In the case of a covered Employee's enrollment in the Medicare program before experiencing a Qualifying Event that is a termination of employment or reduction of hours of employment, the maximum coverage period for Qualified Beneficiaries other than the covered Employee ends on the later of:

1. 36 months after the date the covered Employee becomes enrolled in the Medicare program; or

2. 18 months (or 29 months, if there is a disability extension) after the date of the covered Employee's termination of employment or reduction of hours of employment.

c. In the case of a Qualified Beneficiary who is a child born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage, the maximum coverage period is the maximum coverage period applicable to the Qualifying Event giving rise to the period of COBRA continuation coverage during which the child was born or placed for adoption.

d. In the case of any other Qualifying Event than that described above, the maximum coverage period ends 36 months after the Qualifying Event.

12. **Under what circumstances can the maximum coverage period be expanded?**

If a Qualifying Event that gives rise to an 18-month or 29-month maximum coverage period is followed, within that 18- or 29-month period, by a second Qualifying Event that gives rise to a 36-months maximum coverage period, the original period is expanded to 36 months, but only for individuals who are Qualified Beneficiaries at the time of and with respect to both Qualifying Events. In no circumstance can the COBRA maximum coverage period be expanded to more than 36 months after the date of the first Qualifying Event. The Plan Administrator must be notified of the second qualifying event within 60 days of the second qualifying event. This notice must be

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sent to the Plan Administrator or its designee in accordance with the procedures above.

13. **How does a Qualified Beneficiary become entitled to a disability extension?**

    A disability extension will be granted if an individual (whether or not the covered Employee) who is a Qualified Beneficiary in connection with the Qualifying Event that is a termination or reduction of hours of a covered Employee's employment, is determined under Title II or XVI of the Social Security Act to have been disabled at any time during the first 60 days of COBRA continuation coverage. To qualify for the disability extension, the Qualified Beneficiary must also provide the Plan Administrator with notice of the disability determination on a date that is both within 60 days after the date of the determination and before the end of the original 18-month maximum coverage. This notice must be sent to the Plan Administrator or its designee in accordance with the procedures above.

14. **Does the Plan require payment for COBRA continuation coverage?**

    For any period of COBRA continuation coverage under the Plan, Qualified Beneficiaries who elect COBRA continuation coverage may be required to pay up to 102% of the applicable premium and up to 150% of the applicable premium for any expanded period of COBRA continuation coverage covering a disabled Qualified Beneficiary due to a disability extension. Your Plan Administrator will inform you of the cost. The Plan will terminate a Qualified Beneficiary's COBRA continuation coverage as of the first day of any period for which timely payment is not made.

15. **Must the Plan allow payment for COBRA continuation coverage to be made in monthly installments?**

    Yes. The Plan is also permitted to allow for payment at other intervals.

16. **What is Timely Payment for COBRA continuation coverage?**

    Timely Payment means a payment made no later than 30 days after the first day of the coverage period. Payment that is made to the Plan by a later date is also considered Timely Payment if either under the terms of the Plan, covered Employees or Qualified Beneficiaries are allowed until that later date to pay for their coverage for the period or under the terms of an arrangement between the Employer and the entity that provides Plan benefits on the Employer's behalf, the Employer is allowed until that later date to pay for coverage of similarly situated non-COBRA beneficiaries for the period.

    Notwithstanding the above paragraph, the Plan does not require payment for any period of COBRA continuation coverage for a Qualified Beneficiary earlier than 45 days after the date on which the election of COBRA continuation coverage is made for that Qualified Beneficiary. Payment is considered made on the date on which it is postmarked to the Plan.

    If Timely Payment is made to the Plan in an amount that is not significantly less than the amount the Plan requires to be paid for a period of coverage, then the amount paid will be deemed to satisfy the Plan's requirement for the amount to be paid, unless the Plan notifies the Qualified Beneficiary of the amount of the deficiency and grants a reasonable period of time for payment of the deficiency to be made. A "reasonable period of time" is 30 days after the notice is provided. A shortfall in a Timely Payment is not significant if it is no greater than the lesser of $50 or 10% of the required amount.

17. **Are there other coverage options besides COBRA Continuation Coverage?**

    Yes. Instead of enrolling in COBRA continuation coverage, there may be other coverage options for you and your family through the Health Insurance Marketplace, Medicaid, or other group health plan coverage options (such as a spouse's plan) through what is called a "special enrollment period." Some of these options may cost less than COBRA continuation coverage. You can learn more about many of these options at www.healthcare.gov.

18. **Must a Qualified Beneficiary be given the right to enroll in a conversion health plan at the end of the maximum coverage period for COBRA continuation coverage?**

    If a Qualified Beneficiary's COBRA continuation coverage under a group health plan ends as a result of the expiration of the applicable maximum coverage period, the Plan will, during the 180-day period that ends on that expiration date, provide the Qualified Beneficiary with the option of enrolling under a conversion health plan if such an option is otherwise generally available to similarly situated non-COBRA beneficiaries under the Plan. If such a conversion option is not otherwise generally available, it need not be made available to Qualified Beneficiaries.

19. **How is my participation in the Health Flexible Spending Account affected?**

    You can elect to continue your participation in the Health Flexible Spending Account for the remainder of the Plan Year, subject to the following conditions. You may only continue to participate in the Health Flexible Spending Account if you have elected to contribute more money than you have taken out in claims. For example, if you elected to contribute an annual amount of

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$750 and, at the time you terminate employment, you have contributed $400 but only claimed $200, you may elect to continue coverage under the Health Flexible Spending Account. If you elect to continue coverage, then you would be able to continue to receive your health reimbursements up to the $750. However, you must continue to pay for the coverage, just as the money has been taken out of your paycheck, but on an after-tax basis. The Plan can also charge you an extra amount (as explained above for other health benefits) to provide this benefit.

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IF YOU HAVE QUESTIONS

If you have questions about your COBRA continuation coverage, you should contact the Plan Administrator or its designee.

KEEP YOUR PLAN ADMINISTRATOR INFORMED OF ADDRESS CHANGES

In order to protect your and your family's rights, you should keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator or its designee.

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Attachment A

HIPAA NOTICE OF PRIVACY PRACTICES

THIS NOTICE DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED AND DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION. PLEASE REVIEW IT CAREFULLY.

Purpose

This notice is intended to inform you of the privacy practices followed by the Company's group health Plan. It also explains the Federal privacy rights afforded to you and the members of your family as Plan Participants covered under a group health plan.

As a Plan sponsor we often need access to health information in order to perform Plan Administrator functions. We want to assure the Plan Participants covered under our group health plan that we comply with Federal privacy laws and respect your right to privacy. We require all members of our workforce and third parties that are provided access to health information to comply with the privacy practices outlined below.

Your Rights

You have the right to:

- Get a copy of your health and claims records
- Correct your health and claims records
- Request confidential communication
- Ask us to limit the information we share
- Get a list of those with whom we've shared your information
- Get a copy of this privacy notice
- Choose someone to act for you
- File a complaint if you believe your privacy rights have been violated

Your Choices

You have some choices in the way that we use and share information as we:

- Answer coverage questions from your family and friends
- Provide disaster relief
- Market our services and sell your information

Our Uses and Disclosures

We may use and share your information as we:

- Help manage the health care treatment you receive
- Run our organization
- Pay for your health services
- Administer your health plan
- Help with public health and safety issues
- Do research
- Comply with the law
- Respond to organ and tissue donation requests and work with a medical examiner or funeral director
- Address workers' compensation, law enforcement, and other government requests
- Respond to lawsuits and legal actions

To the extent that we have your substance use disorder patient records, subject to 42 CFR part 2, we will not share that information for investigations or legal proceedings against you without (1) your written consent or (2) a court order and a subpoena.

Your Rights

When it comes to your health information, you have certain rights. This section explains your rights and some of our responsibilities to help you.

Get a copy of health and claims records

- You can ask to see or get a copy of your health and claims records and other health information we have about you. Ask us how to do this.
- We will provide a copy or a summary of your health and claims records, usually within 30 days of your request. We may charge a reasonable, cost-based fee.

Ask us to correct health and claims records

- You can ask us to correct your health and claims records if you think they are incorrect or incomplete. Ask us how to do this.
- We may say "no" to your request, but we'll tell you why in writing within 60 days.

Request confidential communications

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- You can ask us to contact you in a specific way (for example, home, office, or mobile phone) or to send mail to a different address.
- We will consider all reasonable requests, and must say "yes" if you tell us you would be in danger if we do not.

Ask us to limit what we use or share

- You can ask us not to use or share certain health information for treatment, payment, or our operations.
- We are not required to agree to your request, and we may say "no," for example, if it could affect your care. If we agree to your request, we may still share this information in the event that you need emergency treatment.

Get a list of those with whom we've shared information

- You can ask for a list (accounting) of the times we've shared your health information for six years prior to the date you ask, who we shared it with, and why.
- We will include all the disclosures except for those about treatment, payment, and health care operations, and certain, other disclosures (such as any you asked us to make). We'll provide one accounting a year for free but will charge a reasonable, cost-based fee if you ask for another one within 12 months.

Get a copy of this privacy notice
You can ask for a paper copy of this notice at any time, even if you have agreed to receive the notice electronically. We will provide you with a paper copy promptly.
Choose someone to act for you

- If someone has authority to act as your personal representative, such as if someone has your medical power of attorney or if someone is your legal guardian, that person can exercise your rights and make choices about your health information.
- We will make sure the person has this authority and can act for you before we take any action.

File a complaint if you feel your rights are violated

- You can complain if you feel we have violated your rights by contacting us using the information on page 1.
- You can file a complaint with the U.S. Department of Health and Human Services Office for Civil Rights by sending a letter to 200 Independence Avenue, S.W., Washington, D.C. 20201, calling 1-877-696-6775, or visiting **https://www.hhs.gov/hipaa/filing-a-complaint/index.html.**
- We will not retaliate against you for filing a complaint.

Your Choices

For certain health information, you can tell us your choices about what we share. If you have a clear preference for how we share your information in the situations described below, talk to us. Tell us what you want us to do, and we will follow your instructions.
In these cases, you have both the right and choice to tell us to:

- Share information with your family, close friends, or others involved in payment for your care
- Share information in a disaster relief situation

If you are not able to tell us your preference, for example if you are unconscious, we may go ahead and share your information if we believe it is in your best interest. We may also share your information when needed to lessen a serious and imminent threat to health or safety.
In these cases we *never* share your information unless you give us written permission:

- Marketing purposes
- Sale of your information

Our Uses and Disclosures

How do we typically use or share your health information?

We typically use or share your health information in the following ways.
Help manage the health care treatment you receive
We can use your health information and share it with professionals who are treating you.
Example: A doctor sends us information about your diagnosis and treatment plan so we can arrange additional services.
Run our organization

- We can use and disclose your information to run our organization and contact you when necessary.
- We are not allowed to use genetic information to decide whether we will give you coverage and the price of that coverage. This does not apply to long term care plans.

Example: We use health information about you to develop better services for you.
Pay for your health services
We can use and disclose your health information as we pay for your health services.
Example: We share information about you with your dental plan to coordinate payment for your dental work.
Administer your plan
We may disclose your health information to your health plan sponsor for plan administration.
Example: Your company contracts with us to provide a health plan, and we provide your company with certain statistics to explain the premiums we charge.

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How else can we use or share your health information?

We are allowed or required to share your information in other ways – usually in ways that contribute to the public good, such as public health and research. We have to meet many conditions in the law before we can share your information for these purposes. And in all cases, if we have substance use disorder patient records about you, subject to 42 CFR part 2, we cannot use or share information in those records in civil, criminal, administrative, or legislative investigations or proceedings against you without (1) your consent or (2) a court order and a subpoena.

Help with public health and safety issues

We can share health information about you for certain situations such as:

- Preventing disease
- Helping with product recalls
- Reporting adverse reactions to medications
- Reporting suspected abuse, neglect, or domestic violence
- Preventing or reducing a serious threat to anyone's health or safety

Do research

We can use or share your information for health research.

Comply with the law

We will share information about you if state or federal laws require it, including with the Department of Health and Human Services if it wants to see that we're complying with federal privacy law.

Respond to organ and tissue donation requests and work with a medical examiner or funeral director

- We can share health information about you with organ procurement organizations.
- We can share health information with a coroner, medical examiner, or funeral director when an individual dies.

Address workers' compensation, law enforcement, and other government requests

We can use or share health information about you:

- For workers' compensation claims
- For law enforcement purposes or with a law enforcement official
- With health oversight agencies for activities authorized by law
- For special government functions such as military, national security, and presidential protective services

Respond to lawsuits and legal actions

We can share health information about you in response to a court or administrative order, or in response to a subpoena.

Our Responsibilities

- We are required by law to maintain the privacy and security of your protected health information.
- We will let you know promptly if a breach occurs that may have compromised the privacy or security of your information.
- We must follow the duties and privacy practices described in this notice and give you a copy of it.
- We will not use or share your information other than as described in this notice unless you tell us we can in writing. If you tell us we can, you may change your mind at any time. Let us know in writing if you change your mind.

For more information see: www.hhs.gov/ocr/privacy/hipaa/understanding/consumers/noticepp.html.

Legal Information

The Company is required by law to protect the privacy of your information, provide this notice about information practices, and follow the information practices that are described in this notice.

We may change our policies at any time. Before we make a significant change in our policies, we will provide you with a revised copy of this notice. You can also request a copy of our current notice at any time. For more information about our privacy practices, contact the person listed below:

Bonner County
Kevin Rothenberger
521 S Division Ave, Suite 202
Sandpoint, ID 83864
208-255-3630
kevin.rothenberger@bonnercountyid.gov

If you have any questions or complaints, please contact the Plan Administrator listed under the Article titled: "General Information About Our Plan".

Filing a Complaint If you are concerned that we have violated your privacy rights, or you disagree with a decision we made about access to your records, you may contact the person listed above. You also may send a written complaint to the U.S. Department of Health and Human Services; Office of Civil Rights. The person listed above can provide you with the appropriate address upon request or you may visit www.hhs.gov/ocr for further information.

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Appendix A

FSA and LPFSA unused funds over $10 will roll into an FSA or LPFSA plan after to end of the plan year. Any amounts under $10 will be foreight if not used at the end of the runout period.

If you have elected for and FSA or LPFSA plan for the following year there is no minimum for rollover funds.

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Bonner County
Board of Commissioners

Brian Domke Asia Williams Ron Korn

EMERGENCY MANAGEMENT Item #1

April 14, 2026

Memorandum

To: Commissioners

From: Bob Howard
Director Emergency Management

Re: Termination of Resolution #25-90 – Declaration of Local Disaster Emergency

Description: December 11th, 2025, at 4:06 AM, a verbal disaster declaration was made by Bonner County Chairman Brian Domke, and a written disaster declaration was signed by all Bonner County Commissioners on December 16th, 2025.

There is no longer a threat to life and property in Bonner County due to flooding, and the county is not requesting assistance from any other agencies. The local disaster emergency no longer exists in Bonner County, Idaho

Auditing Review:_____
If applicable, an 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: _____ ☑ APPROVED
If applicable, an 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. ☑ APPROVED

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

Distribution: ___ Original to
___ Copy to

A suggested motion would be: **Based on the information before us, I move to approve Resolution, number to be assigned, that a disaster from flooding no longer exists for all of Bonner County and have the Chairman sign administratively to terminate Resolution 25-90.**

Recommendation Acceptance: □ yes □ no _____ Date:_____
Brian Domke, Chairman

DRAFT

RESOLUTION 26 - _____

BONNER COUNTY EMERGENCY MANAGEMENT
TERMINATION OF RESOLUTION
DECLARATION OF A LOCAL DISASTER EMERGENCY
IN BONNER COUNTY, IDAHO

WHEREAS, Idaho Code 46-1011 - LOCAL DISASTER EMERGENCIES states as follows:

(1) A local disaster emergency may be declared only by a mayor or chairman of the county commissioners within their respective political subdivisions. It shall not be continued or renewed for a period in excess of seven (7) days except by or with the consent of the governing board of the political subdivision. Any order or proclamation declaring, continuing, or terminating a local disaster emergency shall be given prompt and general publicity and shall be filed promptly with the local county recorder.

(2) The effect of the declaration of a local disaster emergency is to activate the response and recovery aspects of any and all applicable local or intergovernmental disaster emergency plans and to authorize the furnishing of aid and assistance thereunder.

(3) No intergovernmental agency or official thereof may declare a local disaster emergency, unless expressly authorized by the agreement pursuant to which the agency functions. However, an intergovernmental disaster agency shall provide aid and services in accordance with the agreement pursuant to which it functions.

WHEREAS, there is no longer a threat to life and property in Bonner County due to snow melt, warming temperatures and rain resulting in flooding; and

AND: the emergency response phase of the declared disaster is no longer in effect.

WHEREAS, the county is not requesting assistance from other agencies.

NOW, THEREFORE, the Bonner County Board of Commissioners, by virtue of the authority vested in Section 46-1011 of the Idaho Code, do hereby find and declare a local disaster emergency no longer exists in Bonner County, Idaho. This resolution Terminates Resolution 25-90

ADOPTED as a Resolution of the Board of County Commissioners of Bonner County, Idaho upon a majority vote on the 14th day of April, 2026.

BOARD OF BONNER COUNTY COMMISSIONERS

_____
Brian Domke, Chairman

_____
Asia Williams, Commissioner

_____
Ron Korn, Commissioner

ATTEST: Michael W. Rosedale

By_____
Deputy Clerk

DRAFT

RESOLUTION 25 - 90

BONNER COUNTY EMERGENCY MANAGEMENT
DECLARATION OF A LOCAL DISASTER EMERGENCY
IN BONNER COUNTY, IDAHO
Flooding December 11, 2025

WHEREAS, Idaho Code 46-1011 - LOCAL DISASTER EMERGENCIES states as follows:
(1) A local disaster emergency may be declared only by a mayor or chairman of the county commissioners within their respective political subdivisions. It shall not be continued or renewed for a period in excess of seven (7) days except by or with the consent of the governing board of the political subdivision. Any order or proclamation declaring, continuing, or terminating a local disaster emergency shall be given prompt and general publicity and shall be filed promptly with the local county recorder.
(2) The effect of the declaration of a local disaster emergency is to activate the response and recovery aspects of any and all applicable local or intergovernmental disaster emergency plans and to authorize the furnishing of aid and assistance thereunder.
(3) No intergovernmental agency or official thereof may declare a local disaster emergency, unless expressly authorized by the agreement pursuant to which the agency functions. However, an intergovernmental disaster agency shall provide aid and services in accordance with the agreement pursuant to which it functions.

WHEREAS, there is a threat to life and property in Bonner County due to snow melt, warming temperatures and rain resulting in flooding; and

WHEREAS, flooding has the potential to cause mudslides and damage to roads and levees; and

WHEREAS, rising lakes, rivers and streams have the potential to endanger life, property, and structures; and

WHEREAS, planning and mitigation efforts may result in the immediate work effort to minimize the threat; and

WHEREAS, Bonner County Chairman Brian Domke made a verbal declaration on Thursday, December 11, 2025 at 4:06 a.m.

NOW, THEREFORE, the Bonner County Board of Commissioners, by virtue of the authority vested in Section 46-1011 of the Idaho Code, do hereby find and declare a local disaster emergency exists in Bonner County, Idaho. This declaration is due to threat to life and property in Bonner County as the result of snow melt, warming temperatures and rain resulting in flooding in Bonner County.

ADOPTED as a Resolution of the Board of County Commissioners of Bonner County, Idaho upon a majority vote on the 16th day of December, 2025.

BOARD OF BONNER COUNTY COMMISSIONERS

Brian Domke, Chairman

Asia Williams, Commissioner

Ron Korn, Commissioner

ATTEST: Michael W. Rosedale

By _____
Deputy Clerk

DRAFT

Bonner County
Board of Commissioners

Brian Domke Asia Williams Ron Korn

EMERGENCY MANAGEMENT Item #1

12/16/2025

Memorandum

To: Commissioners

From: Bonner County Emergency Management

Re: Disaster Declaration

Bonner County Emergency Management is requesting the Board of County Commissioners to sign a written disaster declaration during this emergency.

Due to extreme weather conditions, snowmelt, and heavy rain, flooding has caused the closure of the East Spring Creek and Lightning Creek roads. A verbal disaster declaration was made by Bonner County Chairman Brian Domke at 4:06 AM on Thursday, December 11, 2025.

Auditing Review:_____
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: _
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:_____
Email is attached verifying that all legal questions/concerns have been resolved and that it has been approved.

Distribution: ___ Original to
___ Copy to

A suggested motion would be: **Based on the information before us, I move to approve a disaster declaration for all of Bonner County due to the extreme weather and potential danger to life, property, and structures.**

Recommendation Acceptance: ☒ yes ☐ no _____ Date: 12/16/25
Brian Domke, Chairman

DRAFT

Bonner County
Solid Waste

Solid Waste
Item # 1

April 14, 2026

Memorandum

To: Commissioners

From: Solid Waste

Re: Point Of Sale System Software

BRIEF DESCRIPTION OF ITEM
Solid Waste is requesting the purchase of a point-of-sale software system for its 11 collection sites and office. The Stellar Scale Tech System will enable staff to create customer receipts, and invoices, process payments, and generate reports. This purchase will come from line item 023-9470.

Currently sites only accept cash and checks, with site attendants manually writing receipts. The new system will automate receipt and invoice generation, allow credit card payments, produce end-of-day batches, and improve the accuracy of commodity tracking.

Purchase Fee	$52,060.00
Annual 3-year subscription fee for hosting, licensing, support	$21,760.00

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: YES
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 BOCC

_____ Copy to Bob Howard, Melissa Gault

A suggested motion would be: **Based on the information before us I move to approve that the County approve the purchase of the point-of-sale system from Stellar Scale Tech System in the amount of $30,300.00 with an annual 3-year subscription of $21,760.00.**

Recommendation Acceptance: □ yes □ no

_____ _____
Brian Domke, Chair Date

DRAFT

Bonner County Solid Waste

521 S Division Ste 102 Sandpoint, ID 83864
208-255-5681 Ext. 2 Fax 844-965-9700

Bonner County Professional Services Contract

This Agreement is made and entered into this 2nd Day of April 2026, by and between Bonner County, whose address is 1500 Hwy 2, Sandpoint ID 83864, hereinafter called the "owner," and Stellar Programming & Consulting, Inc., whose address is PO Box 1751 Casper, WY 82602, hereinafter called the "contractor."

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I. GENERAL PROVISIONS

A. THE CONTRACT

This Contract Document is the governing contract instrument. The terms of this document control over any inconsistent provisions in any other documents approved as part of this project. The contract may be amended or modified only by a written modification.

B. THE WORK

1. Term "Work" means the ticketing & invoicing Initialization, Configuration and Ongoing Services for Bonner County Solid Waste outlined in the attached proposal dated March 29, 2026, and includes all labor, materials, equipment and services required by the Contractor to fulfill the Contractor's obligation as listed in the attached Design Proposal & Estimate, and does not include the Forte Credit Card Processing Components, to implement and maintain a point of sale system.
2. The intent of the Contract Documents is to include all items necessary for the proper execution and completion of the Work by the Contractor.
3. The Stellar Programming & Consulting, Inc proposal dated March 29, 2026, is included in Exhibit A and constitutes all associated and subordinated contract documents. The quote is attached for the purpose of defining and detailing the rates of services and detailing the Scope of Work. The intent of the Contract Documents is to include all items necessary for the proper execution and completion of the Work by the contractor.

II. OWNER

A. INFORMATION AND SERVICES REQUIRED OF THE OWNER

Except for permits and fees which are the responsibility of the Contractor under the Contract Documents, the Owner shall obtain and pay for other necessary approvals, easements, assessments and charges.

B. OWNERS RIGHT TO STOP THE WORK

If the Contractor fails to correct Work which is not in accordance with the Specifications, the Owner may direct the Contractor in writing to stop the Work until the correction is made.

C. OWNERS RIGHT TO PERFORM CONSTRUCTION AND TO AWARD SEPARATE CONTRACTS

1. The Contractor shall coordinate and cooperate with any separate contractor employee by the Owner.

2. Costs caused by delays or by improperly timed activities or defective services, materials, & equipment shall be borne by the party responsible thereof.

III. CONTRACTOR

A. EXECUTION OF THE CONTRACT

Execution of the Contract by the Contractor is a representation that the Contractor is familiar with Solid Waste and their fee collection system and correlated personal observations with requirements of the Contract Documents. The Contractor also agrees to provide all necessary equipment (as listed in the attached Design Proposal & Estimate, and does not include the Forte Credit Card Processing Components,) and adhere to the scheduled timeline. The work schedule can only be altered with the written approval of the Owner.

B. REVIEW OF THE CONTRACT DOCUMENTS AND FIELD CONDITIONS BY THE CONTRACTOR

The Contractor shall carefully study and compare the Contract Documents with information furnished by the Owner. Before commencing with activities, the Contractor shall: (1) become familiar with Solid Waste procedures, personnel and fee collection system; (2) carefully compare this and other information known to the Contractor with the Contract Documents; and (3) promptly report errors, inconsistencies or omissions discovered to the Owner.

C. SUPERVISION AND CONSTRUCTION PROCEDURES

The Contractor shall, consistent with the promise that work be performed in a skillful and workmanlike manner, supervise and direct work, using the Contractor's best skill and attention. The Contractor shall be solely responsible for and have control over production means, methods, techniques, and procedures, and for coordinating all portions of the Work in accordance with the Contract Documents.

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D. LABOR AND MATERIALS

1. Unless otherwise provided in the Contract Documents, the Contractor shall provide and pay for labor, incidental materials, equipment, tools, utilities, transportation, disposal of waste and tear-off materials and other facilities and services necessary for proper execution and completion of the Work.

2. The Contractor shall deliver, and install all materials in accordance with manufacturer's instructions.

E. WARRANTY

The Contractor warrants to the Owner that: (1) materials and equipment furnished under the contract will be new and of good quality unless otherwise required or permitted by the Contract Documents; (2) the Work will be free from defects not inherent in the quality required or permitted; and (3) the Work will conform to the requirements of the Contract and Proposal Documents.

F. TAXES

The Contractor shall pay sales taxes that are legally required when the Contract is executed.

G. PERMITS, FEES, AND NOTICES

1. The Contractor shall obtain and pay for all permits and governmental fees, licenses and inspections necessary for proper execution and completion of Work, unless otherwise indicated in the Contract Documents.

2. The Contractor shall comply with and give notices required by agencies having jurisdiction over the Work. If the Contractor performs Work knowing it to be contrary to laws, statutes, ordinances, building codes, and rules and regulations without notice of the Owner, the Contractor shall assume full responsibility for such Work and shall bear the attributable costs. The Contractor shall promptly notify the Owner in writing of any known inconsistencies in the Contract Documents with such governmental laws, rules and regulations.

H. USE OF SITE

The Contractor shall confine operations at the site to designated areas permitted by the Contract Documents and the Owner. The Contractor will inform and coordinate construction activities with Bonner County Solid Waste.

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I. CLEANING UP

If the Contractor is on a solid waste site, the Contractor shall keep the premises and surrounding area free from accumulation of debris and trash related to the Work.

J. INDEMNIFICATION

To the fullest extent permitted by law, the Contractor shall indemnify and hold harmless the Owner, Agents and employees thereof from and against claims, damages, losses, and expenses, including but not limited to attorney's; fees, arising out of or resulting from performance of the Work, provided that such a claim, damage, loss or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of tangible property (other than the Work itself) including loss of use resulting thereof, but only to the extent caused in whole or in part by negligent acts or omissions of the Contractor, a subcontractor, anyone directly or indirectly employed by them or anyone for whose acts they may be liable, regardless of whether such claim, damage, loss, or expense is caused in part by a party indemnified hereunder.

K. ACTIVITIES ON OWNER'S PREMISES

1. If the Contractor or any of its subcontractors or suppliers, of any tier, performs any activities on the premises owned, leased, possessed, or controlled by the Owner, the Contractor shall; (a) take all precautions which are necessary to prevent injury (including death) to persons and damage to any property or environment in connection with such activities; and (b) release, defend, indemnify and hold harmless the Owner from all claims, losses, harm, liabilities, damages, costs and expenses (including, but not limited to, reasonable attorney's fees) that may arise in connection with such activities. Without limiting the generality of the foregoing, the Contractor waives its immunity under any applicable workers' compensation laws for purposes of this Section L and assumes potential liability for actions brought by the Contractor's employees, subcontractors, or suppliers of any tier.

2. The Contractor shall maintain a comprehensive general liability policy which shall provide bodily injury and property damage liability on the Contractor's operations; owned, non-owned and hired vehicles; on work sublet to others; and on the indemnity agreement set out above. The limits of liability insurance shall not be less than the following:

    a. $1,000,000 per occurrence for bodily injury liability including sickness, disease or death and $1,000,000 bodily injury liability for all occurrences (other than automobiles); and

    b. $1,000,000 for property damage liability (other than automobiles) because of damage to or destruction of property of others including loss of use thereof caused by one occurrence and $1,000,000 property damage liability for all occurrences.

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c. As an alternate to subparagraphs (a) and (b) above, the Contractor may insure for $1,000,000 combined single limit protection for both bodily injury and property damage liability per occurrence and $1,000,000 general aggregate.

d. In addition, $1,000,000 per accident for bodily injury liability including sickness, disease or death and property damage liability because of damage to or destruction of property of others including loss of use thereof arising out of the operation of automobiles.

e. In addition, the Contractor shall maintain a true umbrella policy which provides excess limits over the primary layer, in an amount not less than $1,000,000.

3. In addition, the Contractor shall purchase and maintain insurance for claims under workers' compensation (industrial insurance), disability benefit and other similar employee benefit acts in the State statutory amount and Employer's Liability with coverage of at least $250,000/$500,000. Copies shall be included in the submittal package and reviewed for approval by the Owner prior to the start of work.

4. The insurance described above shall be in place prior to commencing activities. The Owner's specification or approval of the coverages or insurance in this agreement or of their amounts are not limits of liability and shall not relieve or decrease the liability of the Contractor.

5. Before exposure to loss can occur, the Contractor shall furnish the Owner with Certificates of Insurance as evidence of all insurance required above. All policies and certificates must be signed copies and shall contain a clause agreeing that such insurance cannot be materially altered (i.e., the coverage's reduced, the limits decreased, or the additional insured removed), allowed to expire or canceled without first giving 45 days written notice by certified mail to the Owner. The Contractor shall furnish to the Owner copies of any subsequently issued endorsements amending, modifying, altering, or restricting coverage or limits.

6. If the Owner is damaged by the failure of the Contractor to maintain any of the above insurance to so notify the Owner, then the Contractor shall bear all costs properly attributable thereto.

7. During the execution of this contract the Owner may present the Contractor with master key sets to gain timely entrance to the premises if the contractor is on a Solid Waste site. Any keys issued to the Contractor remain the property of the Owner. The Contractor takes financial responsibility for loss, damage or theft of issued key sets, and agrees to pay all costs related to re-coring any or all premises due to loss of key sets issued to Contractor or employees of the Contractor.

IV. ADMINISTRATION OF THE CONTRACT

A. The owner will provide administration of the Contract as described in the Contract Documents.

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B. The Owner will not have control over or charge of and will not be responsible for deliverable products, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work, since these are solely the Contractor's responsibility.

C. Based on the Owner's observations and evaluations of the Contractor's applications for payment, the Owner will review and certify the amounts due to the Contractor.

V. CHANGES IN THE WORK

A. After execution of the Contract, changes in the Work may be accomplished by Change Order or by order for a minor change in the Work. The Owner, without invalidating the Contract, may order changes in the Work within the general scope of the Contract consisting of additions, deletions or other revisions, the Contract sum and Contract Time being adjusted accordingly. All change orders shall be submitted to the Owner's representative for approval prior to any request for payment of said change order.

If the contractor exceeds the bid quantities, or anticipates exceeding the bid quantities, the Owner must be notified before work proceeds. Failure to notify the Owner of excessive quantities may result in payment being withheld.

B. A change order shall be a written order to the Contractor signed by the Owner to change the Work, contract sum, or contract time.

C. Change orders exceeding $5,000.00 (five thousand dollars) will require Board of County Commissioners approval.

VI. TIME LIMITS AND PENALTIES

A. Time limits stated in the Contract Documents are of the essence of the Contract.

B. If the Contractor is delayed at any time in progress of the Work by changes ordered in the Work, or by labor disputes, fire, unusual delay in deliveries, unavoidable casualties of other causes beyond the Contractor's control, the Contract time shall be extended by Change Order for such reasonable time as the Owner may determine.

VII. PAYMENTS AND COMPLETION

A. CONTRACT SUM

The Contract Sum stated in the Agreement, including authorized adjustments, is the total amount payable by the Owner to the Contractor for performance of the Work under the

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Contract Documents. **The total contract amount is $ 52,060.00 for the first year including the first year's subscription of $21,760.00, with an annual subscription cost of $ 21,760.00 per year for the following 2 years. The annual subscription automatically renews and the cost could increase after the 3rd year, subject to adjustment for increases in annual ticket volume, MS Azure Hosting costs, and other inflationary factors.**

B. APPLICATIONS FOR PAYMENT

1. **Payment Schedule:**

Payment #1: One time fees + 1/2 of Annual Subscription		
One-time Fees	$	30,300.00
1/2 Annual Subscription	$	10,880.00
Total for Payment #1 Due upon Project Start Date	$	41,180.00
Payment #2: 1/2 of Annual Subscription		
1/2 Annual Subscription	$	10,880.00
Payment #2 Due upon "Go-Live" Date		
Project Total *(First Year Only)*	$	52,060.00

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C. PROGRESS PAYMENTS

1. The Owner shall make payments in the manner provided in the Contract Documents.
2. The Contractor shall promptly pay each Subcontractor and material supplier, upon receipt of payment from the Owner, out of the amount paid to the Contractor on account of such entities portion of the Work.
3. The Owner does not have responsibility for the payment of money to a Subcontractor or material supplier.
4. A progress payment shall not constitute acceptance of Work not in accordance with the requirements of the Contract Documents.

D. SUBSTANTIAL COMPLETION

Substantial completion is the stage in the progress of the Work when the Work or designated portion thereof is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use.

E. FINAL COMPLETION AND FINAL PAYMENT

1. **Final payment of the first year's Project Total cost** will be submitted to Contractor upon the "Go-live" date of the web application.

2. This project includes a recurring annual subscription that is automatically renewed each year.

VIII. PROTECTION OF PERSONS AND PROPERTY

A. SAFETY PRECAUTIONS AND PROGRAMS

The Contractor shall be responsible for initiating, maintaining and supervising all safety precautions and programs, including all those required by law in connection with performance of the Contract. The Contractor shall promptly remedy damage and loss to property caused in whole or in part of the Contractor, or by anyone for whose acts the Contractor may be liable, except as stated otherwise.

IX. CORRECTION OF WORK

A. The Contractor shall promptly correct Work rejected by the Owner as failing to conform to the requirements of the Contract Documents. The Contractor shall bear the cost of correcting such rejected Work.

B. In addition to the Contractor's other obligations including warranties under Contract, the Contractor shall, for a period of three months after substantial completion, correct work not conforming to the requirements of the Contract Documents.

C. If an issue is identified during the three-month warranty period, the contractor must correct it at their cost, even if the repair extends past the initial warranty timeframe due to delays.

X. MISCELLANEOUS PROVISIONS

A. ASSIGNMENT OF CONTRACT

Neither party to the Contract shall assign the Contract as a whole without written consent of the other.

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B. TESTING AND INSPECTIONS

The Contractor shall pay for and coordinate all tests including testing for Work found to be defective.

C. GOVERNING LAW

The Contractor shall be governed by the law of the place where the project is located.

D. NONWAIVER

The failure of the Owner to insist upon or enforce strict performance by the Contractor of any provisions of this Contract, or to exercise any rights or remedies under this Contract, shall not be construed as a waiver or relinquishment to any extent of its right to assert or rely upon any such provisions, rights or remedies in that or any other instance; rather, the same shall be and remain in full force and effect.

E. ENTIRE AGREEMENT

This Contract sets forth the entire agreement and supersedes any and all prior agreements, between Contractor and Owner regarding the Work. No amendment or modification of any provisions of this Contract shall be valid unless set forth in a written instrument signed by both parties. The Owner shall not be bound by, and specifically objects to, any term, condition or other provision which is different from or in addition to the provisions of this Contract (whether or not it would materially alter this Contract) and which has been proffered by Contractor in any quotation, invoice, shipping document, acceptance, confirmation, correspondence or otherwise, unless the Owner specifically agrees to such provision in a written instrument signed by the Owner. The rights, remedies and warranties afforded to the Owner pursuant to any provision of this Contract are in addition to and do not in any way limit any other rights, remedies or warranties afforded the Owner by any other provisions of this Contract, by any of the Contracts subcontractors, suppliers of any tier, or by law.

F. EMPLOYEES

1. The Contractor shall enforce strict discipline and good order among the Contractor's employees and other persons carrying out the Contract. The Contractor shall not permit employment of unfit persons or persons not skilled in tasks assigned to them. At no change to the Contract price or Contract time, the Owner may provide written notice requiring the Contractor to remove from the site any employee or other person carrying out the Contract whom the Owner considers objectionable. If the work is being performed at a site in active school use or where there is a likelihood of contact with children, a person shall be unfit if he or she has plead guilty to or has been convicted of any felony crime involving physical injury or death of a child, the physical neglect of a child sexual offenses against a minor, sexual exploitation of a child or violation of similar laws of another jurisdiction. A violation of this provision is grounds for the immediate termination of this contract.

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2. The Owner shall comply with all applicable hours of work as outlined by the Owner.

3. The Contractor shall provide the Owner copies of and have available at the Project site a workplace survey or material safety data sheets for all "hazardous" chemicals under the control or use of the Contractor at the Project site. The Contractor shall not be entitled to any additional contract time or compensation arising from its failure or alleged failure to comply with any applicable Federal or State enumerated regulation.

4. Prior to contract commencement, the Contractor shall procure from the Owner all relevant documents describing known dangers and hazardous materials located at the Project site.

G. STATUTES

1. The Contractor shall abide by the provisions of all applicable Idaho statutes.

2. Law Against Discrimination. The Contractor shall comply with pertinent statutory provisions relating to Idaho Labor Laws.

3. Safety Standards. The Contractor shall comply with OSHA safety standards.

4. Unemployment Compensation. The Contractor shall pay contributions for wages for personal services performed under this Contract or arrange for a bond acceptable to the commissioner.

5. Drug-Free Workplace. The Contractor shall fully comply with all applicable federal, state, and local laws and regulations regarding drug-free workplace, including the Drug-Free Workplace Executive Order 2007-08. Any person not fit for duty for any reason, including the use of alcohol, controlled substances, or drugs, shall immediately be removed from the Work. No employee shall be in position of or use any of the above named substance while on school property.

6. If payments under the Agreement exceed one hundred thousand dollars ($100,000) and Contractor employs ten (10) or more persons, then Contractor hereby certifies that it is not currently engaged in and will not , for the duration of the Agreement, engage in a boycott of the goods or services of the state of Israel or territories under its control as those terms are defined in the Anti-Boycott Against Israel Act (Idaho Code 67-2346).

7. Contractor hereby certifies that it is not, and will not, for the duration of the Agreement, be owned or operated by the government of China as set forth at Idaho Code 67-2359.

8. To the extent the Agreement is subject to the use of public funds, Contractor hereby certifies that it is not, and will not for the duration of the Agreement, become an abortion provider or an affiliate of an abortion provider as those terms are defined in the No Public Funds for Abortions Act (Idaho Code 18-8701 et seq.).

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XI. TERMINATION OF CONTRACT

A. TERMINATION BY THE CONTRACTOR

If the Owner fails to make payment when due or substantially breaches any other obligation of this Contract, following seven days' written notice to the Owner, the Contractor may terminate the Contract and recover from the Owner payment for Work executed and for proven loss with respect to materials, equipment, tools, construction equipment and machinery, including reasonable overhead, profit and damage.

B. TERMINATION BY THE OWNER

1. The Owner may terminate the Contract if the Contractor:
   a. Persistently or repeatedly refuses or fails to supply enough properly skilled workers or proper materials;

   b. Fails to make payment to Subcontractors for materials or labor in accordance with the respective agreements between the Contractor and the Subcontractors;

   c. Persistently or materially disregards laws, ordinances, or rules, regulations or orders of a public authority having jurisdiction;

   d. Fails to prosecute the work or any portion thereof with sufficient diligence to ensure the substantial completion of the work within the Contract time;

   e. Is adjudged, bankrupt, makes a general assignment for the benefit of its creditors, or if a receiver is appointed an account of its insolvency;

   f. Fails to comply by permitting a worker on the Project having contact with children who has been convicted of or pled guilty to a felony crime involving children set forth in the section ten "Miscellaneous Provisions", E "Employees" above.

   g. Is otherwise guilty of substantial breach of a provision of the Contract Documents.

2. When any of the above reasons exist, the Owner, may without prejudice to any other Rights or remedies of the Owner and after giving the Contractor and the Contractor's surety, if any, seven days' written notice, terminate employment of the Contractor and may:

   a. Take possession of the current data files.

3. When the Owner terminates the Contract for one of the reasons stated, the Contractor shall not be entitled to receive further payment until the Work is finished.

C. DISPUTES

1. Any and all disputes that cannot be settled reasonably between the Owner and the Contractor shall be required to utilize the Idaho State Court system to resolve such disputes. It is agreed by both parties that arbitration or the use of an arbitrator will not be used to resolve disputes on this project.

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Contractor

NAME

President/Owner

TITLE

Stellar Programming & Consulting, Inc.

COMPANY

4/2/2026

DATE

Bonner County Commissioners

BRIAN DOMKE, Chairman

ASIA WILLIAMS, Commissioner

RON KORN, Commissioner

DATE

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Bonner County
AIRPORTS

AIRPORTS
Item # 1

April 14, 2026

Memorandum

To: Commissioners

From: AIRPORTS

Re: Navigational Aid Maintenance Contract with DBT

This annual contract is for periodic maintenance of the navigational aids at Sandpoint Airport. The contract is required by FAA when nav-aids are present and in use. The contract amount is $6,592 and is accounted for in the airports budget line 00355-7501.

This contract has been approved by Legal, Auditing, and Risk.

I recommend entering into this contract.

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Auditing Review: Approved ☑ APPROVED
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: Approved ☑ APPROVED
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: Approved Matt D. G.
Email is attached verifying that all legal questions/concerns have been resolved and that it has been approved.

Distribution: _____ Original to BOCC

_____ Copy to

A suggested motion would be: **Based on the information before us I move that Bonner County enter into this maintenance contract for navigational aids at Sandpoint Airport and that the chair sign administratively.**

Recommendation Acceptance: ☐ yes ☐ no

_____ _____
Brian Domke, Chair Date

DBT TRANSPORTATION AVIATION SUPPORT AND MAINTENANCE SERVICES ORDER SUMMARY

Contracted Party:	**Serviced Customer Location:**
Name: Bonner County	Name: Sandpoint Airport - SZT
Street: 1101 Airport Way	Street: 1101 Airport Way
City: Sandpoint	City: Sandpoint
State: ID	State: ID
Zip: 83864	Zip: 83864
Contact Name:	Contact Name: David Schuck
Contact Email:	Contact Email: dave.schuck@bonnercountyid.gov
Contact Phone:	Contact Phone: 208-255-9179
Invoice Email: dave.schuck@bonnercountyid.gov	

The Effective Date of this Agreement starts on 1/1/26.

The Term of this Agreement shall be for a period of 1 year(s) from Effective Date.

SERVICES	
☑ Periodic/ Pre-Season Maintenance	
☑ Equipment Restoration	1
☑ Data Services – NADIN	Modem
☐ Data Services - ALIS	
☐ Data Services - RCR	
☐ Other Data Services	

AIRPORT WEATHER EQUIPMENT	MANUFACTURER	MODEL	INSPECTION FREQUENCY	ANNUAL DATE
AWOS ☑	DBT VC/VD	III	Tri Annual	8/23/26
DME ☐	Select		Select	
GS ☐	Select		Select	
LOC ☐	Select		Select	
VOR ☐	Select		Select	

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DBT TRANSPORTATION AVIATION SUPPORT AND MAINTENANCE SERVICES ORDER SUMMARY

WEATHER/NAVAID EQUIPMENT	MANUFACTURER	MODEL	FREQUENCY	ANNUAL DATE
Markers ☐	Select	Select	Select	
NDB ☐	Select		Select	
RVR ☐	Select		Select	
RWIS Runway/Road ☐	Select	Select	Select	

	AIRFIELD EQUIPMENT	FREQUENCY	NOTES
☐	Approach Lighting		
☐	Bolt Torquing		
☐	CCR PMA		
☐	Control Tower		
☐	Moventor Skiddometer		
☐	PAPI/VASI		

PRICING		BILLED
Annual Fee		
Pricing Year One	$ 6,592.00	Quarterly
Pricing Year Two	$	Select
Pricing Year Three	$	Select
Pricing Year Four	$	Select
Pricing Year Five	$	Select
Contract Total	$ 6,592.00	

FEE SCHEDULE	
Unplanned Outage Fee	$ 1780 per day (lightning strike, bird strike)
Facility Visit Fee	$ 1780 per day
Holiday Visit Fee	$ 700 additional per day
Cancellation/Delay Fee	$ 700 per day

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DBT TRANSPORTATION AVIATION SUPPORT AND MAINTENANCE SERVICES ORDER SUMMARY

STATEMENT OF WORK, ADDITIONAL TERMS & ATTACHMENTS

- [ ] Airfield Lighting Statement of Work
- [x] AWOS & Navaid Statement of Work
- [x] Data Services Statement of Work
- [x] DBT Terms and Conditions
- [ ] RWIS Maintenance Statement of Work
- [ ] Additional Notes and Attachments

Customer and DBT agree that any legal action arising out of or related to this Agreement shall be governed by and construed under the laws of the State of Idaho, but for Idaho choice of law provisions, which shall not apply. Any such legal action shall be filed solely in the District Court of the First Judicial District of the State of Idaho, in and for Bonner County, to the exclusion of any other available venue. DBT hereby waives any objections to the forum, including personal jurisdiction and forum non-conveniences.

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This Order Summary is part of the DBT Support and Maintenance Services Agreement ("Service Agreement") between DBT and Customer. The Service Agreement consists of this Summary and each listed attachment. By signing this Order Summary, the parties signify that they have read, understand, and agree to be bound by all the terms and conditions of the Service Agreement.

DBT Transportation Services	**Contracted Party**
By: Nick J Haines ENG	**By:**
Title: Chief Executive Officer	**Title:**
Date: 11/20/25	**Date:**

TRANSPORTATION SERVICES

Attachment 1
DBT Transportation Services LLC
Agreement for Aviation Support and Maintenance Services Terms and Conditions

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1. PURPOSE/SERVICES:

1.1 Customer desires to engage DBT Transportation Services, LLC (DBT) to render certain professional and/or technical services, including as recited in the Statement of Work ("SOW") and as indicated in the Order and Pricing Schedule, related to the support, maintenance and servicing of certain Equipment, and DBT desires to render such services under the terms and conditions of this Attachment 1, the SOW and the Order and Pricing Schedule. All terms not defined herein, including "Services", "Equipment" and "Term", shall have the meaning set forth in the Order and Pricing Schedule. This Attachment 1, the Order and Pricing Schedule and the SOW make up the complete agreement (the "Agreement") between Customer and DBT, and each may be amended, upon mutual written agreement, from time to time throughout the Term.

1.2 This Attachment 1 constitutes the terms and conditions offered with respect to the provision of Services and Equipment recited in the Order and Pricing Schedule and shall become a binding contract upon the execution of the Order and Pricing Schedule either by facsimile or in PDF form, by Customer and DBT. No contrary or additional terms or conditions proposed by Customer under any other document, including but not limited to a Customer purchase order, will be accepted by DBT, and any such proposed contrary or additional terms are hereby rejected unless otherwise mutually agreed to in a written fully executed instrument. DBT's performance pursuant to this Attachment 1, the Order and Pricing Schedule and the SOW shall be deemed unqualified acceptance of the terms and conditions set forth below.

2. PAYMENT/OTHER EXPENSES/ADDITIONAL CHARGES:

2.1 Customer agrees to pay DBT the amounts recited in the Order and Pricing Schedule.

2.2 DBT shall invoice Customer on an annual, quarterly or monthly basis, as applicable, based on the Services for the Equipment specified as more particularly recited under the Order and Pricing Schedule. Payment by Customer shall be net thirty (30) days of the invoice date.

2.3 Customer may withhold payment of any amounts to be paid to DBT which are disputed in good faith by Customer. In the event there is a dispute in connection with a submitted invoice, the parties shall confer on the invoice within five (5) days of receipt, and only the payment for that portion of the invoice in question may be withheld for ten (10) days after the payment due date so as to allow the parties to cooperatively resolve any dispute. Following the elapse of such ten (10) days, Customer shall pay, unless otherwise agreed by the parties, all the amounts due and owing to DBT under the invoice.

2.4 In accordance with the Order and Pricing Schedule, if restoration, repairs or other maintenance Services are required for an unplanned Equipment failure or outage, Customer shall pay DBT the recited "Unplanned Outage Fee". The "Unplanned Outage Fee" is billed in half-day increments, portal to portal, plus travel costs and expenses. Unplanned outages are defined as any restoration outside of normal or anticipated causes of Equipment failure, which outside causes include, but are not limited to, acts of God, weather damage, lightning strikes, vandalism or other damage caused by unauthorized airport personnel or third parties. The "Unplanned Outage Fee" is billed for each day or part thereof that Services are required.

2.5 In accordance with the Order and Pricing Schedule, the applicable "Holiday Fee" as recited in the Order and Pricing Schedule applies to the following holidays when Services are rendered: New Year's Eve, New Year's Day, Memorial Day, July 4th (Independence Day), Labor Day, Thanksgiving Day, the day after Thanksgiving Day, Christmas Eve and Christmas Day. If an Equipment failure or outage occurs on any of the foregoing holidays, Customer shall pay DBT the "Holiday Fee" in addition to the" Unplanned Outage Fee" as well as any other fees due and payable to DBT.

2.6 In accordance with the Order and Pricing Schedule, Customer Site (as subsequently defined) visits are defined as any Site visit not required for Equipment Services. Upon Customer's written request and DBT's written acceptance thereof and subject to mutually agreeable times, DBT will visit Customer Sites concurrent with Federal Aviation Administration (FAA) required or requested

Customer Site visits. Customer agrees to pay the "Facility Visit Fee" to DBT for such Customer Site visits. The "Facility Visit Fee" is billed in half-day increments, portal to portal, plus travel costs and expenses.

2.7 In accordance with the Order and Pricing Schedule, and in DBT's sole opinion, if cancellations or excessive delays, in the provisions of Services occur as a result of Customer's fault, actions or causes, Customer shall pay DBT the "Cancellation/Delay Fee". The "Cancellation/Delay Fee" is billed in half-day increments, portal to portal, plus travel costs and expenses.

3. TERM:

3.1 The Term of the Agreement is in accordance with the Order and Pricing Schedule, shall be as recited in the Order and Pricing Schedule unless earlier terminated pursuant to this Attachment 1.

3.2 The parties may extend, upon mutual written agreement, the Term of the Agreement.

4. TERMINATION/OBLIGATIONS UPON TERMINATION:

4.1 This Agreement may be terminated by DBT, without cause and at any time, upon ninety (90) days written notice. The period of termination shall start from the date of the notice to Customer. Customer shall not be obligated to pay for any Services rendered after the date of termination, except that Customer shall be responsible for non-cancellable expense or commitment amounts that occur before the termination date and that such amounts shall remain due, owing and payable after the date of termination. The parties acknowledge that any amounts paid to DBT shall be non-refundable.

4.2 In the event of a material breach by Customer, DBT shall notify, in writing, Customer of such material breach. Customer shall be permitted thirty (30) days from the date of receipt of such notice to cure such breach to DBT's satisfaction. In the event the breach is cured to DBT's satisfaction, the Agreement shall not terminate. However, if the breach is not so cured, DBT may elect to promptly terminate the Agreement following the lapse of such thirty (30) days from the receipt of such notice. In the event of termination of the Agreement due to a material breach by Customer, other than of the type specified in Section 7.1 herein, the obligations under Section 4.3 shall be applicable.

4.3 In the event of termination of the Agreement either as provided herein or upon expiration of the Agreement, each party shall promptly return all Confidential Information (as subsequently defined) of the other party and DBT shall submit a final invoice, as recited above, for Services rendered up to the date of termination and for all non-cancellable expense or commitment amounts that occur before the termination date, which amounts remain due, owing and payable. Customer shall promptly pay such invoiced amount net ten (10) days from the invoice date.

5. WARRANTIES:

5.1 DBT warrants and represents that all Services provided by DBT shall be performed by qualified field technicians and by other personnel, who have all certifications and licenses required by the FAA. Further, DBT warrants and represents that all Services provided hereunder shall be of a professional quality consistent with general industry standards and shall be performed in accordance with the requirements of the SOW and as specified under the Agreement.

5.2 DBT represents and warrants that it is an independent contractor that makes its services available to the general public, has its own place of business and maintains its own sets of books and records, which reflect its own income and expenses. Further, DBT shall operate as an independent contractor and shall not represent itself as an agent, partner or joint venturer of Customer. DBT shall not obligate Customer in any manner, nor cause Customer to be liable under any contract or under any other type of commitment. Alternately, Customer shall not obligate DBT in any manner, nor cause DBT to be liable under any contract or under any other type of commitment.

5.3 THIS IS A SERVICE AGREEMENT. TO THE MAXIMUM EXTENT PERMITTED UNDER APPLICABLE LAW, DBT MAKES NO WARRANTIES AND EXPLICITLY DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE OR RELIABILITY OR ACCURACY OF ANY GENERATED DATA OR INFORMATION FROM THE EQUIPMENT. THE EXPRESS WARRANTIES PROVIDED IN SECTIONS 5.1 AND 5.2 ARE EXCLUSIVE, AND DBT MAKES NO OTHER WARRANTIES, EXPRESS, STATUTORY

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OR IMPLIED, WRITTEN OR ORAL, TO CUSTOMER REGARDING, RELATED TO OR ARISING FROM THE SERVICES RENDERED UNDER THE AGREEMENT, THE USE OR POSSESSION OF DBT CONFIDENTIAL AND PROPRIETARY INFORMATION, ANY REPORT OR DATA GENERATED UNDER OR IN CONNECTION WITH THIS AGREEMENT, IN ANY MANNER OR FORM WHATSOEVER.

6. LIMITATION OF LIABILITY / INDEMNIFICATION:

6.1 DBT will be permitted to enter Customer's premises ("Site") and have access to Customer's personnel or equipment upon reasonable notice and during normal business hours; provided that DBT complies with Customer's security procedures. DBT shall maintain aviation products and comprehensive liability insurance, as recited below, during the Term of the Agreement. DBT agrees to take all reasonable precautions to prevent any injury to persons or any damage to property in the performance of the Services as rendered by DBT under the Agreement. However, in the event Customer is negligent or engages in misconduct, then Customer shall be liable for such damages as provided herein.

6.2 DBT's entire liability hereunder to Customer for any breach of the Agreement shall be limited only to the amounts of fees paid hereunder to DBT in connection with the Services that gave rise to the claim, except for any damages or claims for damages or equitable relief resulting from DBT's breach of Customer's proprietary and/or confidential interest as set forth in Section 9. Potential liability for claims by third parties is covered by Sections 6.4 and 6.5 below. NEITHER PARTY SHALL BE LIABLE FOR LOSSES OR DAMAGES WHICH ARE INDIRECT, INCIDENTAL, CONSEQUENTIAL, SPECIAL OR EXEMPLARY, INCLUDING WITHOUT LIMITATION, ANY LOSS OF PROFITS OR REVENUE (EXCLUSIVE OF THE FULL PAYMENT FOR SERVICES RENDERED PURSUANT TO THE TERMS OF THE AGREEMENT) INCURRED BY EITHER PARTY WHETHER IN AN ACTION BASED ON CONTRACT OR TORT, EVEN IF A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, WHETHER FORESEEABLE OR UNFORESEEABLE, BASED ON CLAIMS OF SUPPLIER OR ANY OTHER PARTY ARISING OUT OF BREACH OR FAILURE OF EXPRESS OR IMPLIED WARRANTY, BREACH OF CONTRACT, MISREPRESENTATION, NEGLIGENCE, STRICT LIABILITY IN TORT, FAILURE OF ANY REMEDY TO ACHIEVE ITS ESSENTIAL PURPOSE, OR OTHERWISE ARISING FROM OR RELATED TO THE THIS AGREEMENT, AND THE SERVICES PERFORMED HEREUNDER, EXCEPT WITH RESPECT TO DAMAGES INCURRED WITH REGARD TO CLAIMS OF INFRINGEMENT, MISUSE OR MISAPPROPRIATION OF A PARTY'S PROPRIETARY AND/OR CONFIDENTIAL INFORMATION.

6.3 With regard to proprietary and/or confidential information and rights and interests, either party shall be entitled to pursue any legal and/or equitable action, including injunctive relief, against the other with regard to any misuse, misappropriation or breach of any term or condition recited herein with regard to such other party's confidential and/or proprietary claims.

6.4 Omitted

6.5 DBT shall defend, indemnify and save harmless Customer, or its agents, employees, consultants or contractors, from any and all third-party claims, demands, suits, actions or proceedings of any kind or nature, including without limitation Worker's Compensation claims, of or by anyone that directly results from or directly arises out of DBT's actions, activities or events in connection with the Agreement, including negligent Services, intentional or willful acts or omissions of DBT, or its agents, employees, consultants or contractors; provided, however, that Customer shall not be indemnified, held harmless and/or defended by DBT in connection with the foregoing claims of property damages, or death or personal injury where Customer, or its agents, employees, consultants or contractors, are, in any manner, negligent, or, in any manner, commit willful or intentional acts or omissions that result in such claims made. DBT's obligations to indemnify, defend and hold harmless will survive the termination of the Agreement for a period of one (1) year from the date of termination. Customer agrees to notify DBT within five (5) business days after it has received written notification of such loss due to damage to property, injuries or death to persons. Indemnification obligations of DBT under this section are subject to the limits set forth in Section 6.6.

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6.6 During the term of the Agreement and for a period of at least one (1) year after completion of DBT's obligations pursuant hereunder, DBT will maintain the following levels of insurance coverage with a reputable and financially sound insurance carrier: (a) workers' compensation insurance as required by applicable law; (b) employer's liability insurance with limits not less than US $1 MILLION; (c) Commercial General Liability, including Products and completed Operations and Contractual Liability, with a minimum combined single limit of US $2 MILLION per occurrence; (d) Excess Liability Insurance with limits not less than US $5 MILLION; and (e) Aviation Liability Insurance of US $10 MILLION per occurrence. DBT shall, at its own expense, maintain with a reputable insurer (and provide written certificate(s) of insurance to Customer if and when requested) for a period of one (1) year after the fulfillment of the SOW under the Agreement. IN CONNECTION WITH ANY INDEMNITY BY DBT HEREUNDER, DBT'S ENTIRE LIABILITY SHALL BE LIMITED ONLY UP TO THE AMOUNTS OF INSURANCE COVERAGE REQUIRED IN CONNECTION WITH THE CLAIM MADE; AND THEREFORE, IN NO EVENT SHALL DBT BE LIABLE FOR ANY AMOUNTS BEYOND THE LIMITATIONS OF INSURANCE COVERAGE RECITED HEREIN FOR ANY CLAIMS MADE UNDER DBT'S INDEMNIFICATION OF CUSTOMER UNDER SECTION 6.5.

7. FORCE MAJEURE

7.1 Neither party shall be deemed to have breached the Agreement by reason of delay or failure in performance resulting from causes beyond the control, and without the fault or negligence, of the party. Such causes include, but may not be limited to, an act of God, an act of war or public enemy, riot, epidemic, fire, flood, quarantine, embargo, epidemic, unusually severe weather or other disaster, or compliance with laws, governmental acts or regulations, in any case, not in effect as of the date of the Agreement, or other causes similar to the foregoing beyond the reasonable control of the party so affected. The party seeking to avail itself of any of the foregoing excuses must promptly notify the other party of the reasons for the failure or delay in connection with the performance hereunder and shall exert its best efforts to avoid further failure or delay. However, the Agreement shall terminate, as provided under Section 4, if such delay or failure persists for one-hundred twenty (120) consecutive days and there is no foreseeable remedy or cure available.

8. ASSIGNMENT

8.1 Customer shall not be permitted to assign, in whole or in part, the Agreement or any rights or obligations hereunder except with the written authorization of DBT, which authorization shall not be unreasonably withheld. In the event of any permitted assignment or transfer of the Agreement or the obligations under the Agreement, the parties agree that such obligations shall be binding upon the assigning or transferring party's executors, administrators and legal representatives, and the rights of assignor or transferor shall inure to the benefit of assignee or transferee. Any attempted transfer, assignment, sale or conveyance, or delegation in violation of this Section 8 shall be null and void.

9. CONFIDENTIAL AND/OR PROPRIETARY INFORMATION

9.1 During the Term of the Agreement, each party may be exposed either in writing, orally or through observation to the other party's confidential and/or proprietary information ("Information"). Information includes, but is not limited to, product specifications, drawings, design plans, product blueprints, ideas, inventions, methods, processes, chemical formulations, chemical compounds, mechanical/electrical specifications, current and future product plans, system architectures, product strategies, software (object, source or microcode), scientific or technical data, prototypes, demonstration packages, documents, marketing strategy, customer lists, equipment, personnel information, business strategies, financial information, instruction manuals, the Agreement and any other business and/or technical information related to the atmospheric and weather technology fields, or any Information marked with a disclosing party's confidential or similar type legend. If the Information is orally or visually disclosed, then such Information shall be reduced to a summary writing by the disclosing party within thirty (30) days of such disclosure, marked as "confidential" and delivered to the receiving party.

9.2 The receiving party shall use the Information only for the purposes of the Agreement and for no other purpose whatsoever. The receiving party shall not disclose, disseminate or distribute the Information to any third party. However, DBT shall be permitted to disclose Information to agents, employees, subcontractors and consultants, who have a definable need to know, and who are under written obligations commensurate with the terms and conditions recited herein. The receiving party shall protect the Information by using the same degree of care, but no less than a reasonable degree of care, it would to protect its own information of a like nature. Information shall remain confidential for a period of two (2) years following termination of the Agreement; except that any Information which is designated as a trade secret shall remain confidential until one of the events recited in Section 9.3 occurs.

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9.3 The receiving party shall not be obligated to maintain the confidentiality of the Information if such Information: a) is or becomes a matter of public knowledge through no fault of the receiving party; b) is disclosed as required by law; provided that, the receiving party promptly notifies the disclosing party of such request to disclose so that disclosing party has the opportunity to seek a protective or similar order to prevent such disclosure of Information; c) is authorized, in writing, by the disclosing party for release; d) was rightfully in the receiving party's possession before receipt from disclosing party; or e) is rightfully received by the receiving party from a third party without a duty of confidentiality.

9.4 No license under any trademark, patent, copyright or other intellectual property right is granted, either expressed or implied, by the disclosing of such Information by the disclosing party to the receiving party.

10. DISPUTES/ARBITRATION/GOVERNING LAW/OTHER

10.1 The parties shall first try to resolve any dispute relating to or arising from the Agreement through good faith negotiations and agreement by the parties. If the parties are unable to resolve the dispute through negotiation and still seek resolution, the dispute may be submitted to, and settled by binding arbitration, by a single arbitrator chosen by the American Arbitration Association in accordance with the Commercial Rules of the American Arbitration Association. The prevailing party shall be entitled to reasonable and documented attorney's fees and administrative fees in the event an action is brought. Notwithstanding the foregoing, the arbitrator shall award any damages subject to the limitations on liability and indemnification recited herein. Any court having jurisdiction over the matter may enter judgment on the award of the arbitrator. Service of a petition to confirm the arbitration award may be made by First Class mail or by commercial express mail, to the attorney for the party or, if unrepresented, to the party at the last known business address.

10.2 With regard to the subject matter recited herein, the Agreement (including addenda or amendments added hereto) comprises the entire understanding of the parties hereto and as such supersedes any oral or written agreement. Any inconsistency in the Agreement shall be resolved by giving precedence in the following order:

a) The Order and Pricing Schedule

b) The SOW

c) This Attachment 1

d) Any addenda added hereto

10.3 This Agreement shall not be modified or amended except by written amendment executed by both parties. All requirements for notices hereunder must be in writing. The parties further acknowledge that facsimile signatures or signatures in PDF are fully binding and constitute a legal method of executing the Agreement.

10.4 Sections 4, 5, 6, 7, 9 and 10 shall survive termination of the Agreement.

10.5 If any of the provisions of the Agreement are declared to be invalid, such provisions shall be severed from the Agreement and the other provisions hereof shall remain in full force and effect. The rights and remedies of the parties to the Agreement are cumulative and not alternative.

10.6 This Agreement may be executed in one or more counterparts, each of which shall be deemed to be a duplicate original, but all of which, taken together, shall be deemed to constitute a single instrument.

10.7 This Agreement is made under and shall be construed according to the laws of the State of Colorado, notwithstanding the applicability of conflicts of laws principles.

10.8 The parties shall adhere to all applicable U.S. Export Administration Laws and Regulations and shall not export or re-export any technical data or materials received under the Agreement or the direct product of such technical data or materials to any proscribed country or person listed in the U.S. Export Administration Regulations unless properly authorized by the U.S. Government.

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AWOS and Navaid Maintenance Statement of Work

1. Description of Equipment Services

1.1 **Periodic Maintenance** consists of such periodic routine tests and adjustments as may be required by the equipment manufacturer and by the FAA for non-Federal facilities in accordance with 14 C.F.R Part 171 and AC 150/5220-16C as they may be modified or superseded from time to time.

1.2 **Equipment Restoration**. In the event of an unplanned equipment failure or outage, DBT Transportation Services shall notify the customer as to the restoration plan of action within one (1) business day after the outage is reported and complete restoration services in a reasonable prompt manner. Diagnosis may be performed remotely and render the system inoperable until which time replacement equipment/parts can arrive to Customer's site. Repairs required due to Acts of God, lightning, vandalism, etc. are excluded and will be billed at the Unplanned Outage price.

1.3 All services provided by DBT shall be performed by qualified field technicians having all required certifications and licenses required by the FAA and OSHA. DBT will also maintain a full Aviation Products and Liability Insurance policy for the term of the contract.

1.4 DBT shall record test results in a station log and maintain the required 6000 series records, copies of which will be provided to the FAA as required.

1.5 DBT shall make a best effort to maintain and repair all equipment. Customer acknowledges that components and equipment under contract may be obsolete rendering repair or restoration of equipment impossible.

2. Testing Equipment and Replacement Parts – Navaids Only

2.1 Customer shall at its own expense furnish, maintain and calibrate test equipment in accordance with FAA requirements.

2.2 Customer shall maintain at its own expense an inventory of replacement parts for the Equipment to be utilized by DBT when providing Service under this Agreement. In the event parts necessary for maintenance or restoration of the Equipment are not available in Customer's Inventory, DBT will provide such part(s) and invoice the Customer for required part(s). If customer does not have the necessary spare parts available for use in restoring the Equipment, DBT reserves the right to charge $1500 for a return trip charge.

3. Customer Responsibilities

3.1 Customer shall be responsible for monitoring the status of the systems following maintenance by DBT.

3.2 Customer shall be responsible for providing transportation and/or access for DBT personnel between the airport office and the location of the Equipment.

3.3 Customer shall be responsible for providing security in and around the Equipment to be maintained under the Agreement.

3.4 Customer shall be responsible for any loss or damage to the Equipment for reasons other than the fault of DBT and for providing any insurance Customer may desire to cover any such loss or damage.

3.5 Customer shall be responsible for the issuance of all NOTAMS (Notice to Airmen) relating to the status of the facilities to be maintained under this Agreement.

3.6 Customer shall be responsible for maintaining the grounds and buildings associated with the NAVAID (Navigational Aids) and Equipment in good repair and in compliance with all FAA and all applicable laws.

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3.7 Customer shall be responsible for the purchase of all replacement components for AWOS and Navaid equipment.

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CONTRACT ADDENDUM No. 1

BOYCOTTING ISRAEL- If payments under the Agreement exceed one hundred thousand dollars ($100,000) and Contractor employs ten (10) or more persons, then Contractor hereby certifies that it is not currently engaged in and will not, for the duration the Agreement, engage in a boycott of the goods or services of the state of Israel or territories under its control as those terms are defined in the Anti-Boycott Against Israel Act (Idaho Code § 67-2346).

GOVERNMENT OF CHINA- Contractor hereby certifies that it is not, and will not, for the duration of the Agreement, be owned or operated by the government of China as set forth at Idaho Code § 67-2359.

CONTRACT WITH ABORTION PROVIDERS- To the extent the Agreement is subject to the use of public funds, Contractor hereby certifies that it is not, and will not, for the duration of the Agreement, become an abortion provider or an affiliate of an abortion provider as those terms are defined in the No Public Funds for Abortions Act (Idaho Code §§ 18-8701 et seq.).

Nick J Haines ENG

11/20/2026

Agent for Contractor

Date

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Bonner County
Board of Commissioners
Brian Domke Asia Williams Ron Korn

April 14, 2026

CLERK
Item #1

MEMORANDUM

To: Bonner County Commissioners

Re: FY26 Claims in Batch #28

The Auditor's Office presented the FY26 Claims Batch #28; **Totaling $514,528.96**

A suggested Motion would be: Based on the information before us, I move to approve payment of the FY26 Claims in Batch #28, totaling $514,528.96.

Recommendation Acceptance: ☐ Yes ☐ No

Brian Domke, Chair Date

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ACCOUNTS PAYABLE WARRANT REPORT

DATE: 04/09/2026 WARRANT: BOC2826 AMOUNT: $ 514,528.96

COMMISSIONER'S APPROVAL REPORT

_____

_____

_____

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DETAIL INVOICE LIST

CASH ACCOUNT: 000 1002 TREASURER ACCT/WARRANT ACCT WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT	VOUCHER	CHECK
16 ABSOLUTE DRUG TESTING		00001		INV	04/06/2026	11786	190444	
1 010	7110	CT INTERL		OTHER		390.00		
		Invoice Net				390.00		
						CHECK TOTAL 390.00		----------
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172463	190321	
1 03451	7110	SHERCLCREC		OTHER		65.00		
		Invoice Net				65.00		
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172177	190323	
1 02381	6980	LOCAL		OTHER	UTIL	55.00		
		Invoice Net				55.00		
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172178	190325	
1 02381	6980	LOCAL		OTHER	UTIL	55.00		
		Invoice Net				55.00		
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172179	190326	
1 02381	6980	LOCAL		OTHER	UTIL	55.00		
		Invoice Net				55.00		
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172180	190327	
1 02381	6980	LOCAL		OTHER	UTIL	55.00		
		Invoice Net				55.00		
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172181	190328	
1 02381	6980	LOCAL		OTHER	UTIL	55.00		
		Invoice Net				55.00		
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172182	190329	
1 02381	6980	LOCAL		OTHER	UTIL	55.00		
		Invoice Net				55.00		
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172183	190330	
1 02381	6980	LOCAL		OTHER	UTIL	55.00		
		Invoice Net				55.00		
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172184	190331	
1 02381	6980	LOCAL		OTHER	UTIL	55.00		
		Invoice Net				55.00		
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172464	190332	
1 02381	6980	LOCAL		OTHER	UTIL	55.00		
		Invoice Net				55.00		
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172465	190334	
1 02381	6980	LOCAL		OTHER	UTIL	55.00		
		Invoice Net				55.00		
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172466	190335	
1 02381	6980	LOCAL		OTHER	UTIL	55.00		
		Invoice Net				55.00		
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172467	190336	
1 02381	6980	LOCAL		OTHER	UTIL	55.00		
		Invoice Net				55.00		
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172468	190337	
1 02381	6980	LOCAL		OTHER	UTIL	55.00		
		Invoice Net				55.00		

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DETAIL INVOICE LIST

CASH ACCOUNT: 000 1002 TREASURER ACCT/WARRANT ACCT WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172469		190338	
1 02381	6980	LOCAL		OTHER	UTIL	55.00			
		Invoice Net				55.00			
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172470		190339	
1 02381	6980	LOCAL		OTHER	UTIL	55.00			
		Invoice Net				55.00			
18 ACE SEPTIC TANK SERVIC		00001		INV	04/02/2026	172471		190340	
1 02381	6980	LOCAL		OTHER	UTIL	55.00			
		Invoice Net				55.00			
18 ACE SEPTIC TANK SERVIC		00001		INV	04/06/2026	172460		190498	
1 002	6980	RD&BR GEN		OTHER	UTIL	68.00			
		Invoice Net				68.00			
18 ACE SEPTIC TANK SERVIC		00001		INV	04/06/2026	172461		190501	
1 002	6980	RD&BR GEN		OTHER	UTIL	68.00			
		Invoice Net				68.00			
18 ACE SEPTIC TANK SERVIC		00001		INV	04/06/2026	172462		190503	
1 002	6980	RD&BR GEN		OTHER	UTIL	100.00			
		Invoice Net				100.00			
						CHECK TOTAL	1,181.00		----------
3934 ACI NORTHWEST INC		00001		INV	04/07/2026	80627		190545	
1 03475	7430	JUSTJUVDET		REPBLDGS		1,222.46			
		Invoice Net				1,222.46			
						CHECK TOTAL	1,222.46		----------
30 ADS DIESEL PRODUCTS LL		00001		INV	04/08/2026	30330		190727	
1 002	7418	RD&BR GEN		REPHTRUCKS		756.31			
		Invoice Net				756.31			
						CHECK TOTAL	756.31		----------
3812 AGC ENTERPRISES LLC		00001		INV	04/07/2026	140845		190499	
1 00124	7040	GIS		REPAIR		11.00			
		Invoice Net				11.00			
						CHECK TOTAL	11.00		----------
6499 AIRGAS INC		00001		INV	04/06/2026	9170486187		190504	
1 002	7422	RD&BR GEN		REPHEQUIP		161.10			
		Invoice Net				161.10			
6499 AIRGAS INC		00001		INV	04/06/2026	9170569791		190505	
1 002	7750	RD&BR GEN		SHIPANDFRT		32.50			
2 002	6540	RD&BR GEN		SHOP		41.00			
		Invoice Net				73.50			
						CHECK TOTAL	234.60		----------
5752 ALLIANT INSURANCE SERV		00002		INV	04/09/2026	3489197		190792	
1 00118	7115	GENEXP		ADMINEEBEN		589.50			
2 00118	7115	GENEXP		ADMINEEBEN		4,617.75			
		Invoice Net				5,207.25			

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DETAIL INVOICE LIST

CASH ACCOUNT: 000 1002 TREASURER ACCT/WARRANT ACCT WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT	VOUCHER	CHECK
						CHECK TOTAL 5,207.25		----------
1813	ALPINE MOTORS	00001		INV	04/01/2026	165362	190303	
	1 00118 7040	GENEXP		REPAIR		178.81		
		Invoice Net				178.81		
						CHECK TOTAL 178.81		----------
1817	ALSCO	00001		INV	04/06/2026	LSPO2917357	190445	
	1 006 7430	DISTCT		REPBLDGS		257.54		
		Invoice Net				257.54		
						CHECK TOTAL 257.54		----------
5698	ALTIS COUNSELING ASSOC	00001		INV	04/07/2026	55429	190542	
	1 047 8992	GRANT		JSGRANTS		375.00		
		Invoice Net				375.00		
5698	ALTIS COUNSELING ASSOC	00001		INV	04/07/2026	55632	190544	
	1 047 8992	GRANT		JSGRANTS		375.00		
		Invoice Net				375.00		
						CHECK TOTAL 750.00		----------
4700	AMAZON CAPITAL SERVICE	00001		CRM	04/02/2026	1RPG-FRCM-66YP	190319	
	1 00355 6530	AIRSANDPT		OFFICE		-10.29		
	2 00110 6620	BLDGGRD		CLEANING		-145.44		
		Invoice Net				-155.73		
4700	AMAZON CAPITAL SERVICE	00001		INV	04/02/2026	1H7Y-HYJM-R6QW	190320	
	1 00110 7530	BLDGGRD		REPFACILIT		28.47		
	2 00110 6620	BLDGGRD		CLEANING		93.60		
	3 00104 6530	PURCHASING		OFFICE		1,970.38		
	4 00110 7530	BLDGGRD		REPFACILIT		55.99		
	5 00110 6620	BLDGGRD		CLEANING		39.98		
		Invoice Net				2,188.42		
4700	AMAZON CAPITAL SERVICE	00001		INV	04/02/2026	13JF-K3G4-NTNH	190333	
	1 00105 6530	COMMISS		OFFICE		27.92		
		Invoice Net				27.92		
4700	AMAZON CAPITAL SERVICE	00001		INV	04/03/2026	1NX7-FD3W-GYMK	190341	
	1 020 6530	REVAL		OFFICE		382.62		
		Invoice Net				382.62		
4700	AMAZON CAPITAL SERVICE	00001		INV	04/03/2026	1RJN-TG9M-WX6R	190352	
	1 00122 6530	VETS SVCS		OFFICE		22.99		
	2 00122 6530	VETS SVCS		OFFICE		9.10		
	3 038 7530	WATER		REPFACILIT		102.90		
		Invoice Net				134.99		
4700	AMAZON CAPITAL SERVICE	00001		INV	04/04/2026	1LGT-9X46-3LMJ	190376	
	1 00103 6530	TREASURER		OFFICE		10.44		
		Invoice Net				10.44		
4700	AMAZON CAPITAL SERVICE	00001		INV	05/01/2026	1QGX-RWWQ-HDMG	190385	
	1 00115 9430	TECHNOLOG		CAP - COMP		2,387.82		
		Invoice Net				2,387.82		

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DETAIL INVOICE LIST

CASH ACCOUNT: 000 1002 TREASURER ACCT/WARRANT ACCT WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
4700	AMAZON CAPITAL SERVICE	00001		INV	04/06/2026	1W4R-WY7L-G9KM		190414	
	1 01110 8971	EMERGMGT		VOL PROG		14.24			
	2 01110 8971	EMERGMGT		VOL PROG		17.09			
	3 01110 7331	EMERGMGT		EM OPERATE		60.87			
		Invoice Net				92.20			
4700	AMAZON CAPITAL SERVICE	00001		CRM	04/06/2026	1W4R-WY7L-74RN		190488	
	1 002 7422	RD&BR GEN		REPHEQUIP		-41.73			
		Invoice Net				-41.73			
4700	AMAZON CAPITAL SERVICE	00001		INV	04/06/2026	1NQY-4MV9-YJRF		190489	
	1 002 7418	RD&BR GEN		REPHTRUCKS		51.98			
	2 002 7422	RD&BR GEN		REPHEQUIP		39.00			
	3 002 7422	RD&BR GEN		REPHEQUIP		49.22			
	4 002 7418	RD&BR GEN		REPHTRUCKS		49.22			
	5 002 6530	RD&BR GEN		OFFICE		16.94			
	6 002 7040	RD&BR GEN		REPAIR		115.98			
	7 002 7418	RD&BR GEN		REPHTRUCKS		59.99			
	8 002 7418	RD&BR GEN		REPHTRUCKS		61.99			
	9 002 7418	RD&BR GEN		REPHTRUCKS		119.99			
		Invoice Net				564.31			
4700	AMAZON CAPITAL SERVICE	00001		INV	04/07/2026	1FHT-JVJD-MKYH		190496	
	1 00124 7040	GIS		REPAIR		19.99			
	2 00124 6530	GIS		OFFICE		22.30			
		Invoice Net				42.29			
4700	AMAZON CAPITAL SERVICE	00001		INV	04/07/2026	11JJ-NKXH-1LNQ		190511	
	1 03451 6530	SHERCLCREC		OFFICE		56.92			
		Invoice Net				56.92			
4700	AMAZON CAPITAL SERVICE	00001		INV	04/08/2026	14CJ-NTTV-J9M4		190748	
	1 006 6530	DISTCT		OFFICE		2,662.74			
		Invoice Net				2,662.74			
4700	AMAZON CAPITAL SERVICE	00001		INV	04/08/2026	1PKJ-6RHM-CPGK		190783	
	1 03461 7930	JAILDETENT		PRISLABOR		6.94			
		Invoice Net				6.94			
4700	AMAZON CAPITAL SERVICE	00001		INV	04/09/2026	1QX3-Q4HW-DKX7		190801	
	1 03479 6530	MARINE PTR		OFFICE		69.95			
		Invoice Net				69.95			
						CHECK TOTAL	8,430.10		----------
5147	AMERICAN BOARD OF MEDI	00001		INV	03/31/2026	ABMDI2026		190404	
	1 00106 7860	CORONER		MISCEXPENS		75.00			
		Invoice Net				75.00			
						CHECK TOTAL	75.00		----------
6020	ARAMARK SERVICES INC	00001		INV	04/07/2026	15539359		190517	
	1 03473 7110	JUST-PA		OTHER		39.00			
		Invoice Net				39.00			
6020	ARAMARK SERVICES INC	00001		INV	04/07/2026	15539356		190520	
	1 03473 7110	JUST-PA		OTHER		78.00			
		Invoice Net				78.00			

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DETAIL INVOICE LIST

CASH ACCOUNT: 000 1002 TREASURER ACCT/WARRANT ACCT WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT	VOUCHER	CHECK
						CHECK TOTAL 117.00		----------
4980 AT&T MOBILITY LLC		00001		INV	04/03/2026	287351880799MAR26	190344	
1 020	6900	REVAL		CELL PHONE		546.49		
		Invoice Net				546.49		
						CHECK TOTAL 546.49		----------
1900 AVISTA UTILITIES		00001		INV	04/06/2026	3024150000MAR26	190428	
1 00824	6930	911REPEATR		ELECTRIC		36.40		
		Invoice Net				36.40		
1900 AVISTA UTILITIES		00001		INV	04/06/2026	8542220000Mar26	190457	
1 002	6930	RD&BR GEN		ELECTRIC		565.59		
2 002	6880	RD&BR GEN		FUELFORHEA		2,180.60		
		Invoice Net				2,746.19		
1900 AVISTA UTILITIES		00001		INV	04/06/2026	0329610000Mar26	190459	
1 002	6930	RD&BR GEN		ELECTRIC		983.78		
2 002	6880	RD&BR GEN		FUELFORHEA		24.83		
		Invoice Net				1,008.61		
1900 AVISTA UTILITIES		00001		INV	04/06/2026	1427530000Mar26	190461	
1 002	6930	RD&BR GEN		ELECTRIC		89.77		
		Invoice Net				89.77		
1900 AVISTA UTILITIES		00001		INV	04/06/2026	0004270000Mar26	190462	
1 002	6930	RD&BR GEN		ELECTRIC		20.65		
		Invoice Net				20.65		
1900 AVISTA UTILITIES		00001		INV	04/06/2026	6804270000Mar26	190463	
1 002	6930	RD&BR GEN		ELECTRIC		94.48		
		Invoice Net				94.48		
1900 AVISTA UTILITIES		00001		INV	04/06/2026	2762930000Mar26	190465	
1 002	6940	RD&BR GEN		STR LIGHT		531.19		
		Invoice Net				531.19		
1900 AVISTA UTILITIES		00001		INV	04/06/2026	3756400000Mar26	190466	
1 002	6940	RD&BR GEN		STR LIGHT		105.01		
		Invoice Net				105.01		
1900 AVISTA UTILITIES		00001		INV	04/07/2026	9593270000APR26	190618	
1 00355	6940	AIRSANDPT		STR LIGHT		78.98		
		Invoice Net				78.98		
						CHECK TOTAL 4,711.28		----------
1933 CLIFFORD R BANDY		00001		INV	04/06/2026	031126	190668	
1 002	7430	RD&BR GEN		REPBLDGS		5,250.00		
		Invoice Net				5,250.00		
						CHECK TOTAL 5,250.00		----------
6407 CANTER BUYER PARENT LP		00001		INV	04/06/2026	5003-8855149	190509	
1 002	7020	RD&BR GEN		TIRES		424.00		
		Invoice Net				424.00		
6407 CANTER BUYER PARENT LP		00001		INV	04/06/2026	5003-8784694	190515	

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
	1 002 7020	RD&BR GEN		TIRES		55.00			
		Invoice Net				55.00			
6407	CANTER BUYER PARENT LP	00001		INV	04/06/2026	5003-8839729		190518	
	1 002 7020	RD&BR GEN		TIRES		113.56			
		Invoice Net				113.56			
						CHECK TOTAL	592.56		----------
4886	BO CO TREASURER FTO PA	00000		INV	04/07/2026	36120		190617	
	1 082 6156	SI MEDICAL		SIMEDCLAIM		48,632.66			
		Invoice Net				48,632.66			
						CHECK TOTAL	48,632.66		----------
3830	BONNER COUNTY DAILY BE	00001		INV	04/06/2026	0000047024-03252026		190485	
	1 00118 7800	GENEXP		PRINTING		61.84			
		Invoice Net				61.84			
3830	BONNER COUNTY DAILY BE	00001		INV	04/06/2026	0000047353		190528	
	1 002 7690	RD&BR GEN		ADVERTISE		66.16			
		Invoice Net				66.16			
3830	BONNER COUNTY DAILY BE	00001		INV	04/06/2026	0000046776-03052026		190724	
	1 00118 7800	GENEXP		PRINTING		80.84			
		Invoice Net				80.84			
3830	BONNER COUNTY DAILY BE	00001		INV	04/06/2026	0000046778-03052026		190725	
	1 00118 7800	GENEXP		PRINTING		86.23			
		Invoice Net				86.23			
3830	BONNER COUNTY DAILY BE	00001		INV	04/06/2026	0000046779-03052026		190726	
	1 00118 7800	GENEXP		PRINTING		62.36			
		Invoice Net				62.36			
3830	BONNER COUNTY DAILY BE	00001		INV	04/06/2026	0000046780-03052026		190728	
	1 00118 7800	GENEXP		PRINTING		53.89			
		Invoice Net				53.89			
						CHECK TOTAL	411.32		----------
111	BONNER MALL LLC	00001		INV	04/03/2026	MAY26		190362	
	1 01261 7660	MOTVEHSDP		RTOTHER		1,418.71			
		Invoice Net				1,418.71			
						CHECK TOTAL	1,418.71		----------
2043	BOUNDARY TRACTOR	00001		INV	04/08/2026	BTC-0		190729	
	1 002 9520	RD&BR GEN		CAPHEAVYE		81,154.00			
		Invoice Net				81,154.00			
						CHECK TOTAL	81,154.00		----------
5834	DANA BOWES	00001		INV	04/06/2026	MAR26-365		190473	
	1 006 7100	DISTCT		LEGAL		2,070.00			
		Invoice Net				2,070.00			
						CHECK TOTAL	2,070.00		----------

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
2086	BROWN BEARING COMPANY	00001		INV	04/06/2026	9504876269		190519	
	1 002 7422	RD&BR GEN		REPHEQUIP		34.12			
		Invoice Net				34.12			
					CHECK TOTAL		34.12		----------
2103	BROWN'S NORTHSIDE	00001		INV	04/02/2026	S 173794		190377	
	1 03479 7040	MARINE PTR		REPAIR		24.82			
		Invoice Net				24.82			
2103	BROWN'S NORTHSIDE	00001		INV	04/06/2026	S173984		190521	
	1 002 7422	RD&BR GEN		REPHEQUIP		177.55			
		Invoice Net				177.55			
2103	BROWN'S NORTHSIDE	00001		INV	04/06/2026	S174028		190523	
	1 002 7418	RD&BR GEN		REPHTRUCKS		19.80			
		Invoice Net				19.80			
2103	BROWN'S NORTHSIDE	00001		INV	04/06/2026	S174093		190524	
	1 002 7422	RD&BR GEN		REPHEQUIP		334.32			
		Invoice Net				334.32			
2103	BROWN'S NORTHSIDE	00001		INV	04/06/2026	S174026		190525	
	1 002 7422	RD&BR GEN		REPHEQUIP		3,561.08			
		Invoice Net				3,561.08			
2103	BROWN'S NORTHSIDE	00001		INV	04/06/2026	S174084		190666	
	1 002 7422	RD&BR GEN		REPHEQUIP		5,986.50			
		Invoice Net				5,986.50			
					CHECK TOTAL		10,104.07		----------
2127	BURNETT ELECTRIC INC	00001		INV	04/06/2026	MARCH.2026		190508	
	1 002 6940	RD&BR GEN		STR LIGHT		770.00			
		Invoice Net				770.00			
					CHECK TOTAL		770.00		----------
965	CANON FINANCIAL SERVIC	00001		INV	04/06/2026	42848225		190448	
	1 006 9350	DISTCT		CAP - LEAS		38.47			
		Invoice Net				38.47			
					CHECK TOTAL		38.47		----------
966	CANON USA INC	00001		INV	04/06/2026	6015512674		190406	
	1 03473 7410	JUST-PA		REPOFFICE		147.96			
		Invoice Net				147.96			
966	CANON USA INC	00001		INV	04/06/2026	6015513886		190424	
	1 00101 7410	CLERK		REPOFFICE		29.70			
		Invoice Net				29.70			
966	CANON USA INC	00001		INV	04/06/2026	6015509137		190443	
	1 00103 6790	TREASURER		COPY MACH		143.06			
		Invoice Net				143.06			
966	CANON USA INC	00001		INV	04/06/2026	6015514116		190449	
	1 006 7410	DISTCT		REPOFFICE		125.88			
		Invoice Net				125.88			

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
966 CANON USA INC		00001		INV	04/06/2026	6015508115		190451	
1 006	7410	DISTCT		REPOFFICE		7.49			
		Invoice Net				7.49			
966 CANON USA INC		00001		INV	04/06/2026	6015374296		190452	
1 006	7410	DISTCT		REPOFFICE		7.61			
		Invoice Net				7.61			
						CHECK TOTAL	461.70		----------
4113 TORI CAVENDER		00001		INV	04/06/2026	MAR26		190427	
1 005	6440	DRUGCT		TRAVEL		65.69			
		Invoice Net				65.69			
						CHECK TOTAL	65.69		----------
6423 CDA EQUIPMENT COMPANY		00001		INV	04/03/2026	3949		190349	
1 047	8994	GRANT		DEMGRANTS		21,900.00			
		Invoice Net				21,900.00			
6423 CDA EQUIPMENT COMPANY		00001		INV	04/03/2026	3948		190350	
1 047	8994	GRANT		DEMGRANTS		22,498.00			
		Invoice Net				22,498.00			
						CHECK TOTAL	44,398.00		----------
186 CINTAS CORPORATION #60		00001		INV	04/03/2026	4262863309.2		190354	
1 038	7710	WATER		UNIFORMS		13.23			
		Invoice Net				13.23			
186 CINTAS CORPORATION #60		00001		INV	04/03/2026	4263597497.2		190355	
1 038	7710	WATER		UNIFORMS		13.23			
		Invoice Net				13.23			
186 CINTAS CORPORATION #60		00001		INV	04/06/2026	4264836492		190379	
1 03451	7110	SHERCLCREC		OTHER		69.77			
		Invoice Net				69.77			
186 CINTAS CORPORATION #60		00001		INV	04/06/2026	4263929772		190380	
1 03451	7110	SHERCLCREC		OTHER		23.02			
		Invoice Net				23.02			
186 CINTAS CORPORATION #60		00001		INV	04/06/2026	4263321484		190381	
1 03451	7110	SHERCLCREC		OTHER		69.77			
		Invoice Net				69.77			
186 CINTAS CORPORATION #60		00001		INV	04/06/2026	4263926183		190529	
1 002	6560	RD&BR GEN		LAUNDRY		81.70			
		Invoice Net				81.70			
186 CINTAS CORPORATION #60		00001		INV	04/06/2026	4263929838		190555	
1 002	6560	RD&BR GEN		LAUNDRY		84.59			
		Invoice Net				84.59			
186 CINTAS CORPORATION #60		00001		INV	04/06/2026	4264679022		190557	
1 002	6560	RD&BR GEN		LAUNDRY		69.65			
		Invoice Net				69.65			
186 CINTAS CORPORATION #60		00001		INV	04/06/2026	4264682157		190560	
1 002	6560	RD&BR GEN		LAUNDRY		84.59			
		Invoice Net				84.59			

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
186	CINTAS CORPORATION #60	00001		INV	04/06/2026	4264353192		190561	
	1 002 6560	RD&BR GEN		LAUNDRY		90.07			
		Invoice Net				90.07			
						CHECK TOTAL	599.62		----------
209	CLEARWATER SPRINGS	00001		INV	04/02/2026	927704		190308	
	1 02381 7330	LOCAL		OPERATIONS		162.28			
		Invoice Net				162.28			
209	CLEARWATER SPRINGS	00001		INV	04/02/2026	929741		190317	
	1 00110 7860	BLDGGRD		MISCEXPENS		6.00			
		Invoice Net				6.00			
209	CLEARWATER SPRINGS	00001		INV	04/03/2026	79491MAR26		190343	
	1 00118 6910	GENEXP		BOTT WATER		138.00			
		Invoice Net				138.00			
209	CLEARWATER SPRINGS	00001		INV	04/06/2026	926774		190389	
	1 00105 7860	COMMISS		MISCEXPENS		12.86			
		Invoice Net				12.86			
209	CLEARWATER SPRINGS	00001		INV	04/06/2026	928106		190390	
	1 00105 7860	COMMISS		MISCEXPENS		6.86			
		Invoice Net				6.86			
209	CLEARWATER SPRINGS	00001		INV	04/06/2026	929452		190393	
	1 00105 7860	COMMISS		MISCEXPENS		6.86			
		Invoice Net				6.86			
209	CLEARWATER SPRINGS	00001		INV	04/06/2026	927350		190566	
	1 002 7750	RD&BR GEN		SHIPANDFRT		4.00			
	2 002 6540	RD&BR GEN		SHOP		24.57			
		Invoice Net				28.57			
209	CLEARWATER SPRINGS	00001		INV	04/06/2026	928689		190571	
	1 002 7750	RD&BR GEN		SHIPANDFRT		4.00			
	2 002 6540	RD&BR GEN		SHOP		18.57			
		Invoice Net				22.57			
209	CLEARWATER SPRINGS	00001		INV	04/06/2026	927741		190572	
	1 002 7750	RD&BR GEN		SHIPANDFRT		4.00			
	2 002 6540	RD&BR GEN		SHOP		12.19			
		Invoice Net				16.19			
209	CLEARWATER SPRINGS	00001		INV	04/06/2026	927761		190573	
	1 002 6540	RD&BR GEN		SHOP		6.00			
		Invoice Net				6.00			
209	CLEARWATER SPRINGS	00001		INV	04/09/2026	83238Mar26		190794	
	1 01262 7110	MOTVEHPR		OTHER		6.00			
		Invoice Net				6.00			
209	CLEARWATER SPRINGS	00001		INV	04/09/2026	83287mar26		190795	
	1 01261 7860	MOTVEHSDP		MISCEXPENS		16.19			
		Invoice Net				16.19			
						CHECK TOTAL	428.38		----------
5496	CONNELL OIL INCORPORAT	00001		INV	04/02/2026	CL91635		190322	

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	1 023 7000	SOL WASTE		GASOLINE		317.32			
		Invoice Net				317.32			
5496	CONNELL OIL INCORPORAT	00001		INV	04/06/2026	CL90207		190564	
	1 002 7000	RD&BR GEN		GASOLINE		1,230.67			
	2 002 7010	RD&BR GEN		DIESEL		7,854.77			
	3 002 7010	RD&BR GEN		DIESEL		-82.22			
		Invoice Net				9,003.22			
						CHECK TOTAL	9,320.54		----------
2592	CO-OP GAS AND SUPPLY C	00001		INV	04/01/2026	84483MAR26		190268	
	1 023 7000	SOL WASTE		GASOLINE		141.85			
		Invoice Net				141.85			
2592	CO-OP GAS AND SUPPLY C	00001		INV	04/01/2026	75340		190271	
	1 01110 7040	EMERGMGT		REPAIR		3.99			
		Invoice Net				3.99			
2592	CO-OP GAS AND SUPPLY C	00001		INV	04/01/2026	84225MAR26		190272	
	1 01110 7000	EMERGMGT		GASOLINE		377.37			
	2 047 8994	GRANT		DEMGRANTS		444.40			
		Invoice Net				821.77			
2592	CO-OP GAS AND SUPPLY C	00001		INV	04/02/2026	77445		190312	
	1 00110 7530	BLDGGRD		REPFACILIT		2.18			
		Invoice Net				2.18			
2592	CO-OP GAS AND SUPPLY C	00001		INV	04/03/2026	872935		190356	
	1 030 7010	PARKS		DIESEL		122.08			
		Invoice Net				122.08			
2592	CO-OP GAS AND SUPPLY C	00001		INV	04/06/2026	49138		190426	
	1 03457 7040	SHERAUTO		REPAIR		70.06			
		Invoice Net				70.06			
2592	CO-OP GAS AND SUPPLY C	00001		INV	04/07/2026	33795		190551	
	1 03457 8650	SHERAUTO		TOOLSSML		20.98			
		Invoice Net				20.98			
2592	CO-OP GAS AND SUPPLY C	00001		INV	04/08/2026	84144MAR26		190661	
	1 00110 7000	BLDGGRD		GASOLINE		285.78			
	2 00110 7010	BLDGGRD		DIESEL		159.77			
		Invoice Net				445.55			
						CHECK TOTAL	1,628.46		----------
2544	COLEMAN OIL COMPANY	00001		INV	04/06/2026	CP-0377370		190574	
	1 002 7000	RD&BR GEN		GASOLINE		195.36			
	2 002 7010	RD&BR GEN		DIESEL		1,678.33			
		Invoice Net				1,873.69			
2544	COLEMAN OIL COMPANY	00001		INV	04/06/2026	CP-0371653		190575	
	1 002 7000	RD&BR GEN		GASOLINE		162.05			
	2 002 7010	RD&BR GEN		DIESEL		1,781.08			
		Invoice Net				1,943.13			
						CHECK TOTAL	3,816.82		----------

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
2577	CONSOLIDATED SUPPLY CO	00001		INV	04/06/2026	S012855029.001		190577	
	1 002 7418	RD&BR GEN		REPHTRUCKS		47.75			
		Invoice Net				47.75			
						CHECK TOTAL	47.75		----------
1962	CORPORATE PAYMENT SYST	00001		INV	04/06/2026	9420Mar26		190665	
	1 002 7418	RD&BR GEN		REPHTRUCKS		23.57			
	2 002 7422	RD&BR GEN		REPHEQUIP		23.57			
	3 002 8540	RD&BR GEN		CONSTR MAT		1,545.00			
		Invoice Net				1,592.14			
						CHECK TOTAL	1,592.14		----------
1962	CORPORATE PAYMENT SYST	00001		INV	04/06/2026	0668MAR26		190387	
	1 00105 6450	COMMISS		MILEAGE		56.00			
		Invoice Net				56.00			
						CHECK TOTAL	56.00		----------
1962	CORPORATE PAYMENT SYST	00001		INV	04/06/2026	1851March26		190401	
	1 00115 8950	TECHNOLOG		SOFTWARE		75.00			
	2 01261 6530	MOTVEHSDP		OFFICE		22.98			
	3 01261 6530	MOTVEHSDP		OFFICE		3.99			
	4 01262 6530	MOTVEHPR		OFFICE		7.99			
		Invoice Net				109.96			
						CHECK TOTAL	109.96		----------
1962	CORPORATE PAYMENT SYST	00001		INV	04/28/2026	1773MAR26		190415	
	1 00115 8950	TECHNOLOG		SOFTWARE		10.00			
	2 00115 8950	TECHNOLOG		SOFTWARE		10.00			
		Invoice Net				20.00			
						CHECK TOTAL	20.00		----------
1962	CORPORATE PAYMENT SYST	00001		INV	04/06/2026	3400MAR26		190453	
	1 006 6530	DISTCT		OFFICE		19.99			
	2 00608 8590	DISTCTSECU		EQUIPMENT		21.99			
		Invoice Net				41.98			
						CHECK TOTAL	41.98		----------
1962	CORPORATE PAYMENT SYST	00001		INV	04/06/2026	4178MAR26		190455	
	1 006 8340	DISTCT		JURY OTHER		465.18			
		Invoice Net				465.18			
						CHECK TOTAL	465.18		----------
1962	CORPORATE PAYMENT SYST	00001		INV	04/08/2026	3560MAR26		190687	
	1 047 8990	GRANT		GNT EXPEND		451.80			
	2 047 8990	GRANT		GNT EXPEND		451.80			
	3 03473 6520	JUST-PA		DUES		400.00			
		Invoice Net				1,303.60			

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
						CHECK TOTAL	1,303.60		----------
1962	CORPORATE PAYMENT SYST	00001		INV	04/08/2026	7219MAR26		190701	
	1 03473 7700		JUST-PA		CONTINGENC	506.81			
	2 03473 7700		JUST-PA		CONTINGENC	711.10			
	3 03473 6720		JUST-PA		SM ASSETS	60.08			
	4 03473 6530		JUST-PA		OFFICE	276.40			
	5 03416 9030		PROSVAST		PUB AWARE	372.09			
			Invoice Net			1,926.48			
						CHECK TOTAL	1,926.48		----------
1962	CORPORATE PAYMENT SYST	00001		INV	04/08/2026	5137MAR26		190705	
	1 03473 6440		JUST-PA		TRAVEL	64.10			
	2 03473 7000		JUST-PA		GASOLINE	71.00			
	3 03473 6440		JUST-PA		TRAVEL	58.58			
			Invoice Net			193.68			
						CHECK TOTAL	193.68		----------
1962	CORPORATE PAYMENT SYST	00001		INV	04/08/2026	5389MAR26		190711	
	1 03471 6900		JUST-CIVIL		CELL PHONE	120.00			
			Invoice Net			120.00			
						CHECK TOTAL	120.00		----------
1962	CORPORATE PAYMENT SYST	00001		INV	04/09/2026	2255FEB26		190809	
	1 00119 6475		PERSONNEL		EERECOGN	287.65			
			Invoice Net			287.65			
						CHECK TOTAL	287.65		----------
1089	DIRECT AUTOMOTIVE DIST	00001		INV	04/07/2026	01JI9754		190516	
	1 03457 7040		SHERAUTO		REPAIR	108.43			
			Invoice Net			108.43			
1089	DIRECT AUTOMOTIVE DIST	00001		INV	04/07/2026	01JI9989		190556	
	1 03457 7040		SHERAUTO		REPAIR	324.68			
			Invoice Net			324.68			
1089	DIRECT AUTOMOTIVE DIST	00001		INV	04/08/2026	01JJ0787		190780	
	1 03457 7040		SHERAUTO		REPAIR	125.31			
			Invoice Net			125.31			
1089	DIRECT AUTOMOTIVE DIST	00001		INV	04/09/2026	01JJ1557		190802	
	1 03457 7040		SHERAUTO		REPAIR	225.23			
			Invoice Net			225.23			
1089	DIRECT AUTOMOTIVE DIST	00001		INV	04/09/2026	01JJ1620		190803	
	1 03457 7030		SHERAUTO		LUBRICANT	98.70			
			Invoice Net			98.70			
1089	DIRECT AUTOMOTIVE DIST	00001		INV	04/09/2026	01JJ1677		190806	
	1 03457 7040		SHERAUTO		REPAIR	499.18			
			Invoice Net			499.18			
1089	DIRECT AUTOMOTIVE DIST	00001		INV	04/09/2026	01JJ1680		190807	

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
	1 03457 7040	SHERAUTO		REPAIR		207.10			
		Invoice Net				207.10			
					CHECK TOTAL		1,588.63		----------
4679	DOBBS HEAVY DUTY HOLDI	00001		INV	04/06/2026	027P129160		190581	
	1 002 7418	RD&BR GEN		REPHTRUCKS		33.98			
		Invoice Net				33.98			
4679	DOBBS HEAVY DUTY HOLDI	00001		INV	04/06/2026	027P130164		190662	
	1 002 7422	RD&BR GEN		REPHEQUIP		43.44			
		Invoice Net				43.44			
					CHECK TOTAL		77.42		----------
2997	ELSAESSER ANDERSON CHT	00001		INV	04/06/2026	19801		190446	
	1 006 7100	DISTCT		LEGAL		720.00			
		Invoice Net				720.00			
2997	ELSAESSER ANDERSON CHT	00001		INV	04/06/2026	19789		190447	
	1 006 7100	DISTCT		LEGAL		195.00			
		Invoice Net				195.00			
					CHECK TOTAL		915.00		----------
5518	ENTERPRISE FM TRUST	00002		INV	04/06/2026	606398-040326		190383	
	1 020 9390	REVAL		CAP - VEHI		5,416.88			
	2 00118 9350	GENEXP		CAP - LEAS		2,504.20			
	3 047 8994	GRANT		DEMGRANTS		1,098.56			
		Invoice Net				9,019.64			
					CHECK TOTAL		9,019.64		----------
3188	EVERGREEN SUPPLY	00001		INV	04/08/2026	431344		190743	
	1 002 6540	RD&BR GEN		SHOP		3.78			
		Invoice Net				3.78			
					CHECK TOTAL		3.78		----------
5790	EXCESS DISPOSAL INC	00001		INV	04/06/2026	2008		190582	
	1 002 6950	RD&BR GEN		GARBAGE		245.86			
		Invoice Net				245.86			
					CHECK TOTAL		245.86		----------
3857	FAIRBRIDGE INN & SUITE	00001		INV	04/07/2026	112218		190513	
	1 03416 9020	PROSVAST		VICTIM AST		69.99			
		Invoice Net				69.99			
					CHECK TOTAL		69.99		----------
5362	FLORES & ASSOCIATES LL	00002		INV	04/08/2026	847487		190746	
	1 00118 7115	GENEXP		ADMINEEBEN		572.50			
		Invoice Net				572.50			
					CHECK TOTAL		572.50		----------

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT	VOUCHER	CHECK
3822 FREIGHTLINER NORTHWEST		00001		CRM	04/06/2026	PC001674019:01	190583	
1 002	7418	RD&BR GEN	REPHTRUCKS			-2,777.78		
		Invoice Net				-2,777.78		
3822 FREIGHTLINER NORTHWEST		00001		CRM	04/06/2026	PC001674022:01	190584	
1 002	7418	RD&BR GEN	REPHTRUCKS			-1,851.85		
		Invoice Net				-1,851.85		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001673525:01	190585	
1 002	7418	RD&BR GEN	REPHTRUCKS			447.44		
		Invoice Net				447.44		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674017:01	190586	
1 002	7418	RD&BR GEN	REPHTRUCKS			432.61		
		Invoice Net				432.61		
3822 FREIGHTLINER NORTHWEST		00001		CRM	04/06/2026	PC001674429:01	190587	
1 002	7418	RD&BR GEN	REPHTRUCKS			-447.44		
		Invoice Net				-447.44		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674340:01	190588	
1 002	7418	RD&BR GEN	REPHTRUCKS			1,007.78		
		Invoice Net				1,007.78		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674584:01	190589	
1 002	7418	RD&BR GEN	REPHTRUCKS			507.35		
		Invoice Net				507.35		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674614:01	190590	
1 002	7418	RD&BR GEN	REPHTRUCKS			85.36		
		Invoice Net				85.36		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674576:01	190591	
1 002	7418	RD&BR GEN	REPHTRUCKS			142.11		
		Invoice Net				142.11		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674444:01	190592	
1 002	7418	RD&BR GEN	REPHTRUCKS			130.68		
		Invoice Net				130.68		
3822 FREIGHTLINER NORTHWEST		00001		CRM	04/06/2026	PC001674735:01	190593	
1 002	7418	RD&BR GEN	REPHTRUCKS			-60.00		
		Invoice Net				-60.00		
3822 FREIGHTLINER NORTHWEST		00001		CRM	04/06/2026	PC001674736:01	190594	
1 002	7418	RD&BR GEN	REPHTRUCKS			-60.00		
		Invoice Net				-60.00		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674763:01	190595	
1 002	7418	RD&BR GEN	REPHTRUCKS			58.41		
		Invoice Net				58.41		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674686:01	190596	
1 002	7418	RD&BR GEN	REPHTRUCKS			40.18		
		Invoice Net				40.18		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674687:01	190597	
1 002	7422	RD&BR GEN	REPHEQUIP			560.18		
		Invoice Net				560.18		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674576:02	190598	
1 002	7418	RD&BR GEN	REPHTRUCKS			142.11		
		Invoice Net				142.11		

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT	VOUCHER	CHECK
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674790:01	190599	
1 002	7418	RD&BR GEN		REPHTRUCKS		689.95		
		Invoice Net				689.95		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674687:02	190600	
1 002	7422	RD&BR GEN		REPHEQUIP		43.76		
		Invoice Net				43.76		
3822 FREIGHTLINER NORTHWEST		00001		CRM	04/06/2026	PC001675172:01	190601	
1 002	7418	RD&BR GEN		REPHTRUCKS		-142.11		
		Invoice Net				-142.11		
3822 FREIGHTLINER NORTHWEST		00001		CRM	04/06/2026	PC001675491:01	190602	
1 002	7418	RD&BR GEN		REPHTRUCKS		-62.50		
		Invoice Net				-62.50		
3822 FREIGHTLINER NORTHWEST		00001		CRM	04/06/2026	PC001675418:01	190603	
1 002	7418	RD&BR GEN		REPHTRUCKS		-142.11		
		Invoice Net				-142.11		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001675235:01	190604	
1 002	7418	RD&BR GEN		REPHTRUCKS		183.03		
		Invoice Net				183.03		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674687:03	190605	
1 002	7422	RD&BR GEN		REPHEQUIP		43.76		
		Invoice Net				43.76		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001675178:01	190606	
1 002	7418	RD&BR GEN		REPHTRUCKS		92.58		
		Invoice Net				92.58		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674687:04	190607	
1 002	7422	RD&BR GEN		REPHEQUIP		50.84		
		Invoice Net				50.84		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001675511:01	190608	
1 002	7418	RD&BR GEN		REPHTRUCKS		92.58		
		Invoice Net				92.58		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674779:01	190609	
1 002	7422	RD&BR GEN		REPHEQUIP		1,974.90		
		Invoice Net				1,974.90		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674791:01	190610	
1 002	7418	RD&BR GEN		REPHTRUCKS		201.57		
		Invoice Net				201.57		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001674891:01	190611	
1 002	7418	RD&BR GEN		REPHTRUCKS		68.98		
		Invoice Net				68.98		
3822 FREIGHTLINER NORTHWEST		00001		INV	04/06/2026	PC001675605:01	190612	
1 002	7418	RD&BR GEN		REPHTRUCKS		700.76		
		Invoice Net				700.76		
3822 FREIGHTLINER NORTHWEST		00001		CRM	04/08/2026	PC001675926:01	190730	
1 002	7418	RD&BR GEN		REPHTRUCKS		-92.58		
		Invoice Net				-92.58		
					CHECK TOTAL	2,060.55		----------

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
310 GALLS PARENT HOLDINGS		00001		INV	04/06/2026	034594684		190392	
1 03453	7710	SHERPATROL		UNIFORMS		27.91			
		Invoice Net				27.91			
310 GALLS PARENT HOLDINGS		00001		INV	04/06/2026	034508605		190460	
1 00608	7710	DISTCTSECU		UNIFORMS		177.64			
		Invoice Net				177.64			
						CHECK TOTAL	205.55		----------
313 GARFIELD BAY WATER & S		00001		INV	04/03/2026	26.7704		190357	
1 03027	6955	GARFBAY		SEWAGE		41.48			
		Invoice Net				41.48			
313 GARFIELD BAY WATER & S		00001		INV	04/03/2026	26.7703		190358	
1 03027	6955	GARFBAY		SEWAGE		25.84			
		Invoice Net				25.84			
						CHECK TOTAL	67.32		----------
2190 GRANITE AVIATION LLC		00001		INV	04/03/2026	MAY26		190363	
1 00355	7661	AIRSANDPT		OFFICERNT		450.00			
		Invoice Net				450.00			
						CHECK TOTAL	450.00		----------
4606 GRIPTION TIRES INC		00001		INV	04/07/2026	76744		190628	
1 020	7040	REVAL		REPAIR		95.00			
		Invoice Net				95.00			
4606 GRIPTION TIRES INC		00001		INV	04/07/2026	76746		190633	
1 020	7040	REVAL		REPAIR		95.00			
		Invoice Net				95.00			
						CHECK TOTAL	190.00		----------
3930 GUTHRIE-BLUEMER, SARAH		00000		INV	04/07/2026	APR26		190534	
1 047	8992	GRANT		JSGRANTS		258.00			
		Invoice Net				258.00			
3930 GUTHRIE-BLUEMER, SARAH		00000		INV	04/07/2026	APR26.1		190537	
1 047	8992	GRANT		JSGRANTS		36.00			
		Invoice Net				36.00			
						CHECK TOTAL	294.00		----------
2239 H & H EXPRESS		00001		INV	04/08/2026	3775338		190737	
1 002	7750	RD&BR GEN		SHIPANDFRT		45.26			
		Invoice Net				45.26			
2239 H & H EXPRESS		00001		INV	04/08/2026	3774915		190738	
1 002	7750	RD&BR GEN		SHIPANDFRT		16.26			
		Invoice Net				16.26			
2239 H & H EXPRESS		00001		INV	04/08/2026	3776328		190739	
1 002	7750	RD&BR GEN		SHIPANDFRT		25.03			
		Invoice Net				25.03			
2239 H & H EXPRESS		00001		INV	04/08/2026	3777031		190740	

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
	1 002 7750	RD&BR GEN		SHIPANDFRT		29.70			
		Invoice Net				29.70			
2239	H & H EXPRESS	00001		INV	04/08/2026	3777264		190741	
	1 002 7750	RD&BR GEN		SHIPANDFRT		16.57			
		Invoice Net				16.57			
						CHECK TOTAL	132.82		----------
1232	HI-LINE INC	00001		INV	04/08/2026	3265364		190731	
	1 002 7750	RD&BR GEN		SHIPANDFRT		16.95			
	2 002 7422	RD&BR GEN		REPHEQUIP		177.50			
		Invoice Net				194.45			
						CHECK TOTAL	194.45		----------
3430	INDUSTRIAL BOLT & SUPP	00002		INV	04/02/2026	902629-1		190316	
	1 00110 8650	BLDGGRD		TOOLSSML		377.90			
		Invoice Net				377.90			
						CHECK TOTAL	377.90		----------
3637	IDAHO STATE TAX COMMIS	00001		INV	04/03/2026	MAR26		190345	
	1 020 6510	REVAL		FEES/REG		21.00			
		Invoice Net				21.00			
						CHECK TOTAL	21.00		----------
3667	INSIGHT DISTRIBUTING I	00001		INV	04/01/2026	0548170		190234	
	1 02381 7330	LOCAL		OPERATIONS		39.95			
		Invoice Net				39.95			
3667	INSIGHT DISTRIBUTING I	00001		INV	04/01/2026	0547325		190235	
	1 02381 7330	LOCAL		OPERATIONS		39.95			
		Invoice Net				39.95			
						CHECK TOTAL	79.90		----------
3672	INTERMOUNTAIN SIGN & S	00001		INV	04/06/2026	22342		190613	
	1 002 8460	RD&BR GEN		SIGNS		70.00			
		Invoice Net				70.00			
						CHECK TOTAL	70.00		----------
6317	IT1 SOURCE LLC	00001		INV	04/07/2026	K00012270		190512	
	1 34180 7110	JUST-GENEX		OTHER		225.00			
		Invoice Net				225.00			
6317	IT1 SOURCE LLC	00001		INV	04/07/2026	K00012271		190514	
	1 34180 7110	JUST-GENEX		OTHER		1,512.50			
		Invoice Net				1,512.50			
						CHECK TOTAL	1,737.50		----------
1244	IWORQ SYSTEMS	00001		INV	05/01/2026	215776		190416	
	1 00115 8950	TECHNOLOG		SOFTWARE		3,500.00			
		Invoice Net				3,500.00			

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
						CHECK TOTAL	3,500.00		----------
469 J-U-B ENGINEERS INC		00001		INV	04/06/2026	193108		190616	
1 047	8993	GRANT		RBGRANTS		8,886.84			
2 002	9000	RD&BR GEN		GRNTCOUNTY		703.96			
		Invoice Net				9,590.80			
469 J-U-B ENGINEERS INC		00001		INV	04/06/2026	190569		190621	
1 047	8993	GRANT		RBGRANTS		3,895.37			
2 002	9000	RD&BR GEN		GRNTCOUNTY		308.57			
		Invoice Net				4,203.94			
						CHECK TOTAL	13,794.74		----------
6066 KELLEY CREATE CO		00001		INV	04/06/2026	IN2260277		190464	
1 006	7410	DISTCT		REPOFFICE		25.50			
		Invoice Net				25.50			
						CHECK TOTAL	25.50		----------
2248 KG & T SEPTIC INC		00001		INV	04/06/2026	61153		190399	
1 01262	7110	MOTVEHPR		OTHER		195.00			
		Invoice Net				195.00			
						CHECK TOTAL	195.00		----------
5210 LEXIPOL LLC		00001		INV	04/08/2026	INVPRA11268451		190717	
1 006	7110	DISTCT		OTHER		1,307.60			
		Invoice Net				1,307.60			
						CHECK TOTAL	1,307.60		----------
1337 LIGHTNING LUBE		00001		INV	04/07/2026	186-234-14505		190500	
1 00124	7040	GIS		REPAIR		89.82			
		Invoice Net				89.82			
						CHECK TOTAL	89.82		----------
6449 THE LINCOLN NATIONAL L		00001		INV	04/03/2026	1814239 April 2026		190351	
1 082	6140	SI MEDICAL		LIFE INSUR		18,660.49			
		Invoice Net				18,660.49			
						CHECK TOTAL	18,660.49		----------
5695 DRUG TESTING EXPERTS		00001		INV	04/07/2026	348915		190530	
1 03475	7860	JUSTJUVDET		MISCEXPENS		78.00			
		Invoice Net				78.00			
						CHECK TOTAL	78.00		----------
1409 MOTION INDUSTRIES INC		00001		INV	04/06/2026	WA03-00686358		190623	
1 002	7750	RD&BR GEN		SHIPANDFRT		50.49			
2 002	7422	RD&BR GEN		REPHEQUIP		445.46			
		Invoice Net				495.95			
						CHECK TOTAL	495.95		----------

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
3986	LORI L MULVIHILL	00002		INV	04/06/2026	80017		190469	
	1 006 7600	DISTCT		PSYCHOEVAL		225.00			
		Invoice Net				225.00			
						CHECK TOTAL	225.00		----------
1422	MT. BALDY DENTAL	00001		INV	04/07/2026	01APR26KC		190526	
	1 03461 8060	JAILDETENT		MEDICAL		133.00			
		Invoice Net				133.00			
						CHECK TOTAL	133.00		----------
6504	MARIA VICTORIA JOHNSON	00001		INV	04/06/2026	326739-5		190456	
	1 006 7110	DISTCT		OTHER		106.00			
		Invoice Net				106.00			
						CHECK TOTAL	106.00		----------
585	TRACY NACCARATO	00000		INV	04/06/2026	Mar2026		190400	
	1 01261 6450	MOTVEHSDP		MILEAGE		15.95			
		Invoice Net				15.95			
						CHECK TOTAL	15.95		----------
6018	GENUINE PARTS COMPANY	00001		INV	04/02/2026	274296		190318	
	1 03410 7530	JUSTBLDGS		REPFACILIT		22.00			
		Invoice Net				22.00			
6018	GENUINE PARTS COMPANY	00001		INV	04/07/2026	274477		190563	
	1 03457 7040	SHERAUTO		REPAIR		107.43			
		Invoice Net				107.43			
6018	GENUINE PARTS COMPANY	00001		INV	04/07/2026	274226		190567	
	1 03457 7040	SHERAUTO		REPAIR		145.49			
		Invoice Net				145.49			
6018	GENUINE PARTS COMPANY	00001		INV	04/07/2026	274442		190568	
	1 03457 7040	SHERAUTO		REPAIR		549.69			
		Invoice Net				549.69			
6018	GENUINE PARTS COMPANY	00001		CRM	04/07/2026	274399		190569	
	1 03457 7040	SHERAUTO		REPAIR		-69.00			
		Invoice Net				-69.00			
6018	GENUINE PARTS COMPANY	00001		INV	04/08/2026	819634		190732	
	1 002 7418	RD&BR GEN		REPHTRUCKS		17.70			
		Invoice Net				17.70			
6018	GENUINE PARTS COMPANY	00001		INV	04/08/2026	819826		190733	
	1 002 7422	RD&BR GEN		REPHEQUIP		439.37			
		Invoice Net				439.37			
6018	GENUINE PARTS COMPANY	00001		INV	04/08/2026	273242		190734	
	1 002 7422	RD&BR GEN		REPHEQUIP		64.77			
		Invoice Net				64.77			
6018	GENUINE PARTS COMPANY	00001		INV	04/08/2026	273199		190735	
	1 002 7422	RD&BR GEN		REPHEQUIP		122.67			
		Invoice Net				122.67			

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CASH ACCOUNT: 000 1002 TREASURER ACCT/WARRANT ACCT WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
						CHECK TOTAL	1,400.12		----------
636 NEWMAN SIGNS		00001		INV	04/06/2026	TRFINV066338		190622	
1 002	7750	RD&BR GEN	SHIPANDFRT			190.00			
2 002	8460	RD&BR GEN	SIGNS			1,036.23			
		Invoice Net				1,226.23			
636 NEWMAN SIGNS		00001		INV	04/09/2026	TRFINV066338 1		190790	
1 024	6870	TORT	INS - DEDU			103.59			
		Invoice Net				103.59			
						CHECK TOTAL	1,329.82		----------
2320 NORTH 40 OUTFITTERS		00001		INV	04/06/2026	051785/B		190624	
1 002	8460	RD&BR GEN	SIGNS			27.97			
		Invoice Net				27.97			
2320 NORTH 40 OUTFITTERS		00001		INV	04/06/2026	051502/B		190625	
1 002	7418	RD&BR GEN	REPHTRUCKS			51.96			
		Invoice Net				51.96			
2320 NORTH 40 OUTFITTERS		00001		INV	04/06/2026	051519/B		190626	
1 002	7418	RD&BR GEN	REPHTRUCKS			42.25			
		Invoice Net				42.25			
2320 NORTH 40 OUTFITTERS		00001		INV	04/06/2026	051668/B		190627	
1 002	7418	RD&BR GEN	REPHTRUCKS			11.13			
		Invoice Net				11.13			
2320 NORTH 40 OUTFITTERS		00001		INV	04/06/2026	051671/B		190629	
1 002	6540	RD&BR GEN	SHOP			27.98			
		Invoice Net				27.98			
2320 NORTH 40 OUTFITTERS		00001		INV	04/06/2026	051698/B		190630	
1 002	7418	RD&BR GEN	REPHTRUCKS			15.01			
		Invoice Net				15.01			
						CHECK TOTAL	176.30		----------
2326 NORTH IDAHO LOCK & KEY		00001		INV	04/08/2026	62862		190659	
1 03410	7530	JUSTBLDGS	REPFACILIT			185.00			
		Invoice Net				185.00			
						CHECK TOTAL	185.00		----------
2334 NORTHERN LIGHTS INC.		00001		INV	04/03/2026	104445MAR26		190366	
1 00118	6930	GENEXP	ELECTRIC			1,940.75			
		Invoice Net				1,940.75			
2334 NORTHERN LIGHTS INC.		00001		INV	04/03/2026	683420MAR26		190367	
1 00118	6930	GENEXP	ELECTRIC			574.33			
		Invoice Net				574.33			
2334 NORTHERN LIGHTS INC.		00001		INV	04/03/2026	683426MAR26		190371	
1 00355	6930	AIRSANDPT	ELECTRIC			119.44			
		Invoice Net				119.44			
2334 NORTHERN LIGHTS INC.		00001		INV	04/03/2026	683434MAR26		190372	
1 00118	6930	GENEXP	ELECTRIC			2,524.74			
		Invoice Net				2,524.74			

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT	VOUCHER	CHECK
2334 NORTHERN LIGHTS INC.		00001		INV	04/03/2026	50476229MAR26	190373	
1 00118	6930	GENEXP		ELECTRIC		1,624.25		
		Invoice Net				1,624.25		
2334 NORTHERN LIGHTS INC.		00001		INV	04/03/2026	50574328MAR26	190374	
1 00823	7520	911TECH		REPOTHER		231.97		
		Invoice Net				231.97		
2334 NORTHERN LIGHTS INC.		00001		INV	04/03/2026	683436MAR26	190375	
1 00118	6930	GENEXP		ELECTRIC		566.02		
		Invoice Net				566.02		
2334 NORTHERN LIGHTS INC.		00001		INV	04/06/2026	50669977MAR26	190378	
1 00824	6930	911REPEATR		ELECTRIC		40.98		
		Invoice Net				40.98		
2334 NORTHERN LIGHTS INC.		00001		INV	04/06/2026	50676292Mar26	190468	
1 002	6940	RD&BR GEN		STR LIGHT		43.80		
		Invoice Net				43.80		
2334 NORTHERN LIGHTS INC.		00001		INV	04/06/2026	50692409Mar26	190470	
1 002	6930	RD&BR GEN		ELECTRIC		115.36		
		Invoice Net				115.36		
2334 NORTHERN LIGHTS INC.		00001		INV	04/06/2026	683406Mar26	190471	
1 002	6940	RD&BR GEN		STR LIGHT		40.77		
		Invoice Net				40.77		
2334 NORTHERN LIGHTS INC.		00001		INV	04/06/2026	683413Mar26	190472	
1 002	6940	RD&BR GEN		STR LIGHT		23.84		
		Invoice Net				23.84		
2334 NORTHERN LIGHTS INC.		00001		INV	04/06/2026	50334348Mar26	190474	
1 002	6930	RD&BR GEN		ELECTRIC		37.27		
		Invoice Net				37.27		
2334 NORTHERN LIGHTS INC.		00001		INV	04/06/2026	50591849Mar26	190475	
1 002	6930	RD&BR GEN		ELECTRIC		149.32		
		Invoice Net				149.32		
2334 NORTHERN LIGHTS INC.		00001		INV	04/06/2026	50687480Mar26	190476	
1 002	6940	RD&BR GEN		STR LIGHT		42.80		
		Invoice Net				42.80		
2334 NORTHERN LIGHTS INC.		00001		INV	04/06/2026	683424Mar26	190478	
1 002	6940	RD&BR GEN		STR LIGHT		23.84		
		Invoice Net				23.84		
2334 NORTHERN LIGHTS INC.		00001		INV	04/06/2026	50467633MAR2026	190479	
1 002	6940	RD&BR GEN		STR LIGHT		285.39		
		Invoice Net				285.39		
2334 NORTHERN LIGHTS INC.		00001		INV	04/06/2026	50688885Mar26	190481	
1 002	6940	RD&BR GEN		STR LIGHT		39.17		
		Invoice Net				39.17		
2334 NORTHERN LIGHTS INC.		00001		INV	04/06/2026	50688886Mar26	190482	
1 002	6940	RD&BR GEN		STR LIGHT		40.35		
		Invoice Net				40.35		
2334 NORTHERN LIGHTS INC.		00001		INV	04/06/2026	50688887Mar26	190484	
1 002	6940	RD&BR GEN		STR LIGHT		32.64		
		Invoice Net				32.64		

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
2334 NORTHERN LIGHTS INC.		00001		INV	04/07/2026	50641560MAR26		190619	
1 00118	6930	GENEXP		ELECTRIC		340.29			
		Invoice Net				340.29			
2334 NORTHERN LIGHTS INC.		00001		INV	04/09/2026	683431Mar26		190796	
1 03027	6930	GARFBAY		ELECTRIC		32.64			
		Invoice Net				32.64			
2334 NORTHERN LIGHTS INC.		00001		INV	04/09/2026	683411Mar26		190797	
1 03027	6930	GARFBAY		ELECTRIC		32.64			
		Invoice Net				32.64			
						CHECK TOTAL	8,902.60		----------
2344 NORTHSIDE WATER USERS		00001		INV	04/06/2026	1016APR26		190418	
1 00118	6960	GENEXP		WATER		397.02			
		Invoice Net				397.02			
						CHECK TOTAL	397.02		----------
6007 NORTHWEST SUPPLY COMPA		00001		INV	04/03/2026	14863		190365	
1 00110	6620	BLDGGRD		CLEANING		561.00			
2 03410	6620	JUSTBLDGS		CLEANING		561.00			
		Invoice Net				1,122.00			
						CHECK TOTAL	1,122.00		----------
2771 O'REILLY AUTOMOTIVE IN		00001		INV	04/07/2026	3456-294581		190559	
1 03457	7040	SHERAUTO		REPAIR		32.96			
		Invoice Net				32.96			
2771 O'REILLY AUTOMOTIVE IN		00001		INV	04/09/2026	3456-295643		190799	
1 03457	7040	SHERAUTO		REPAIR		42.01			
		Invoice Net				42.01			
						CHECK TOTAL	74.97		----------
2768 ONIX NETWORKING CORPOR		00002		INV	04/30/2026	SIN057230		190417	
1 00115	8950	TECHNOLOG		SOFTWARE		342.20			
		Invoice Net				342.20			
						CHECK TOTAL	342.20		----------
2788 OXARC		00001		INV	04/06/2026	0062268747		190631	
1 002	6540	RD&BR GEN		SHOP		158.01			
		Invoice Net				158.01			
2788 OXARC		00001		INV	04/06/2026	0062259757		190632	
1 002	6540	RD&BR GEN		SHOP		57.45			
		Invoice Net				57.45			
						CHECK TOTAL	215.46		----------
4064 PACWEST MACHINERY		00001		INV	04/06/2026	30432831		190636	
1 002	7750	RD&BR GEN		SHIPANDFRT		19.36			
2 002	7422	RD&BR GEN		REPHEQUIP		337.78			
		Invoice Net				357.14			

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
						CHECK TOTAL	357.14		----------
2815	PANHANDLE AREA COUNCIL	00001		INV	04/03/2026	MAY26		190364	
	1 00118 7660	GENEXP		RTOTHER		7,020.01			
		Invoice Net				7,020.01			
						CHECK TOTAL	7,020.01		----------
5203	PAPE MACHINERY INC	00001		INV	04/06/2026	16773468		190450	
	1 03450 7430	SHERADMIN		REPBLDGS		34.56			
		Invoice Net				34.56			
5203	PAPE MACHINERY INC	00001		INV	04/06/2026	16758732		190637	
	1 002 7750	RD&BR GEN		SHIPANDFRT		21.52			
	2 002 7422	RD&BR GEN		REPHEQUIP		244.28			
		Invoice Net				265.80			
5203	PAPE MACHINERY INC	00001		INV	04/06/2026	16734394		190642	
	1 002 7750	RD&BR GEN		SHIPANDFRT		76.00			
	2 002 7422	RD&BR GEN		REPHEQUIP		1,323.40			
		Invoice Net				1,399.40			
5203	PAPE MACHINERY INC	00001		INV	04/06/2026	16706499		190675	
	1 002 7422	RD&BR GEN		REPHEQUIP		747.44			
		Invoice Net				747.44			
5203	PAPE MACHINERY INC	00001		INV	04/06/2026	GM 371003 S		190676	
	1 002 9520	RD&BR GEN		CAPHEAVYE		19,975.00			
		Invoice Net				19,975.00			
						CHECK TOTAL	22,422.20		----------
1479	PATRIOT FIRE PROTECTIO	00001		INV	04/03/2026	2510256		190369	
	1 00110 7530	BLDGGRD		REPFACILIT		9,278.00			
		Invoice Net				9,278.00			
1479	PATRIOT FIRE PROTECTIO	00001		INV	04/03/2026	2510296		190370	
	1 00110 7530	BLDGGRD		REPFACILIT		390.00			
		Invoice Net				390.00			
						CHECK TOTAL	9,668.00		----------
1481	PATTI'S ACTION AUTO SU	00001		INV	04/06/2026	441603-1		190634	
	1 002 7418	RD&BR GEN		REPHTRUCKS		98.42			
		Invoice Net				98.42			
1481	PATTI'S ACTION AUTO SU	00001		INV	04/06/2026	442898-1		190635	
	1 002 7418	RD&BR GEN		REPHTRUCKS		144.20			
		Invoice Net				144.20			
1481	PATTI'S ACTION AUTO SU	00001		INV	04/06/2026	443417-1		190640	
	1 002 7422	RD&BR GEN		REPHEQUIP		150.73			
		Invoice Net				150.73			
1481	PATTI'S ACTION AUTO SU	00001		INV	04/06/2026	443419-1		190641	
	1 002 7040	RD&BR GEN		REPAIR		280.76			
		Invoice Net				280.76			
						CHECK TOTAL	674.11		----------

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
1493	PEAK SAND & GRAVEL	00001		INV	04/06/2026	114312		190644	
	1 002 8430	RD&BR GEN		CRUSHROCK		55,750.00			
		Invoice Net				55,750.00			
						CHECK TOTAL	55,750.00		----------
3833	PERSONNEL EVALUATION I	00001		INV	04/08/2026	57288		190782	
	1 03461 6830	JAILDETENT		BACKGR CHK		50.00			
	2 03453 6830	SHERPATROL		BACKGR CHK		100.00			
		Invoice Net				150.00			
						CHECK TOTAL	150.00		----------
5628	PICTOMETRY INTERNATION	00001		INV	04/06/2026	US448526-1		190439	
	1 020 7820	REVAL		CTRCT SVCS		10,248.59			
		Invoice Net				10,248.59			
						CHECK TOTAL	10,248.59		----------
6123	PILLSBURY WINTHROP SHA	00001		INV	04/08/2026	8706314		190744	
	1 03471 7100	JUST-CIVIL		LEGAL		861.50			
		Invoice Net				861.50			
6123	PILLSBURY WINTHROP SHA	00001		INV	04/08/2026	8708639		190745	
	1 03471 7100	JUST-CIVIL		LEGAL		3,387.00			
		Invoice Net				3,387.00			
						CHECK TOTAL	4,248.50		----------
6201	7B RESTAURANTS INC	00001		INV	04/06/2026	03.17.2026 Jury Meal		190430	
	1 006 8360	DISTCT		JURY MEALS		122.75			
		Invoice Net				122.75			
						CHECK TOTAL	122.75		----------
5907	GARRETT POWELL	00001		INV	04/06/2026	W1067		190643	
	1 002 7422	RD&BR GEN		REPHEQUIP		806.68			
		Invoice Net				806.68			
						CHECK TOTAL	806.68		----------
3325	PRIEST RIVER CITY OF U	00001		INV	04/06/2026	0207-00MAR26		190420	
	1 00118 6960	GENEXP		WATER		116.60			
		Invoice Net				116.60			
3325	PRIEST RIVER CITY OF U	00001		INV	04/06/2026	0132-00MAR26		190421	
	1 03026 6955	WBONNERPK		SEWAGE		116.60			
		Invoice Net				116.60			
3325	PRIEST RIVER CITY OF U	00001		INV	04/06/2026	0208-00MAR26		190422	
	1 002 6960	RD&BR GEN		WATER		81.88			
		Invoice Net				81.88			
3325	PRIEST RIVER CITY OF U	00001		INV	04/06/2026	06851-00MAR26		190423	
	1 00356 6960	AIRPRRIVR		WATER		176.05			
		Invoice Net				176.05			
						CHECK TOTAL	491.13		----------

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
3329	PRIEST RIVER ACE HARDW	00002		INV	04/06/2026	414579		190677	
	1 002 7580	RD&BR GEN		REPSMPART		27.98			
		Invoice Net				27.98			
3329	PRIEST RIVER ACE HARDW	00002		INV	04/06/2026	414821		190679	
	1 002 7418	RD&BR GEN		REPHTRUCKS		53.97			
		Invoice Net				53.97			
						CHECK TOTAL	81.95		----------
3715	RELX INC. DBA LEXISNEX	00001		INV	04/06/2026	3096379693		190405	
	1 03473 7760	JUST-PA		LAW LIBRAR		431.00			
		Invoice Net				431.00			
						CHECK TOTAL	431.00		----------
5346	ROK TECHNOLOGIES LLC	00001		INV	04/06/2026	11648		190403	
	1 020 7820	REVAL		CTRCT SVCS		4,976.00			
		Invoice Net				4,976.00			
						CHECK TOTAL	4,976.00		----------
763	SALT LAKE WHOLESALE SP	00001		INV	04/02/2026	109469		190324	
	1 03479 7740	MARINE PTR		FIREARMS Q		1,955.11			
	2 03453 7740	SHERPATROL		FIREARMS Q		226.49			
		Invoice Net				2,181.60			
763	SALT LAKE WHOLESALE SP	00001		INV	04/08/2026	109446		190685	
	1 00608 7720	DISTCTSECU		AMMUNITION		2,188.76			
		Invoice Net				2,188.76			
						CHECK TOTAL	4,370.36		----------
800	SANDPOINT CITY OF - UT	00001		INV	04/06/2026	08-00890.00APR26		190565	
	1 002 6970	RD&BR GEN		SEWER		416.16			
	2 002 6960	RD&BR GEN		WATER		169.27			
		Invoice Net				585.43			
						CHECK TOTAL	585.43		----------
800	SANDPOINT CITY OF - UT	00001		INV	04/06/2026	04-02280.04MAR26		190402	
	1 047 8990	GRANT		GNT EXPEND		263.30			
		Invoice Net				263.30			
						CHECK TOTAL	263.30		----------
2459	SELKIRK PRESS INC.	00001		INV	04/06/2026	23429		190442	
	1 00103 7850	TREASURER		SERV CHG		510.00			
		Invoice Net				510.00			
2459	SELKIRK PRESS INC.	00001		INV	04/09/2026	23431		190804	
	1 004 6730	ELECTIONS		ELECT SUPP		466.50			
		Invoice Net				466.50			
2459	SELKIRK PRESS INC.	00001		INV	04/09/2026	23560		190805	
	1 004 7800	ELECTIONS		PRINTING		886.48			
		Invoice Net				886.48			

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT	VOUCHER	CHECK
						CHECK TOTAL 1,862.98		----------
5782 DEVIN SIMMONS		00000		INV	04/07/2026	APR26	190538	
1 03475	6440	JUSTJUVDET		TRAVEL		258.00		
		Invoice Net				258.00		
5782 DEVIN SIMMONS		00000		INV	04/07/2026	APR26.1	190539	
1 03475	6440	JUSTJUVDET		TRAVEL		36.00		
		Invoice Net				36.00		
						CHECK TOTAL 294.00		----------
2879 SIX ROBBLEES' INC		00001		INV	04/06/2026	05P88666	190680	
1 002	7422	RD&BR GEN		REPHEQUIP		46.22		
		Invoice Net				46.22		
						CHECK TOTAL 46.22		----------
1611 SNAP ON TOOLS		00001		INV	04/07/2026	040726172512	190615	
1 03457	8650	SHERAUTO		TOOLSSML		218.00		
		Invoice Net				218.00		
1611 SNAP ON TOOLS		00001		INV	04/06/2026	033026172183	190682	
1 002	6720	RD&BR GEN		SM ASSETS		92.25		
		Invoice Net				92.25		
						CHECK TOTAL 310.25		----------
1631 SOUTH FORK HARDWARE -		00001		INV	04/03/2026	425789	190368	
1 03410	7530	JUSTBLDGS		REPFACILIT		10.80		
		Invoice Net				10.80		
						CHECK TOTAL 10.80		----------
1663 SPOKANE HOUSE OF HOSE		00001		INV	04/06/2026	INV17171	190688	
1 002	7418	RD&BR GEN		REPHTRUCKS		174.00		
		Invoice Net				174.00		
1663 SPOKANE HOUSE OF HOSE		00001		INV	04/06/2026	INV17172	190689	
1 002	7422	RD&BR GEN		REPHEQUIP		116.30		
		Invoice Net				116.30		
1663 SPOKANE HOUSE OF HOSE		00001		INV	04/06/2026	INV17139	190690	
1 002	7418	RD&BR GEN		REPHTRUCKS		422.70		
		Invoice Net				422.70		
1663 SPOKANE HOUSE OF HOSE		00001		INV	04/06/2026	INV17422	190691	
1 002	7418	RD&BR GEN		REPHTRUCKS		52.12		
		Invoice Net				52.12		
1663 SPOKANE HOUSE OF HOSE		00001		INV	04/06/2026	INV16460	190692	
1 002	6540	RD&BR GEN		SHOP		216.36		
		Invoice Net				216.36		
1663 SPOKANE HOUSE OF HOSE		00001		INV	04/06/2026	INV16401	190693	
1 002	7418	RD&BR GEN		REPHTRUCKS		5.58		
		Invoice Net				5.58		
1663 SPOKANE HOUSE OF HOSE		00001		INV	04/07/2026	INV17751	190694	

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VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
	1 002 7418	RD&BR GEN		REPHTRUCKS		16.44			
		Invoice Net				16.44			
1663	SPOKANE HOUSE OF HOSE	00001		INV	04/07/2026	INV16905		190695	
	1 002 7418	RD&BR GEN		REPHTRUCKS		380.69			
		Invoice Net				380.69			
1663	SPOKANE HOUSE OF HOSE	00001		INV	04/07/2026	INV16044		190696	
	1 002 7418	RD&BR GEN		REPHTRUCKS		27.81			
		Invoice Net				27.81			
1663	SPOKANE HOUSE OF HOSE	00001		INV	04/07/2026	INV16033		190697	
	1 002 7418	RD&BR GEN		REPHTRUCKS		27.49			
		Invoice Net				27.49			
1663	SPOKANE HOUSE OF HOSE	00001		INV	04/07/2026	INV16031		190698	
	1 002 7418	RD&BR GEN		REPHTRUCKS		54.05			
		Invoice Net				54.05			
1663	SPOKANE HOUSE OF HOSE	00001		INV	04/07/2026	INV17528		190699	
	1 002 7418	RD&BR GEN		REPHTRUCKS		63.27			
		Invoice Net				63.27			
1663	SPOKANE HOUSE OF HOSE	00001		INV	04/07/2026	INV13648		190700	
	1 002 7418	RD&BR GEN		REPHTRUCKS		38.05			
		Invoice Net				38.05			
1663	SPOKANE HOUSE OF HOSE	00001		INV	04/07/2026	INV14003		190702	
	1 002 7418	RD&BR GEN		REPHTRUCKS		438.38			
		Invoice Net				438.38			
1663	SPOKANE HOUSE OF HOSE	00001		INV	04/08/2026	INV17943		190723	
	1 002 7422	RD&BR GEN		REPHEQUIP		391.73			
		Invoice Net				391.73			
1663	SPOKANE HOUSE OF HOSE	00001		INV	04/08/2026	INV17981		190742	
	1 002 7418	RD&BR GEN		REPHTRUCKS		43.92			
		Invoice Net				43.92			
						CHECK TOTAL	2,468.89		----------
4322	STELLA, PHILLIP	00000		INV	04/07/2026	APR26		190579	
	1 03452 6440	SHERDETECT		TRAVEL		151.00			
		Invoice Net				151.00			
						CHECK TOTAL	151.00		----------
4158	STEVE PECK FABRICATION	00001		INV	04/06/2026	9237		190684	
	1 002 7418	RD&BR GEN		REPHTRUCKS		150.00			
		Invoice Net				150.00			
						CHECK TOTAL	150.00		----------
3838	STULTZ, RON	00000		INV	04/07/2026	APR26		190540	
	1 047 8992	GRANT		JSGRANTS		258.00			
		Invoice Net				258.00			
3838	STULTZ, RON	00000		INV	04/07/2026	APR26.1		190541	
	1 047 8992	GRANT		JSGRANTS		36.00			
		Invoice Net				36.00			

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DETAIL INVOICE LIST

CASH ACCOUNT: 000 1002 TREASURER ACCT/WARRANT ACCT WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
						CHECK TOTAL	294.00		----------
5073 SUNBELT CONTROLS INC		00001		INV	04/08/2026	204073		190660	
1 00110	8750	BLDGGRD		CONTRMISC		1,674.50			
		Invoice Net				1,674.50			
						CHECK TOTAL	1,674.50		----------
3129 SUPER 1 FOODS		00001		INV	04/06/2026	06-16840		190434	
1 006	8360	DISTCT		JURY MEALS		67.18			
		Invoice Net				67.18			
3129 SUPER 1 FOODS		00001		INV	04/06/2026	04-9992		190435	
1 006	8360	DISTCT		JURY MEALS		13.94			
		Invoice Net				13.94			
						CHECK TOTAL	81.12		----------
6311 SUPREME POWER SPORTS		00001		INV	04/06/2026	44865		190683	
1 002	7580	RD&BR GEN		REPSMPART		136.01			
		Invoice Net				136.01			
						CHECK TOTAL	136.01		----------
3153 TAMARACK TREATMENT & C		00001		INV	04/06/2026	03-2026		190477	
1 005	6820	DRUGCT		DRUGTESTIN		985.00			
		Invoice Net				985.00			
						CHECK TOTAL	985.00		----------
3162 TAYLOR & SONS CHEVROLE		00001		INV	04/06/2026	152741		190433	
1 03457	7040	SHERAUTO		REPAIR		227.15			
		Invoice Net				227.15			
3162 TAYLOR & SONS CHEVROLE		00001		INV	04/07/2026	152842		190558	
1 03457	7040	SHERAUTO		REPAIR		197.94			
		Invoice Net				197.94			
3162 TAYLOR & SONS CHEVROLE		00001		INV	04/09/2026	152866		190800	
1 03457	7040	SHERAUTO		REPAIR		152.22			
		Invoice Net				152.22			
						CHECK TOTAL	577.31		----------
3349 THOMSON REUTERS WEST P		00001		INV	04/07/2026	853467225		190522	
1 03471	7790	JUST-CIVIL		LegalStw		2,621.00			
		Invoice Net				2,621.00			
						CHECK TOTAL	2,621.00		----------
3357 TIFCO INDUSTRIES		00001		INV	04/07/2026	72183867		190562	
1 03457	8650	SHERAUTO		TOOLSSML		278.28			
		Invoice Net				278.28			
3357 TIFCO INDUSTRIES		00001		CRM	04/07/2026	72167629A		190570	
1 03457	7040	SHERAUTO		REPAIR		-215.05			
		Invoice Net				-215.05			

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DETAIL INVOICE LIST

CASH ACCOUNT: 000 1002 TREASURER ACCT/WARRANT ACCT WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
3357 TIFCO INDUSTRIES		00001		INV	04/07/2026	72185267		190704	
1 002	6540	RD&BR GEN	SHOP			271.95			
		Invoice Net				271.95			
3357 TIFCO INDUSTRIES		00001		INV	04/07/2026	72185237		190706	
1 002	6540	RD&BR GEN	SHOP			296.52			
		Invoice Net				296.52			
3357 TIFCO INDUSTRIES		00001		CRM	04/08/2026	72148237.C		190707	
1 002	6540	RD&BR GEN	SHOP			-57.03			
		Invoice Net				-57.03			
3357 TIFCO INDUSTRIES		00001		CRM	04/08/2026	72169887.C		190708	
1 002	6540	RD&BR GEN	SHOP			-42.90			
		Invoice Net				-42.90			
3357 TIFCO INDUSTRIES		00001		INV	04/08/2026	72183224		190709	
1 002	7422	RD&BR GEN	REPHEQUIP			59.95			
		Invoice Net				59.95			
						CHECK TOTAL	591.72		----------
4923 TRANSUNION RISK & ALTE		00001		INV	04/06/2026	429563-202603-1		190413	
1 03473	7230	JUST-PA	INVESTIGAT			100.00			
		Invoice Net				100.00			
						CHECK TOTAL	100.00		----------
5364 TRINITY SERVICES GROUP		00001		INV	04/09/2026	3028800309		190791	
1 03462	7630	JAILKITCH	FOOD			7,170.86			
		Invoice Net				7,170.86			
						CHECK TOTAL	7,170.86		----------
1708 UNITED DATA SECURITY		00001		INV	04/09/2026	152171		190808	
1 01261	7860	MOTVEHSDP	MISCEXPENS			65.00			
		Invoice Net				65.00			
						CHECK TOTAL	65.00		----------
1713 UNITED PARCEL SERVICE		00001		INV	04/13/2026	000018w58b146		190639	
1 00124	6530	GIS	OFFICE			62.04			
		Invoice Net				62.04			
						CHECK TOTAL	62.04		----------
1714 UNITED PARCEL SERVICE		00001		INV	04/06/2026	00001Y2V32146		190391	
1 03451	6750	SHERCLCREC	POSTAGE			37.18			
		Invoice Net				37.18			
						CHECK TOTAL	37.18		----------
2474 VERIZON WIRELESS		00001		INV	04/06/2026	571785755MAR26		190388	
1 03450	6900	SHERADMIN	CELL PHONE			30.02			
		Invoice Net				30.02			
2474 VERIZON WIRELESS		00001		INV	04/08/2026	370780094MAR26		190789	
1 03450	6900	SHERADMIN	CELL PHONE			3,666.88			

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CASH ACCOUNT: 000 1002 TREASURER ACCT/WARRANT ACCT WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
	2 03478 6900		JUSTJAIL	CELL PHONE		320.39			
	3 03479 6900		MARINE PTR	CELL PHONE		603.41			
	4 00822 6900		911OPS	CELL PHONE		191.82			
	5 00823 6900		911TECH	CELL PHONE		77.46			
	6 00824 6900		911REPEATR	CELL PHONE		30.04			
	7 00106 7860		CORONER	MISCEXPENS		38.73			
	8 03473 6900		JUST-PA	CELL PHONE		1,396.50			
	9 03471 6900		JUST-CIVIL	CELL PHONE		156.20			
			Invoice Net			6,481.43			
					CHECK TOTAL		6,511.45		----------
5595	EAGLE BROADBAND INVEST	00001		INV	04/20/2026	3291-719644		190419	
	1 00115 6920		TECHNOLOG	TELEPHONE		259.99			
			Invoice Net			259.99			
					CHECK TOTAL		259.99		----------
2919	WASTE MANAGEMENT OF ID	00001		INV	04/06/2026	0245089-1827-3		190429	
	1 00118 6950		GENEXP	GARBAGE		1,374.86			
			Invoice Net			1,374.86			
2919	WASTE MANAGEMENT OF ID	00001		INV	04/06/2026	0245001-1827-8		190431	
	1 00118 6950		GENEXP	GARBAGE		217.00			
			Invoice Net			217.00			
2919	WASTE MANAGEMENT OF ID	00001		INV	04/06/2026	0245179-1827-2		190432	
	1 00118 6950		GENEXP	GARBAGE		120.43			
			Invoice Net			120.43			
2919	WASTE MANAGEMENT OF ID	00001		INV	04/06/2026	0245000-1827-0		190436	
	1 00118 6950		GENEXP	GARBAGE		26.36			
			Invoice Net			26.36			
2919	WASTE MANAGEMENT OF ID	00001		INV	04/06/2026	0245143-1827-8		190441	
	1 00118 6950		GENEXP	GARBAGE		215.23			
			Invoice Net			215.23			
2919	WASTE MANAGEMENT OF ID	00001		INV	04/06/2026	0445197-1827-2		190486	
	1 002 6950		RD&BR GEN	GARBAGE		131.24			
			Invoice Net			131.24			
2919	WASTE MANAGEMENT OF ID	00001		INV	04/06/2026	0244993-1827-7		190487	
	1 002 6950		RD&BR GEN	GARBAGE		131.73			
			Invoice Net			131.73			
					CHECK TOTAL		2,216.85		----------
3548	WESTERN STATES EQUIPME	00001		INV	04/08/2026	IN003553719		190710	
	1 002 7422		RD&BR GEN	REPHEQUIP		242.75			
			Invoice Net			242.75			
					CHECK TOTAL		242.75		----------
3553	WEX BANK	00001		INV	04/08/2026	111576264		190712	
	1 002 7000		RD&BR GEN	GASOLINE		5,534.17			
	2 002 7010		RD&BR GEN	DIESEL		18,549.51			
			Invoice Net			24,083.68			

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CASH ACCOUNT: 000 1002 TREASURER ACCT/WARRANT ACCT WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VENDOR	G/L ACCOUNTS		R	PO	TYPE	DUE DATE	INVOICE/AMOUNT		VOUCHER	CHECK
							CHECK TOTAL	24,083.68		----------
3553 WEX BANK			00001		INV	04/01/2026	111594821		190236	
1 00118	7000		GENEXP		GASOLINE		32.96			
2 023	7000		SOL WASTE		GASOLINE		2,464.30			
			Invoice Net				2,497.26			
							CHECK TOTAL	2,497.26		----------
3553 WEX BANK			00001		INV	04/03/2026	111582637		190353	
1 030	7000		PARKS		GASOLINE		1,106.81			
2 030	7010		PARKS		DIESEL		128.47			
			Invoice Net				1,235.28			
							CHECK TOTAL	1,235.28		----------
3553 WEX BANK			00001		INV	04/07/2026	111580849		190502	
1 00124	7000		GIS		GASOLINE		135.38			
			Invoice Net				135.38			
							CHECK TOTAL	135.38		----------
3553 BMO HARRIS LBX #4337			00003		INV	04/06/2026	111804504		190507	
1 03457	7000		SHERAUTO		GASOLINE		12,053.13			
2 03461	7000		JAILDETENT		GASOLINE		627.65			
3 03479	7000		MARINE PTR		GASOLINE		714.11			
4 00822	7000		911OPS		GASOLINE		54.02			
5 00823	7000		911TECH		GASOLINE		32.10			
			Invoice Net				13,481.01			
							CHECK TOTAL	13,481.01		----------
1742 WILLIAMS MARGARET R. P			00001		INV	04/06/2026	CASA JAN26		190480	
1 03419	7300		PUBCASACFT		CONFLICT		7,087.00			
			Invoice Net				7,087.00			
							CHECK TOTAL	7,087.00		----------
3599 YOKE'S			00001		INV	04/06/2026	04-408339		190437	
1 006	8360		DISTCT		JURY MEALS		15.56			
			Invoice Net				15.56			
3599 YOKE'S			00001		INV	04/06/2026	08-205353		190438	
1 006	8360		DISTCT		JURY MEALS		26.00			
			Invoice Net				26.00			
3599 YOKE'S			00001		INV	04/06/2026	14-313221		190440	
1 006	6530		DISTCT		OFFICE		136.09			
			Invoice Net				136.09			
							CHECK TOTAL	177.65		----------
5284 NORTHWEST FIBER LLC			00001		INV	04/03/2026	208-197-1685APR26		190359	
1 00823	6920		911TECH		TELEPHONE		435.00			
			Invoice Net				435.00			

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CASH ACCOUNT: 000 1002 TREASURER ACCT/WARRANT ACCT WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VENDOR	G/L ACCOUNTS	R	PO	TYPE	DUE DATE	INVOICE/AMOUNT	VOUCHER	CHECK
5284 NORTHWEST FIBER LLC		00001		INV	04/03/2026	208-197-1691APR26	190360	
1 00823	6920	911TECH		TELEPHONE		435.00		
		Invoice Net				435.00		
5284 NORTHWEST FIBER LLC		00001		INV	04/03/2026	208-197-1990APR26	190361	
1 00823	6920	911TECH		TELEPHONE		675.00		
		Invoice Net				675.00		
5284 NORTHWEST FIBER LLC		00001		INV	04/08/2026	208-263-0073MAR26	190667	
1 00115	6920	TECHNOLOG		TELEPHONE		123.90		
		Invoice Net				123.90		
						CHECK TOTAL 1,668.90		----------
374 INVOICES						WARRANT TOTAL 514,528.96	514,528.96	

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WARRANT SUMMARY

WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

FUND	ORG		ACCOUNT		AMOUNT	AVLB BUDGET
001	00101	CLERK	001-01-00-000-7410-	REPAIRS/MAINT - OFFICE	29.70	17,242.16
001	00103	TREASURER/TAX COLL	001-03-00-000-6530-	SUPPLIES - OFFICE	10.44	92,820.74
001	00103	TREASURER/TAX COLL	001-03-00-000-6790-	COPY MACHINE USE/MAINT	143.06	92,820.74
001	00103	TREASURER/TAX COLL	001-03-00-000-7850-	SERVICE CHARGES	510.00	92,820.74
001	00104	PURCHASING	001-04-00-000-6530-	SUPPLIES - OFFICE	1,970.38	1,044.95
001	00105	COMMISSIONERS	001-05-00-000-6450-	TRAVEL - MILEAGE	56.00	12,202.27
001	00105	COMMISSIONERS	001-05-00-000-6530-	SUPPLIES - OFFICE	27.92	12,202.27
001	00105	COMMISSIONERS	001-05-00-000-7860-	MISCELLANEOUS EXPENSES	26.58	12,202.27
001	00106	CORONER	001-06-00-000-7860-	MISCELLANEOUS EXPENSES	113.73	62,592.99
001	00110	FACILITIES	001-10-00-000-6620-	SUPPLIES - CLEANING	549.14	88,401.18
001	00110	FACILITIES	001-10-00-000-7000-	VEHICLES - FUEL, GASOL	285.78	88,401.18
001	00110	FACILITIES	001-10-00-000-7010-	VEHICLES - FUEL, DIESE	159.77	88,401.18
001	00110	FACILITIES	001-10-00-000-7530-	REPAIRS/MAINT - FACILI	9,754.64	88,401.18
001	00110	FACILITIES	001-10-00-000-7860-	MISCELLANEOUS EXPENSES	6.00	88,401.18
001	00110	FACILITIES	001-10-00-000-8650-	TOOLS & SMALL EQUIPMEN	377.90	88,401.18
001	00110	FACILITIES	001-10-00-000-8750-	CONTRACTS - MISC	1,674.50	88,401.18
001	00115	TECHNOLOGY	001-15-00-000-6920-	UTILITIES - TELEPHONE	383.89	277,130.86
001	00115	TECHNOLOGY	001-15-00-000-8950-	SOFTWARE AND SOFTWAR S	3,937.20	277,130.86
001	00115	TECHNOLOGY	001-15-00-000-9430-	CAPITAL - COMPUTERS &	2,387.82	53,552.90
001	00118	GENERAL FUND EXPEN	001-18-00-000-6910-	UTILITIES - BOTTLED WA	138.00	528,214.71
001	00118	GENERAL FUND EXPEN	001-18-00-000-6930-	UTILITIES - ELECTRICIT	7,570.38	528,214.71
001	00118	GENERAL FUND EXPEN	001-18-00-000-6950-	UTILITIES - GARBAGE	1,953.88	528,214.71
001	00118	GENERAL FUND EXPEN	001-18-00-000-6960-	UTILITIES - WATER	513.62	528,214.71
001	00118	GENERAL FUND EXPEN	001-18-00-000-7000-	VEHICLES - FUEL, GASOL	32.96	528,214.71
001	00118	GENERAL FUND EXPEN	001-18-00-000-7040-	VEHICLES - REPAIR/MAIN	178.81	528,214.71
001	00118	GENERAL FUND EXPEN	001-18-00-000-7115-	ADMINISTRATION OF EE B	5,779.75	528,214.71
001	00118	GENERAL FUND EXPEN	001-18-00-000-7660-	RENT/LEASE - OTHER	7,020.01	528,214.71
001	00118	GENERAL FUND EXPEN	001-18-00-000-7800-	PRINTING	345.16	528,214.71
001	00118	GENERAL FUND EXPEN	001-18-00-000-9350-	CAPITAL - LEASE EXPEND	2,504.20	13,970.60
001	00119	PERSONNEL	001-19-00-000-6475-	EMPLOYEE RECOGNITION	287.65	36,023.42
001	00122	VETERANS SERVICES	001-22-00-000-6530-	SUPPLIES - OFFICE	32.09	6,574.30
001	00124	GIS	001-24-00-000-6530-	SUPPLIES - OFFICE	84.34	21,485.02
001	00124	GIS	001-24-00-000-7000-	VEHICLES - FUEL, GASOL	135.38	21,485.02
001	00124	GIS	001-24-00-000-7040-	VEHICLES - REPAIR/MAIN	120.81	21,485.02
001	01110	EMERGENCY MANAGEME	001-11-00-000-7000-	VEHICLES - FUEL, GASOL	377.37	38,795.45
001	01110	EMERGENCY MANAGEME	001-11-00-000-7040-	VEHICLES - REPAIR/MAIN	3.99	38,795.45
001	01110	EMERGENCY MANAGEME	001-11-00-000-7331-	EMERGENCY MANAGEMENT O	60.87	38,795.45
001	01110	EMERGENCY MANAGEME	001-11-00-000-8971-	VOLUNTEER PROGRAMS	31.33	38,795.45
001	01261	MOTOR VEHICLE - SA	001-26-01-000-6450-	TRAVEL - MILEAGE	15.95	11,267.37
001	01261	MOTOR VEHICLE - SA	001-26-01-000-6530-	SUPPLIES - OFFICE	26.97	11,267.37
001	01261	MOTOR VEHICLE - SA	001-26-01-000-7660-	RENT/LEASE - OTHER	1,418.71	11,267.37
001	01261	MOTOR VEHICLE - SA	001-26-01-000-7860-	MISCELLANEOUS EXPENSES	81.19	11,267.37
001	01262	MOTOR VEHICLE - PR	001-26-02-000-6530-	SUPPLIES - OFFICE	7.99	11,267.37
001	01262	MOTOR VEHICLE - PR	001-26-02-000-7110-	PROF. SVCS - OTHER	201.00	11,267.37
				FUND TOTAL	51,326.86	
002	002	ROAD & BRIDGE	002-00-00-000-6530-	SUPPLIES - OFFICE	16.94	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-6540-	SUPPLIES - SHOP	1,034.45	7,996,141.47

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WARRANT SUMMARY

WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

FUND	ORG		ACCOUNT		AMOUNT	AVLB BUDGET
002	002	ROAD & BRIDGE	002-00-00-000-6560-	SUPPLIES - LAUNDRY	410.60	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-6720-	SMALL ASSETS AND EQUIP	92.25	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-6880-	UTILITIES - FUEL FOR H	2,205.43	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-6930-	UTILITIES - ELECTRICIT	2,056.22	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-6940-	UTILITIES - STREET LIG	1,978.80	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-6950-	UTILITIES - GARBAGE	508.83	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-6960-	UTILITIES - WATER	251.15	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-6970-	UTILITIES - SEWER	416.16	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-6980-	UTILITIES - OTHER	236.00	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-7000-	VEHICLES - FUEL, GASOL	7,122.25	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-7010-	VEHICLES - FUEL, DIESE	29,781.47	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-7020-	VEHICLES - TIRES	592.56	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-7040-	VEHICLES - REPAIR/MAIN	396.74	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-7418-	REPAIRS/MAINT - HEAVY	2,940.83	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-7422-	REPAIRS/MAINT - HEAVY	18,758.64	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-7430-	REPAIRS/MAINT - BLDGS/	5,250.00	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-7580-	REPAIRS/MAINT - SMALL	163.99	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-7690-	ADVERTISING	66.16	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-7750-	SHIPPING AND FREIGHT	551.64	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-8430-	CRUSHED ROCK/GRAVEL	55,750.00	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-8460-	SIGNS	1,134.20	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-8540-	OTHER ROAD CONSTR MATE	1,545.00	7,996,141.47
002	002	ROAD & BRIDGE	002-00-00-000-9000-	GRANT - COUNTY MATCH	1,012.53	1,116,762.57
002	002	ROAD & BRIDGE	002-00-00-000-9520-	CAPITAL - HEAVY EQUIPM	101,129.00	1,116,762.57
				FUND TOTAL	235,401.84	
003	00355	AIRPORT - SANDPOIN	003-55-00-000-6530-	SUPPLIES - OFFICE	-10.29	168,739.87
003	00355	AIRPORT - SANDPOIN	003-55-00-000-6930-	UTILITIES - ELECTRICIT	119.44	168,739.87
003	00355	AIRPORT - SANDPOIN	003-55-00-000-6940-	UTILITIES - STREET LIG	78.98	168,739.87
003	00355	AIRPORT - SANDPOIN	003-55-00-000-7661-	OFFICE RENT	450.00	168,739.87
003	00356	AIRPORT - PRIEST R	003-56-00-000-6960-	UTILITIES - WATER	176.05	6,034.89
				FUND TOTAL	814.18	
004	004	ELECTIONS	004-00-00-000-6730-	ELECTION SUPPLIES	466.50	151,835.75
004	004	ELECTIONS	004-00-00-000-7800-	PRINTING	886.48	151,835.75
				FUND TOTAL	1,352.98	
005	005	DRUG COURT	005-00-00-000-6440-	TRAVEL	65.69	39,062.84
005	005	DRUG COURT	005-00-00-000-6820-	DRUG TESTING	985.00	39,062.84
				FUND TOTAL	1,050.69	
006	006	DISTRICT COURT	006-00-00-000-6530-	SUPPLIES - OFFICE	2,818.82	181,969.77
006	006	DISTRICT COURT	006-00-00-000-7100-	PROF. SVCS - LEGAL	2,985.00	181,969.77
006	006	DISTRICT COURT	006-00-00-000-7110-	PROF. SVCS - OTHER	1,413.60	181,969.77
006	006	DISTRICT COURT	006-00-00-000-7410-	REPAIRS/MAINT - OFFICE	166.48	181,969.77

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WARRANT SUMMARY

WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

FUND	ORG		ACCOUNT		AMOUNT	AVLB BUDGET
006	006	DISTRICT COURT	006-00-00-000-7430-	REPAIRS/MAINT - BLDGS/	257.54	181,969.77
006	006	DISTRICT COURT	006-00-00-000-7600-	PSYCHOSEXUAL EVALUATIO	225.00	181,969.77
006	006	DISTRICT COURT	006-00-00-000-8340-	JURY - OTHER	465.18	181,969.77
006	006	DISTRICT COURT	006-00-00-000-8360-	JURY - MEALS	245.43	181,969.77
006	006	DISTRICT COURT	006-00-00-000-9350-	CAPITAL - LEASE EXPEND	38.47	769.18
006	00608	DISTRICT CT - CT S	006-00-08-000-7710-	UNIFORMS	177.64	181,969.77
006	00608	DISTRICT CT - CT S	006-00-08-000-7720-	AMMUNITION	2,188.76	181,969.77
006	00608	DISTRICT CT - CT S	006-00-08-000-8590-	EQUIPMENT	21.99	181,969.77
				FUND TOTAL	11,003.91	
008	00822	911 OPERATIONS	008-00-22-000-6900-	UTILITIES - CELLULAR T	191.82	30,135.79
008	00822	911 OPERATIONS	008-00-22-000-7000-	VEHICLES - FUEL, GASOL	54.02	30,135.79
008	00823	911 TECHNOLOGY	008-00-23-000-6900-	UTILITIES - CELLULAR T	77.46	231,928.93
008	00823	911 TECHNOLOGY	008-00-23-000-6920-	UTILITIES - TELEPHONE	1,545.00	231,928.93
008	00823	911 TECHNOLOGY	008-00-23-000-7000-	VEHICLES - FUEL, GASOL	32.10	231,928.93
008	00823	911 TECHNOLOGY	008-00-23-000-7520-	REPAIRS/MAINT - OTHER	231.97	231,928.93
008	00824	911 REPEATER SITE	008-00-24-000-6900-	UTILITIES - CELLULAR T	30.04	231,928.93
008	00824	911 REPEATER SITE	008-00-24-000-6930-	UTILITIES - ELECTRICIT	77.38	231,928.93
				FUND TOTAL	2,239.79	
010	010	COURT INTERLOCK DE	010-00-00-000-7110-	PROF. SVCS - OTHER	390.00	3,687.84
				FUND TOTAL	390.00	
020	020	REVALUATION	020-00-00-000-6510-	EDUCATION - FEES/REGIS	21.00	314,638.17
020	020	REVALUATION	020-00-00-000-6530-	SUPPLIES - OFFICE	382.62	314,638.17
020	020	REVALUATION	020-00-00-000-6900-	UTILITIES - CELLULAR T	546.49	314,638.17
020	020	REVALUATION	020-00-00-000-7040-	VEHICLES - REPAIR/MAIN	190.00	314,638.17
020	020	REVALUATION	020-00-00-000-7820-	CONTRACT SERVICES	15,224.59	314,638.17
020	020	REVALUATION	020-00-00-000-9390-	CAPITAL - VEHICLES	5,416.88	400,174.64
				FUND TOTAL	21,781.58	
023	023	SOLID WASTE	023-00-00-000-7000-	VEHICLES - FUEL, GASOL	2,923.47	4,824,825.02
023	02381	SW - LOCAL	023-00-81-000-6980-	UTILITIES - OTHER	880.00	4,824,825.02
023	02381	SW - LOCAL	023-00-81-000-7330-	OPERATIONS	242.18	4,824,825.02
				FUND TOTAL	4,045.65	
024	024	TORT	024-00-00-000-6870-	INSURANCE - DEDUCTIBLE	103.59	315,508.30
				FUND TOTAL	103.59	
030	030	PARKS & RECREATION	030-00-00-000-7000-	VEHICLES - FUEL, GASOL	1,106.81	19,402.72
030	030	PARKS & RECREATION	030-00-00-000-7010-	VEHICLES - FUEL, DIESE	250.55	19,402.72
030	03026	PARKS & REC - WEST	030-00-26-000-6955-	UTLITIES - SEWAGE	116.60	1,030.20
030	03027	PARKS & REC - GARF	030-00-27-000-6930-	UTILITIES - ELECTRICIT	65.28	19,402.72

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FUND	ORG		ACCOUNT		AMOUNT	AVLB BUDGET
030	03027	PARKS & REC - GARF	030-00-27-000-6955-	UTLITIES - SEWAGE	67.32	528.76
				FUND TOTAL	1,606.56	
034	03410	JUSTICE - BLDGS &	034-10-00-000-6620-	SUPPLIES - CLEANING	561.00	45,006.94
034	03410	JUSTICE - BLDGS &	034-10-00-000-7530-	REPAIRS/MAINT - FACILI	217.80	45,006.94
034	03416	PROSECUTOR - VAST	034-73-16-000-9020-	VICTIM ASSISTANCE	69.99	140,803.42
034	03416	PROSECUTOR - VAST	034-73-16-000-9030-	PUBLIC AWARENESS & TRA	372.09	140,803.42
034	03419	PUB DEFENDER - CAS	034-74-19-000-7300-	PROF. SVCS - CONFLICT	7,087.00	120,785.00
034	03450	SHERIFF - ADMINIST	034-72-50-000-6900-	UTILITIES - CELLULAR T	3,696.90	532,044.75
034	03450	SHERIFF - ADMINIST	034-72-50-000-7430-	REPAIRS/MAINT - BLDGS/	34.56	532,044.75
034	03451	SHERIFF - CLERICAL	034-72-51-000-6530-	SUPPLIES - OFFICE	56.92	532,044.75
034	03451	SHERIFF - CLERICAL	034-72-51-000-6750-	POSTAGE	37.18	532,044.75
034	03451	SHERIFF - CLERICAL	034-72-51-000-7110-	PROF. SVCS - OTHER	227.56	532,044.75
034	03452	SHERIFF - DETECTIV	034-72-52-000-6440-	TRAVEL	151.00	532,044.75
034	03453	SHERIFF - PATROL	034-72-53-000-6830-	BACKGROUND CHECKS	100.00	532,044.75
034	03453	SHERIFF - PATROL	034-72-53-000-7710-	UNIFORMS	27.91	532,044.75
034	03453	SHERIFF - PATROL	034-72-53-000-7740-	FIREARMS QUALIFICATION	226.49	532,044.75
034	03457	SHERIFF - AUTO SHO	034-72-57-000-7000-	VEHICLES - FUEL, GASOL	12,053.13	532,044.75
034	03457	SHERIFF - AUTO SHO	034-72-57-000-7030-	VEHICLES - LUBRICANTS	98.70	532,044.75
034	03457	SHERIFF - AUTO SHO	034-72-57-000-7040-	VEHICLES - REPAIR/MAIN	2,730.83	532,044.75
034	03457	SHERIFF - AUTO SHO	034-72-57-000-8650-	TOOLS & SMALL EQUIPMEN	517.26	532,044.75
034	03461	JAIL - DETENTION	034-78-61-000-6830-	BACKGROUND CHECKS	50.00	292,652.21
034	03461	JAIL - DETENTION	034-78-61-000-7000-	VEHICLES - FUEL, GASOL	627.65	292,652.21
034	03461	JAIL - DETENTION	034-78-61-000-7930-	PRISONER - INMATE LABO	6.94	292,652.21
034	03461	JAIL - DETENTION	034-78-61-000-8060-	MEDICAL	133.00	292,652.21
034	03462	JAIL - KITCHEN	034-78-62-000-7630-	FOOD	7,170.86	292,652.21
034	03471	JUSTICE - CIVIL LI	034-71-00-000-6900-	UTILITIES - CELLULAR T	276.20	621,779.72
034	03471	JUSTICE - CIVIL LI	034-71-00-000-7100-	PROF. SVCS - LEGAL	4,248.50	621,779.72
034	03471	JUSTICE - CIVIL LI	034-71-00-000-7790-	Legal Software	2,621.00	621,779.72
034	03473	JUSTICE - PROSECUT	034-73-00-000-6440-	TRAVEL	122.68	140,803.42
034	03473	JUSTICE - PROSECUT	034-73-00-000-6520-	DUES/MEMBERSHIP/LICENS	400.00	140,803.42
034	03473	JUSTICE - PROSECUT	034-73-00-000-6530-	SUPPLIES - OFFICE	276.40	140,803.42
034	03473	JUSTICE - PROSECUT	034-73-00-000-6720-	SMALL ASSETS AND EQUIP	60.08	140,803.42
034	03473	JUSTICE - PROSECUT	034-73-00-000-6900-	UTILITIES - CELLULAR T	1,396.50	140,803.42
034	03473	JUSTICE - PROSECUT	034-73-00-000-7000-	VEHICLES - FUEL, GASOL	71.00	140,803.42
034	03473	JUSTICE - PROSECUT	034-73-00-000-7110-	PROF. SVCS - OTHER	117.00	140,803.42
034	03473	JUSTICE - PROSECUT	034-73-00-000-7230-	PROF. SVCS - INVESTIGA	100.00	140,803.42
034	03473	JUSTICE - PROSECUT	034-73-00-000-7410-	REPAIRS/MAINT - OFFICE	147.96	140,803.42
034	03473	JUSTICE - PROSECUT	034-73-00-000-7700-	CONTINGENCY ACCOUNT	1,217.91	140,803.42
034	03473	JUSTICE - PROSECUT	034-73-00-000-7760-	LAW LIBRARY	431.00	140,803.42
034	03475	JUSTICE - JUVENILE	034-75-00-000-6440-	TRAVEL	294.00	49,456.67
034	03475	JUSTICE - JUVENILE	034-75-00-000-7430-	REPAIRS/MAINT - BLDGS/	1,222.46	49,456.67
034	03475	JUSTICE - JUVENILE	034-75-00-000-7860-	MISCELLANEOUS EXPENSES	78.00	49,456.67
034	03478	JUSTICE - JAIL	034-78-00-000-6900-	UTILITIES - CELLULAR T	320.39	292,652.21
034	03479	JUSTICE - MARINE P	034-79-00-000-6530-	SUPPLIES - OFFICE	69.95	75,730.67
034	03479	JUSTICE - MARINE P	034-79-00-000-6900-	UTILITIES - CELLULAR T	603.41	75,730.67
034	03479	JUSTICE - MARINE P	034-79-00-000-7000-	VEHICLES - FUEL, GASOL	714.11	75,730.67
034	03479	JUSTICE - MARINE P	034-79-00-000-7040-	VEHICLES - REPAIR/MAIN	24.82	75,730.67

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FUND	ORG		ACCOUNT		AMOUNT	AVLB BUDGET
034	03479	JUSTICE - MARINE P	034-79-00-000-7740-	FIREARMS QUALIFICATION	1,955.11	75,730.67
034	34180	JUSTICE - GENERAL	034-18-00-000-7110-	PROF. SVCS - OTHER	1,737.50	1,444,289.61
				FUND TOTAL	54,760.75	
038	038	WATERWAYS	038-00-00-000-7530-	REPAIRS/MAINT - FACILI	102.90	47,241.72
038	038	WATERWAYS	038-00-00-000-7710-	UNIFORMS	26.46	47,241.72
				FUND TOTAL	129.36	
047	047	GRANTS	047-00-00-000-8990-	GRANT EXPENDITURES	1,166.90	1,370,020.33
047	047	GRANTS	047-00-00-000-8992-	JUSTICE SERVICES GRANT	1,338.00	1,370,020.33
047	047	GRANTS	047-00-00-000-8993-	ROAD & BRIDGE GRANTS	12,782.21	1,370,020.33
047	047	GRANTS	047-00-00-000-8994-	EMERGENCY MNGT GRANTS	45,940.96	1,370,020.33
				FUND TOTAL	61,228.07	
082	082	SELF INSURED MEDIC	082-00-00-000-6140-	LIFE INSURANCE	18,660.49	-116,761.09
082	082	SELF INSURED MEDIC	082-00-00-000-6156-	SELF INSURED MEDICAL C	48,632.66	-1,795,481.12
				FUND TOTAL	67,293.15	
				WARRANT SUMMARY TOTAL	514,528.96	
				GRAND TOTAL	514,528.96	

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WARRANT LIST BY VOUCHER

WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190234	3667	INSIGHT DISTRIBUTING INC	0548170		INV	04/01/2026	39.95	SW TRASH CAN LINERS
190235	3667	INSIGHT DISTRIBUTING INC	0547325		INV	04/01/2026	39.95	SW TRASH CAN LINERS
190236	3553	WEX BANK	111594821		INV	04/01/2026	2,497.26	SW MP FUEL MARCH 2026
190268	2592	CO-OP GAS AND SUPPLY CO	84483MAR26		INV	04/01/2026	141.85	SW FUEL MAR26
190271	2592	CO-OP GAS AND SUPPLY CO	75340		INV	04/01/2026	3.99	EM WINSHIELD WASH FLUI
190272	2592	CO-OP GAS AND SUPPLY CO	84225MAR26		INV	04/01/2026	821.77	EM FUEL MARCH 2026
190303	1813	ALPINE MOTORS	165362		INV	04/01/2026	178.81	MP MP2 OIL CHANGE AND
190308	209	CLEARWATER SPRINGS	927704		INV	04/02/2026	162.28	SW WATER COOLER RENTAL
190312	2592	CO-OP GAS AND SUPPLY CO	77445		INV	04/02/2026	2.18	FAC BOLTS
190316	3430	INDUSTRIAL BOLT & SUPPLY, I	902629-1		INV	04/02/2026	377.90	FAC CARBIDE DRILL BITS
190317	209	CLEARWATER SPRINGS	929741		INV	04/02/2026	6.00	FAC WATER COOLER RENTA
190318	6018	GENUINE PARTS COMPANY	274296		INV	04/02/2026	22.00	FAC ERV BELT FOR JUVIE
190319	4700	AMAZON CAPITAL SERVICES INC	1RPG-FRCM-66YP		CRM	04/02/2026	-155.73	FAC AMAZON CREDIT
190320	4700	AMAZON CAPITAL SERVICES INC	1H7Y-HYJM-R6QW		INV	04/02/2026	2,188.42	FAC AMAZON MARCH
190321	18	ACE SEPTIC TANK SERVICE	172463		INV	04/02/2026	65.00	Portable Toilet Rental
190322	5496	CONNELL OIL INCORPORATED	CL91635		INV	04/02/2026	317.32	SW FUEL
190323	18	ACE SEPTIC TANK SERVICE	172177		INV	04/02/2026	55.00	SW COLBURN TOILET
190324	763	SALT LAKE WHOLESALE SPORTS	109469		INV	04/02/2026	2,181.60	45 auto 230 gr tmj law
190325	18	ACE SEPTIC TANK SERVICE	172178		INV	04/02/2026	55.00	SW DICKENSHEET TOILET
190326	18	ACE SEPTIC TANK SERVICE	172179		INV	04/02/2026	55.00	SW IDAHO HILL
190327	18	ACE SEPTIC TANK SERVICE	172180		INV	04/02/2026	55.00	SW UPLAND TOILET
190328	18	ACE SEPTIC TANK SERVICE	172181		INV	04/02/2026	55.00	SW GARFEILD BAY
190329	18	ACE SEPTIC TANK SERVICE	172182		INV	04/02/2026	55.00	SW PRATER VALLEY
190330	18	ACE SEPTIC TANK SERVICE	172183		INV	04/02/2026	55.00	SW CAREYWOOD
190331	18	ACE SEPTIC TANK SERVICE	172184		INV	04/02/2026	55.00	SW MIDWAY

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WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190332	18	ACE SEPTIC TANK SERVICE	172464		INV	04/02/2026	55.00	SW COLBURN TOILET
190333	4700	AMAZON CAPITAL SERVICES INC	13JF-K3G4-NTNH		INV	04/02/2026	27.92	Office Supplies
190334	18	ACE SEPTIC TANK SERVICE	172465		INV	04/02/2026	55.00	SW DICKENSHEET TOILET
190335	18	ACE SEPTIC TANK SERVICE	172466		INV	04/02/2026	55.00	SW IDAHO HILL TOILET
190336	18	ACE SEPTIC TANK SERVICE	172467		INV	04/02/2026	55.00	SW UPLAND TOILET
190337	18	ACE SEPTIC TANK SERVICE	172468		INV	04/02/2026	55.00	SW GARFIELD BAY TOILET
190338	18	ACE SEPTIC TANK SERVICE	172469		INV	04/02/2026	55.00	SW PRATER VALLET TOILE
190339	18	ACE SEPTIC TANK SERVICE	172470		INV	04/02/2026	55.00	SW CAREYWOOD TOILET
190340	18	ACE SEPTIC TANK SERVICE	172471		INV	04/02/2026	55.00	SW MIDWAY TOILET
190341	4700	AMAZON CAPITAL SERVICES INC	1NX7-FD3W-GYMK		INV	04/03/2026	382.62	OFFICE SUPPLIES
190343	209	CLEARWATER SPRINGS	79491MAR26		INV	04/03/2026	138.00	BOTTLED WATER - ASSESS
190344	4980	AT&T MOBILITY LLC	287351880799MAR26		INV	04/03/2026	546.49	CELL PHONES FOR ASSESS
190345	3637	IDAHO STATE TAX COMMISSION	MAR26		INV	04/03/2026	21.00	CONTINUING ED - H. WIL
190349	6423	CDA EQUIPMENT COMPANY LLC	3949		INV	04/03/2026	21,900.00	EM Bonfire Little Blac
190350	6423	CDA EQUIPMENT COMPANY LLC	3948		INV	04/03/2026	22,498.00	EM Bonfire Little Blac
190351	6449	THE LINCOLN NATIONAL LIFE I	1814239 April 2026		INV	04/03/2026	18,660.49	Lincoln County 1283954
190352	4700	AMAZON CAPITAL SERVICES INC	1RJN-TG9M-WX6R		INV	04/03/2026	134.99	Office and Shop
190353	3553	WEX BANK	111582637		INV	04/03/2026	1,235.28	Fuel
190354	186	CINTAS CORPORATION #606	4262863309.2		INV	04/03/2026	13.23	Uniforms
190355	186	CINTAS CORPORATION #606	4263597497.2		INV	04/03/2026	13.23	Uniforms
190356	2592	CO-OP GAS AND SUPPLY CO	872935		INV	04/03/2026	122.08	Diesel
190357	313	GARFIELD BAY WATER & SEWER	26.7704		INV	04/03/2026	41.48	Garfield bay
190358	313	GARFIELD BAY WATER & SEWER	26.7703		INV	04/03/2026	25.84	Portable dump
190359	5284	NORTHWEST FIBER LLC	208-197-1685APR26		INV	04/03/2026	435.00	9-1-1 CIRCUITS

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WARRANT LIST BY VOUCHER

WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190360	5284	NORTHWEST FIBER LLC	208-197-1691APR26		INV	04/03/2026	435.00	9-1-1 CIRCUITS
190361	5284	NORTHWEST FIBER LLC	208-197-1990APR26		INV	04/03/2026	675.00	9-1-1 CIRCUITS
190362	111	BONNER MALL LLC	MAY26		INV	04/03/2026	1,418.71	MOTOR VEHICLES OFFICE
190363	2190	GRANITE AVIATION LLC	MAY26		INV	04/03/2026	450.00	AIRPORT DIRECTOR'S OFF
190364	2815	PANHANDLE AREA COUNCIL	MAY26		INV	04/03/2026	7,020.01	ADMIN BLDG LEASE 05/01
190365	6007	NORTHWEST SUPPLY COMPANY,,	14863		INV	04/03/2026	1,122.00	FAC CLEANING SUPPLIES
190366	2334	NORTHERN LIGHTS INC.	104445MAR26		INV	04/03/2026	1,940.75	911 CALL CENTER
190367	2334	NORTHERN LIGHTS INC.	683420MAR26		INV	04/03/2026	574.33	SHERIFF'S ERT/DIVE BLD
190368	1631	SOUTH FORK HARDWARE - SANDP	425789		INV	04/03/2026	10.80	FAC TV MOUNT FOR PROSE
190369	1479	PATRIOT FIRE PROTECTION	2510256		INV	04/03/2026	9,278.00	FAC ADMIN CODE COMPLIA
190370	1479	PATRIOT FIRE PROTECTION	2510296		INV	04/03/2026	390.00	FAC MUF ALARM
190371	2334	NORTHERN LIGHTS INC.	683426MAR26		INV	04/03/2026	119.44	SDPT AIRPORT APPROACH
190372	2334	NORTHERN LIGHTS INC.	683434MAR26		INV	04/03/2026	2,524.74	JAIL LARGE POWER 4001
190373	2334	NORTHERN LIGHTS INC.	50476229MAR26		INV	04/03/2026	1,624.25	JUSTICE SERVICES 4002
190374	2334	NORTHERN LIGHTS INC.	50574328MAR26		INV	04/03/2026	231.97	BALDY MOUNTAIN COMMUNI
190375	2334	NORTHERN LIGHTS INC.	683436MAR26		INV	04/03/2026	566.02	JUVENILE PROBATION 410
190376	4700	AMAZON CAPITAL SERVICES INC	1LGT-9X46-3LMJ		INV	04/04/2026	10.44	C. KOSTER NAME PLATE
190377	2103	BROWN'S NORTHSIDE	S 173794		INV	04/02/2026	24.82	Jiffy Hose Push-lok
190378	2334	NORTHERN LIGHTS INC.	50669977MAR26		INV	04/06/2026	40.98	Utility Charges March
190379	186	CINTAS CORPORATION #606	4264836492		INV	04/06/2026	69.77	BCSO Mats
190380	186	CINTAS CORPORATION #606	4263929772		INV	04/06/2026	23.02	BCSO Mats
190381	186	CINTAS CORPORATION #606	4263321484		INV	04/06/2026	69.77	BCSO Mats
190383	5518	ENTERPRISE FM TRUST	606398-040326		INV	04/06/2026	9,019.64	PLANNING, ASSESSORS, F
190385	4700	AMAZON CAPITAL SERVICES INC	1QGX-RWWQ-HDMG		INV	05/01/2026	2,387.82	JSTORMS-Amazon-April-L
190387	1962	CORPORATE PAYMENT SYSTEMS	0668MAR26		INV	04/06/2026	56.00	Fuel in County Vehicle

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WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190388	2474	VERIZON WIRELESS	571785755MAR26		INV	04/06/2026	30.02	Wireless Charges
190389	209	CLEARWATER SPRINGS	926774		INV	04/06/2026	12.86	BOCC 116004 Water 0303
190390	209	CLEARWATER SPRINGS	928106		INV	04/06/2026	6.86	BOCC 116004 Water 0317
190391	1714	UNITED PARCEL SERVICE	00001Y2V32146		INV	04/06/2026	37.18	Shipping Charges
190392	310	GALLS PARENT HOLDINGS LLC	034594684		INV	04/06/2026	27.91	Polyester Clip on Ties
190393	209	CLEARWATER SPRINGS	929452		INV	04/06/2026	6.86	BOCC 116004 Water 0331
190399	2248	KG & T SEPTIC INC	61153		INV	04/06/2026	195.00	Priest River potty
190400	585	TRACY NACCARATO	Mar2026		INV	04/06/2026	15.95	mileage reimbursement
190401	1962	CORPORATE PAYMENT SYSTEMS	1851March26		INV	04/06/2026	109.96	QuickBooks, office sup
190402	800	SANDPOINT CITY OF - UTILITI	04-02280.04MAR26		INV	04/06/2026	263.30	Acct. #04-02280.04 Ser
190403	5346	ROK TECHNOLOGIES LLC	11648		INV	04/06/2026	4,976.00	GIS CLOUD
190404	5147	AMERICAN BOARD OF MEDICOLEG	ABMDI2026		INV	03/31/2026	75.00	ABMDI annual service f
190405	3715	RELX INC. DBA LEXISNEXIS	3096379693		INV	04/06/2026	431.00	Acct. #422NXKRVB Inv.
190406	966	CANON USA INC	6015512674		INV	04/06/2026	147.96	Ser. #JWH02449 Inv. #6
190413	4923	TRANSUNION RISK & ALTERNATI	429563-202603-1		INV	04/06/2026	100.00	Acct. #429563 March 20
190414	4700	AMAZON CAPITAL SERVICES INC	1W4R-WY7L-G9KM		INV	04/06/2026	92.20	EM AMAZON PURCHASES MA
190415	1962	CORPORATE PAYMENT SYSTEMS	1773MAR26		INV	04/28/2026	20.00	JSTORMS-Zoom-FEBMAR-Cl
190416	1244	IWORQ SYSTEMS	215776		INV	05/01/2026	3,500.00	JSTORMS-iWorq-MgmtforS
190417	2768	ONIX NETWORKING CORPORATION	SIN057230		INV	04/30/2026	342.20	JSTORMS-Onix-Googlex4E
190418	2344	NORTHSIDE WATER USERS ASSN.	1016APR26		INV	04/06/2026	397.02	WATER USAGE 02/28/26-0
190419	5595	EAGLE BROADBAND INVESTMENTS	3291-719644		INV	04/20/2026	259.99	JSTORMS-Vyve-PonderayD
190420	3325	PRIEST RIVER CITY OF UTILIT	0207-00MAR26		INV	04/06/2026	116.60	PRIEST RIVER SHERIFF S
190421	3325	PRIEST RIVER CITY OF UTILIT	0132-00MAR26		INV	04/06/2026	116.60	BONNER PARK WEST 514 R
190422	3325	PRIEST RIVER CITY OF UTILIT	0208-00MAR26		INV	04/06/2026	81.88	ROAD DEPT HYDRANT

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WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190423	3325	PRIEST RIVER CITY OF UTILIT	06851-00MAR26		INV	04/06/2026	176.05	PRIEST RIVER AIRPORT 1
190424	966	CANON USA INC	6015513886		INV	04/06/2026	29.70	GPQ63286/AV0PH COPIER
190426	2592	CO-OP GAS AND SUPPLY CO	49138		INV	04/06/2026	70.06	WD-40, Weld Wire, Alum
190427	4113	TORI CAVENDER	MAR26		INV	04/06/2026	65.69	March Mileage
190428	1900	AVISTA UTILITIES	3024150000MAR26		INV	04/06/2026	36.40	Utility Charges Mar 26
190429	2919	WASTE MANAGEMENT OF IDAHO I	0245089-1827-3		INV	04/06/2026	1,374.86	62114-65000 SHERIFF/JA
190430	6201	7B RESTAURANTS INC	03.17.2026 Jury Meal		INV	04/06/2026	122.75	Jury Meal
190431	2919	WASTE MANAGEMENT OF IDAHO I	0245001-1827-8		INV	04/06/2026	217.00	62067-85003 COURTHOUSE
190432	2919	WASTE MANAGEMENT OF IDAHO I	0245179-1827-2		INV	04/06/2026	120.43	10-91011-73000 JUSTICE
190433	3162	TAYLOR & SONS CHEVROLET	152741		INV	04/06/2026	227.15	Cleaner
190434	3129	SUPER 1 FOODS	06-16840		INV	04/06/2026	67.18	Jury Food
190435	3129	SUPER 1 FOODS	04-9992		INV	04/06/2026	13.94	Jury Food
190436	2919	WASTE MANAGEMENT OF IDAHO I	0245000-1827-0		INV	04/06/2026	26.36	62067-75005 PUB DEF/PR
190437	3599	YOKE'S	04-408339		INV	04/06/2026	15.56	Jury Food
190438	3599	YOKE'S	08-205353		INV	04/06/2026	26.00	Jury Food
190439	5628	PICTOMETRY INTERNATIONAL CO	US448526-1		INV	04/06/2026	10,248.59	EAGLEVIEW IMAGE (REMAI
190440	3599	YOKE'S	14-313221		INV	04/06/2026	136.09	First Aid Supplies
190441	2919	WASTE MANAGEMENT OF IDAHO I	0245143-1827-8		INV	04/06/2026	215.23	8-49284-85000 ADMIN BL
190442	2459	SELKIRK PRESS INC.	23429		INV	04/06/2026	510.00	TAX COLLECTOR CHECK ST
190443	966	CANON USA INC	6015509137		INV	04/06/2026	143.06	COPIER MAINTENANCE/USA
190444	16	ABSOLUTE DRUG TESTING LLC	11786		INV	04/06/2026	390.00	Drug Testing
190445	1817	ALSCO	LSPO2917357		INV	04/06/2026	257.54	Entry Mat Maintenance
190446	2997	ELSAESSER ANDERSON CHTD	19801		INV	04/06/2026	720.00	Attorney Fees CV09-21-
190447	2997	ELSAESSER ANDERSON CHTD	19789		INV	04/06/2026	195.00	Attorney Fees CV09-23-
190448	965	CANON FINANCIAL SERVICES IN	42848225		INV	04/06/2026	38.47	Copier Lease Courtroom

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WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190449	966	CANON USA INC	6015514116		INV	04/06/2026	125.88	Copier Maintenance Dis
190450	5203	PAPE MACHINERY INC	16773468		INV	04/06/2026	34.56	Flat Belt, Cap Screw
190451	966	CANON USA INC	6015508115		INV	04/06/2026	7.49	Copier Maintenance Cou
190452	966	CANON USA INC	6015374296		INV	04/06/2026	7.61	Copier Maintenance Cou
190453	1962	CORPORATE PAYMENT SYSTEMS	3400MAR26		INV	04/06/2026	41.98	Safe Life Defense - Ba
190455	1962	CORPORATE PAYMENT SYSTEMS	4178MAR26		INV	04/06/2026	465.18	Jury Suplies
190456	6504	MARIA VICTORIA JOHNSON	326739-5		INV	04/06/2026	106.00	Interpreter CR09-25-42
190457	1900	AVISTA UTILITIES	8542220000Mar26		INV	04/06/2026	2,746.19	D1 shop gas, electric
190459	1900	AVISTA UTILITIES	0329610000Mar26		INV	04/06/2026	1,008.61	D2 Shop Electric & Gas
190460	310	GALLS PARENT HOLDINGS LLC	034508605		INV	04/06/2026	177.64	Uniform Patches
190461	1900	AVISTA UTILITIES	1427530000Mar26		INV	04/06/2026	89.77	D1 old shop electric F
190462	1900	AVISTA UTILITIES	0004270000Mar26		INV	04/06/2026	20.65	D1 sander shed electri
190463	1900	AVISTA UTILITIES	6804270000Mar26		INV	04/06/2026	94.48	D1 Pump House Electric
190464	6066	KELLEY CREATE CO	IN2260277		INV	04/06/2026	25.50	Copier Courtroom 4 (ne
190465	1900	AVISTA UTILITIES	2762930000Mar26		INV	04/06/2026	531.19	ID Hill Street Lights
190466	1900	AVISTA UTILITIES	3756400000Mar26		INV	04/06/2026	105.01	Blanchard Street Light
190468	2334	NORTHERN LIGHTS INC.	50676292Mar26		INV	04/06/2026	43.80	Hwy 95/Dufort Light Ma
190469	3986	LORI L MULVIHILL	80017		INV	04/06/2026	225.00	Polygraph CR09-25-1181
190470	2334	NORTHERN LIGHTS INC.	50692409Mar26		INV	04/06/2026	115.36	Grouse Creek Pit Elect
190471	2334	NORTHERN LIGHTS INC.	683406Mar26		INV	04/06/2026	40.77	Hwy95/Colburn Culver L
190472	2334	NORTHERN LIGHTS INC.	683413Mar26		INV	04/06/2026	23.84	Hwy 95/Pack River Ligh
190473	5834	DANA BOWES	MAR26-365		INV	04/06/2026	2,070.00	Attorney Fees CV09-23-
190474	2334	NORTHERN LIGHTS INC.	50334348Mar26		INV	04/06/2026	37.27	Peninsula Rd Electric
190475	2334	NORTHERN LIGHTS INC.	50591849Mar26		INV	04/06/2026	149.32	Vay Pit Grader Plugin

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VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190476	2334	NORTHERN LIGHTS INC.	50687480Mar26		INV	04/06/2026	42.80	Hwy 95/Selle Light Mar
190477	3153	TAMARACK TREATMENT & COUNSE	03-2026		INV	04/06/2026	985.00	Drug Testing Misc Case
190478	2334	NORTHERN LIGHTS INC.	683424Mar26		INV	04/06/2026	23.84	Hwy 95/Samuels Light M
190479	2334	NORTHERN LIGHTS INC.	50467633MAR2026		INV	04/06/2026	285.39	Coolin Street Lights M
190480	1742	WILLIAMS MARGARET R. PLLC	CASA JAN26		INV	04/06/2026	7,087.00	Misc CASA Cases
190481	2334	NORTHERN LIGHTS INC.	50688885Mar26		INV	04/06/2026	39.17	Hwy 95/N Blacktail Lig
190482	2334	NORTHERN LIGHTS INC.	50688886Mar26		INV	04/06/2026	40.35	Hwy 95/S Blacktail Lig
190484	2334	NORTHERN LIGHTS INC.	50688887Mar26		INV	04/06/2026	32.64	Bayview Rd Light Mar26
190485	3830	BONNER COUNTY DAILY BEE	0000047024-03252026		INV	04/06/2026	61.84	11613_BCB#7732_BCNRC P
190486	2919	WASTE MANAGEMENT OF IDAHO I	0445197-1827-2		INV	04/06/2026	131.24	D1 trash bin pickup Ma
190487	2919	WASTE MANAGEMENT OF IDAHO I	0244993-1827-7		INV	04/06/2026	131.73	D3 trash bin pickup Ma
190488	4700	AMAZON CAPITAL SERVICES INC	1W4R-WY7L-74RN		CRM	04/06/2026	-41.73	3RO05, Cancelled Order
190489	4700	AMAZON CAPITAL SERVICES INC	1NQY-4MV9-YJRF		INV	04/06/2026	564.31	Wire, Solenoid, Tape,
190496	4700	AMAZON CAPITAL SERVICES INC	1FHT-JVJD-MKYH		INV	04/07/2026	42.29	GIS Amazon
190498	18	ACE SEPTIC TANK SERVICE	172460		INV	04/06/2026	68.00	Grouse Creek Portable
190499	3812	AGC ENTERPRISES LLC	140845		INV	04/07/2026	11.00	GIS Carwash
190500	1337	LIGHTNING LUBE	186-234-14505		INV	04/07/2026	89.82	GIS Oil Change
190501	18	ACE SEPTIC TANK SERVICE	172461		INV	04/06/2026	68.00	Blanchard Pit Portable
190502	3553	WEX BANK	111580849		INV	04/07/2026	135.38	GIS Fuel
190503	18	ACE SEPTIC TANK SERVICE	172462		INV	04/06/2026	100.00	Dickensheet Portable T
190504	6499	AIRGAS INC	9170486187		INV	04/06/2026	161.10	2LO06, Plasma Tips
190505	6499	AIRGAS INC	9170569791		INV	04/06/2026	73.50	D2, Oxygen
190507	3553	BMO HARRIS LBX #4337	111804504		INV	04/06/2026	13,481.01	Fuel Charges March 26
190508	2127	BURNETT ELECTRIC INC	MARCH.2026		INV	04/06/2026	770.00	Bayview Rd & Hwy 95, S
190509	6407	CANTER BUYER PARENT LP	5003-8855149		INV	04/06/2026	424.00	3TK36, Mount and Dismo

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VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190511	4700	AMAZON CAPITAL SERVICES INC	11JJ-NKXH-1LNQ		INV	04/07/2026	56.92	Laminated White Tape,
190512	6317	IT1 SOURCE LLC	K00012270		INV	04/07/2026	225.00	Project Work
190513	3857	FAIRBRIDGE INN & SUITES	112218		INV	04/07/2026	69.99	Conf. #112218 - Victim
190514	6317	IT1 SOURCE LLC	K00012271		INV	04/07/2026	1,512.50	Project Work
190515	6407	CANTER BUYER PARENT LP	5003-8784694		INV	04/06/2026	55.00	3MO01, Tire, Mount and
190516	1089	DIRECT AUTOMOTIVE DISTRIBUT	01JI9754		INV	04/07/2026	108.43	Spark Plugs, Filter Ki
190517	6020	ARAMARK SERVICES INC	15539359		INV	04/07/2026	39.00	Cust. #6034-242078 Inv
190518	6407	CANTER BUYER PARENT LP	5003-8839729		INV	04/06/2026	113.56	3GR30, Tube and Flat R
190519	2086	BROWN BEARING COMPANY INC	9504876269		INV	04/06/2026	34.12	3MO01, Oil Seals
190520	6020	ARAMARK SERVICES INC	15539356		INV	04/07/2026	78.00	Cust. #6034-242077 Inv
190521	2103	BROWN'S NORTHSIDE	S173984		INV	04/06/2026	177.55	2TR10, Brake Valve
190522	3349	THOMSON REUTERS WEST PAYMEN	853467225		INV	04/07/2026	2,621.00	Acct#1000221607 -Subsc
190523	2103	BROWN'S NORTHSIDE	S174028		INV	04/06/2026	19.80	1TK29, Adapters
190524	2103	BROWN'S NORTHSIDE	S174093		INV	04/06/2026	334.32	CCS01, Cooling Fan
190525	2103	BROWN'S NORTHSIDE	S174026		INV	04/06/2026	3,561.08	2TR10, U Bolts, Hanger
190526	1422	MT. BALDY DENTAL	01APR26KC		INV	04/07/2026	133.00	Oral Eval, Xray - KC
190528	3830	BONNER COUNTY DAILY BEE	0000047353		INV	04/06/2026	66.16	#7754, Bids, Mag Chlor
190529	186	CINTAS CORPORATION #606	4263926183		INV	04/06/2026	81.70	D1 Laundry
190530	5695	DRUG TESTING EXPERTS	348915		INV	04/07/2026	78.00	Simmons Post Accident
190534	3930	GUTHRIE-BLUEMER, SARAH	APR26		INV	04/07/2026	258.00	Per diem -Coalition fo
190537	3930	GUTHRIE-BLUEMER, SARAH	APR26.1		INV	04/07/2026	36.00	Per diem - Coalition f
190538	5782	DEVIN SIMMONS	APR26		INV	04/07/2026	258.00	Simmons- Coalition for
190539	5782	DEVIN SIMMONS	APR26.1		INV	04/07/2026	36.00	Simmons- Coalition for
190540	3838	STULTZ, RON	APR26		INV	04/07/2026	258.00	Stultz Coalition for J

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VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190541	3838	STULTZ, RON	APR26.1		INV	04/07/2026	36.00	Stultz- Coalition for
190542	5698	ALTIS COUNSELING ASSOCIATES	55429		INV	04/07/2026	375.00	N.M. Counseling
190544	5698	ALTIS COUNSELING ASSOCIATES	55632		INV	04/07/2026	375.00	D.A. Counseling
190545	3934	ACI NORTHWEST INC	80627		INV	04/07/2026	1,222.46	HVAC BELT REPAIR
190551	2592	CO-OP GAS AND SUPPLY CO	33795		INV	04/07/2026	20.98	Dawn Dish Soap
190555	186	CINTAS CORPORATION #606	4263929838		INV	04/06/2026	84.59	D2 Laundry
190556	1089	DIRECT AUTOMOTIVE DISTRIBUT	01JI9989		INV	04/07/2026	324.68	Fuel Injector Kit
190557	186	CINTAS CORPORATION #606	4264679022		INV	04/06/2026	69.65	D1 Laundry
190558	3162	TAYLOR & SONS CHEVROLET	152842		INV	04/07/2026	197.94	Injector Kit
190559	2771	O'REILLY AUTOMOTIVE INC	3456-294581		INV	04/07/2026	32.96	O2 Sensor
190560	186	CINTAS CORPORATION #606	4264682157		INV	04/06/2026	84.59	D2 Laundry
190561	186	CINTAS CORPORATION #606	4264353192		INV	04/06/2026	90.07	D3 Laundry
190562	3357	TIFCO INDUSTRIES	72183867		INV	04/07/2026	278.28	Soldering Iron, Solder
190563	6018	GENUINE PARTS COMPANY	274477		INV	04/07/2026	107.43	Mass Airflow Sensor
190564	5496	CONNELL OIL INCORPORATED	CL90207		INV	04/06/2026	9,003.22	D2 Biweekly Fuel
190565	800	SANDPOINT CITY OF - UTILITI	08-00890.00APR26		INV	04/06/2026	585.43	D3 shop Sewer & Water
190566	209	CLEARWATER SPRINGS	927350		INV	04/06/2026	28.57	D2 Water Delivery, 03/
190567	6018	GENUINE PARTS COMPANY	274226		INV	04/07/2026	145.49	Left Brake & Core Depo
190568	6018	GENUINE PARTS COMPANY	274442		INV	04/07/2026	549.69	Brake Calipers, Rear B
190569	6018	GENUINE PARTS COMPANY	274399		CRM	04/07/2026	-69.00	Core Credit
190570	3357	TIFCO INDUSTRIES	72167629A		CRM	04/07/2026	-215.05	Return of Fuse Boxes
190571	209	CLEARWATER SPRINGS	928689		INV	04/06/2026	22.57	D2 Water Delivery, 03/
190572	209	CLEARWATER SPRINGS	927741		INV	04/06/2026	16.19	D1 Water Delivery, 03/
190573	209	CLEARWATER SPRINGS	927761		INV	04/06/2026	6.00	D3 Water Delivery, 03/
190574	2544	COLEMAN OIL COMPANY	CP-0377370		INV	04/06/2026	1,873.69	R&B Vehicle Fuel

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WARRANT LIST BY VOUCHER

WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190575	2544	COLEMAN OIL COMPANY	CP-0371653		INV	04/06/2026	1,943.13	R&B Vehicle Fuel
190577	2577	CONSOLIDATED SUPPLY CO -- S	S012855029.001		INV	04/06/2026	47.75	FTK01, Banded Coupling
190579	4322	STELLA, PHILLIP	APR26		INV	04/07/2026	151.00	Per Diem for Military
190581	4679	DOBBS HEAVY DUTY HOLDINGS L	027P129160		INV	04/06/2026	33.98	1TK29, Junction Box
190582	5790	EXCESS DISPOSAL INC	2008		INV	04/06/2026	245.86	D2 trash bin pickup Ma
190583	3822	FREIGHTLINER NORTHWEST	PC001674019:01		CRM	04/06/2026	-2,777.78	2TK24, Core Return
190584	3822	FREIGHTLINER NORTHWEST	PC001674022:01		CRM	04/06/2026	-1,851.85	2TK24, Core Return
190585	3822	FREIGHTLINER NORTHWEST	PC001673525:01		INV	04/06/2026	447.44	3TK36, Control Modules
190586	3822	FREIGHTLINER NORTHWEST	PC001674017:01		INV	04/06/2026	432.61	3TK36, Modules
190587	3822	FREIGHTLINER NORTHWEST	PC001674429:01		CRM	04/06/2026	-447.44	3TK36, Return, Control
190588	3822	FREIGHTLINER NORTHWEST	PC001674340:01		INV	04/06/2026	1,007.78	1TK31, Brake Shoes and
190589	3822	FREIGHTLINER NORTHWEST	PC001674584:01		INV	04/06/2026	507.35	2TK24, Valves and Air
190590	3822	FREIGHTLINER NORTHWEST	PC001674614:01		INV	04/06/2026	85.36	3TK01, Buzzer
190591	3822	FREIGHTLINER NORTHWEST	PC001674576:01		INV	04/06/2026	142.11	3TK27, Surge Tanks
190592	3822	FREIGHTLINER NORTHWEST	PC001674444:01		INV	04/06/2026	130.68	3TK35 & 36, Brake Kits
190593	3822	FREIGHTLINER NORTHWEST	PC001674735:01		CRM	04/06/2026	-60.00	2TK18, Return, Brake S
190594	3822	FREIGHTLINER NORTHWEST	PC001674736:01		CRM	04/06/2026	-60.00	2TK18, Return, Brake S
190595	3822	FREIGHTLINER NORTHWEST	PC001674763:01		INV	04/06/2026	58.41	3TK35, Turn Signal Swi
190596	3822	FREIGHTLINER NORTHWEST	PC001674686:01		INV	04/06/2026	40.18	2TK18, Camshaft Brake
190597	3822	FREIGHTLINER NORTHWEST	PC001674687:01		INV	04/06/2026	560.18	2TR10, Shoe and Lining
190598	3822	FREIGHTLINER NORTHWEST	PC001674576:02		INV	04/06/2026	142.11	3TK27, Surge Tank
190599	3822	FREIGHTLINER NORTHWEST	PC001674790:01		INV	04/06/2026	689.95	2TK24, Seat
190600	3822	FREIGHTLINER NORTHWEST	PC001674687:02		INV	04/06/2026	43.76	2TR10, Chambers
190601	3822	FREIGHTLINER NORTHWEST	PC001675172:01		CRM	04/06/2026	-142.11	3TK27, Return, Surge T

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WARRANT LIST BY VOUCHER

WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190602	3822	FREIGHTLINER NORTHWEST	PC001675491:01		CRM	04/06/2026	-62.50	3TK36, Return, Module
190603	3822	FREIGHTLINER NORTHWEST	PC001675418:01		CRM	04/06/2026	-142.11	3TK27, Return, Surge T
190604	3822	FREIGHTLINER NORTHWEST	PC001675235:01		INV	04/06/2026	183.03	3TK35, Oil Pan Gasket
190605	3822	FREIGHTLINER NORTHWEST	PC001674687:03		INV	04/06/2026	43.76	2TR10, Chamber
190606	3822	FREIGHTLINER NORTHWEST	PC001675178:01		INV	04/06/2026	92.58	1TK32, Coolant Reservo
190607	3822	FREIGHTLINER NORTHWEST	PC001674687:04		INV	04/06/2026	50.84	2TR10, Camshaft Parts
190608	3822	FREIGHTLINER NORTHWEST	PC001675511:01		INV	04/06/2026	92.58	1TK32, Coolant Reservo
190609	3822	FREIGHTLINER NORTHWEST	PC001674779:01		INV	04/06/2026	1,974.90	2TR20, Camshafts, Bear
190610	3822	FREIGHTLINER NORTHWEST	PC001674791:01		INV	04/06/2026	201.57	3TK35, Torsion Bars
190611	3822	FREIGHTLINER NORTHWEST	PC001674891:01		INV	04/06/2026	68.98	3TK35 & 36, Coolant Re
190612	3822	FREIGHTLINER NORTHWEST	PC001675605:01		INV	04/06/2026	700.76	1TK30, Brake Shoes and
190613	3672	INTERMOUNTAIN SIGN & SAFETY	22342		INV	04/06/2026	70.00	Signs, Absolutely No P
190615	1611	SNAP ON TOOLS	040726172512		INV	04/07/2026	218.00	Socket, Ratchet
190616	469	J-U-B ENGINEERS INC	193108		INV	04/06/2026	9,590.80	KN23880 Spirit Lake Cu
190617	4886	BO CO TREASURER FTO PACIFIC	36120		INV	04/07/2026	48,632.66	9184 PS Runout claims
190618	1900	AVISTA UTILITIES	95932700000APR26		INV	04/07/2026	78.98	SDPT AIRPORT STREET LI
190619	2334	NORTHERN LIGHTS INC.	50641560MAR26		INV	04/07/2026	340.29	SAGLE MUF 46575 HWY 95
190621	469	J-U-B ENGINEERS INC	190569		INV	04/06/2026	4,203.94	KN23880 Spirit Lake Cu
190622	636	NEWMAN SIGNS	TRFINV066338		INV	04/06/2026	1,226.23	Signs, Brackets, Five
190623	1409	MOTION INDUSTRIES INC	WA03-00686358		INV	04/06/2026	495.95	2GM013, Valves and Spr
190624	2320	NORTH 40 OUTFITTERS	051785/B		INV	04/06/2026	27.97	Signs, Pop Rivet Tool
190625	2320	NORTH 40 OUTFITTERS	051502/B		INV	04/06/2026	51.96	3TK25, T-Bolts
190626	2320	NORTH 40 OUTFITTERS	051519/B		INV	04/06/2026	42.25	3TK33, Plugs, Caps, Ga
190627	2320	NORTH 40 OUTFITTERS	051668/B		INV	04/06/2026	11.13	3TK32, Bushings and Tu
190628	4606	GRIPTION TIRES INC	76744		INV	04/07/2026	95.00	Tire change over

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WARRANT LIST BY VOUCHER

WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190629	2320	NORTH 40 OUTFITTERS	051671/B		INV	04/06/2026	27.98	D3 Shop, Spray Nozzle
190630	2320	NORTH 40 OUTFITTERS	051698/B		INV	04/06/2026	15.01	3TK39, Rope and Fasten
190631	2788	OXARC	0062268747		INV	04/06/2026	158.01	D1, Oxygen
190632	2788	OXARC	0062259757		INV	04/06/2026	57.45	D3, Oxygen
190633	4606	GRIPTION TIRES INC	76746		INV	04/07/2026	95.00	Tire change over
190634	1481	PATTI'S ACTION AUTO SUPPLY	441603-1		INV	04/06/2026	98.42	2TK25, Parts Tray and
190635	1481	PATTI'S ACTION AUTO SUPPLY	442898-1		INV	04/06/2026	144.20	2TK26, Wire, Spout and
190636	4064	PACWEST MACHINERY	30432831		INV	04/06/2026	357.14	CSW05, Fuse Panel
190637	5203	PAPE MACHINERY INC	16758732		INV	04/06/2026	265.80	3SW02, Core Assembly
190639	1713	UNITED PARCEL SERVICE	000018w58b146		INV	04/13/2026	62.04	Shipping computers
190640	1481	PATTI'S ACTION AUTO SUPPLY	443417-1		INV	04/06/2026	150.73	CCS01, Engine Oil and
190641	1481	PATTI'S ACTION AUTO SUPPLY	443419-1		INV	04/06/2026	280.76	2PU17, Brake Calipers
190642	5203	PAPE MACHINERY INC	16734394		INV	04/06/2026	1,399.40	2SW01, Hydraulic Seals
190643	5907	GARRETT POWELL	W1067		INV	04/06/2026	806.68	2LO07, Diagnose Engine
190644	1493	PEAK SAND & GRAVEL	114312		INV	04/06/2026	55,750.00	D3, Rock Crushing Cont
190659	2326	NORTH IDAHO LOCK & KEY	62862		INV	04/08/2026	185.00	FAC PROS ATTY EMPLOYEE
190660	5073	SUNBELT CONTROLS INC	204073		INV	04/08/2026	1,674.50	FAC 1ST QUARTER HVAC M
190661	2592	CO-OP GAS AND SUPPLY CO	84144MAR26		INV	04/08/2026	445.55	FAC FUEL MARCH 2026
190662	4679	DOBBS HEAVY DUTY HOLDINGS L	027P130164		INV	04/06/2026	43.44	1TR01, Pipe Plugs
190665	1962	CORPORATE PAYMENT SYSTEMS	9420Mar26		INV	04/06/2026	1,592.14	ITE Trip Generation 12
190666	2103	BROWN'S NORTHSIDE	S174084		INV	04/06/2026	5,986.50	2TR20, Hangers, Rods,
190667	5284	NORTHWEST FIBER LLC	208-263-0073MAR26		INV	04/08/2026	123.90	PROSECUTOR ELEVATOR (N
190668	1933	CLIFFORD R BANDY	031126		INV	04/06/2026	5,250.00	D1 Shop, Electrical Wo
190675	5203	PAPE MACHINERY INC	16706499		INV	04/06/2026	747.44	2GR22, Sideshift Inser

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WARRANT LIST BY VOUCHER

WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190676	5203	PAPE MACHINERY INC	GM 371003 S		INV	04/06/2026	19,975.00	1GR25, Snow Wing
190677	3329	PRIEST RIVER ACE HARDWARE	414579		INV	04/06/2026	27.98	D2 Chainsaw, Gas Can
190679	3329	PRIEST RIVER ACE HARDWARE	414821		INV	04/06/2026	53.97	2TK19, Valve and Plugs
190680	2879	SIX ROBBLEES' INC	05P88666		INV	04/06/2026	46.22	D2 Chip Sealer, Breath
190682	1611	SNAP ON TOOLS	033026172183		INV	04/06/2026	92.25	D2, 8" Wrench
190683	6311	SUPREME POWER SPORTS	44865		INV	04/06/2026	136.01	D2, Chainsaw Repair
190684	4158	STEVE PECK FABRICATION LLC	9237		INV	04/06/2026	150.00	3TK32, Installation of
190685	763	SALT LAKE WHOLESALE SPORTS	109446		INV	04/08/2026	2,188.76	Ammunition
190687	1962	CORPORATE PAYMENT SYSTEMS	3560MAR26		INV	04/08/2026	1,303.60	Airfare for Boise Conf
190688	1663	SPOKANE HOUSE OF HOSE	INV17171		INV	04/06/2026	174.00	2TK26, Nylon Tubing
190689	1663	SPOKANE HOUSE OF HOSE	INV17172		INV	04/06/2026	116.30	D2 Sweeper, Drill Bits
190690	1663	SPOKANE HOUSE OF HOSE	INV17139		INV	04/06/2026	422.70	2TK26, Elbows and Nozz
190691	1663	SPOKANE HOUSE OF HOSE	INV17422		INV	04/06/2026	52.12	2TK26, Coupling
190692	1663	SPOKANE HOUSE OF HOSE	INV16460		INV	04/06/2026	216.36	D3 Shop, Gate Stock
190693	1663	SPOKANE HOUSE OF HOSE	INV16401		INV	04/06/2026	5.58	1TK29, Plugs
190694	1663	SPOKANE HOUSE OF HOSE	INV17751		INV	04/07/2026	16.44	1TK35, Adapters
190695	1663	SPOKANE HOUSE OF HOSE	INV16905		INV	04/07/2026	380.69	2TK26, Caps, Clamps, B
190696	1663	SPOKANE HOUSE OF HOSE	INV16044		INV	04/07/2026	27.81	2TK26, Coupling
190697	1663	SPOKANE HOUSE OF HOSE	INV16033		INV	04/07/2026	27.49	1TK29, Tubing
190698	1663	SPOKANE HOUSE OF HOSE	INV16031		INV	04/07/2026	54.05	1TK29, Gates
190699	1663	SPOKANE HOUSE OF HOSE	INV17528		INV	04/07/2026	63.27	2TK26, Fuel Line
190700	1663	SPOKANE HOUSE OF HOSE	INV13648		INV	04/07/2026	38.05	2TK26, Elbows and Fitt
190701	1962	CORPORATE PAYMENT SYSTEMS	7219MAR26		INV	04/08/2026	1,926.48	Airfare and Amazon Pur
190702	1663	SPOKANE HOUSE OF HOSE	INV14003		INV	04/07/2026	438.38	2TK26, Retaining Compo
190704	3357	TIFCO INDUSTRIES	72185267		INV	04/07/2026	271.95	D3, Fittings, Pipe, O-

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WARRANT LIST BY VOUCHER

WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190705	1962	CORPORATE PAYMENT SYSTEMS	5137MAR26		INV	04/08/2026	193.68	Fuel costs
190706	3357	TIFCO INDUSTRIES	72185237		INV	04/07/2026	296.52	D1, Plugs, Discs, Prim
190707	3357	TIFCO INDUSTRIES	72148237.C		CRM	04/08/2026	-57.03	D2, Return, Hex Nuts
190708	3357	TIFCO INDUSTRIES	72169887.C		CRM	04/08/2026	-42.90	D3, Return, Hose End K
190709	3357	TIFCO INDUSTRIES	72183224		INV	04/08/2026	59.95	2LO04, Cable Cutter
190710	3548	WESTERN STATES EQUIPMENT CO	IN003553719		INV	04/08/2026	242.75	1EX02, Pin Assembly
190711	1962	CORPORATE PAYMENT SYSTEMS	5389MAR26		INV	04/08/2026	120.00	Starlink Internet
190712	3553	WEX BANK	111576264		INV	04/08/2026	24,083.68	R&B Vehicle Fuel March
190717	5210	LEXIPOL LLC	INVPRA11268451		INV	04/08/2026	1,307.60	Service Agreement - Co
190723	1663	SPOKANE HOUSE OF HOSE	INV17943		INV	04/08/2026	391.73	2TR10, Plugs and Coupl
190724	3830	BONNER COUNTY DAILY BEE	0000046776-03052026		INV	04/06/2026	80.84	11613_BOCC_BCB#7714_MT
190725	3830	BONNER COUNTY DAILY BEE	0000046778-03052026		INV	04/06/2026	86.23	11613_BOCC_BCB#7715_MT
190726	3830	BONNER COUNTY DAILY BEE	0000046779-03052026		INV	04/06/2026	62.36	11613_BOCC_BCB#7716_MT
190727	30	ADS DIESEL PRODUCTS LLC	30330		INV	04/08/2026	756.31	D2 Trucks, Filter Stoc
190728	3830	BONNER COUNTY DAILY BEE	0000046780-03052026		INV	04/06/2026	53.89	11613_BOCC_BCB#7717_MT
190729	2043	BOUNDARY TRACTOR	BTC-0		INV	04/08/2026	81,154.00	3EX03, Mini Excavator
190730	3822	FREIGHTLINER NORTHWEST	PC001675926:01		CRM	04/08/2026	-92.58	1TK32, Return, Coolant
190731	1232	HI-LINE INC	3265364		INV	04/08/2026	194.45	2TR10, Trailer Cable
190732	6018	GENUINE PARTS COMPANY	819634		INV	04/08/2026	17.70	D2 Trucks, Grommets
190733	6018	GENUINE PARTS COMPANY	819826		INV	04/08/2026	439.37	D2 Equipment, Brake Fl
190734	6018	GENUINE PARTS COMPANY	273242		INV	04/08/2026	64.77	3SW01, Brake Shoes, Wh
190735	6018	GENUINE PARTS COMPANY	273199		INV	04/08/2026	122.67	3SW01, Differential Be
190737	2239	H & H EXPRESS	3775338		INV	04/08/2026	45.26	D3 Freight, Truck Pro
190738	2239	H & H EXPRESS	3774915		INV	04/08/2026	16.26	D3 Freight, Freightlin

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WARRANT LIST BY VOUCHER

WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190739	2239	H & H EXPRESS	3776328		INV	04/08/2026	25.03	D2 Freight, Pape Machi
190740	2239	H & H EXPRESS	3777031		INV	04/08/2026	29.70	D2 Freight, ADS Diesel
190741	2239	H & H EXPRESS	3777264		INV	04/08/2026	16.57	D2 Freight, Pape Machi
190742	1663	SPOKANE HOUSE OF HOSE	INV17981		INV	04/08/2026	43.92	2TK31, Tape and Sealan
190743	3188	EVERGREEN SUPPLY	431344		INV	04/08/2026	3.78	D3 - CF, Fasteners
190744	6123	PILLSBURY WINTHROP SHAW PIT	8706314		INV	04/08/2026	861.50	General Aviation Compl
190745	6123	PILLSBURY WINTHROP SHAW PIT	8708639		INV	04/08/2026	3,387.00	General Aviation Compl
190746	5362	FLORES & ASSOCIATES LLC	847487		INV	04/08/2026	572.50	Flores HSA Admin Fee A
190748	4700	AMAZON CAPITAL SERVICES INC	14CJ-NTTV-J9M4		INV	04/08/2026	2,662.74	Toner, keyboards, ear
190780	1089	DIRECT AUTOMOTIVE DISTRIBUT	01JJ0787		INV	04/08/2026	125.31	Brake Calipers
190782	3833	PERSONNEL EVALUATION INC	57288		INV	04/08/2026	150.00	Pre-employment web bas
190783	4700	AMAZON CAPITAL SERVICES INC	1PKJ-6RHM-CPGK		INV	04/08/2026	6.94	Batteries
190789	2474	VERIZON WIRELESS	370780094MAR26		INV	04/08/2026	6,481.43	Wireless Charges
190790	636	NEWMAN SIGNS	TRFINV066338 1		INV	04/09/2026	103.59	Claim 20260115
190791	5364	TRINITY SERVICES GROUP INC	3028800309		INV	04/09/2026	7,170.86	Inmate/Juvenile meals
190792	5752	ALLIANT INSURANCE SERVICES	3489197		INV	04/09/2026	5,207.25	April Consulting and N
190794	209	CLEARWATER SPRINGS	83238Mar26		INV	04/09/2026	6.00	Priest River water
190795	209	CLEARWATER SPRINGS	83287mar26		INV	04/09/2026	16.19	Ponderay water
190796	2334	NORTHERN LIGHTS INC.	683431Mar26		INV	04/09/2026	32.64	Garfield Bay Campgroun
190797	2334	NORTHERN LIGHTS INC.	683411Mar26		INV	04/09/2026	32.64	Garfield Bay Launch -
190799	2771	O'REILLY AUTOMOTIVE INC	3456-295643		INV	04/09/2026	42.01	Wire Set
190800	3162	TAYLOR & SONS CHEVROLET	152866		INV	04/09/2026	152.22	Belt Kit, Belts
190801	4700	AMAZON CAPITAL SERVICES INC	1QX3-Q4HW-DKX7		INV	04/09/2026	69.95	Toner Cartridges
190802	1089	DIRECT AUTOMOTIVE DISTRIBUT	01JJ1557		INV	04/09/2026	225.23	Wire Kit, Rotors, Sens
190803	1089	DIRECT AUTOMOTIVE DISTRIBUT	01JJ1620		INV	04/09/2026	98.70	Brake Silicone Lubrica

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WARRANT LIST BY VOUCHER

WARRANT: BOC2826 04/09/2026 DUE DATE: 05/31/2026

VOUCHER	VENDOR	VENDOR NAME	INVOICE	PO	TYPE	DUE DATE	AMOUNT	COMMENT
190804	2459	SELKIRK PRESS INC.	23431		INV	04/09/2026	466.50	Privacy Sleeves
190805	2459	SELKIRK PRESS INC.	23560		INV	04/09/2026	886.48	Precinct Relocation Po
190806	1089	DIRECT AUTOMOTIVE DISTRIBUT	01JJ1677		INV	04/09/2026	499.18	A/C Elements
190807	1089	DIRECT AUTOMOTIVE DISTRIBUT	01JJ1680		INV	04/09/2026	207.10	Battery
190808	1708	UNITED DATA SECURITY	152171		INV	04/09/2026	65.00	Ponderay shred
190809	1962	CORPORATE PAYMENT SYSTEMS	2255FEB26		INV	04/09/2026	287.65	Domke CC_HR EE Recogni
					WARRANT TOTAL		514,528.96	

** END OF REPORT - Generated by Nichole Janes **

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Bonner County
Board of Commissioners
Brian Domke Asia Williams Ron Korn

April 14, 2026

CLERK
Item #2

MEMORANDUM

To: Bonner County Commissioners

Re: FY26 Demands in Batch #28

The Auditor's Office presented the FY26 Demands Batch #28; **Totaling $36,585.46**

A suggested Motion would be: Based on the information before us, I move to approve payment of the FY26 Demands in Batch #28, totaling $36,585.46.

Recommendation Acceptance: ☐ Yes ☐ No

Brian Domke, Chair Date

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ACCOUNTS PAYABLE WARRANT REPORT

Demand

DATE: 04/09/2026 WARRANT: D2826 AMOUNT: $ 36,585.46

COMMISSIONER'S APPROVAL REPORT

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PREPAID INVOICE LIST

WARRANT: D2826 04/09/2026

VENDOR	VENDOR NAME	R	INVOICE	PO	TYPE	DUE DATE	AMOUNT	VOUCHER	CHECK	COMMENT
CASH ACCOUNT: 000 1002 TREASURER ACCT/WARRANT ACCT										
6438	REGENCE BLUESHI	00001	260970014420		INV	04/08/2026	36,585.46	190722	178902	Regence Med & Phar
CASH ACCOUNT 000 1002							36,585.46			TOTAL

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Bonner County Sheriff's Office

4001 N Boyer Road □ Sandpoint, ID 83864 □ Phone: (208) 263-8417

Sheriff's Office
Item # 1

April 14, 2026

Confidential/Critical Memorandum

To: Board of County Commissioners

From: Sheriff Daryl Wheeler

Re: Software Subscription Renewal (Public Memo)

The Bonner County Sheriff's Technology Department would like to renew its Software Subscription. The cost for the renewal is $3,589.58 for a period of 1 year beginning July 25, 2026 through July 24, 2027.

A suggested motion would be: **Based on the information before us, I move to accept the Software Subscription Renewal in the amount of $3,589.58. I further move for the Chairman to sign agreement administratively.**

Recommendation Acceptance: □ yes □ no _____ Date:_____
Commissioner Brian Domke, Chairman

DRAFT

Bonner County
Bonner County Sheriff's Office

Sheriff's Office
Item#2

April 14, 2026

Memorandum

To: Commissioners

From: Sheriff Daryl Wheeler

Re: Resolution for Destruction of Sheriff's Records

Idaho Code 31-871 allows for the classification of County records. It also allows for a retention schedule and destruction of these records according to the schedule.

I am requesting approval to destroy the records listed on attachment Exhibit A.

Auditing Review: N/A
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: N/A
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 ☑ APPROVED
Email is attached verifying that all legal questions/concerns have been resolved and that it has been approved.

DRAFT

Distribution: Original to Sheriff's Office

A suggested motion would be: **Based on the information before us, I move to approve Resolution,** number to be assigned, authorizing the Sheriff's office to destroy the Sheriff's Office and Jail records listed on the attached list Exhibit A.

Recommendation Acceptance: ☐ yes ☐ no

Brian Domke, Chairman _____ Date _____

RESOLUTION NO. 2026-_____

BONNER COUNTY SHERIFF'S OFFICE
DESTRUCTION OF SHERIFF'S/JAIL RECORDS

WHEREAS, Idaho Code §31-871 provides for the classification of county records as "permanent," "semi-permanent," or "temporary," and;

WHEREAS, Bonner County Sheriff's Office has reviewed Idaho Code §31-871 and the Idaho Association of Counties County Record Retention Schedule for Sheriff's Office and Jail records; and

WHEREAS, Bonner County Sheriff's Office has reviewed its stored files/documents and identified whether they are "permanent," "semi-permanent," or "temporary" as described in subsections (1)(b), (c), or (d) of Idaho Code §31-871; and

WHEREAS, Bonner County Sheriff's Office has prepared a list of Sheriff's Office/Jail records, with the assistance of county legal counsel, which it proposes to have destroyed at this time, a copy of which is attached hereto as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Bonner County, that Bonner County Sheriff's Office be and hereby is authorized to destroy the files listed in Exhibit "A" attached hereto and incorporated herein.

ADOPTED as a Resolution of the Board of Commissioners of Bonner County upon a majority vote on the 14th of April 2026.

BOARD OF BONNER COUNTY COMMISSIONERS

_____
Brian Domke, Chairman

_____
Asia Williams, Commissioner

_____
Ron Korn, Commissioner

ATTEST: Michael Rosedale

By:_____
Deputy Clerk

DRAFT

Exhibit A

Documents							Retention Period
Bank Records (Civil, DL & Jail)	2019	2020					5
Civil Worksheets	2021	2022					3
Civil Writs	2019	2020					5
Concealed Weapons License - Expired	2017	2018	2019	2020			5
Jail - Razor Clipper Log	2020	2021	2022	2023			2
Jail - Inmate Head Count	2020						5
Jail - Inmate Medical Records	2014						10
Intoxilyzer Logs	2004-2016						2
Public Records Requests	2022	2023					2
CAD Data	1980-1994						2
Dispatch - Daily Logs	1990-1992						2

DRAFT

Bonner County Treasurer's Office

Clorrisa Koster, Treasurer
1500 Hwy 2, Ste 304 – Sandpoint, ID 83864-1305
Telephone (208) 265-1433 - Fax (844) 565-7873

TREASURER ITEM #1

April 14, 2026

Memorandum

To: Bonner County Commissioners

From: Clorrisa Koster, Bonner County Treasurer

Re: **Request to Increase Sheriff's Office Petty Cash and Driver's License Cash Drawers**

I am requesting a transfer of $400.00 from the Treasurer's account to the Bonner County Sheriff's Office Petty Cash and Driver's License Cash Drawers as follows:

- $50.00 - Front Desk Petty Cash Drawer
- $100.00 - Sandpoint Driver's License Petty Cash Drawer
- $100.00 - Priest River Driver's License Petty Cash Drawer
- $150.00 - Driver's License Cash Drawers (3 drawers at $50.00 each)

The increase is needed to ensure there is sufficient cash on hand to provide change for the increased volume of cash paying customers.

Auditing Review: N/A
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: N/A
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: N/A
Email is attached verifying that all legal questions/concerns have been resolved and that it has been approved.

Distribution ___X__ Original to Treasurer
___X__ Copy to BOCC

A suggested motion would be: **Based on the information before us move that the Board of County Commissioners authorize the County Treasurer to transfer $400.00 from the Treasurer's account to the Bonner County Sheriff's Office Petty Cash and Driver's License Cash Drawers as noted above.**

Recommendation Acceptance: □ yes □ no _____ Date: _____
Brian Domeke - Chairman

DRAFT

Gmail

Clorrisa Koster <clorrisa.koster@bonnercountyid.gov>

Re: Petty cash and driver's license drawers

1 message

Lacey Washburn <lacey.washburn@bonnercountyid.gov> Mon, Apr 6, 2026 at 3:06 PM
To: Clorrisa Koster <clorrisa.koster@bonnercountyid.gov>

Yes, thank you so much!

Front Desk: Current Petty Cash: $150 Requested: $200
Driver's License Cash Drawers X3: $200 Requested: $250
Sandpoint Driver's License Petty Cash: $150 Requested $250 (to match the drawers amount)
PR Driver's License Petty Cash: $100 requested $200
Increase of $400

On Mon, Apr 6, 2026 at 10:49 AM Clorrisa Koster <clorrisa.koster@bonnercountyid.gov> wrote:

> Hi Lacey,
>
> I can help you with that. Can you supply me with the amounts you are wanting each one increased by. Then I will need to go before the Commissioners for approval at the next business meeting.
>
> Thank you,
>
> Clorrisa Koster
> Bonner County Treasurer
> 1500 Highway 2, Suite 304
> Sandpoint, ID 83864
> clorrisa.koster@bonnercountyid.gov
> Phone: (208) 265-1433
> Fax: (844) 565-7873
>
> CONFIDENTIALITY NOTICE. The information contained in this email may be privileged, confidential, or otherwise protected from disclosure. It is intended only for the use of the person(s) named above. If you are not the intended recipient, you are hereby notified that any review, dissemination, distribution, or duplication of this communication is strictly prohibited, and you are asked to notify the sender and destroy all copies of the original message. In addition, be advised that any message addressed to this agency's domain is subject to archiving and review by persons other than the intended recipient.
>
> On Mon, Apr 6, 2026 at 10:45 AM Lacey Washburn <lacey.washburn@bonnercountyid.gov> wrote:
>
> > Good Morning, we are looking into upping our front desk petty cash and our driver's license petty cash and drawers before summer hits. We have been having a hard time keeping enough change day to day. Can you help us with that or do we need to talk to someone else? Thanks!
> >
> > --
> > Lacey Washburn
> > Operations Manager
> > Bonner County Sheriff's Office
> > 208-263-8417 Ext 3069

DRAFT