

PUBLIC NOTICE

The Board of Trustees of the Uintah Mosquito Abatement District (UMAD) will hold a Special Board Meeting on April 21, 2026, at 5:00 pm. at the District Office, located at 1425 East 1000 South in Naples, Utah.

(Telephonic participation for Board Members is available as per District Policy adopted April 9, 2020).

AGENDA

1. Call to order.
2. Prayer or Inspirational Thought.
3. Pledge of Allegiance.
4. Roll Call.
5. Public input.
6. Report on the Fraud Risk Hot-line email and drop box at the District office.
7. Purchasing Policy Amendments – Discussion and Action as needed
8. Credit Card Policy Amendments - Discussion and Action
9. Future Agenda items.
10. The next Regularly Scheduled Board Meeting will be held June 18, 2026.
11. Vote to adjourn.

Uintah Mosquito Abatement District Credit Card Policy

Adopted 2/11/2021

Credit Card Procedures

By requesting a Uintah Mosquito Abatement District Credit Card, each applicant acknowledges that they have read and understand the Policy and Procedures, in their entirety. These procedures provide information about the process, the types of purchases that can and cannot be made, records that must be maintained and reconciled monthly and miscellaneous information about the program.

1. To Obtain a Card:

Complete a Uintah Mosquito Abatement District Credit Card Acceptance Agreement (Appendix A). All requests will be processed through the Director with final approval by the Board of Trustees. The cardholder's signature on the Acceptance Agreement (Appendix A) indicates that the cardholder understands the intent of the program and agrees to adhere to the guidelines established for Credit Card Policy and Procedures.

Upon receipt of an approved credit card, it is the responsibility of the cardholder to sign the back of the issued card. Applicants are responsible for the security of the card issued and the transactions made with the card. The credit card is issued in the name of the applicant, and it will be assumed that any purchases made with the card will have been made by the applicant. The cardholder is the only person entitled to use the card issued. Failure to comply with the guidelines established for the program may result in severe consequences, up to and including termination of employment.

2. Card Holder Responsibilities:

It is the responsibility of the cardholder to:

- a. Read and understand the Uintah Mosquito Abatement District's Credit Card Policies and Procedures.
- b. Sign the Credit Card Acceptance Agreement. (See Appendix A)
- c. Make only authorized purchases as prescribed by the Purchasing Policy and approved departmental budget.
- d. Retain receipts for all transactions. In the absence of a receipt, a Missing Receipt Form must be completed and signed by the cardholder and a Member of the Board of Trustees. (See Appendix B)
- e. Reconcile the credit card statement upon its arrival. All reconciliations, statements, and receipts are due to the Bookkeeper as soon as possible after receiving receipt. Time is of the essence as credit card bills must be paid before the due date.
- f. Keep the credit card and the corresponding account information secure. Immediately report any lost or stolen credit card and/or account information to the Director.
- g. Report fraudulent charges or any discrepancies in the credit card statement in a timely manner to the Director.

h. Failure to follow the policy may result in loss of card privileges, repayment of funds, suspension or termination.

3. **Bookkeeper's Responsibilities**

It is the responsibility of the Bookkeeper to:

- a. Request the issuance of new cards, through the Director, and the Board of Trustees. The credit limit will be determined at the discretion of the Board of Trustees.
- b. Inform the Board of Trustees when limit changes or cancellations are needed due to personnel changes.
- c. Payment on Credit Cards is to be done immediately upon receipt.
- d. Credit Card reconciliations are to be complete as soon as possible after receipt. Time is of the essence as credit card bills must be paid before the due date.
- e. Review the cardholder's reconciliation and transactions for completeness, accuracy, and compliance with Uintah Mosquito Abatement District policies and procedures.
- f. Address the cardholder about questionable transactions for clarification purposes.
- g. Report any misuses of credit cards immediately to the Board of Trustees.
- h. Ensure that the Director receives copies of receipts, if sales tax has been paid on motel and hotel rooms, to facilitate reimbursement from the State of Utah.

4. **Permitted Uses**

District credit cards are intended primarily for efficient operational purchasing, online transactions, time-sensitive needs, or circumstances where credit card payment is reasonably more practical than payment by check. When feasible and appropriate under the circumstances, larger or routine vendor payments may continue to be made by District check or other approved payment methods.

District credit cards may be used only for legitimate District purposes, including by way of example, but not limited to, the following types of purchases:

- a. Office supplies, operational supplies, and maintenance items.
- b. Tools, equipment, technology, computers, peripherals, generators, and similar District-use items.
- c. Vehicle fuel, parts, repairs, and maintenance-related purchases.
- d. Registration fees, training, conferences, dues, subscriptions, and professional materials.
- e. Approved travel expenses, including lodging and related authorized expenses.
- f. Emergency or time-sensitive operational purchases; and
- g. Other purchases authorized under the District Purchasing Policy.

5. **Spending Limits and Approval Authority**

Use of a District credit card shall remain subject to all purchasing limits established by the District Purchasing Policy, as well as the credit limit of the credit card itself.

Unless otherwise approved by the Board of Trustees, staff may make purchases up to the administrative spending authority established in the Purchasing Policy without prior Board approval.

Any purchase requiring Board approval under the Purchasing Policy shall require such approval before use of a District credit card.

The Board may establish separate card limits, transaction limits, or merchant restrictions for any cardholder.

6. Prohibited Uses

District credit cards shall not be used for:

- a. Personal purchases of any kind;
- b. Cash advances;
- c. Alcohol or unlawful purchases;
- d. Gift cards or gift certificates unless specifically authorized by Board policy;
- e. Purchases that exceed applicable spending authority;
- f. Splitting transactions to avoid approval thresholds;
- g. Purchases not supported by available budget appropriations; or
- h. Any use inconsistent with District policy or law.

7. ~~Approved Credit Card Purchases:~~

- a. ~~Business related uses, subscriptions, seminars, dues, books, safety incentives.~~
- b. ~~Office supplies, furniture~~
- c. ~~Small tools (purchase/rental), electrical, safety and building maintenance supplies.~~
- d. ~~Vehicle maintenance supplies.~~
- e. ~~Vehicle fuel~~
- f. ~~Certain allowable travel expenditures:~~
 - ~~i. Conference registrations or seminar rooms~~
 - ~~ii. Entity sponsored group gatherings~~
 - ~~iii. Hotel rooms~~

8. ~~Prohibited Credit Card Purchases:~~

~~The following purchases are strictly prohibited from being purchased using an Uintah Mosquito Abatement District credit card:~~

- a. ~~Any merchant, product, or service normally considered to be inappropriate use of entity funds~~
- b. ~~Purchase of items for personal use or consumption~~
- c. ~~Purchasing in violation of the Purchasing Policy~~
- d. ~~Capital equipment purchases~~
- e. ~~Gift cards/certificates~~
- f. ~~Alcohol~~

g. ~~Splitting a purchase to remain under purchasing policy limits~~

9. Built-In Restrictions:

Each card is assigned Monthly credit limits. If you find over time that these limits are too low to accommodate your monthly requirements, please contact a member of the Board of Trustees to review the limit given.

10. Reconciliation and Payment:

The Uintah Mosquito Abatement District Credit Card Program carries Uintah Mosquito Abatement District, not individual, liability. Credit Card Invoices will be paid by the Bookkeeper as outlined in Section 3. The cardholder will not be required to pay the Monthly Statement using personal funds. The program does not impact the cardholder's personal credit rating in any way.

The cardholder is required to obtain and retain all receipts for goods and services purchased when using the credit card. If purchases are made via phone, mail, e-mail, or other electronic means, ask the supplier to include an itemized receipt with the goods when the product is shipped to you. This itemized receipt is the only original documentation specifying whether or not sales tax has been paid against the purchase.

Each cardholder will receive a statement identifying all transactions made against the card during the previous billing cycle. The statement must be reconciled against the receipts for accuracy. The reconciled statement is to be sent to the Bookkeeper for review, and approval. The cardholder's activity may be audited at any time.

8. Disputed Transactions:

Disputes on credit cards must be identified in writing to the issuing credit card company within 60 days of the monthly statement date. If a dispute is not identified in writing within 60 days of the Monthly Statement date the issue must then be resolved between the Uintah Mosquito Abatement District and the supplier.

The cardholder is responsible to identify possible disputed or fraudulent transactions on the monthly statement provided to them for reconciliation. If an audit is conducted on the cardholder's account, the cardholder must be able to produce receipts and/or proof that the transaction occurred. If an error is discovered, the cardholder is responsible for showing that the error or dispute resolution process was completed.

It is the cardholder's responsibility to immediately notify the Director and Bookkeeper if there is a possible dispute on an issued credit card.

9. Employee Termination:

Upon notice of a cardholder terminating their current employment, the cardholder's supervisor is responsible to take possession of the card and any outstanding original receipts. The supervisor should immediately notify the Director or Bookkeeper so they can notify the card issuer and close the account.

Appendix A

CREDIT CARD HOLDER ACCEPTANCE AGREEMENT

The following Credit Card Acceptance Agreement must be signed by all Uintah Mosquito Abatement District employees with access to a credit card.

I understand that Uintah Mosquito Abatement District has authorized my use of a credit card for authorized expenditures on its behalf. In accepting and/or using the card, I agree to be bound by the terms and conditions which follow.

1. I will use the card issued to me for the payment of authorized expenses consistent with my organizational responsibilities and to satisfy the needs of the Uintah Mosquito Abatement District.
1. I will not use the card to obtain cash advances.
2. I understand that I am the only authorized card user and accept the responsibility and accountability for the protection and proper use of the card.
3. I will not use the card for personal use or for any other non-Entity purposes.
4. I understand that all purchases shall be made in accordance with applicable purchasing and credit card policies and procedures approved by the Board of Trustees.
5. I understand that I will be responsible for the timely reconciliation of all credit card transactions charged to my assigned card.
6. I understand that I am responsible to provide appropriate documentation/receipts for credit card transactions charged to my assigned card.
7. I will surrender my assigned card to the Director or Board of Trustees in the event of my separation from Uintah Mosquito Abatement District.
8. I understand that any charges against my assigned card that are not properly identified or not allowed by Uintah Mosquito Abatement District shall be paid by me by check, United States currency or salary deduction. I further understand that any employee who has been issued a card shall not use the card if any disallowed charges are outstanding and shall surrender the card upon demand of the Director or Board of Trustees.
9. I will immediately report any stolen or lost card to the Director.

I understand that any variance and/or violation of the above conditions will result in cancellation of my assigned credit card. Misuse of the card could result in disciplinary action and/or personal liability for unapproved charges. All Entity credit cards are subject to examination by external and internal auditors.

I HAVE READ AND I UNDERSTAND THE ABOVE CONDITIONS.

Name: _____
Credit Card #: _____

Signature: _____

Credit Card Missing Receipt Form

Card Holder Name: _____

Vendor Name: _____

Purchase date: _____

Date of form completion: _____

List of items purchased and description of use:

Board Member Signature: _____

I the undersigned verify that the above listed items purchased on my district credit card were purchased for official use by the district and that the above information is correct.

Card Holder Signature: _____