



# SUNSET TRANSPORTATION SERVICES

## BOARD OF COMMISSIONERS

### MEETING AGENDA

THURSDAY APRIL 24, 2014

9:00 AM

Astoria Transit Center 900 Marine Drive Astoria, OR

1. CALL TO ORDER; PLEDGE OF ALLEGIANCE TO THE FLAG
2. ROLL CALL
3. CHANGES TO AGENDA
4. PUBLIC COMMENT (3 minute limit)
5. EXECUTIVE SESSION ORS# 192.660(2)(h)
6. APPROVAL OF MARCH MEETING MINUTES
7. REPORTS FROM CHAIR AND COMMISSIONERS
8. FINANCIAL REPORTS (Action Needed)
9. OLD BUSINESS
  - a. Budget process update - Diane
  - b. Update on new website launch - Jay
  - c. Donated services update – Mary
  - d. New Executive Director contract review and approval -Paul (Action needed)
10. CORRESPONDENCE
11. NEW BUSINESS
  - a. Request Credit Card for Mobility/Transportation Options Department – Diane (Action needed)
  - b. Revised Cost Allocation Plan (applies from Jan 2014 - Jun2016) – Diane (Action needed)
12. EXECUTIVE (INTERIM) DIRECTOR'S REPORT
  - a. Management Report
13. OTHER ITEMS

\*Action may be taken

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# SUNSET TRANSPORTATION SERVICES

## BOARD OF COMMISSIONERS

### MEETING MINUTES

THURSDAY MARCH 27, 2014

9:00 AM

Astoria Transit Center 900 Marine Drive Astoria, OR

1. CALL TO ORDER; PLEDGE OF ALLEGIANCE TO THE FLAG

2. ROLL CALL-

Present: Chair Paul Lewicki, Commissioner Rae Goforth, Commissioner Kathy Kleczek, Commissioner Kevin Widener and Commissioner Carol Gearin.

Excused: Commissioner Marcia Fenske and Commissioner Neal Smith

Staff Present: Jay Flint, Executive Director Mary Parker, Executive Assistant, Diane Moody, Financial Officer, Jason Jones, NWRC Manager, Julia Takko, NWRC, Lori Karl, Human Resources, John Layton, IT, Elisabeth Pietila, Mobility Management and Scott Earls, Operations

3. CHANGES TO AGENDA-

Chair Lewicki said he would be adding a report from Commissioner Goforth on the Senior and Disabled Committee under Old Business.

4. PUBLIC COMMENT (3 minute limit)- None

5. APPROVAL OF MINUTES FOR FEBRUARY SPECIAL BOARD AND FEBRUARY MONTHLY BOARD MEETINGS -

Mary Parker said there were two corrections, one to remove the word agenda from the heading of the minutes and the other is to change the amount of total assets under the Audit Report from \$520,000,000 to \$5,200,000. Commissioner Gearin asked for clarification of the minutes concerning Lori's report on the change in employee's receiving benefits due to the affordable care act. Lori clarified that the policy was changed and the minutes state that now employees receive insurance benefits after 60 days of employment instead of after 90 days of employment.

Commissioner Kleczek moved to approve the January 29<sup>th</sup> Special Board Meeting and the February 27<sup>th</sup> Regular Board Meeting Minutes

Commissioner Gearin seconded the motion.

Motion passed unanimously

Voting aye: Gearin, Widener, Lewicki, Goforth and Kleczek (5)

6. REPORTS FROM CHAIR AND COMMISSIONERS

Commissioner Widener- Nothing to report

Commissioner Gearin- Nothing to report

Commissioner Goforth- Reported that she had attended the Senior and Disabled Committee Meeting and it was a very good meeting noting that Tami and John had given a wonderful presentation on the new Shopper Shuttle Route which they will also be presenting to the Board today.

Commissioner Kleczek- Welcomed Scott Earls back.

Chair Lewicki- Reported that he had an opportunity to sit in on a meeting for the Long Range Transportation Plan where the contractors discussed the scope of the project.

## 7. FINANCIAL REPORTS

Commissioner Goforth if the items that we are so far over budget on are being taken into consideration on the new budget or are we going to continue to go over budget on these items. Diane said she is making sure we capture this year what we did not think about last year. Commissioner Gearin asked if we have finished paying the auditors and Diane said yes. Commissioner Gearin asked for clarification on professional services. Diane explained that professional services to the District include accounting and the majority of that fund in the budget this year was for Boldt Carlisle and Smith doing the internal control manual. Jay also said that the other \$100,000 is for the consulting service for the long range transportation plan grant but he said that we will only use a fraction of that. Jay said that some of the rebranding costs came out of professional service too. Commissioner Gearin also asked why we have such a large contingency fund. Jay said that it is standard to have a 10% contingency fund which we have. Jay said we didn't have one in the past but we had it last year and did not have to use it. Jay said we may have to do a budget correction at the end of the year and use a small portion however we are only allowed to use 10% of the contingency fund for any one budget item. Commissioner Kleczek asked about the telecommunications budget and utilities being over budget. Jay explained that utilities expenses are higher in the winter and then less in the summer and since we have an annual budget sometimes it looks like we are over budget but we are not. There was discussion about the benefits versus time and effort to change the budget to a month by month basis. There was also discussion about the tracking of donations and merchant fees. Diane said that she has checked the merchant fees but we are locked into the contract until next year. Commissioner Kleczek suggested trying to negotiate with them even though we are locked in. Commissioner Gearin said the exceptions report is great.

Commissioner Gearin moved to approve the February financials as presented

Commissioner Kleczek seconded the motion

Motion passed unanimously

Voting Aye- Kleczek, Gearin, Lewicki, Widener and Goforth

## 8. OLD BUSINESS

- a. Debt Service Update- Diane explained the debt service report she had prepared for the Board. She will be preparing them on a quarterly basis.
- b. Update on new Website Design Process – Jay reported that department up-loads continue to be sent in to IFocus and next week the Board will receive the link by email to the website. All the pages are being worked on except the Transportation Options and all pages are fully functional.
- c. STS Board Liability Coverage Update- Jay said he had checked on a question that Commissioner Kleczek had asked about the separate list of coverage on the liability form that was distributed at the last meeting. Jay said the list is for additional liabilities that are covered but are above and beyond what most insurance companies will cover however Special Districts does cover them. The coverage amounts listed are pre litigation coverage before a claim is filed. Once a claim is filed our \$10,000,000 liability insurance would cover the claim.
- d. Senior and Disabled Committee New Member Approval- Commissioner Goforth said that Patrick Preston who is retired military and works with Veterans locally has volunteered and was approved by the Senior and Disabled Transportation Committee as a new member. Commissioner Goforth asked for the Board to approve the appointment. Patrick Preston's appointment was approved unanimously by the Board.
- e. Special Districts Association of Oregon Best Practices Program- Lori said that at last month's Board meeting there was a question about the Best Practices program from Special Districts Association of Oregon (SDAO). Lori said that district's that participate and pass the requirements of the program

receive a credit towards premiums from SDAO. Lori said she has been coordinating this process for several years which requires completion of a check list of questions about district policies and processes. Lori said that we have received a Best Practices credit every year with last year being \$3033. Lori also reported that we also receive a refund from SDAO for the longevity and rate lock credit. To qualify we sign a 2 year contract for insurance. Our rate lock credit for the 2014 contract was \$6261 and we will receive another check for \$6261 in 2015. Lori said now Special Districts has expanded the Best Practices program and requirements for the Board and for employees. Lori said that she has sent the new Best Practices requirements to Jay and Mary and Mary will scan and send to Chair Lewicki. Commissioner Gearin asked why the entire Board does not receive the form. Jay said that we had just received the application the day before and have not had time to evaluate process. The application will be sent to Chair Lewicki for review.

- f. Employee Job Descriptions- Commissioner Gearin said that George Dunkel had recommended during training that Board Members should review employee job description or changed job descriptions. Chair Lewicki commented that other Board members may not automatically want to receive extra packets of information so he said if anyone on the Board does want a copy of the job descriptions to contact Mary and she will see your get them. Chair Lewicki said what he suggests the Board might be interested in is to make a policy that any newly created or changed job descriptions be passed by the Board. Commissioner Kleczek said if the Board is responsible for legal job descriptions then she thinks the Board should look at them or have the ability to look at them. She also said that due to many recent changes in legislation that our job descriptions need to be up to date. Chair Lewicki said as far as legal responsibility we have hired an Executive Director and are hiring a new one who is responsible for hiring a staff and we have an HR Officer that in principle would know more about job descriptions than most of us. Commissioner Kleczek said this is different, it is more eyes. Chair Lewicki said that if you have a need it is fine to look but it is not up to the Board to approve or not approve a job description but we would ask staff to show the Board any new or changed job descriptions. Commissioner Goforth said she agreed with Chair Lewicki. Jay also
- g. Executive Director Search Update- Chair Lewicki said he had talked to Bill and process is on schedule however Chair Lewicki has been asked a question about Board involvement in the contract negotiations. Chair Lewicki said that he had talked to George Dunkel and George explained that the negotiations of the compensation package is done differently in each district and depends on the wishes of the Board. Chair Lewicki said when Jay was hired the Board had Special Districts handle the negotiations. Chair Lewicki said that Board has already approved the benefit package and salary range. Chair Lewicki said he personally thinks that George is a great person to do this not only from his frame of reference, but George has seen packages from many districts, he knows what's fair and he knows what our operation is. Commissioner Goforth and Gearin both agreed that George would do a good job in negotiations. There was discussion about the timeline and process and Jay suggested that the Board talk with George about any special requests for the contract after you have made your choice. Chair Lewicki said after the Board interviews and negotiations begin the next action will be for the Board to approve the contract and if our agent cannot reach an agreement that the Board will approve then the negotiations will have to stop and we will have control and the last word will be ours. Jay said the contract is a public contract and will have to go before the full board for approval at the next Board meeting.

Commissioner Goforth moved to appoint George Dunkel as the Board's negotiator for the new Executive Director

Commissioner Kleczek seconded the motion

Motion passed by unanimously

Voting aye- Gearin, Goforth, Kleczek, Widener, Lewicki

- h. Gannaway Plaza Planning Process – Chair Lewicki said that before Victor left the Board he had presented his idea about dedicating the Transit Plaza to Bob Gannaway. Chair Lewicki said Vic has

lined up a stone and a plaque and we have designated an area for the stone to be placed. The cost for placement of the stone and plaque is about \$2300. Victor has come back asking for help with the funds. Chair Lewicki said the staff has offered to help with fund raising. He also said some Boards put together funding through contacts in the community and through their own donations, but somehow we are going to have to come up with the funding to cover this. Jay said that the Board gave Victor consensus to move ahead with planning for the plaza. Jay said that what we offered to Victor and what he talked to Chair Lewicki about was to host some kind of a function where people could donate and maybe we could get some matching funds. Jay said he thought Victor should lead the fundraising effort. Chair Lewicki said he liked Jay's idea to have Vick participate or lead the fund raising effort. Commissioner Goforth said that she thinks it is a good idea and Vic should be in charge. Commissioner Gearin said she agreed. Commissioner Kleczek said if Victor is willing to lead the fund raising we can move forward but if he is not willing then we have a problem. Chair Lewicki said he will talk with Vic and he hopes this project can move forward.

- i. Update to Commenter's Requests from February 27, 3014 Board Meeting – Elisabeth Pietila reported on the request by Gail Evans Sanders for route deviation for her daughter on Burnside Loop. Lis said she had previously met with Gail and had developed a plan for her daughter to call when she needed a ride so the driver would be prepared to pull off Route 30 at Burnside loop and then right back onto Hwy 30 again. Elisabeth said that she discussed request with Scott and due to this Route being an intercity route we cannot deviate any farther off of Route and what we are doing now is what we are doing for everyone else. Chair Lewicki said that he met with Jay and Elisabeth to discuss the request. Chair Lewicki asked them to also let Gail know that if we receive more funding or if ridership permits we will restore the route that goes down through Burnside. Jay said that Jean Palmateer from ODOT was here and said that were doing everything we can and in compliance with ADA requirements. Elisabeth said she will respond to Gail in writing. The second commenter Gregory Tarvin asked why Route 101 is always late in the morning and wondered if the bus could deviate and go back to the Senior and Disabled and other buildings on 19<sup>th</sup> St. in Warrenton on the first run. He had said people have trouble getting to their appointments at the Senior and Disabled center on time in the morning. Jay said that the first run of the 101 is an express route so there is no Paratransit available and we cannot add 4 more hours of Paratransit services to our schedules. Jay said the 101 Route was set up knowing it would run late due to the length of the route. Jay said that he and Scott have been working on having the route start earlier and run later in the day at the beginning of the next fiscal year. Jay said this will require more driver hours but no extra cost to fuel. We will not be able to deviate on that route however. Commissioner Kleczek asked if we are looking at Gregory's suggestion of eliminating the Sunset Beach route. Jay said that would not be a good solution as riders in Sunset Beach would be upset if the bus no longer came there in the morning. Commissioner Kleczek said she is happy to hear that the schedule is being looked at to start a little earlier and stay a little later. Commissioner Kleczek also said the first route of the day should be on time because there is not that much traffic and if you are already falling behind on the first route why have a schedule? Chair Lewicki said we would never want a schedule out there that we couldn't usually be on time for and the time will come when money will allow us to make those deviations that we have requests for. Chair Lewicki said that he would like to see a policy that sets up what we consider "on time" and what percentage of late will be acceptable and if beyond those boundaries we need to change the route. He also said It is silly to say we are going to be there at 8:00 and we get there at 8:15 every day. Chair Lewicki said he thought we have given good answers to both these people.
- j. RSVP Shuttle Presentation- Tami reported that the new RSVP Shuttle service will begin Monday March 31<sup>st</sup>. The shuttle is a demand response, curb to curb service designed to provide bus service to the underserved or unserved. The service areas are designated as Zone 1 which is the Jeffers

Garden and Miles Crossing area and Zone 2 which is the John Day, Svensen and Knappa area. Riders will need to call 48 hours in advance to make reservations to one of the shopping areas. Riders will be able to shop for about 2 hours and the bus will return to pick them up and bring them home. Press releases have gone out and flyers have been posted in the service areas. Brochures and a radio ad will be going out in the next week.

9. CORRESPONDENCE

- a. Correspondence included 2 letters written to Gregory Tarvin and Gail Evans-Saunders by Chair Lewicki thanking them for their comments and letting them know that their concerns were being looked into by management and they would be contacted with the findings when available.

10. NEW BUSINESS

- a. Donated Services Application Process- Mary reported that it is time to begin the Sunset Transportation Donated Service Process for 2014-2015. Mary reviewed the process that the Board used last year. Mary will send out a press release explaining the application process and time frame. Applications will be available on the web site and at the Transit Center and applications will also be mailed to those that applied last year. After the application period has closed, the Board will receive copies of all the applications and determine who will be receiving donated services at the May Board meeting.

11. EXECUTIVE (INTERIM) DIRECTOR'S REPORT

- a. Management Report

There was discussion about the management report preparation. Jay explained that each manager submits a report to him which he goes over and condenses for the Board. Commissioner Gearin and Commissioner Kleczek asked if the name of the manager could be placed by their department's report. Jay said he would do that. Chair Lewicki said the report however should come from Jay so that it is on a higher level and any questions or concerns would be directed to him and not staff.

Jay reported that the Connector has won another award and Janet Wright will be going to Florida to accept the award.

12. OTHER ITEMS-None

Meeting was adjourned at 11 AM

Mary Parker, Recording Secretary

\_\_\_\_\_  
Commissioner Carol Gearin, Secretary/Treasurer

Date\_\_\_\_\_

**SUNSET TRANSPORTATION SERVICES**  
**Profit Loss Budget Performance**  
March 2014

Annual Actual to Budget Target: 75%

	<u>Month</u> <u>Actual</u>	<u>Month</u> <u>Budget</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>Annual Actual</u> <u>to Budget</u>	
						<b>\$(UNDER)</b>	<b>%</b>
						<b>\$ OVER</b>	
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4000 · FARES	14,146.50	18,750.00	185,459.74	168,750.00	225,000.00	\$ (39,540.26)	82%
4100 · CONTRACTED SERVICES - IGA	5,727.78	4,490.75	39,536.38	40,416.75	53,889.00	\$ (14,352.62)	73%
4200 · TAXES	18,880.36	66,529.75	801,549.47	598,767.75	798,357.00	\$ 3,192.47	100%
4250 · TIMBER REVENUES	0.00	12,574.08	72,550.49	113,166.76	150,889.00	\$ (78,338.51)	48%
4300 · MASS TRANSIT ASSESSMENT	0.00	5,000.00	31,371.07	45,000.00	60,000.00	\$ (28,628.93)	52%
4301 · STATE APD NON-MEDICAL PROGRAM	0.00	525.00	0.00	4,725.00	6,300.00	\$ (6,300.00)	0%
4305 · INTEREST	443.49	100.00	2,238.54	900.00	1,200.00	\$ 1,038.54	187%
4310 · MISC INCOME	0.00		21.39				
4450 · RENTAL INCOME	712.50	868.33	8,890.40	7,815.01	10,420.00	\$ (1,529.60)	85%
5001 · GRANTS	221,646.00	127,209.47	928,847.08	1,144,885.59	1,526,514.00	\$ (597,666.92)	61%
<b>Total Income</b>	<b>261,556.63</b>	<b>236,047.38</b>	<b>2,070,464.56</b>	<b>2,124,426.86</b>	<b>2,832,569.00</b>	<b>\$ (762,104.44)</b>	<b>73%</b>
<b>Gross Profit</b>	<b>261,556.63</b>	<b>236,047.38</b>	<b>2,070,464.56</b>	<b>2,124,426.86</b>	<b>2,832,569.00</b>	<b>\$ (762,104.44)</b>	<b>73%</b>
<b>Expense</b>							
6000 · PAYROLL WAGES	58,632.13	71,654.16	609,544.60	644,887.52	859,850.00	\$ (250,305.40)	71%
6200 · PAYROLL TAXES & W/C - EMPLOYER	6,390.61	11,298.66	85,758.44	101,688.02	135,584.00	\$ (49,825.56)	63%
6300 · BENEFITS	13,028.72	22,234.16	136,750.05	200,107.52	266,810.00	\$ (130,059.95)	51%
6560 · PAYROLL EXP (OUTSOURCED FEES)	51.00		533.91				
6605 · REIMBURSED EXPENSES - p/r acct	0.00		469.00				
7750 · DMAP TRIP REIMBURSEMENTS	0.00		0.00				
8010 · BANK CHGS/FEES	228.17	100.00	2,669.22	900.00	1,200.00	\$ 1,469.22	222% *
8055 · AUDIT	0.00	1,833.33	15,498.44	16,500.01	22,000.00	\$ (6,501.56)	70%
8100 · BAD DEBT	0.00		1,036.00				
8155 · LEGAL ADS	0.00	125.00	65.42	1,125.00	1,500.00	\$ (1,434.58)	4%
8160 · PROFESSIONAL SERVICES	4,397.40	12,666.66	14,066.32	114,000.02	152,000.00	\$ (137,933.68)	9%
8167 · LEGAL COUNSEL	0.00	291.66	1,696.80	2,625.02	3,500.00	\$ (1,803.20)	48%
8170 · MARKETING / ADVERTISING	1,639.50	3,333.33	20,537.08	30,000.01	40,000.00	\$ (19,462.92)	51%

**SUNSET TRANSPORTATION SERVICES**  
**Profit Loss Budget Performance**  
March 2014

	<u>Month</u> <u>Actual</u>	<u>Month</u> <u>Budget</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>Annual Actual</u> <u>to Budget</u>	
8174 · CONNECTOR ALLIANCE	121.80	834.00	1,510.15	7,500.00	10,000.00	\$ (8,489.85)	15%
8175 · NEWSPAPER ADS	908.25	100.00	1,788.29	900.00	1,200.00	\$ 588.29	149% *
8180 · OFFICE SUPPLIES	657.27	1,083.33	8,674.29	9,750.01	13,000.00	\$ (4,325.71)	67%
8185 · POSTAGE	125.95	83.33	788.11	750.01	1,000.00	\$ (211.89)	79%
8190 · PRINTING	0.00	666.66	3,569.97	6,000.02	8,000.00	\$ (4,430.03)	45%
8195 · SUBGRANT PASS-THROUGH	0.00	335.00	1,202.42	3,009.00	4,011.00	\$ (2,808.58)	30%
8205 · TAXES/LICENSE	0.00	62.50	537.00	562.50	750.00	\$ (213.00)	72%
8250 · TELECOMMUNICATIONS	394.02	791.66	14,009.87	7,125.02	9,500.00	\$ 4,509.87	147% *
8300 · BLDG GROUNDS & MAINT	1,252.08	2,333.33	13,148.58	21,000.01	28,000.00	\$ (14,851.42)	47%
8350 · INSURANCE	0.00	3,750.00	24,146.33	33,750.00	45,000.00	\$ (20,853.67)	54%
8360 · FUEL	12,037.88	20,349.58	107,864.06	183,146.25	244,195.00	\$ (136,330.94)	44%
8460 · UTILITIES	1,853.72	1,500.00	14,678.89	13,500.00	18,000.00	\$ (3,321.11)	82% *
8465 · JANITORIAL SERV & SUPPLIES	276.39	666.66	4,293.24	6,000.02	8,000.00	\$ (3,706.76)	54%
8480 · UNIFORMS	199.71	500.00	1,734.13	4,500.00	6,000.00	\$ (4,265.87)	29%
8500 · DONATIONS/GIFTS/CONTRIB	45.00	416.66	3,586.95	3,750.02	5,000.00	\$ (1,413.05)	72%
8501 · DONATIONS CLEARING	-45.00		-3,001.89				
8550 · DRUG/ALCOHOL SCREENING	44.50	125.00	2,055.00	1,125.00	1,500.00	\$ 555.00	137% *
8560 · DUES/SUBSCRIPTIONS/FEES	86.45	433.33	3,278.18	3,900.01	5,200.00	\$ (1,921.82)	63%
8570 · ELECTION FEES	0.00		-62.00	0.00	0.00	\$ (62.00)	
8575 · EMPLOYEE RECOGNITION	133.10	291.66	2,948.40	2,624.99	3,500.00	\$ (551.60)	84% *
8605 · VEHICLE MAINT & REPAIR	4,661.88	8,000.00	58,850.18	72,000.00	96,000.00	\$ (37,149.82)	61%
8650 · COMPUTER MAINT/REPAIR/SOFTWARE	481.99	3,541.66	34,106.61	31,875.02	42,500.00	\$ (8,393.39)	80%
8660 · SHELTER CLEANING/REPAIR	0.00	208.33	565.88	1,875.01	2,500.00	\$ (1,934.12)	23%
8705 · SMALL TOOLS/MINOR EQUIPMENT	179.99	166.66	1,613.21	1,500.02	2,000.00	\$ (386.79)	81%
8725 · MISCELLANEOUS	0.00		48.44				
8750 · CONFERENCES/TRAINING/TRAVEL	303.52	1,583.33	15,937.59	14,250.01	19,000.00	\$ (3,062.41)	84%
8780 · MEETING EXPENSE	163.41	83.33	500.34	750.01	1,000.00	\$ (499.66)	50%
<b>Total Expense</b>	<b>108,249.44</b>	<b>171,442.97</b>	<b>1,206,997.50</b>	<b>1,542,976.05</b>	<b>2,057,300.00</b>	<b>\$ (850,302.50)</b>	<b>59%</b>
<b>Net Ordinary Income</b>	<b>153,307.19</b>	<b>64,604.41</b>	<b>863,467.06</b>	<b>581,450.81</b>	<b>775,269.00</b>	<b>\$ 88,198.06</b>	<b>111%</b>
<b>Other Income/Expense</b>							



**SUNSET TRANSPORTATION SERVICES**  
**Profit Loss Budget Performance**  
 March 2014

	<u>Month</u> <u>Actual</u>	<u>Month</u> <u>Budget</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>Annual Actual</u> <u>to Budget</u>	
<b>Other Income</b>							
<b>9150 · TRANSFERS IN</b>	0.00	5,000.00	54,584.06	45,000.00	60,000.00		
<b>Total Other Income</b>	0.00	5,000.00	54,584.06	45,000.00	60,000.00	\$ (5,415.94)	91%
<b>Other Expense</b>							
<b>9600 · DEBT SERVICE &amp; INTEREST-FEES</b>	6,573.50	22,000.00	224,567.75	198,000.00	264,000.00	\$ (39,432.25)	85%
<b>9700 · CAPITAL EXPENSE</b>	0.00	42,600.00	127,741.72	383,400.00	511,200.00	\$ (383,458.28)	25%
<b>9800 · CONTINGENCY</b>	0.00	20,630.83	0.00	185,677.51	247,570.00	\$ (247,570.00)	0%
<b>9850 · TRANSFERS OUT</b>	0.00	12,167.00	109,029.75	109,500.00	146,000.00	\$ (36,970.25)	75%
<b>Total Other Expense</b>	6,573.50	97,397.83	461,339.22	876,577.51	1,168,770.00	\$ (707,430.78)	39%
<b>Net Other Income</b>	-6,573.50	-92,397.83	-406,755.16	-831,577.51	-1,108,770.00	\$ 702,014.84	37%
<b>Net Income</b>	<u>146,733.69</u>	<u>-27,793.42</u>	<u>456,711.90</u>	<u>-250,126.70</u>	<u>-333,501.00</u>	\$ 790,212.90	237% *

**RIDE CARE**  
**Profit Loss Budget Performance**  
March 2014

Annual Actual to Budget Target: 75%

	<u>Month</u> <u>Actual</u>	<u>Month</u> <u>Budget</u>	<u>YTD Actuals</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>Annual Actual</u> <u>to Budget</u>	
						<u>\$ (UNDER)</u>	<u>%</u>
						<u>\$ OVER</u>	<u>%</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4305 · INTEREST	0.00		15.08				
4400 · PROVIDER PAYMENTS	164,619.00	153,343.25	1,493,781.00	1,380,089.25	1,840,119.00		
<b>Total Income</b>	<b>164,619.00</b>	<b>153,343.25</b>	<b>1,493,796.08</b>	<b>1,380,089.25</b>	<b>1,840,119.00</b>		
<b>Gross Profit</b>	<b>164,619.00</b>	<b>153,343.25</b>	<b>1,493,796.08</b>	<b>1,380,089.25</b>	<b>1,840,119.00</b>	\$ (346,338.00)	81% *
<b>Expense</b>							
6000 · PAYROLL WAGES	18,764.11	20,370.66	179,479.86	183,336.02	244,448.00	\$ (64,968.14)	73%
6200 · PAYROLL TAXES & W/C - EMPLOYER	2,012.86	2,615.75	19,094.14	23,541.75	31,389.00	\$ (12,294.86)	61%
6300 · BENEFITS	5,336.66	7,149.33	47,648.62	64,344.01	85,792.00	\$ (38,143.38)	56%
6560 · PAYROLL EXP (OUTSOURCED FEES)	15.00		128.24				
7750 · DMAP TRIP REIMBURSEMENTS	111,552.65	91,666.66	1,078,455.67	825,000.02	1,100,000.00	\$ (21,544.33)	98% *
8010 · BANK CHGS/FEES	0.00	41.66	56.00	375.02	500.00	\$ (444.00)	11%
8055 · AUDIT	0.00	750.00	8,258.00	6,750.00	9,000.00	\$ (742.00)	92% *
8155 · LEGAL ADS	0.00	41.66	0.00	375.02	500.00	\$ (500.00)	0%
8160 · PROFESSIONAL SERVICES	1,716.60	208.33	6,239.07	1,875.01	2,500.00	\$ 3,739.07	250% *
8167 · LEGAL COUNSEL	0.00	166.66	168.00	1,500.02	2,000.00	\$ (1,832.00)	8%
8170 · MARKETING / ADVERTISING	108.00		108.00				
8175 · NEWSPAPER ADS	286.82	41.66	596.97	375.02	500.00	\$ 96.97	119% *
8180 · OFFICE SUPPLIES	176.17	416.66	1,547.55	3,750.02	5,000.00	\$ (3,452.45)	31%
8185 · POSTAGE	36.46	41.66	193.42	375.02	500.00	\$ (306.58)	39%
8190 · PRINTING	0.00	62.50	38.60	562.50	750.00	\$ (711.40)	5%
8250 · TELECOMMUNICATIONS	541.28	750.00	6,834.38	6,750.00	9,000.00	\$ (2,165.62)	76%
8300 · BLDG GROUNDS & MAINT	397.17	250.00	4,001.41	2,250.00	3,000.00	\$ 1,001.41	133% *
8350 · INSURANCE	0.00	208.33	5,916.84	1,875.01	2,500.00	\$ 3,416.84	237% *
8400 · BUS PASSES	1,030.00	308.33	5,830.00	2,775.01	3,700.00	\$ 2,130.00	158% *
8460 · UTILITIES	432.69	666.66	3,957.28	6,000.02	8,000.00	\$ (4,042.72)	49%
8465 · JANITORIAL SERV & SUPPLIES	42.21	166.66	1,131.08	1,500.02	2,000.00	\$ (868.92)	57%
8480 · UNIFORMS	0.00	83.33	0.00	750.01	1,000.00	\$ (1,000.00)	0%
8550 · DRUG/ALCOHOL SCREENING	133.50	125.00	695.50	1,125.00	1,500.00	\$ (804.50)	46%

**RIDE CARE**  
**Profit Loss Budget Performance**  
March 2014

	Month <u>Actual</u>	Month <u>Budget</u>	<u>YTD Actuals</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>Annual Actual</u> <u>to Budget</u>	
8560 · DUES/SUBSCRIPTIONS/FEES	24.00	66.66	879.27	600.02	800.00	\$ 79.27	110% *
8575 · EMPLOYEE RECOGNITION	0.00	62.50	688.45	562.50	750.00	\$ (61.55)	92% *
8650 · COMPUTER MAINT/REPAIR/SOFTWARE	208.81	2,258.33	22,723.62	20,325.01	27,100.00	\$ (4,376.38)	84% *
8725 · MISCELLANEOUS	0.00		128.00				
8750 · CONFERENCES/TRAINING/TRAVEL	165.51	208.33	3,145.14	1,875.01	2,500.00	\$ 645.14	126% *
8780 · MEETING EXPENSE	6.15	66.66	150.91	600.02	800.00	\$ (649.09)	19%
<b>Total Expense</b>	<u>142,986.65</u>	<u>128,793.98</u>	<u>1,398,094.02</u>	<u>1,159,147.06</u>	<u>1,545,529.00</u>	<u>\$ (147,434.98)</u>	90% *
<b>Net Ordinary Income</b>	21,632.35	24,549.27	95,702.06	220,942.19	294,590.00	\$ (198,887.94)	32%
<b>Other Income/Expense</b>							
<b>Other Income</b>							
9150 · TRANSFERS IN	0.00	12,166.67	109,029.75	109,499.99	146,000.00	\$ (36,970.25)	75%
<b>Total Other Income</b>	0.00	12,166.67	109,029.75	109,499.99	146,000.00	\$ (36,970.25)	75%
<b>Other Expense</b>							
9600 · DEBT SERVICE & INTEREST-FEES	36,343.25	12,166.66	145,373.00	109,500.02	146,000.00	\$ (627.00)	100%
9700 · CAPITAL EXPENSE	0.00	200.00	1,916.40	1,800.00	2,400.00	\$ (483.60)	80%
9800 · CONTINGENCY	0.00	21,130.00	0.00	190,170.00	253,560.00	\$ (253,560.00)	0%
9850 · TRANSFERS OUT	0.00	5,000.00	54,584.06	45,000.00	60,000.00	\$ (5,415.94)	91%
<b>Total Other Expense</b>	<u>36,343.25</u>	<u>38,496.66</u>	<u>201,873.46</u>	<u>346,470.02</u>	<u>461,960.00</u>	<u>\$ (260,086.54)</u>	44%
<b>Net Other Income</b>	<u>-36,343.25</u>	<u>-26,329.99</u>	<u>-92,843.71</u>	<u>-236,970.03</u>	<u>-315,960.00</u>	<u>\$ 223,116.29</u>	29%
<b>Net Income</b>	<u><u>-14,710.90</u></u>	<u><u>-1,780.72</u></u>	<u><u>2,858.35</u></u>	<u><u>-16,027.84</u></u>	<u><u>-21,370.00</u></u>	<u><u>\$ 24,228.35</u></u>	113%

**SUNSET TRANSPORTATION SERVICES**  
**RIDE CARE**  
**Balance Sheet**  
As of March 31, 2014

	Mar 31, 14
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 - SETD	
1005 - BUS FUND - CCB 02240	47,190.64
1010 - ON-LINE PURCHASE CCB (7498)	1,780.54
1020 - CASH - FISCAL AGENT (HRA)- SETD	1,178.08
1025 - LGIP 4992 (Operations)	647,778.95
1030 - PAYROLL - CCB (3950)	3,735.77
1035 - CCB LOAN RES ACCT-CCB (2455)	75,135.21
1040 - GENERAL FUND - CCB (3943)	345,124.20
1045 - EMPLOYEES FUND - CCB (3935)	1,508.25
Total 1000 - SETD	1,123,431.64
1050 - NORTHWEST RIDE CENTER	337,739.06
Total Checking/Savings	1,461,170.70
Accounts Receivable	
1200 - ACCOUNTS RECEIVABLE	
1200A - SETD - A/R	230,738.55
Total 1200 - ACCOUNTS RECEIVABLE	230,738.55
Total Accounts Receivable	230,738.55
Other Current Assets	
1205 - PROPERTY TAX RECEIVABLE	54,731.40
1410 - PREPAID INSURANCE	300.00
1499 - UNDEPOSITED FUNDS	21.55
Total Other Current Assets	55,052.95
Total Current Assets	1,746,962.20
<b>TOTAL ASSETS</b>	1,746,962.20

	Mar 31, 14
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 - Accounts Payable	
2010A - SETD - A/P	9,748.47
2010B - NWRC - A/P	2,597.70
Total 2010 - Accounts Payable	12,346.17
Total Accounts Payable	12,346.17
Other Current Liabilities	
2100 - PAYROLL LIABILITIES	677.98
2260 - DEFERRED REVENUE	49,107.93
Total Other Current Liabilities	49,785.91
Total Current Liabilities	62,132.08
Long Term Liabilities	
2800 - INTERCOMPANY TRANSACTION	
2805A - NWRC - OWES/RECEIVES	-85,356.16
2805B - SETD - RECEIVES/OWES	85,356.16
2810A - INTERFUND RECV - NWRC	-194,600.28
2810B - INTERFUND PAYABLE -SETD	194,600.28
2820 - INTERCOMPANY RECEIVABLE	
2820B - SETD	-217,350.19
2820 - INTERCOMPANY RECEIVABLE - Other	578,632.40
Total 2820 - INTERCOMPANY RECEIVABLE	361,282.21
2830 - INTERCOMPANY PAYABLE	
2830A - NWRC	217,350.19
2830 - INTERCOMPANY PAYABLE - Other	-578,632.40
Total 2830 - INTERCOMPANY PAYABLE	-361,282.21
Total 2800 - INTERCOMPANY TRANSACTION	0.00
Total Long Term Liabilities	0.00
Total Liabilities	62,132.08
Equity	
3050 - PRIOR PERIOD ADJ	500.00
3800 - FUND BALANCE SETD	199,216.55
3850 - FUND BALANCE NWRC	1,025,543.32
Net Income	459,570.25
Total Equity	1,684,830.12
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,746,962.20

**SUNSET TRANSPORTATION SERVICES**  
**A/R Aging Summary**  
As of March 31, 2014

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
ALLSTATE INSURANCE AGENCY	142.50	0.00	0.00	0.00	0.00	142.50
ANDI WARREN INSURANCE AGENCY	47.50	47.50	0.00	0.00	0.00	95.00
BITS N BYTES COMPUTER SERVICE	47.50	0.00	0.00	0.00	0.00	47.50
BRACHMANN, CAROL	47.50	0.00	0.00	0.00	0.00	47.50
CCC	60.00	54.00	0.00	0.00	0.00	114.00
CELLAR ON 10TH, THE	5.00	0.00	0.00	0.00	0.00	5.00
CITY OF CANNON BEACH - A/R	0.00	5,727.78	0.00	0.00	0.00	5,727.78
CLATSOP COUNTY CIRCUIT COURT	0.00	0.00	0.00	0.00	-340.00	-340.00
DHS - ASTORIA - SSP/0401	135.00	0.00	0.00	0.00	0.00	135.00
DHS/BEAVERTON	-9.00	0.00	0.00	0.00	0.00	-9.00
FARMHOUSE FUNK	95.00	95.00	0.00	0.00	0.00	190.00
HIPFISH-PARKING	47.50	47.50	0.00	0.00	0.00	95.00
HOMESPUN QUILTS	95.00	0.00	0.00	0.00	0.00	95.00
ISN	0.00	0.00	0.00	0.00	600.00	600.00
NW REGIONAL EDUCATION SERVICE DISTRICT	0.00	0.00	0.00	0.00	-3,570.00	-3,570.00
NWRC.	1,551.00	0.00	0.00	0.00	1,343.77	2,894.77
ODOT	224,421.00	0.00	0.00	0.00	0.00	224,421.00
SOMETHING BEAUTIFUL	47.50	0.00	0.00	0.00	0.00	47.50
<b>TOTAL</b>	<b><u>226,733.00</u></b>	<b><u>5,971.78</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>-1,966.23</u></b>	<b><u>230,738.55</u></b>

**SUNSET TRANSPORTATION SERVICES**  
**RIDE CARE**  
**A/P Aging Summary**  
As of March 31, 2014

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
<b>Sunset Transportation Services</b>						
ABECO	0.00	0.00	-1.60	0.00	0.00	-1.60
ALSCO	114.12	0.00	0.00	0.00	0.00	114.12
ATLANTIS AUTO GLASS, INC	35.00	0.00	0.00	0.00	0.00	35.00
CHARTER COMMUNICATIONS	0.00	115.00	0.00	0.00	0.00	115.00
COASTAL ENTERPRISES, LLC	0.00	99.00	0.00	0.00	0.00	99.00
EO MEDIA GROUP	0.00	322.50	0.00	0.00	0.00	322.50
FLINT, JAMES	0.00	1,700.00	0.00	0.00	0.00	1,700.00
MCCALL TIRE CENTER - Warrenton	0.00	1,031.48	0.00	0.00	0.00	1,031.48
MTR WESTERN BUS	0.00	5,219.65	0.00	0.00	0.00	5,219.65
NORTHSIDE TRUCK & EQUIPMENT	0.00	306.74	0.00	0.00	0.00	306.74
NW NATURAL	0.00	162.45	0.00	0.00	0.00	162.45
NWRC-COLUMBIA COUNTY RIDER	0.00	67.50	0.00	0.00	0.00	67.50
O'REILLY AUTO PARTS	0.00	199.24	0.00	0.00	0.00	199.24
OFFICE MAX / BOISE CO.	0.00	89.44	0.00	0.00	0.00	89.44
OREGON STATE POLICE	0.00	178.00	0.00	0.00	0.00	178.00
WARRENTON AUTO PARTS	0.00	109.95	0.00	0.00	0.00	109.95
<b>TOTAL</b>	<u><u>149.12</u></u>	<u><u>9,600.95</u></u>	<u><u>-1.60</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>9,748.47</u></u>

**Ride Care**

NWRC-COLUMBIA COUNTY RIDER	0.00	130.00	0.00	0.00	0.00	130.00
INTEGRA TELECOM	0.00	75.70	0.00	0.00	0.00	75.70
SETD-V	841.00	1,551.00	0.00	0.00	0.00	2,392.00
<b>TOTAL</b>	<u><u>841.00</u></u>	<u><u>1,756.70</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>2,597.70</u></u>

**SUNSET TRANSPORTATION SERVICES**  
**RIDE CARE**  
**Checks 5,000+**  
**March 2014**

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Source Name</u>	<u>Account</u>	<u>Paid Amount</u>
Check	EFT 3-14	03/28/2014	CLATSOP COMMUNITY BANK	1040 - GENERAL FUND - CCB (3943)	-6,573.50
Bill Pmt -Check	2402	03/07/2014	NWRC-MEDIX AMBULANCE	1080 - NWRC Reimb - CCB (3976)	-5,462.00
Bill Pmt -Check	2406	03/07/2014	NWRC-WAPATO SHORES, INC	1080 - NWRC Reimb - CCB (3976)	-12,906.30
Bill Pmt -Check	2412	03/14/2014	NWRC-MEDIX AMBULANCE	1080 - NWRC Reimb - CCB (3976)	-5,547.50
Bill Pmt -Check	2423	03/14/2014	NWRC-WAPATO SHORES, INC	1080 - NWRC Reimb - CCB (3976)	-11,600.85
Bill Pmt -Check	2432	03/21/2014	NWRC-TILLAMOOK COUNTY TRANSPORTATION	1080 - NWRC Reimb - CCB (3976)	-5,096.25
Bill Pmt -Check	2433	03/21/2014	NWRC-WAPATO SHORES, INC	1080 - NWRC Reimb - CCB (3976)	-12,631.05
Bill Pmt -Check	2438	03/28/2014	DEPT OF HUMAN SERVICES	1080 - NWRC Reimb - CCB (3976)	-36,343.25
Bill Pmt -Check	2440	03/28/2014	NWRC-MEDIX AMBULANCE	1080 - NWRC Reimb - CCB (3976)	-5,795.70
Bill Pmt -Check	2444	03/28/2014	NWRC-WAPATO SHORES, INC	1080 - NWRC Reimb - CCB (3976)	-13,825.05
Bill Pmt -Check	14184	03/07/2014	CRS	1040 - GENERAL FUND - CCB (3943)	-16,293.00
Bill Pmt -Check	14225	03/21/2014	iFOCUS CONSULTING	1040 - GENERAL FUND - CCB (3943)	-5,550.00
Bill Pmt -Check	14239	03/21/2014	WILCOX & FLEGEL	1040 - GENERAL FUND - CCB (3943)	-11,701.23

# Bill

SUNSET EMPIRE TRANSPORTATION  
 900 MARINE DRIVE  
 ASTORIA OR 97103

Date	Ref. No.
03/27/2014	0188 2/6 TO 3/7/14

Vendor
CARD SERVICE CENTER PO BOX 569100 DALLAS TX 75356-9100

**PAID**

Bill Due 04/11/2014
Terms
Memo

## Expenses

Account	Memo	Amount	Customer:Job	Class
	PARKER-0204			
NEWSPAPER ADS	REG GUARD EX DIR RECRUITMENT	195.32		Admin
NEWSPAPER ADS	REG GUARD EX DIR RECRUITMENT	61.68	NWRC.	NWRC
MEETING EXPENSE	MEETING ROOM SUPPLIES	12.85		Admin
CONFERENCES/TRAINING /TRAVEL	CLATSOP CC-TRAINING	15.20		Admin
CONFERENCES/TRAINING /TRAVEL	CLATSOP CC-TRAINING	4.80	NWRC.	NWRC
MEETING EXPENSE	BOARD MTG SUPPLIES	8.85		Admin
MEETING EXPENSE	BOARD MTG SUPPLIES	2.80	NWRC.	NWRC
POSTAGE	USPS-STAMPS-FINANCE	74.48		Admin
POSTAGE	USPS-STAMPS-FINANCE	23.52	NWRC.	NWRC
JANITORIAL SERV & SUPPLIES	HOME DEPOT-MOP	11.97	NWRC.	NWRC
MEETING EXPENSE	MEETING SUPPLIES	60.52		TRANS-OP 29191
	JONES-0261			
OFFICE SUPPLIES	HOME DEPOT	13.70		NWRC
CONFERENCES/TRAINING /TRAVEL	MEAL-CCO MTG	9.44		NWRC
	FLINT-0196			
MEETING EXPENSE	MEALS MTG W/CHAIR	10.60		Admin
MEETING EXPENSE	MEALS MTG W/CHAIR	3.35	NWRC.	NWRC
CONNECTOR ALLIANCE	HOST CONNECTOR MTG	44.30		Admin
MEETING EXPENSE	MEAL-MTG W/ODOT JEAN	16.70		Admin
CONFERENCES/TRAINING /TRAVEL	MEAL MOODY/FLINT	24.66		Admin



# Bill

SUNSET EMPIRE TRANSPORTATION  
 900 MARINE DRIVE  
 ASTORIA OR 97103

Date	Ref. No.
03/27/2014	0188 2/6 TO 3/7/14

Vendor
CARD SERVICE CENTER PO BOX 569100 DALLAS TX 75356-9100

**PAID**

Bill Due 04/11/2014
Terms
Memo

## Expenses

Account	Memo	Amount	Customer:Job	Class
CONFERENCES/TRAINING /TRAVEL	MEAL MOODY/FLINT	7.79	NWRC.	NWRC
CONFERENCES/TRAINING /TRAVEL	MEAL-MICHIGAN TRIP	11.05		SETD
CONFERENCES/TRAINING /TRAVEL	MEAL-MICHIGAN TRIP	5.00		SETD
CONFERENCES/TRAINING /TRAVEL	BAGGAGE CHARGE-OUTBOUND-MICHIGAN	25.00		SETD
CONFERENCES/TRAINING /TRAVEL	BAGGAGE CHARGE-INBOUND-MICHIGAN	25.00		SETD
CONFERENCES/TRAINING /TRAVEL	HOTEL-MICHIGAN	447.34		SETD
CONFERENCES/TRAINING /TRAVEL	PARKING-MICHIGAN	6.00		SETD
	LAYTON-0253			
NEWSPAPER ADS	OREGONIAN-EX DIR RECRUIT	177.10		Admin
NEWSPAPER ADS	OREGONIAN-EX DIR RECRUIT	55.93	NWRC.	NWRC
COMPUTER MAINT/REPAIR/SOFTWARE	ADOBE-2 ADOBE SUBSCRIPTIONS-LAYTON-PARKER	39.98		Admin
COMPUTER MAINT/REPAIR/SOFTWARE	APPLE-I-PAD CASE/KEY BOARD-FINANCE	75.20		Admin
COMPUTER MAINT/REPAIR/SOFTWARE	APPLE-I-PAD CASE/KEY BOARD-FINANCE	23.75	NWRC.	NWRC

# Bill

SUNSET EMPIRE TRANSPORTATION  
900 MARINE DRIVE  
ASTORIA OR 97103

Date	Ref. No.
03/27/2014	0188 2/6 TO 3/7/14

Vendor
CARD SERVICE CENTER PO BOX 569100 DALLAS TX 75356-9100

**PAID**

Bill Due 04/11/2014
Terms
Memo

## Expenses

Account	Memo	Amount	Customer:Job	Class
COMPUTER MAINT/REPAIR/SOFTWAR E	APPLE- I-PAD CASE	29.95		TRANS-OP 29191
Vehicle Upgrades	SPORTSWORKS-BUS RACK MOODY-0469	270.20		OPER - 5311
NEWSPAPER ADS	ASTORIAN-EX DIR RECRUITMENT	98.65		Admin
NEWSPAPER ADS	ASTORIAN-EX DIR RECRUITMENT	31.15	NWRC.	NWRC
OFFICE SUPPLIES	AMAZON-BUDGET PACKET SUPPLIES	20.58		Admin
OFFICE SUPPLIES	AMAZON-BUDGET PACKET SUPPLIES	6.50		NWRC

Expense Total : 1,950.91

**Bill Total : \$1,950.91**

**Sunset Transportation Services**  

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**MARCH FINANCIAL EXCEPTIONS REPORT**  

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**For the April 2014 Board of Commissioner's Meeting**

NOTE on Reviewing Financials: 9 Months = 75% of Fiscal Year Budget\*

**For period ending March 31, 2014**

**Sunset Transportation Services Profit and Loss**

STS is on budget for revenues, under budget for ordinary expenses and 111% over budget for Net Ordinary Income. Overall Net Income is 237% actual to budget. Both overages are mainly a result of lower than planned expenses. Specifically, capital expenditures and professional services are way under budget and the contingency budgeted has not been spent. The planned capital expenditures to purchase buses are expected by year-end. The planned professional services for the Comprehensive Transportation Plan consultants will not be expended.

**Revenue**

- 4000 Fares: Compared to last fiscal year at this time, revenues are up \$37,000 of which \$25,000 is from Medicare and Fixed Route and \$12,000 is from MTR (tickets didn't start selling until April last year).
- 4200 Taxes: Property taxes will continue to be more than projected through the remainder of the year. STS also received unplanned payment for the Ft James Company settlement. (Same explanation as last month.)
- 4305 Interest: Interest payments will continue to be above budget from the percentage gain on the more than expected revenues in the Local Government Investment Pool account. (Same explanation as last month.)
- 4450 Rental Income: Is all from parking spaces. The reason the monthly actual is over budget is two parking spaces were paid for for six months in advance. (Same explanation as last month.)

**Expense**

- 8010 Bank Chgs/Fees: The majority of these charges continue to be from merchant services fees for credit card processing. (Same explanation as last month.)
- 8175 Newspaper Ads: March overage is due to the Executive Director hiring placements.
- 8250 Telecommunications: This expense will continue to be over budget for the remainder of the year. (Same explanation as last month.)
- 8460 Utilities: While this remains slightly over budget due to winter month expenditures, March payment is in line with October's and we expect to see the monthly expense totals decline.
- 8550 Drug/Alcohol Screening: This will continue to be over budget. Includes background checks and fingerprint charges. (Same explanations as last month.)
- 8575 Employee Recognition: This expense will be in-line with budget by year-end.
- 8750 Conference/Training: The last major SDAO conference of the year has taken place. Some expenses are reflected in February. Additional related expenses are presented in the March financials. All included should remain in line with the budget by year-end. (Same explanations as last month.)

**\*Disclaimer:** The percentage of the year's budget cited above is just to be used as a basic benchmark for the fiscal year. Individual budget line items will vary based on expenditure time cycles. Items such as Fuel, Wages, & Bldg Grounds and Maintenance are more consistent on a monthly basis and can be used to gage against the percentage. However, other items such as Insurance and Legal Counsel have irregular payment cycles and therefore are not as good to judge against the percentage.

**Sunset Transportation Services**  

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**MARCH FINANCIAL EXCEPTIONS REPORT**  

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**For the April 2014 Board of Commissioner's Meeting**

**Ride Care Profit and Loss**

Ride Care Ordinary Income is under budget with overall expense at 90% and revenues at 81% actual to budget. The Other Income and Expense items for the year bring the overall Net Income to 113% or \$24,228.35 above budget. As with STS, one of the major contributors to the positive income is that none of the budgeted Contingency has been expended.

***Expense***

- 7750 Trip Reimbursements: The number of rides has increased as a result of actions taking place under The Affordable Health Care Act. (Same explanations as last month.)
- 8055 Audit: All audit services have been billed and therefore the total expense should remain the same through year-end. (Same explanations as last month.)
- 8160 Professional Services: This will remain over budget due to the allocated costs for the Internal Control procedural manual being created by Boldt. (Same explanation as last month.)
- 8175 Newspaper Ads: March overage is due to the Executive Director hiring placements.
- 8350 Insurance: Property and general liability insurance have been allocated to NWRC during the year, which was not forecasted in the budget. (Same explanation as last month.)
- 8400 Bus Passes: Ride Care is encouraging more of its ambulatory riders to use bus passes. (Same explanation as last month.)
- 8560 Dues/Subscriptions/Fees: Three annual dues were paid last quarter. (Same explanation as last month.)
- 8650 Computer Maintenance/Software: This expense line item will remain over the YTD budget for the remainder of the year due to web design and M2 consulting services. (Same explanation as last month.)
- 8750 Conference/Training Travel: The travel required for the CCO Brokerage negotiations will most likely cause the RC to surpass budget expectations. (Same explanation as last month.)

**Correction Made to YTD Financials presented at Last Month's Board Meeting**

- An adjusting month-end journal entry was made to add donations provided in July and December 2013 to the financial report and to correct a catering expense that was applied to Meeting Expense that should have been applied to Employee Recognition expense.

**\*Disclaimer:** The percentage of the year's budget cited above is just to be used as a basic benchmark for the fiscal year. Individual budget line items will vary based on expenditure time cycles. Items such as Fuel, Wages, & Bldg Grounds and Maintenance are more consistent on a monthly basis and can be used to gage against the percentage. However, other items such as Insurance and Legal Counsel have irregular payment cycles and therefore are not as good to judge against the percentage.



**SUNSET**  
TRANSPORTATION SERVICES

**COST ALLOCATION PLAN**  
**JANUARY 2014- JUNE 2015**

**Contact:**

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## Introduction

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Sunset Empire Transportation District DBA Sunset Transportation Services, (“STS”) is located in Northwest Oregon where the mouth of the great Columbia River meets the Pacific Ocean. The boundaries of STS comprise the entire County of Clatsop, including the incorporated cities of Astoria, Warrenton, Gearhart, Seaside, and Cannon Beach.

The mission of STS is to:

*“Provide safe, reliable, relevant and sustainable transportation services to Clatsop County with professionalism, integrity and courtesy.”*

This is accomplished via a fixed route bus transportation system with complimentary ADA paratransit services. District services are provided through a mixture of funding from local property taxes, timber taxes, state and federal grants, as well as local municipal partners.

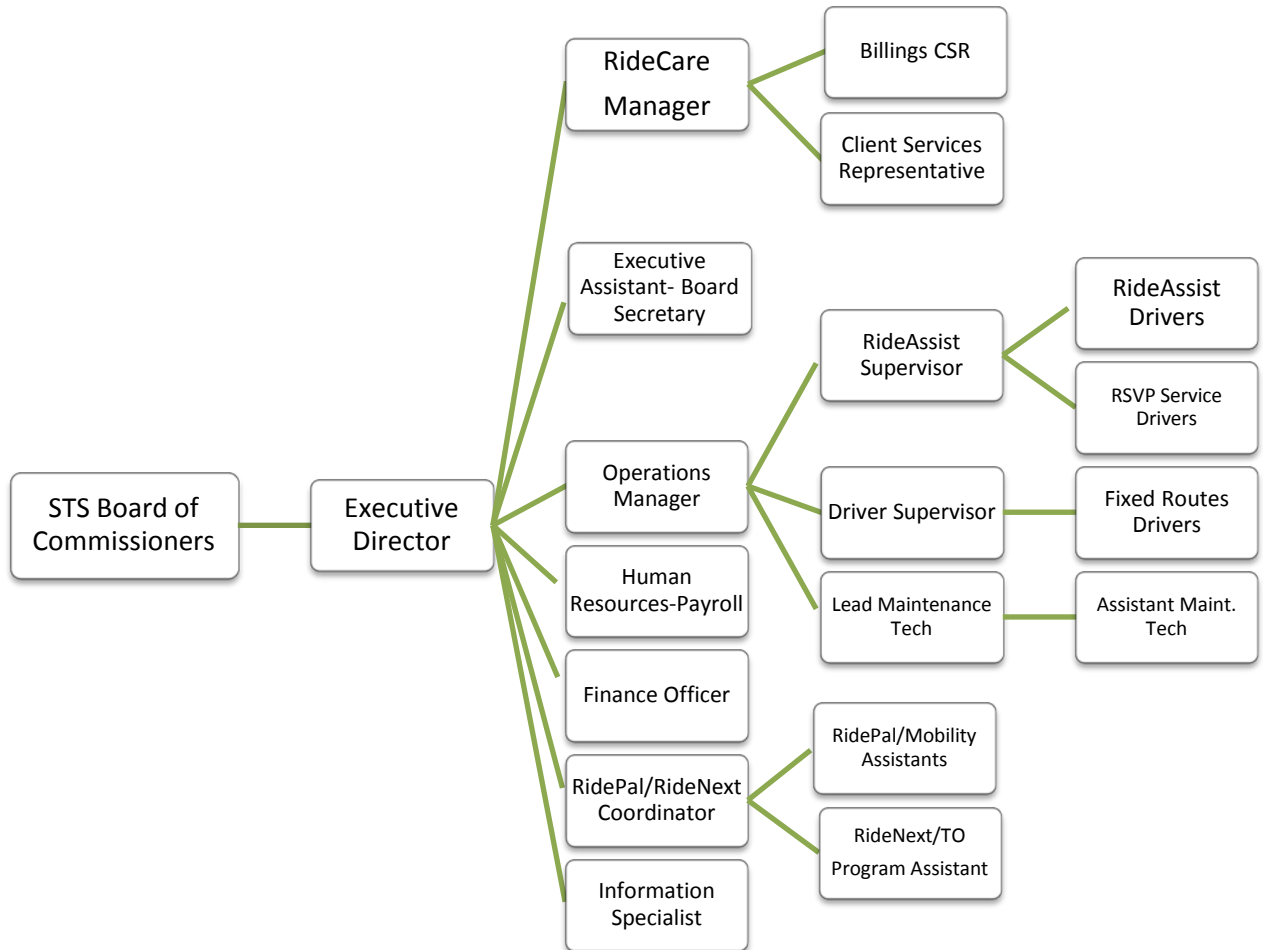
Additionally, STS manages a Non-Emergent Medical Transportation (NEMT) Brokerage called RideCare, which is funded through Medicaid. RideCare operates under a separate budget from STS.

STS provides administrative oversight and governance to RideCare and shares its facilities, operational systems and office supplies. Therefore, in order to properly allocate expenses across each of STS’s program areas and between STS and RideCare, this cost allocation plan shows allowable cost distributions within STS and between STS and RideCare.

# Organization Chart

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Replace this w/new chart.





## **Purpose**

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The purpose of this cost allocation plan is to summarize in writing the methods and procedures that STS uses to allocate costs between its program areas and between STS and RideCare for the period from **January 1, 2014 to June 30, 2015**, unless superseded by a subsequent plan update.

This cost allocation plan was developed in accordance with federal reporting requirements of OMB Circular A-87 and OMB Circular A-133 and complies with Generally Accepted Accounting Principles (GAAP).

## **General Cost Allocation Methodology**

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### ***General Accounting Principles***

- Basis of Accounting is Modified Accrual
- Allocation Basis – Indirect cost are allocated through cost pools

### ***Basis of Accounting System***

Modified Accrual accounting recognizes revenues in the accounting period in which they become available and measurable and recognize expenditures in the period in which the liability is incurred except for long-term debt. Long-term debt is recognized when it is due.

### ***Direct Costs***

Direct Costs are expenses that can be identified specifically with an entity or program and therefore are charged to that entity/program. The accounting system records these costs as they are recognized within the series of accounts assigned for that purpose. Further distribution is not required for these types of costs.

### ***Indirect Costs***

Indirect costs are expenses incurred for common or joint objectives and therefore cannot be readily or specifically assigned to a particular entity or program. These types of costs are therefore need to be distributed amongst those entities and programs that share in the direct benefits of those costs.

### ***Basis for Distribution***

STS has created a pool of costs consisting of salaries, fringe benefits, rent, utilities, and other shared costs to be equitably distributed among the STS programs and between STS and RideCare. The pool, with all the indirect costs defined above, will be allocated based on either employees' hours and/or square footage usage. As of January 1, 2014 both bases are 76% STS and 24% RideCare.

### ***Methodology Changes***

The allocation methodology identified in this plan has been modified from previously years. The Board approved Cost Allocation Plan is sent to the Oregon Department of Transportation for review.

## **Cost Allocations**

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*The following indirect costs are allocated based on employee hours expended in the STS programs and RideCare unit.*

<b>Costs</b>	<b>Allocation To:</b>
<p><b>1. Administrative Salaries and Fringe Benefits</b></p> <p>Administrative salaries and fringe benefits include Administrative staff that is responsible for company-wide:</p> <ul style="list-style-type: none"> <li>• Executive Directorship</li> <li>• Supporting Governance of the District</li> <li>• Accounting/Finance Management</li> <li>• Human Resources Management</li> <li>• Information Systems Management</li> <li>• Education and Outreach</li> </ul> <p>Fringe benefits for the employees mentioned above, including but not limited to health, dental, life &amp; disability insurance, vacation, holiday &amp; sick pay, FICA, UC, and workers' compensation are also allocated in the same manner as staff salaries.</p>	STS Programs and RideCare
<p><b>2. Computers and related Office Equipment and website</b></p> <p>The computer network system (such as email and file servers and related software), website and those internet, software subscription and computers &amp; peripherals used by Administrative staff.</p> <p>Computer maintenance services</p>	STS Programs and RideCare
<p><b>3. Election Fees</b></p>	STS Programs and RideCare
<p><b>4. Employee Recognition</b></p>	STS Programs and RideCare
<p><b>5. Facilities Expense</b></p>	STS Programs only.
<p><b>6. Insurance</b> Workers compensation and general liability insurance.</p>	STS Programs and RideCare
<p><b>7. Meeting Expense</b> Meeting expenses related to related to company-wide organizational development, management, administration and governance.</p>	STS Programs and RideCare

<b>Costs</b>	<b>Allocation To:</b>
<b>8. Office Expenses &amp; Supplies</b> Office expenses and supplies purchase for administrative management functions serving the entire company. Expenses used for a specific program/entity will be charged to that program/entity. All purchases made are done through the Purchase Order system which tracks and includes an approval process for all items purchased.	STS Programs and RideCare
<b>9. Other Operating Costs (including dues, fees, licenses, newspaper ads, etc.)</b> All other operating expenses that are directly related to company-wide organizational development, management, administration, and governance.	STS Programs and RideCare
<b>10. Professional Services, Legal Counsel, and Audit Costs</b> All professional service (such as consultants, accounting and auditing services) and audit costs related to company-wide activities.	STS Programs and RideCare
<b>11. Telephones</b> Phone services provided directly to and usage of the portion of the phone system used the Administrative staff.	STS Programs and RideCare
<b>12. Training, Conferences and Travel Costs</b>  All training, travel and conference cost for Board members and Administrative staff related to company-wide organizational development, management, administration and governance.	STS Programs and RideCare
<b>13. Utilities:</b> STS Warrenton Facility	STS Programs only

*The following indirect costs will be allocated based on square footage.*

<b>Costs</b>	<b>Allocation To:</b>
<b>1. Building Grounds, Maintenance and Janitorial Services and Supplies</b>	<b>STS and RideCare</b> <b>Note:</b> STS portion is allocated between programs based on employees hours expended.
<b>2. Facilities Expenses</b>	<b>STS and RideCare</b> <b>Note:</b> STS portion is allocated between programs based on employees hours expended.
<b>3. Insurance:</b> Property	<b>STS and RideCare</b> <b>Note:</b> STS portion is allocated between programs based on employees hours expended.
<b>4. Utilities:</b> Astoria STS Facility	<b>STS and RideCare</b> <b>Note:</b> STS portion is allocated between programs based on employees hours expended.

***The following costs will be allocated based on direct usage of the items or the system***

1. Computer services, computer workstations and software on the workstations.
2. Fuel
3. Insurance-Automobile
4. Insurance: Cyber
5. Telephones and telephone services

***Other Costs (including dues, fees, licenses, etc.)***

All other costs that are not described above will be allocated between the affected programs/entities based on their ratio of usage or expense versus the total usage or expense. *These unforeseen cost allocations must all be approved by the Executive Director prior to allocation distribution.*

***Unallowable Costs***

Costs that are unallowable in accordance with OMB Circular A-87, and federal agency program regulations and the terms of grant and sub-grant agreements are treated as direct costs and allocated to unrestricted non-federal funding streams.

# STS General Fund Budget Summary for Fiscal Year 2013-14

SUNSET EMPIRE TRANSPORTATION DISTRICT						
GENERAL FUND						
Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2013-2014		
Actual		Adopted supplemental Budget 2012-2013		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2010-2011	First Preceding Year 2011-2012					
\$ 136,688	\$ -	\$ 404,684	Beginning Fund Balance	\$ 631,736	\$ 631,736	\$ 631,736
\$ 58,173	\$ 63,598	\$ 55,000	State Mass Transit Payroll Distribution	\$ 60,000	\$ 60,000	\$ 60,000
\$ 121,919	\$ 128,069	\$ 135,572	State Timber Revenue	\$ 150,889	\$ 150,889	\$ 150,889
\$ 302	\$ 1,053	\$ 1,200	Interest	\$ 1,200	\$ 1,200	\$ 1,200
\$ 1,307	\$ 49,108	\$ 49,625	Sales of Equipment (From Previous Year)	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 6,300	State APD Non-Medical Program	\$ 6,300	\$ 6,300	\$ 6,300
\$ 8,310	\$ 9,120	\$ 8,220	Rentals	\$ 10,420	\$ 10,420	\$ 10,420
\$ 339,034	\$ 225,361	\$ 207,252	Fares	\$ 225,000	\$ 225,000	\$ 225,000
\$ 53,580	\$ 59,363	\$ 79,791	IGA Contracted Service	\$ 53,889	\$ 53,889	\$ 53,889
\$ -	\$ -	\$ -	Administrative Support for NWRC	\$ -	\$ -	\$ -
\$ 740,733	\$ 18,956	\$ -	Other Grants	\$ -	\$ -	\$ -
\$ 61,473	\$ 75,538	\$ 90,538	ODOT - (STF/STO) State Funds	\$ 73,620	\$ 73,620	\$ 73,620
\$ 18,759	\$ 67,765	\$ 63,555	ODOT - Section 5310 Prev. Maint.	\$ 63,476	\$ 63,476	\$ 63,476
\$ 364,963	\$ 415,787	\$ 455,656	ODOT - Section 5311 Operations	\$ 455,656	\$ 455,656	\$ 455,656
\$ -	\$ -	\$ 58,761	ODOT - Section 5311 Operations (Supplemental)	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 166,000	ODOT - State of Good Repair (New bus)	\$ 132,800	\$ 132,800	\$ 132,800
\$ -	\$ -	\$ 62,914	ODOT - Video Surveillance Equipment	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 32,599	ODOT - New Shop Truck	\$ -	\$ -	\$ -
\$ 10,832	\$ 66,818	\$ 82,861	ODOT 5310 - Pass through	\$ 18,511	\$ 18,511	\$ 18,511
\$ -	\$ -	\$ -	ODOT - Mobility Management	\$ 85,117	\$ 85,117	\$ 85,117
\$ 86,151	\$ 62,653	\$ 125,915	ODOT - Drive Less. Connect Grant	\$ 75,646	\$ 75,646	\$ 75,646
\$ -	\$ 33,642	\$ 306,021	ODOT - Intercity Grant (Hwy 30)	\$ 271,588	\$ 271,588	\$ 271,588
\$ -	\$ -	\$ -	DOE - NWOTA/Connector Project	\$ 160,000	\$ 160,000	\$ 160,000
\$ -	\$ -	\$ -	TGM Grant (Transit Plan)	\$ 75,000	\$ 75,000	\$ 157,000
\$ 3,428	\$ 4,746	\$ -	FLAP Grant (LEWI Route)	\$ 33,100	\$ 33,100	\$ 33,100
\$ 2,005,652	\$ 1,281,577	\$ 2,392,464	Miscellaneous	\$ -	\$ -	\$ -
\$ 75,000	\$ 310,000	\$ 351,626	<b>Total Resources w/out Property Tax</b>	<b>\$ 2,583,948</b>	<b>\$ 2,583,948</b>	<b>\$ 2,665,948</b>
\$ 784,624	\$ 797,961	\$ 772,721	Transfer In	\$ 60,000	\$ 60,000	\$ 60,000
\$ 2,865,276	\$ 2,389,538	\$ 3,516,811	Property Tax	\$ 798,357	\$ 798,357	\$ 798,357
			<b>Total Resources with Property Tax</b>	<b>\$ 3,442,305</b>	<b>\$ 3,442,305</b>	<b>\$ 3,524,305</b>
Historical Data			EXPENSE DESCRIPTION	Budget for Next Year 2013-2014		
Actual		Adopted Budget 2012-2013		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2010-2011	First Preceding Year 2011-2012					
\$ 1,301,474	\$ 584,709	\$ 723,720	<b>PERSONNEL SERVICES</b>			
\$ 104,972	\$ 54,045	\$ 79,609	Wages	\$ 859,850	\$ 859,850	\$ 859,850
\$ 344,264	\$ 102,137	\$ 228,340	Payroll Taxes/Worker's Comp	\$ 135,584	\$ 135,584	\$ 135,584
\$ 1,750,710	\$ 740,891	\$ 1,103,669	Payback SDAO Health Insurance/Workers Comp	\$ -	\$ -	\$ -
			Benefits	\$ 266,810	\$ 266,810	\$ 266,810
			<b>Personnel Total</b>	<b>\$ 1,262,244</b>	<b>\$ 1,262,244</b>	<b>\$ 1,262,244</b>
			<b>MATERIALS AND SERVICES</b>			
\$ 38,458	\$ 19,026	\$ 20,000	Audit	\$ 22,000	\$ 22,000	\$ 22,000
\$ 584	\$ 472	\$ 400	Bank Charges	\$ 1,200	\$ 1,200	\$ 1,200
\$ 10,900	\$ 11,820	\$ 18,990	Building Grounds and Maintenance	\$ 28,000	\$ 28,000	\$ 28,000
\$ 7,734	\$ 10,155	\$ 24,159	Computer Equipment and Maintenance	\$ 42,500	\$ 42,500	\$ 42,500
\$ 5,838	\$ 5,915	\$ 16,659	Conferences, Training and Travel	\$ 19,000	\$ 19,000	\$ 19,000
\$ 5,065	\$ -	\$ 10,500	Donations/Contributions	\$ 5,000	\$ 5,000	\$ 5,000
\$ 4,504	\$ 907	\$ 390	Drug/Alcohol/Background Screening	\$ 1,500	\$ 1,500	\$ 1,500
\$ 11,793	\$ 2,243	\$ 3,000	Dues/Subscriptions/Fees	\$ 5,200	\$ 5,200	\$ 5,200
\$ 4,843	\$ -	\$ 10,000	Election Fees	\$ -	\$ -	\$ -
\$ 4,908	\$ 779	\$ 2,500	Employee Recognition	\$ 3,500	\$ 3,500	\$ 3,500
\$ 253,431	\$ 125,501	\$ 260,583	Fuel	\$ 244,195	\$ 244,195	\$ 244,195
\$ 115,933	\$ 58,613	\$ 78,427	Liability Insurance	\$ 45,000	\$ 45,000	\$ 45,000
\$ 12,475	\$ 5,785	\$ 8,000	Janitorial Services and Supplies	\$ 8,000	\$ 8,000	\$ 8,000
\$ 2,742	\$ 595	\$ 1,000	Legal Ads	\$ 1,500	\$ 1,500	\$ 1,500
\$ 5,311	\$ -	\$ 3,000	Legal Counsel	\$ 3,500	\$ 3,500	\$ 3,500
\$ 1,989	\$ 1,387	\$ 49,109	Marketing/Outreach/Branding	\$ 40,000	\$ 40,000	\$ 40,000
\$ 1,451	\$ 403	\$ 500	Meeting Expense	\$ 1,000	\$ 1,000	\$ 1,000
\$ 3,800	\$ 13	\$ -	Miscellaneous	\$ -	\$ -	\$ -
\$ 10,911	\$ 6,442	\$ 1,000	Newspaper Ads	\$ 1,200	\$ 1,200	\$ 1,200
		\$ 10,000	Office Supplies	\$ 13,000	\$ 13,000	\$ 13,000
	\$ 1,215	\$ 3,000	Connector Alliance (Admin/Mkting)	\$ 10,000	\$ 10,000	\$ 10,000
\$ 1,420	\$ 801	\$ 1,000	5310 - Pass Through -Senior Center	\$ 4,011	\$ 4,011	\$ 4,011
\$ 40,676	\$ 1,177	\$ 3,027	Postage	\$ 1,000	\$ 1,000	\$ 1,000
\$ 40,682	\$ 7,789	\$ 7,500	Printing	\$ 8,000	\$ 8,000	\$ 8,000
	\$ 75	\$ 3,700	Professional Services	\$ 70,000	\$ 70,000	\$ 152,000
	\$ -	\$ 2,554	SPD Reimbursement	\$ 3,700	\$ 3,700	\$ 3,700
\$ 3,861	\$ 189	\$ 2,000	Shelter Cleaning and Repair	\$ 2,500	\$ 2,500	\$ 2,500
\$ 297	\$ 12,656	\$ 750	Small Tools - Minor Equipment	\$ 2,000	\$ 2,000	\$ 2,000
\$ 28,480	\$ -	\$ 18,000	Taxes/License	\$ 750	\$ 750	\$ 750
\$ 7,360	\$ -	\$ -	Telecommunications	\$ 9,500	\$ 9,500	\$ 9,500
\$ 2,878	\$ 1,681	\$ 4,300	Tires	\$ -	\$ -	\$ -
\$ 23,568	\$ 14,488	\$ 17,500	Uniforms	\$ 6,000	\$ 6,000	\$ 6,000
\$ 99,853	\$ 60,763	\$ 73,596	Utilities	\$ 18,000	\$ 18,000	\$ 18,000
\$ 751,745	\$ 350,890	\$ 655,144	Vehicle Maintenance and Repair	\$ 96,000	\$ 96,000	\$ 96,000
			<b>Materials and Services Total</b>	<b>\$ 716,756</b>	<b>\$ 716,756</b>	<b>\$ 798,756</b>
	\$ 647,550	\$ -	Beginning Deficit Fund Balance			
\$ -	\$ 192,729	\$ -	Prior Period Adjustment			
\$ -	\$ -	\$ -	Interfund Loan Repayment (Pays DHS Audit)	\$ 146,000	\$ 146,000	\$ 146,000
\$ 635,246	\$ 564,988	\$ 700,000	<b>DEBT SERVICE</b>	\$ 264,000	\$ 264,000	\$ 264,000
\$ 375,125	\$ 14,622	\$ 419,391	CAPITAL	\$ 511,200	\$ 511,200	\$ 511,200
\$ -	\$ -	\$ 325,000	CONTINGENCY	\$ 247,570	\$ 247,570	\$ 247,570
\$ (647,550)	\$ (122,132)	\$ 313,607	<b>UNAPPROPRIATED ENDING BALANCE</b>	<b>\$ 294,536</b>	<b>\$ 294,536</b>	<b>\$ 294,536</b>
\$ 2,865,276	\$ 2,389,538	\$ 3,516,811	<b>TOTAL REQUIREMENTS</b>	<b>\$ 3,442,305</b>	<b>\$ 3,442,305</b>	<b>\$ 3,524,305</b>
\$ 2,865,276	\$ 2,389,538	\$ 3,516,811	<b>TOTAL RESOURCES</b>	<b>\$ 3,442,305</b>	<b>\$ 3,442,305</b>	<b>\$ 3,524,305</b>
\$ -	\$ -	\$ -	<b>Difference</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# Northwest Ride Center Budget Summary for Fiscal Year 2013-14

SUNSET EMPIRE TRANSPORTATION DISTRICT						
Northwest Ride Center Fund						
Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2013-2014		
Actual		Adopted Budget This Year 2012-2013		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2010-2011	First Preceding Year 2011-2012					
\$ 251,180	\$ 781,028		Beginning Fund Balance	\$ 952,340	\$ 952,340	\$ 952,340
\$ 1,664,879	\$ 1,603,437	\$ 1,504,704	DMAP	\$ 1,840,119	\$ 1,840,119	\$ 1,840,119
	\$ 192,729		Prior Period Adjustment			
			Repayment of SETD Interfund Loan	\$ 146,000	\$ 146,000	\$ 146,000
\$ 752	\$ 613		Miscellaneous/Interest			
<b>\$ 1,916,811</b>	<b>\$ 2,577,807</b>	<b>\$ 1,504,704</b>	<b>TOTAL</b>	<b>\$ 2,938,459</b>	<b>\$ 2,938,459</b>	<b>\$ 2,938,459</b>
Historical Data			EXPENSE DESCRIPTION	Budget for Next Year 2013-2014		
Actual		Adopted Budget This Year 2012-2013		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2010-2011	First Preceding Year 2011-2012					
<b>PERSONNEL SERVICES</b>						
\$ 230,808	\$ 209,987	\$ 248,682	Wages	\$ 244,448	\$ 244,448	\$ 244,448
\$ 21,732	\$ 20,794	\$ 27,355	Payroll Taxes/Workers' Comp	\$ 31,389	\$ 31,389	\$ 31,389
\$ 83,785	\$ 48,161	\$ 91,609	Employee Benefits	\$ 85,792	\$ 85,792	\$ 85,792
<b>\$ 336,325</b>	<b>\$ 278,942</b>	<b>\$ 367,646</b>	<b>Total</b>	<b>\$ 361,629</b>	<b>\$ 361,629</b>	<b>\$ 361,629</b>
<b>MATERIALS AND SERVICES</b>						
\$ 7,907	\$ 8,019	\$ 8,019	Audit	\$ 9,000	\$ 9,000	\$ 9,000
\$ 22	\$ 56	\$ 100	Bank Fees	\$ 500	\$ 500	\$ 500
\$ 355	\$ 732	\$ 2,000	Building/grounds repair and maintenance	\$ 3,000	\$ 3,000	\$ 3,000
		\$ 3,500	Bus Passes	\$ 3,700	\$ 3,700	\$ 3,700
\$ 3,364	\$ 13,320	\$ 15,159	Computer maintenance and repair	\$ 27,100	\$ 27,100	\$ 27,100
\$ 3,135	\$ 3,976	\$ 2,500	Conferences/Training	\$ 2,500	\$ 2,500	\$ 2,500
\$ 22		\$ -	Donations/gifts/contributions	\$ -	\$ -	\$ -
\$ 466	\$ 4,232	\$ 2,500	Drug/Alcohol/Background screening	\$ 1,500	\$ 1,500	\$ 1,500
\$ 1,395	\$ 708	\$ 200	Dues/Subscriptions	\$ 800	\$ 800	\$ 800
\$ 499	\$ 119	\$ 500	Employee recognition	\$ 750	\$ 750	\$ 750
\$ 3,935	\$ 5,529	\$ 8,000	Liability Insurance	\$ 2,500	\$ 2,500	\$ 2,500
		\$ -	Indirect	\$ -	\$ -	\$ -
\$ 2,246	\$ 1,500	\$ 2,000	Janitorial	\$ 2,000	\$ 2,000	\$ 2,000
\$ 94	\$ 440		Legal Ads	\$ 500	\$ 500	\$ 500
\$ 90		\$ 2,000	Legal counsel	\$ 2,000	\$ 2,000	\$ 2,000
\$ 237	\$ 177	\$ 200	Meeting Costs	\$ 800	\$ 800	\$ 800
\$ 1,720	\$ 2,855	\$ -	Miscellaneous	\$ -	\$ -	\$ -
		\$ 500	Newspaper Ads	\$ 500	\$ 500	\$ 500
\$ 2,364	\$ 3,077	\$ 5,000	Office Supplies	\$ 5,000	\$ 5,000	\$ 5,000
\$ 736,272	\$ 928,339	\$ 800,000	DMAP provider payments	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
\$ 32	\$ 97	\$ 750	Postage	\$ 500	\$ 500	\$ 500
\$ 177		\$ 1,000	Printing	\$ 750	\$ 750	\$ 750
\$ 16,367	\$ 4,328	\$ 2,500	Professional services	\$ 2,500	\$ 2,500	\$ 2,500
		\$ -	Small Tools	\$ -	\$ -	\$ -
\$ 15,233	\$ 9,732	\$ 10,115	Telecommunications	\$ 9,000	\$ 9,000	\$ 9,000
\$ 249		\$ 1,000	Uniforms	\$ 1,000	\$ 1,000	\$ 1,000
\$ 3,277	\$ 6,963	\$ 7,035	Utilities	\$ 8,000	\$ 8,000	\$ 8,000
<b>\$ 799,458</b>	<b>\$ 994,199</b>	<b>\$ 874,578</b>	<b>TOTAL</b>	<b>\$ 1,183,900</b>	<b>\$ 1,183,900</b>	<b>\$ 1,183,900</b>
			Transfer Out (Gen Fund for SDAO Loan)	\$ 60,000	\$ 60,000	\$ 60,000
	\$ 58,065	\$ 51,626	Debt Service (DHS Audit Repayments)	\$ 146,000	\$ 146,000	\$ 146,000
	\$ 184		Capital	\$ 2,400	\$ 2,400	\$ 2,400
		\$ 210,854	Contingency	\$ 253,560	\$ 253,560	\$ 253,560
\$ 781,028	\$ 1,246,417		Ending Fund Balance	\$ 930,970	\$ 930,970	\$ 930,970
<b>\$ 1,916,811</b>	<b>\$ 2,577,807</b>	<b>\$ 1,504,704</b>	<b>TOTAL EXPENSES</b>	<b>\$ 2,938,459</b>	<b>\$ 2,938,459</b>	<b>\$ 2,938,459</b>
<b>\$ 1,916,811</b>	<b>\$ 2,577,807</b>	<b>\$ 1,504,704</b>	<b>TOTAL RESOURCES</b>	<b>\$ 2,938,459</b>	<b>\$ 2,938,459</b>	<b>\$ 2,938,459</b>
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Difference</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>

## Certification

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This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) STS Cost Allocation Plan was prepared in a manner consistent with the applicable cost principles set forth in OMB Circular A-87, and meets GAAP.
- 2) All costs included in this proposal to establish cost allocations for January 1, 2014, to June 30, 2015, are allowable in accordance with the requirements of OMB Circular A-87 "Cost Principles for State, Local and Indian Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been addressed in this cost allocation plan.
- 3) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that are treated as indirect have not been claimed as direct costs. Similar types of costs are accounted for consistently in accordance with generally accepted accounting principles. All federally unallowable costs are excluded from allocations.
- 4) An adequate accounting and statistical system exists to support claims that will be made under this cost allocation plan.
- 5) The information provided in support of the cost allocation plan is accurate.

I attest that the foregoing is true and correct.

\_\_\_\_\_ Date \_\_\_\_\_

Jay Flint  
Executive Director



## MARCH MANAGEMENT REPORT

April 2014

Board of Commissioner's Meeting

### Interim Director's Report

#### *Long Range Planning*

- In March, we kicked off the long-range planning effort by holding our first meeting with the consultants we selected. The initial meeting was to finalize the scope of work and to answer questions from the consultants about the details of our project goals. It went really well. We are excited to see this project move forward.

#### *New Website Launch*

- We received great input from the Board on our beta testing website and incorporated those comments along with some final input from staff. The site designers at iFocus are in the final stages of getting the website really to go. The launch date will be Wednesday, April 23, 2014, so it will be live by the time of the Board meeting.

#### *OHSA/SDAO Risk Assessment visits*

- We invited OSHA to come and visit our campuses to provide an initial risk assessment prior to any actual official OSHA inspection. This was done to ensure that if we are inspected, we will pass. The visit went well and the inspector only found a few items for us to work on. We are already working to have them corrected.
- As a follow up to that, our SDAO Risk Assessor visited us a few weeks after the OSHA inspection to see how it went and to provide an assessment of his own to ensure we are compliant with SDAO regulations. We passed his walk-through with flying colors since we were just inspected.

#### *Interim Period Update*

- For the second month of the interim director period, we had no problems. All of my management staff have really stepped up and provided support as needed in my absence. All processes, both financially and operationally, went without a hitch. I believe that the continuity of my presence during the interim period has provided for a smooth transition of power.
- I am really excited that the Board has chosen a new Executive Director, Diana Bartolotta, and she seems like a great choice. I look forward to giving her about two weeks overlap and to work with her to develop a transition plan for that time that fits her needs. My last two weeks in the office will be fluid based on that plan.

### Operation Manager's Report

- Scott returned to work in March. We welcomed him back.
- Scott was involved in the management staff's Training day with True North (John A.) for improving our staff's abilities to be as productive as possible.
- Started new RSVP service at the end of the month.
- We saw a slight increase in ridership for the month of March 2014 vs. 2013, and a 5% increase over Feb. 2014. Feb had a lot of snow and ice at the beginning of the month that in part explains Feb.'s Low numbers.
- Scott rode all routes to see what delays and issues have come up in his absence. The Columbia Connector was particularly impressive. We had riders all along the route, riders connecting with other route, rider going to the CCR bus at Westport and riders returning from the CCR bus to Astoria. All total we had 35 passengers for that one loop. We have slight delays on the route 20



connection to Tillamook. There is road construction happening on Neahkanine Mountain that will be continuing through May.

### **RideAssist Report**

- On March 13<sup>th</sup> Tami met with Jean Palmateer from ODOT to review the RSVP Shuttle and received final approval. Implementation date for the new service was March 31<sup>st</sup>.
- This month Tami did a presentation on the new RSVP Shuttle service at the Senior and Disabled Transportation Committee meeting.
- In March Paratransit provided 456 rides; an average of 21.7 riders per day.
- 48% of the current Paratransit applicants used the service in March.
- This month 19 Veteran riders used the service.
- There was 8 new ADA Paratransit applications received and none approved.
- The Paratransit drivers sold 13 ticket books totaling \$336.00.
- Fare collection was successful and increased by \$203.00 from last month.

### **Paratransit Fares Collected for March: \$3,443.00**

- Para-transit Fares: \$396.00
- Tickets Collected: \$520.00
- Medicaid: \$2,527.00

### **Human Resources Report**

- On March 4, 2014, William Kloster, Rep for OSHA, came to our two facilities on to do a requested overall evaluation assessment. He wrote up a nice report of his findings. He did verbally say overall the District looks good and the safety records look good.
- His report said:
  - All insurance requirements under the self-insured rules are being met. SDAO is covering all the requirements of this rule(with us posting needed information);
  - He discussed elements (training ideas, evaluations) that we can use to improve our Safety and Health Management systems that can help lower our injury and improve our safety culture;
  - Made note that our OSHA 300 log was done and posted as needed for 2013;
  - Said we were meeting all our requirements in regards to our Safety Meeting Committee;
  - Then listed four areas for the 'Hazard Identifications and Correction' items:
  - We need to get our Global Harmonization System's (GHS) training done with all employees. ACTION TAKEN- this training will be done with each individual either on their own or at the driver/employee meetings on April 16, 2014.
  - The solvent tank in the shop needs a fusible link in place. ACTION TAKEN –A work order has been done and given to maintenance, inspection of this will be done during the quarterly inspection.
  - The tongue/upper guard on the grinder needs adjusted correctly. ACTION TAKEN – A word order was done and this is completed.
  - The aisle ways in the surplus shop (shop by the NWRC) need to be a distance of 22 inches minimum (housekeeping). ACTION TAKEN – A work order has been done and given to maintenance, inspection of this will be done during the quarterly inspection.
- On March 12, Lori set up the District with a new training service called Safe PERSONNEL, that SDAO provided. It is an all new company they are using. There is a course library with over 47 trainings right now and we set up our management team first so they could try it out, and second will be rest of staff. These trainings will be beneficial to help with the new Best Practices

Program from SDAO and will be worth 2% total credit for our liability premium for 2105. Lori will be the administrator of the program and will set up trainings as needed.

- On March 19, Scott held his monthly drivers meeting. We discussed upcoming trainings, their FSA and HRA accounts for 2013 – to submit claims by March 31, 2014, and we talked about an employee committee.
- On March 21, we held a Safety Meeting. February minutes were passed and posted. The letter from OSHA was discussed and action taken (work orders) for the four items were filled out by the Safety Chair, Eric Barton.
- Greg Jackson, with SDAO Loss prevention came to visit Jay and me on March 25. This was his yearly visit. We discussed the OSHA letter, the GHS, and SDAO's new best practices. He did not do a walk through as he knew it was just done with OSHA. He asked if we had any concerns or any other training SDAO could provide us with. So we tentatively planned an 'Accident investigation' and 'Effective Safety Committee' training.

### **Information Systems Report**

#### NWRC

- New OBSS should be installed on 4/25/14. RideCare may be shut down for part of day.

#### OPS

- We were given the ability to show where the buses are located on a webpage. Working now on public implementation.
  - Some buses still not tracking on Mototrax software. Working with Angeltrax to fix problem.
- New OBSS install for RideAssist on 4/25/14. RideAssist may be shut down for part of day.
- New computer and monitor for the maintenance department. They appreciate the faster computer.
- Setup computer for the drivers. They will be able to do trainings and print company documents.

#### Maps, Schedules and Website

- John worked with Mary and staff to update the schedule. Worked with iFocus to get them updated documents for the new website.

### **Mobility Management: RidePal and RideNext Programs**

#### Compliance:

- Update and revisions to the ADA Plan, to send ODOT for filing
- OSHA trainings completed on MSDS changes Mobility staff completed blood borne pathogen training
- Changing all applications and documents to new logo
- Lis completed 5 SAIF trainings

#### Outreach:

- Lis worked with iFocus on website content
- Response to public commenter in March, Gail Sanders-Evans, completed.
- Working on summer trip plans for possible travel requests from riders and popular trips Route 11 riders could take

#### Transit Center:

- Fare reference manual completed
- Prorated monthly pass procedure in process
- Preparing for phone call internal survey for May to track types of calls coming into the Transit Center line
- Preparing for Route 11 and seasonal routes including summer fun pass promotion

#### Transportation Options:

- Gave T.O presentation to the TEAM at staff meeting
- Working with ODOT to launch local Drive Less Connect website network, have met 3 times and will meet every other week for homework and support
- Communication and Outreach Plan in progress
- Grace to attend Active Transportation Conference in Portland and meetings in Corvallis for T.O GO board meeting and T.O quarterly meeting
- Grace attending Chamber breakfast and Chamber After Hours
- Compiling survey from Job Fair to use for promotion plan for employee pass programs
- 3<sup>rd</sup> Quarter report due next week
- Little League outreach activities to come in June, banner being printed and placed on fence

### **RideCare Report**

- Julia and Jason met for a technical meeting regarding OBSS to study more in-depth how the new version is OBSS is handling. We developed a Tech. Memo for our IT department at this time with several issues needing to be addressed.
- DMAP and DHS are holding a Non-Emergent Medical Transportation (NEMT) rules advisory meeting where we discussed how the new rules will apply to the CCO transition.
- Jason attended the brokerage manager's meeting in Salem on 3/19. Many things were discussed with the new rules taking most of the conversation. It was agreed that other brokerages can still service the Fee-For-Service (FFS) clients from the state rather than make the home brokerage do them. This makes more financial sense. If the client is from a CCO however, the home brokerage will be on the hook for all the transportation.
- Jason attended a conference call for the 2<sup>nd</sup> Non-Emergent Medical Transportation (NEMT) Rules Advisory Committee meeting. We picked up where the last meeting left off and continued on a line by line discussion of the new rules.
- Julia, Jason and now John Layton held our 4<sup>th</sup> OBSS technical meeting. We found out that we only needed a little more testing and John needed to move forward on the completion of the issues founded in the last meeting. John mentioned that he would be getting Byron from Trimet involved if needed. I expressed that we need to make this a high priority in order to move us forward for the eventual implementation of the program.
- Jason attended the 3<sup>rd</sup> Non-Emergent Medical Transportation (NEMT) Rules Advisory Committee meeting where it was discussed on when the new rules would go into effect. There has been no official notification of these rules being placed into effect at the time of this report. NOTE: These are the rules that the Coordinated Care Organizations (CCO ) would be held by. Traditional DMAP rules are currently in place and we are following them.
- We have developed a new Intake system for new clients and clients who haven't used RIDE CARE in the last year into our services. In the short time that this has been working, the INTAKE department has shown great value in ushering in new clients. This has also made our call taking far more efficient since they no longer have to work through what can sometimes be a 20 minute call with new clients.
- The Team training with John Anglim was well worth the time.
- Julia and Jason are having weekly technical meetings regarding our OBSS software. We are ¾ the way through testing of the new software and barring no technical setbacks hope to have the new software up and running in the middle part of April.

## Rider Report

March 2014

### RidetheBus (Fixed Route) Highlights:

- **13,074** people used fixed routes in March for an average of **421.7** riders per day.
- **1.2 % increase** in average passengers who rode fixed routes per day from last March (416.6 to 421.7)
- **\$4.96 per rider** is the estimate cost per person riding fixed route in March.

### RideAssist Highlights:

- **456** people used RideAssist in March for an average of **21.7** riders per day.
- **14.9 % decrease** in average RideAssist passengers per day from last March (25.5 to 21.7)
- **\$31.33 per rider** is the estimated cost per person riding RideAssist in March.

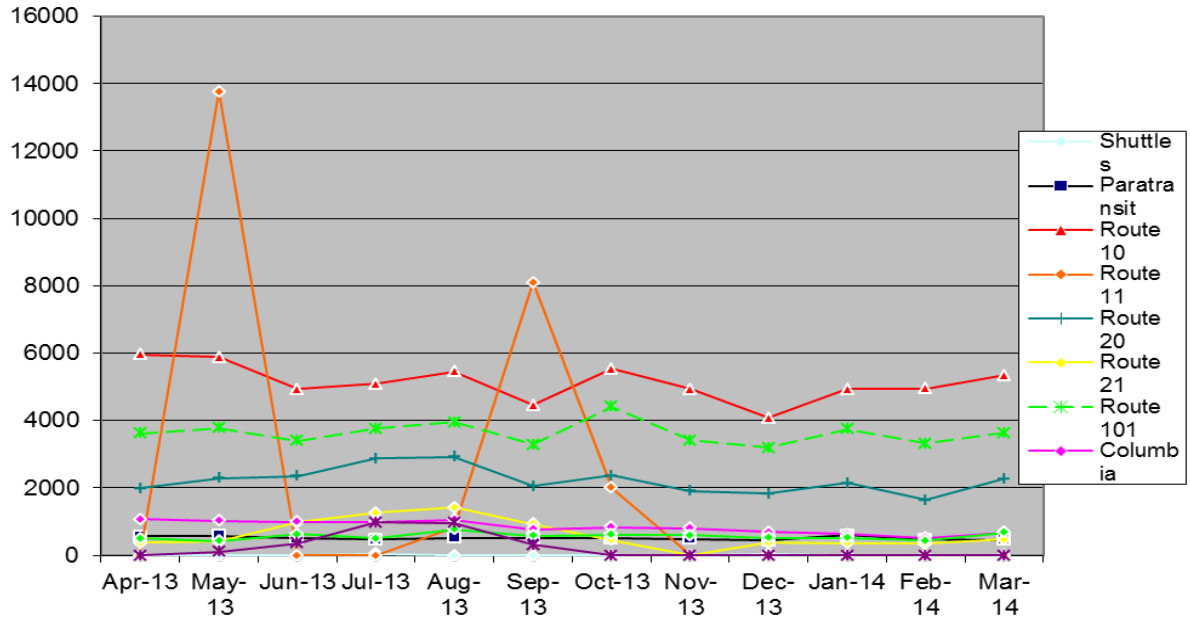
### System Highlights:

- **13,530** people used Sunset Transportation Services in March for an average of **436.5** riders per day.
- **0.1% increase** in all average passengers per day from last March (433.8 to 436.5)
- **\$5.86 per rider** is the estimated cost per person riding on SETD.
- **13.2 % decrease** in the ratio of elderly/disabled riders from last March (18.13% to 15.74%)
- **5.7 % increase** in all ADA Paratransit rides from last March (263 to 278)



RIDETHEBUS

### SETD Rides



### Rider Breakdown by Route

