



Sunset Empire Transportation District
BOARD OF COMMISSIONERS
NOVEMBER/DECEMBER BOARD MEETING AGENDA
THURSDAY NOVEMBER 30, 2023
9:00 AM
900 MARINE DR, ASTORIA, OR

<https://us02web.zoom.us/j/5148435264>

1 253 215 8782

AGENDA:

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. CHANGES TO AGENDA
5. PUBLIC COMMENT (3-minute limit)
6. APPROVAL OF BOARD MEETING MINUTES
 - a. June 29, 2023 Supplemental Budget Meeting
 - b. October 28, 2023 Board Meeting
 - c. October 31, 2023 Special Board Meeting
7. REPORTS FROM CHAIR AND COMMISSIONERS
8. FINANCIAL REPORTS
9. CONTINUED BUSINESS
 - a. RLS Report Update
 - b. Board Discussion-RTAP Financial Management training
10. NEW BUSINESS
 - a. Forensic Audit, ODOT Observations and Management Response (Required Policy Approval)
 - b. Motion to add Executive Director Craig Johnston as signer on Bank Account.
 - c. Remove Commissioner MacDonald and add Executive Director Craig Johnston as the NWACT Representative
11. CORRESPONDENCE
12. EXECUTIVE DIRECTOR REPORT
13. LEADERSHIP TEAM REPORTS

SUNSET EMPIRE TRANSPORTATION DISTRICT
COMMONLY USED ACRONYM LIST

APRIL

2023

AASHTO	AMERICAN ASSOCIATION OF STATE HIGHWAY AND TRANSPORTATION OFFICIALS
ACT	ACTUAL
ACCTS	ACCOUNTS
ADA	AMERICANS WITH DISABILITIES ACT
ADS	ADVERTISEMENTS
AP	ACCOUNTS PAYABLE
APTA	AMERICAN PUBLIC TRANSPORTATION ASSOCIATION
AR	ACCOUNTS RECEIVABLE
ARP	AMERICAN RESCUE PLAN
ASC	ASTORIA SENIOR CENTER
ATU	AMALGAMATED TRANSIT UNION
BG	BACKGROUND
BLDGING	BUILDING
BOC	BOARD OF COMMISSIONERS
BS	BALANCE SHEET
BUS REG FEE	BUS REGISTRATION FEE
CARES ACT	CORONAVIRUS, AID, RELIEF, AND ECONOMIC SECURITY ACT
CBA	COLLECTIVE BARGAINING AGREEMENT
CCC	CLATSOP COMMUNITY COLLEGE
CCCHD	CLATSOP CARE CENTER HEALTH DISTRICT
CCO	COORDINATED CARE ORGANIZATION
CK	CHECK
COMP	COMPUTER
CONF	CONFERENCE
CPCCO	COLUMBIA PACIFIC COORDINATED CARE ORGANIZATION
CRRSAA	CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT
CRS	CLATSOP REHABILITATION SERVICES
CSR	CUSTOMER SERVICE REPRESENTATIVE
CTAA	COMMUNITY TRANSPORTATION ASSOCIATION OF AMERICA
CTE	CENTER FOR TRANSPORTATION AND THE ENVIRONMENT
DAV	DISABLED AMERICAN VETERANS
DHS	DEPARTMENT OF HUMAN SERVICES
DIST	DISTRICT
DLSM	DRIVE LESS SAVE MORE
DMAP	DIVISION OF MEDICAL ASSISTANCE PROGRAM
DOJ	DEPARTMENT OF JUSTICE
DOT	DEPARTMENT OF TRANSPORTATION
ELA	EMERGING LEADERS' ACADEMY
EQUIP	EQUIPMENT
FHWA	FEDERAL HIGHWAY ADMINISTRATION
FTA	FEDERAL TRANSIT ADMINISTRATION
GF	GENERAL FUND
HR	HUMAN RESOURCES

SUNSET EMPIRE TRANSPORTATION DISTRICT
COMMONLY USED ACRONYM LIST

APRIL

2023

IGA	INTERGOVERNMENTAL AGREEMENT
IJA	INFRASTRUCTURE INVESTMENT AND JOBS ACT
INFO	INFORMATION
INT	INTEREST
IS	INCOME STATEMENT
INS	INTEGRATED NETWORK SYSTEM
IT	INFORMATION TECHNOLOGY
KTH	KEY TRANSIT HUBS
LCC	LOWER COLUMBIA CONNECTOR
LGIP	LOCAL GOVERNMENT INVESTMENT POOL
LGPI	LOCAL GOVERNMENT PERSONNEL INSTITUTE
LRCTP	LONG RANGE COMPREHENSIVE TRANSPORTATION PLAN
MAINT	MAINTENANCE
MASA	MEDICAL AIR SERVICES ASSOCIATION
MBRC	MILES BETWEEN ROAD CALLS
MISC	MISCELLANEOUS
MM	MOBILITY MANAGEMENT
MOS	MONTH
MOU	MEMORANDUM OF UNDERSTANDING
NADTC	NATIONAL AGING AND DISABILITY TRANSPORTATION CENTER
NCTMN	NORTH COAST TOURISM MANAGEMENT NETWORK
NEMT	NON-EMERGENCY MEDICAL TRANSPORTATION
NHMP	NATURAL HAZARDS MITIGATION PLAN
NRTAP	NATIONAL RURAL TRANSIT ASSISTANCE PROGRAM
NTI	NATIONAL TRANSIT INSTITUTE
NWACT	NORTHWEST AREA COMMISSION ON TRANSPORTATION
NWOTA	NORTHWEST OREGON TRANSIT ALLIANCE
OAR	OREGON ADMINISTRATIVE RULES
ODOT	OREGON DEPARTMENT OF TRANSPORTATION
OHA	OREGON HEALTH AUTHORITY
OHP	OREGON HEALTH PLAN
OrCPP	OREGON COOPERATIVE PROCUREMENT PROGRAM
ORS	OREGON REVISED STATUTES
OPTC	OREGON PUBLIC TRANSPORTATION CONFERENCE
OPTIS	OREGON PUBLIC TRANSIT INFORMATION SYSTEM
OPTP	OREGON PUBLIC TRANSPORTATION PLAN
OR	OREGON
OTA	OREGON TRANSIT ASSOCIATION
OTC	OREGON TRANSPORTATION COMMISSION
OTP	OREGON TRANSPORTATION PLAN
P&L	PROFIT AND LOSS
PARA	PARA-TRANSIT
PCA	PERSONAL CARE ATTENDANT

SUNSET EMPIRE TRANSPORTATION DISTRICT
COMMONLY USED ACRONYM LIST

APRIL

2023

PM	PREVENTATIVE MAINTENANCE
PTAC	PUBLIC TRANSPORTATION ADVISORY COMMITTEE
PTD	PUBLIC TRANSIT DIVISION
PTSP	PUBLIC TRANSPORTATION SERVICE PROVIDER
QE	QUALIFIED ENTITY
QTR	QUARTER
RAC	RULES ADVISORY COMMITTEE
RC	RIDECARE
REHAB	REHABILITATION
RFP	REQUEST FOR PROPOSALS
RFQ	REQUEST FOR QUOTES
RIBTC	RURAL AND INTERCITY BUS TRANSPORTATION CONFERENCE
SDAO	SPECIAL DISTRICTS ASSOCIATION OF OREGON
SDIS	SPECIAL DISTRICTS INSURANCE SERVICES
SETD	SUNSET EMPIRE TRANSPORTATION DISTRICT
SETD GF	SUNSET EMPIRE TRANSPORTATION DISTRICT GENERAL FUND
SETD GEN	SUNSET EMPIRE TRANSPORTATION DISTRICT GENERAL FUND
SIP	SERVICE IMPROVEMENT PROGRAM
SSP/0401	ACCOUNT FROM OREGON DEPARTMENT OF HUMAN SERVICES
STF	SPECIAL TRANSPORTATION FUND
STIF	STATEWIDE TRANSPORTATION IMPROVEMENT FUND
STIP	STATEWIDE TRANSPORTATION IMPROVEMENT PROGRAM
STN	STATEWIDE TRANSPORTATION NETWORK
STP	SURFACE TRANSPORTATION PROGRAM
SUN	SMALL URBAN NETWORK
SWIP	SIDEWALK IMPROVEMENT PROGRAM
TAC	TECHNICAL ADVISORY COMMITTEE
TAC	TRANSPORTATION ADVISORY COMMITTEE (STF/5310/STIF)
TCTD	TILLAMOOK COUNTY TRANSPORTATION DISTRICT
TECH	TECHNOLOGY
TGM	TRANSPORTATION AND GROWTH MANAGEMENT
TO	TRANSPORTATION OPTIONS
TPJCC	TONGUE POINT JOB CORPS CENTER
TRB	TRANSPORTATION RESEARCH BOARD
TSP	TRANSPORTATION SYSTEMS PLAN
VETP	VETERANS ENHANCED TRANSPORTATION PROGRAM
YTD	YEAR TO DATE
ZEB	ZERO EMISSION BUS
ZEP	ZERO EMISSION PROPULSION
ZEBRA	ZERO EMISSION BUS RESOURCE ALLIANCE



**Sunset Empire Transportation District
Board of Commissioners
June 29, 2023 9:00 AM
2023 SUPPLEMENTAL BUDGET HEARING MEETING MINUTES**

1. CALL TO ORDER – Chair Debbie Boothe-Schmidt called the meeting to order at 9:00 AM.
2. Pledge of allegiance-
3. ROLL CALL: Present: Chair Boothe-Schmidt, Vice Chair Tracy MacDonald, Commissioner Rebecca Read and Commissioner Charles Withers. Excused: Commissioner Alegria, Commissioner Nino and Commissioner Romero. Staff: Interim Executive Director Paul Lewicki, Financial Officer Kelli Smith, Executive Assistant Mary Parker, and Mobility Manager Jason Jones

4. BUDGET OFFICER DISCUSSION OF CHANGES TO BUDGET FUNDS:

Interim Director Lewicki explained that things were a little out of order this year and that he had checked with the Department of Revenue and even though we have not received some fundings that we have budgeted for and have received fundings that we did not budget for we are required to add the amount of the 2 loans we received from ODOT under resources on line 2. Lewicki said that requirements have been increased to balance the additional resources. Lewicki also said that the differences to the budget can be identified by reviewing the total approved budget and the total supplemental budget.

Finance Officer Kelly Smith read the 9-line items new totals from the provided Supplemental Budget report that had changed: Salary and Wages \$2,639,785, Payroll \$400,166, Employee Benefits \$700,086, Computer Technology \$150,000, Conferences Training \$40,00, Dues and Subscriptions \$30,000, Legal / dues 30,000 legal add 1500 Legal Counsel \$25,000, Uninsured Loss \$27,000, Telecommunications \$38,000, Utilities \$38,000, Shop Supplies \$10,000. There were no other changes to the Budget.

5. APPROVAL OF 2023 SUPPLEMENTAL BUDGET-

Commissioner Read moved to approve that the loan funds which total \$735,000 be added to the Supplemental Budget.

Commissioner MacDonald seconded the motion.

Discussion- Commissioner Withers asked if this will delay us filing our budget which is required to be filed by tomorrow? Kelly said we will be fine.

Name	Boothe-Schmidt	MacDonald	Nino	Alegria	Withers	Read	Romero	
Aye	x	x			x	x		
Nay								
			excused	excused			excused	

4-Aye
0-Nay
4 excused
Motion passed unanimously.

6. PUBLIC COMMENT- NONE

7. MEETING ADJOURNED-

Commissioner Withers moved to adjourn the meeting.
Commissioner Read seconded the motion.
Chair Boothe adjourned the meeting at 9:10 AM.

Board Chair _____

Date _____

DRAFT



**Sunset Empire Transportation District
Board of Commissioners Meeting
October 26, 2023 Board Meeting Minutes
Astoria Transit Center**

To view: YouTube Sunset Empire Transportation 2023-10-26. Corresponding recording view times listed in minutes.

1. CALL TO ORDER: Chair Debbie Booth-Schmidt called the meeting to order at 9:00 AM.
2. PLEDGE OF ALLEGIANCE-(0:1:55)
3. ROLL CALL- (0:2:50): Present: Chair Boothe-Schmidt, Commissioner Pamela Alegria, Commissioner Charles Withers, Commissioner Tracy MacDonald, Commissioner Rebecca Read Commissioner Guillermo Romero and Secretary/Treasurer Diana Nino Excused

Staff- Interim Executive Director Paul Lewicki, Executive Assistant Mary Parker, Finance Officer Kelly Smith, Operations Officer Jennifer Geisler, Human Resources Sue Farmer, and Mobility Manager Jason Jones, New Executive Director Craig Johnston attended by zoom.

4. CHANGES TO AGENDA- (0:01:49) Chair Boothe-Schmidt added Craig Johnston to the agenda after Public Comment and removed 9 a. RLS Report to Do’s and removed 10.d Approval to Sign the Employment Contract for Craig Johnston, which moved to a special Board meeting on October 31st.

Commissioner MacDonald moved to approve the changes to the agenda
Commissioner Romero seconded
Discussion None

Name	Boothe-Schmidt	MacDonald	Nino	Alegria	Withers	Read	Romero	
Aye	x	x		x	x	x	x	
Nay								
			excused					

Aye- 6
Nay- 0
Excused-1
Motion passed

5. PUBLIC COMMENT- (0:05:26) Rick Newton from the Kiwanis Club discussed his interest in the Kiwanis helping install the bus shelter at Sunset Beach. He had a copy of the original permit which is still ok. Newton asked several questions about the details of the required size of the cement slab that needs to be installed first. Newton said he will check with the County Public Works department and report back. He said he could not give a timeline of when the project would be started due to Christmas coming. Mr. Newton also shared the many community projects he has started and participated in over the years. Chair Boothe-Schmidt thanked Mr. Newton for offering to help with this important project.

NEW EXECUTIVE DIRECTOR JOHNSTON- Craig Johnston thanked the Board for having faith in him to be taking over. He also said he is really excited about the opportunity and looks forward to working with all. Craig also said added that we have our way forward, and know what we need to do, and we will get there.

6. a. APPROVAL OF SEPTEMBER 25, 2023, SPECIAL BOARD MINUTES-(0:11:02)
 Commissioner Withers moved to approve the September 25th, Board Minutes
 Commissioner Read seconded the motion.
 Discussion- None

Name	Boothe-Schmidt	MacDonald	Nino	Alegria	Withers	Read	Romero	
Aye	x	x		x	x	x	x	
Nay								
			excused					

6 Aye
 0 Nay
 1 excused
 Motion Approved unanimously.

- b. APPROVAL OF THE SEPTEMBER 28, 2023, BOARD MINUTES (0:11:46)-
 Commissioner MacDonald moved to approve the September 28th Board Minutes
 Commissioner Romero seconded the motion
 Discussion- None

Name	Boothe-Schmidt	MacDonald	Nino	Alegria	Withers	Read	Romero	
Aye	x	x		x	x	x	x	
Nay								
			excused					

6 Aye
 0 Nay
 1 excused
 Motion Approved unanimously.

7. REPORTS FROM COMMISSIONERS (0.13:00)- Monthly comments and updates from Board Commissioners were presented.

8. FINANCIAL REPORT- (0:16:09)

- a. October 2023 Financial Report (0:14:19) – Chair Boothe-Schmidt reported that that there are two financial reports in the packet today, one starts on page and the other on page 11. Chair Boothe-Schmidt said the report that starts on page 11 has an older financial report that she likes because it shows the whole year and we do not have to do math and figure out what we have left. The last column shows how much we have collected of the YTD budget so far. Finance Officer Smith said it still gives you the monthly snapshot of what the YTD budget through September looks like but goes further to show what was budgeted as a whole and where we are sitting percentage wise and if we are above that number, the numbers are in black, if we are below that number the numbers are in red. Commissioner Alegria asked if the contingency of \$415,000 on page 13 is actual or just a paper figure. Finance Officer Smith said at this moment in time that is what was budgeted for, but that money has not been put in there yet. Smith said her goal is to open that account next month when we receive a large sum of our property tax and put \$300,000 in there and by February have the contingency at \$415,000. There was further discussion about upcoming cuts to tax money at the State level and clarification that the budget passed in June will cover the addition of 4 new employees. Commissioner Read asked if Finance Officer Smith could include a verbal overview of the financials each month that would highlight things that are notable and might be helpful for those listening in. Chair Boothe-Schmidt asked that the Board also receive a report of any

grant funds that are late. Chair Boothe-Schmidt requested the September Financial report be entered into the minutes.

9. CONTINUED BUSINESS-

- a. RLS Report “To Do’s”- Removed from agenda.
- b. Board Discussion-RTAP Financial Management (0:34:20) - Interim Executive Director Lewicki said this report explains what Finance Officer Smith does and asked the Board if it had been helpful. After discussion it was recommended that the Board pick a chapter each month and review it, then at the next Board meeting discuss it and have Finance Officer Smith answer your questions. Lewicki added that the Board has said that they want more information and as a Board you have the right to that information and the responsibility to have a firm grip on what is going on here so if you want to see something you say it. Lewicki said that you need to feel comfortable that you get answers to your questions that you can stand on. Chair Boothe-Schmidt asked the Board to look through the RTAP Financial Management book and choose chapters that we need to start working on first. Mary will print out copies of the booklet for the Board to pick up at the Transit Center.

10. NEW BUSINESS

- a. Minutes Format (0:41:53)- Interim Executive Director Lewicki reviewed the requirements of what district minutes should contain, and said we now have recordings of the meetings which are easily accessible and available through zoom within minutes a meeting is completed. Lewicki said the district’s printed minutes will now have the corresponding time listed next to the title of the agenda items to easily locate them in the recorded meeting. Mary handed out current requirements for minutes from the Oregon Attorney General report.

Commissioner Withers moved to accept the proposed Board minutes format

Commissioner MacDonald seconded the motion

Discussion- There was discussion about looking at examples of other minute formats and adding a consent calendar to the Board meetings when incoming Executive Director Johnston starts.

Name	Boothe-Schmidt	MacDonald	Nino	Alegria	Withers	Read	Romero	
Aye	x	x		x	x	x	x	
Nay								
			excused					

6 Aye

0 Nay

1 excused

Motion Approved unanimously.

- b. Board Policies- (0:54:04) Chair Debbie Boothe-Schmidt reported that the Board Policies need to be updated and appointed Commissioner Alegria and Commissioner Read to the Board Policy Committee and asked Executive Assistant Mary Parker to assist.
- c. Scholarship-SDAO Conference- (0:56:33) Human Resources Manager Sue Farmer reported that SETD will only be eligible for one scholarship this year. Sue has applied for the scholarship for Chair Boothe-Schmidt. The SDAO Conference is February 8th – 11th at the Seaside Convention Center. The cost is \$235.00 per person to attend all sessions. Mary handed out registration forms to the Board. Sue will check sessions and fees and let the Board know if they can attend virtually.
- d. Approval to Sign the Employment Contract for Craig Johnston- Removed from agenda

11. CORROSPONDENCE-(1:00:00) Interim Executive Director Lewicki read a letter that he had written on October 16, 2023, to Don Bohn, Clatsop County Manager updating him on SETD’s status and read the response received from Don on October 16, 2023.
12. EXECUTIVE DIRECTOR REPORT- (1:03:00) Interim Executive Director Lewicki said it had been a pleasure working with staff and it has been memorable, great and the pinnacle of his career as far as responsibility and rewards. Paul said the staff has been outstanding with their flexibility and dedication in supporting the mission of the district and he knows with Craig coming on there are certainly sunny days ahead and unlimited potential to the district.
13. LEADERSHIP TEAM REPORTS- Review and discussion of the submitted Team Monthly Reports
14. ADJOURNMENT

Chair Boothe Schmidt Meeting adjourned meeting at 11:30 AM Mary Parker, Recording Secretary

Date

DRAFT



**Sunset Empire Transportation District
Board of Commissioners
October 31, 2023 9:00 AM
Draft Board Special Meeting Minutes**

1. CALL TO ORDER – Chair Debbie Boothe-Schmidt called the meeting to order at 9:04 AM.
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL: Present: Chair Boothe-Schmidt, Vice Chair Tracy MacDonald, Secretary/Treasurer Diana Nino, Commissioner Pamela Alegria, Commissioner Rebecca Read, Commissioner Charles Withers and Commissioner Guillermo Romero.

Staff: Interim Executive Director Paul Lewicki, Executive Assistant Mary Parker and Mobility Manager Jason Jones
4. CHANGES TO AGENDA- None
5. PUBLIC COMMENT (0:01:59) (3-minute limit)- Aza Cody commented that 3 minutes would not give her enough time to address the real distress and damage that the District’s Financial collapse had caused. Aza gave a detailed description of problems before the district’s closure and during the closure for the riders and community.

6. APPROVAL OF CRAIG JOHNSTON’S EMPLOYMENT AGREEMENT AS EXECUTVE DIRECTOR. (0:05:09)

Commissioner Read moved to approve the signing Craig Johnston’s Employment Agreement
Commissioner MacDonald seconded the motion.

Discussion- Commissioner Alegria commented that she had thought that his agreement had been signed. Executive Director Boothe-Schmidt said that is what the Board is approving today. Commissioner Alegria also said that there is nothing about the budget in the agreement in terms or evaluation which is very crucial to the organization of the district as well as to the services that the previous citizen enumerated about. Commissioner Alegria said she would like to strongly recommend that Mr. Johnston do Budget Training since this will be the first time the Finance Officer will create a budget and added that the Board reviews the budget but does not create it. Also Mr. Johnson did not include any writing in his application so we do not know the quality and effectiveness of his writing and I would suggest if he feels he needs to take some classes in writing for communication. Executive Director Boothe-Schmidt said the Board can request Mr. Johnson take this and other training now and in the future.

Name	Boothe-Schmidt	MacDonald	Nino	Alegria	Withers	Read	Romero	
Aye	x	x	x	x	x	x	x	
Nay								

7-Aye
0-Nay
Motion passed unanimously.

Executive Director Craig Johnston said he is very excited to get started and that he is transitioning and getting to know everything, and the staff here is exceptional. Craig said he thinks good things are coming. Craig also said that we have got a lot to learn, we got a lot of work to do, we have some tight deadlines coming, but he said he thinks we are going to make it

7. MEETING ADJOURNED- Chair Boothe-Schmidt adjourned the meeting at 9:15 AM.

DRAFT

Sunset Empire Transportation District

Available Balances as of 11/15/2023 (Cash on Hand)

General Checking:	\$ 132,361.03
Payroll Account:	\$ 55,928.52
LGIP:	\$ 587,510.05
ODOT Loan Funding:	\$ 201,661.57
STIF:	\$ 591,392.00
Total Funds Available	\$ 1,568,853.17

Monthly (Actual & Projected) Expenditures:

AP Week of 11/6/2023 **Funds are already removed from above numbers**	\$ 33,840.86
<i>Projected</i> AP Week of 10/23/2023	\$ 24,000.00
Payroll 11/03/2023 w/Taxes **Funds are already removed from above numbers**	\$ 46,146.18
Payroll 11/17/2023 w/Taxes	\$ 52,918.95
Total Expenditures	\$ 156,905.99

OTIB Loan 10/1/2023	
Total w/Intereset & Fees:	\$1,013,546.37
Interest Payment:	\$4,346.37
Principle Payment:	\$42,153.63
Balance:	\$967,046.37

Statement of Acivity Exceptions:	
8000 - Audit: Finished FY22	
8001 - Professional Services: SDAO ED Recruitment	
8050 - HR/Employee Recognition: Background checks not received in a timely manner	
8090 - Dues/Subscriptions: SDAO Membership Dues	

Follow-up:

Did not receive STIF payment in Oct - new plan was approved on 11/9. Should receive payment by end of Nov.

Profit & Loss Budget Performance October 31, 2023

Month 4 = 33% of Annual Budget **Black** = BETTER THAN / **Red** = WORSE THAN

	Month			Y-T-D			Y-T-D			YTD Act to	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget	Annual Budget %
<u>Income</u>											
4010 FIXED ROUTE FARES	5,362.20	3,800.00	1,562.20	18,427.57	13,800.00	4,627.57	41,900.00	43.98%			
4022 PARATRANSIT FARES	2,069.00	600.00	1,469.00	5,027.00	3,100.00	1,927.00	8,100.00	62.06%			
4110 NW NAVIGATOR	306.98	100.00	206.98	1,536.56	800.00	736.56	1,850.00	83.06%			
4130 OTHER-VENDING	0.00	0.00	0.00	61.41	0.00	61.41	150.00	40.94%			
4205 PROPERTY TAXES	56,583.16	75,000.00	(18,416.84)	72,057.53	94,000.00	(21,942.47)	1,000,000.00	7.21%			
4206 PRIOR YEAR TAXES	1,970.94	3,000.00	(1,029.06)	8,394.41	9,000.00	(605.59)	24,700.00	33.99%			
4207 PROPERTY TAX INTEREST	10.25	20.00	(9.75)	95.09	135.00	(39.91)	300.00	31.70%			
4210 LAND SALES/US FISH & WILDLIFE	0.00	0.00	0.00	158.45	0.00	158.45	0.00	0.00%			
4310 TIMBER SALES	0.00	0.00	0.00	53,489.49	58,000.00	(4,510.51)	250,000.00	21.40%			
4315 MASS TRANSIT ASSESSMENT	40,043.55	22,500.00	17,543.55	69,711.35	45,000.00	24,711.35	90,000.00	77.46%			
4410 BILLBOARD LEASE	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	0.00%			
4420 PARKING SPACE LEASE	760.00	760.00	0.00	3,040.00	3,040.00	0.00	9,120.00	33.33%			
4425 CHARGING STATION	114.95	75.00	39.95	185.38	75.00	110.38	180.00	102.99%			
4505 INTEREST EARNED ON BANK ACCT	644.95	300.00	344.95	1,433.71	725.00	708.71	4,000.00	35.84%			
4605 OTHER INCOME	6.00	75.00	(69.00)	2,168.69	900.00	1,268.69	7,500.00	28.92%			
5203 OREGON STIF FUNDS	0.00	75,000.00	(75,000.00)	637,892.00	725,000.00	(87,108.00)	876,192.00	72.80%			
5301 5311 ADMIN/OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	775,022.00	0.00%			
5302 5310 MOBILITY MGT/PM	0.00	0.00	0.00	0.00	0.00	0.00	161,594.00	0.00%			
Total Income	107,871.98	181,230.00	(73,358.02)	873,678.64	953,575.00	(79,896.36)	3,251,808.00	26.87%			

	Month		Variance	Y-T-D		Variance	Annual		YTD Act to	
	Actual	Budget		Actual	Budget		Budget	Budget	Annual Budget %	
<u>Expenses</u>										
6010 WAGES	85,656.60	74,750.00	(10,906.60)	331,029.56	322,800.00	(8,229.56)	1,300,000.00	25.46%		
6111 TAXES	10,120.68	14,425.00	4,304.32	39,225.79	41,820.00	2,594.21	216,720.00	18.10%		
6210 BENEFITS	26,927.02	12,200.00	(14,727.02)	92,917.75	77,550.00	(15,367.75)	301,000.00	30.87%		
SUB TOTAL WAGES/TAXES/BENEFITS	122,704.30	101,375.00	(21,329.30)	463,173.10	442,170.00	(21,003.10)	1,817,720.00	25.48%		
8000 AUDIT	2,000.00	0.00	(2,000.00)	19,000.00	12,000.00	(7,000.00)	40,000.00	47.50%		
8001 PROFESSIONAL SERVICES	15,103.00	9,000.00	(6,103.00)	37,857.00	31,000.00	(6,857.00)	50,000.00	75.71%		
8002 LEGAL COUNSEL	0.00	2,000.00	2,000.00	5,079.00	2,250.00	(2,829.00)	20,000.00	25.40%		
8003 BANK/MERCHANT FEES	99.72	175.00	75.28	365.30	600.00	234.70	2,000.00	18.27%		
8010 EQUIP LEASE/RENT	201.80	400.00	198.20	807.20	1,220.00	412.80	5,000.00	16.14%		
8015 COMP/FURNITURE/DURABLE GOODS	0.00	800.00	800.00	172.88	2,000.00	1,827.12	7,500.00	2.31%		
8020 B&M	1,319.18	3,100.00	1,780.82	9,293.45	10,950.00	1,656.55	35,000.00	26.55%		
8023 BUILDING LEASE	158.00	158.00	0.00	632.00	632.00	0.00	2,000.00	31.60%		
8031 ONLINE SUB/IT SERVICES	4,893.00	9,050.00	4,157.00	35,723.63	37,400.00	1,676.37	110,000.00	32.48%		
8040 TELEPHONE/INTERNET	1,148.38	2,200.00	1,051.62	10,632.56	9,200.00	(1,432.56)	26,000.00	40.89%		
8041 UTILITIES	1,980.20	2,200.00	219.80	8,083.70	8,550.00	466.30	28,000.00	28.87%		
8050 HR/EMPLOYEE RECOGNITION	2,773.27	1,320.00	(1,453.27)	3,436.63	2,090.00	(1,346.63)	13,500.00	25.46%		
8060 TRAVEL/TRAINING	41.60	100.00	58.40	1,096.44	400.00	(696.44)	5,000.00	21.93%		
8080 OUTREACH/PRINTING	0.00	1,600.00	1,600.00	551.86	4,000.00	3,448.14	16,500.00	3.34%		
8090 DUES, SUBSCRIPTIONS	4,750.00	2,000.00	(2,750.00)	10,810.00	10,300.00	(510.00)	24,000.00	45.04%		
8091 IGA-DUES	0.00	3,000.00	3,000.00	3,000.00	6,000.00	3,000.00	12,000.00	25.00%		
8092 FEES/TAXES/LICENSES	0.00	150.00	150.00	437.57	700.00	262.43	2,000.00	21.88%		
8100 INSURANCE	0.00	0.00	0.00	21,223.30	21,500.00	276.70	105,000.00	20.21%		
8105 UNINSURED LOSS	1,000.00	1,000.00	0.00	1,000.00	4,000.00	3,000.00	15,000.00	6.67%		
8110 LEGAL ADS	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00%		
8112 MEETING EXPENSE	58.19	25.00	(33.19)	324.99	375.00	50.01	500.00	65.00%		
8116 OFFICE SUPPLIES	431.07	700.00	268.93	1,717.51	2,600.00	882.49	9,000.00	19.08%		
8170 FUEL	9,195.83	8,300.00	(895.83)	31,731.51	32,600.00	868.49	100,000.00	31.73%		
8171 VEHICLE REPAIR/OUTSIDE SERVICES	8,092.57	13,000.00	4,907.43	16,297.48	22,200.00	5,902.52	75,000.00	21.73%		
8180 SHOP SUPPLIES	0.00	750.00	750.00	68.91	1,400.00	1,331.09	5,000.00	1.38%		
SUBTOTAL MATERIALS/SERVICES	53,245.81	61,028.00	7,782.19	219,342.92	223,967.00	4,624.08	709,000.00	30.94%		

	<u>Month</u> <u>Actual</u>	<u>Month</u> <u>Budget</u>	<u>Variance</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>	<u>Annual</u> <u>Budget</u>	<u>Annual</u> <u>Budget %</u>
9040 DEBT SERVICE & INT FEES	0.00	77,500.00	77,500.00	46,500.00	155,000.00	108,500.00	310,000.00	15.00%
9210 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	415,088.00	0.00%
Total Expenses	175,950.11	239,903.00	63,952.89	729,016.02	821,137.00	92,120.98	3,251,808.00	22.42%

SUNSET EMPIRE TRANSPORTATION DISTRICT
A/R Aging as of 10/31/2023

<u>Customer</u>	<u>Due Date</u>	<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Current</u>	<u>30 Days</u>	<u>60 Days</u>	<u>90 Days</u>	<u>Total</u>
[6009] ALLSTATE INSURANCE AGENCY	10/31/2023	1786	10/01/2023	Oct 2023 Parking Spaces #3-5	142.50	0.00	0.00	0.00	142.50
[6494] ANGI WILDT GALLERY	3/31/2023	1647	3/01/2023	Mar 2023 Parking Space #12	0.00	0.00	0.00	0.50	0.50
[6112] HOMESPUN QUILTS	10/31/2023	1789	10/01/2023	Oct 2023 Parking-Spaces #8 & 9	95.00	0.00	0.00	0.00	95.00
[6113] HOXIE, RONALD	5/01/2023	1667	4/01/2023	Apr 2023 Parking Space #7	0.00	0.00	0.00	47.50	47.50
[6113] HOXIE, RONALD	5/31/2023	1692	5/01/2023	May 2023 Parking Space #7	0.00	0.00	0.00	47.50	47.50
[6113] HOXIE, RONALD	8/31/2023	1771	8/01/2023	Aug 2023 Parking Space #7	0.00	0.00	47.50	0.00	47.50
[6113] HOXIE, RONALD	10/01/2023	1772	9/01/2023	Sep 2023 Parking Space #7	0.00	47.50	0.00	0.00	47.50
[6113] HOXIE, RONALD	10/31/2023	1790	10/01/2023	Oct 2023 Parking Space #7	47.50	0.00	0.00	0.00	47.50
[6214] TILLAMOOK COUNTY TRANSPORTATION DISTRICT	8/31/2023	1800	8/01/2023	Jul 2023 Bus Passes	0.00	0.00	200.00	0.00	200.00
[6214] TILLAMOOK COUNTY TRANSPORTATION DISTRICT	5/31/2023	1801	5/01/2023	Apr 2023 Bus Passes	0.00	0.00	0.00	100.00	100.00

[6214] TILLAMOOK COUNTY TRANSPORTATION DISTRICT	7/01/2023	1802	6/01/2023	May 2023	Bus Passes	0.00	0.00	0.00	20.00	20.00
[6214] TILLAMOOK COUNTY TRANSPORTATION DISTRICT	7/31/2023	1803	7/01/2023	Jun 2023	Bus Passes	0.00	0.00	0.00	260.00	260.00
Total						285.00	47.50	247.50	475.50	1,055.50

SUNSET EMPIRE TRANSPORTATION DISTRICT
AP Aging as of 10/31/2023

<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Due Date</u>	<u>Description</u>	<u>Original Amount</u>	<u>Amount Owed</u>	<u>Not Yet Due</u>	<u>Less Than 30 Days</u>	<u>Less Than 60 Days</u>	<u>More Than 60 Days</u>
[6111] HOME DEPOT CREDIT SERVICES									
7/25/2023	OAC-000000007	8/24/2023	Finance Charge Credit	(20.00)	(20.00)	0.00	0.00	0.00	(20.00)
[6259] ISLER CPA									
10/31/2023	236376	11/30/2023	FINAL AUDIT FYO 06/2022	2,000.00	2,000.00	2,000.00	0.00	0.00	0.00
[6148] NW NATURAL									
7/11/2023	1360752-8 07112023	7/21/2023	7/2023 GAS SRV - TC \$67.31 Overpayment -\$281.19	(213.88)	(213.88)	0.00	0.00	0.00	(213.88)
8/08/2023	1360752-8 08082023	8/18/2023	8/2023 GAS SRV - TC \$38.92 Overpayment -\$174.96	38.92	38.92	0.00	0.00	0.00	38.92
9/07/2023	1360752-8 09072023	9/17/2023	9/2023 GAS SRV - TC \$16.61 Overpayment -\$158.35	16.61	16.61	0.00	0.00	16.61	0.00
10/09/2023	1360752-8 10092023	10/19/2023	10/2023 GAS SRV - TC \$44.87 Overpayment -\$113.48	44.87	44.87	0.00	44.87	0.00	0.00
Report Total				1,866.52	1,866.52	2,000.00	44.87	16.61	(194.96)

SUNSET EMPIRE TRANSPORTATION DISTRICT
Check Listing as of 10/31/2023

<u>Check Number</u>	<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>	<u>Check Amount</u>
22756	10/11/2023	[6257] WESTERN STAR NW INC - Invoices SR201061747, SR201061748	PARTS	6320.57	6,320.57
22757	10/11/2023	[6237] WILCOX & FLEGEL - 09/2023 Fuel	FUEL	155.05	7,429.26
			FUEL	2123.57	
			FUEL	5150.64	
22767	10/24/2023	[6259] ISLER CPA - AUDIT FYO 06/2022	AUDIT	5000	5,000.00
22777	10/24/2023	[6193] SDIS - Invoices 2023-20, 2023-21	BENEFITS MEDICAL SDIS	21926.33	21,926.33
Total Checks					40,676.16

**SUNSET EMPIRE TRANSPORTATION DISTRICT
Reconciliation - CREDIT CARD**

Run: 11/16/2023 @ 2:28 PM

Page: 1

Closing Balance from Previous Statement.....	9/07/2023	-2,769.97
0 Deposits and Other Additions Totaling.....		0.00
13 Checks and Other Withdrawals Totaling.....		1,144.93
1 Adjustments Totaling.....		2,769.97
0 Voids Totaling.....		0.00
Service Charge.....		0.00
Interest Earned.....		0.00
Closing Balance for this Statement.....	10/08/2023	-1,144.93
Difference.....		0.00
Cash Balance from General Ledger.....	10/08/2023	-195,906.48
Open Activity from Bank Register.....		5,831.36
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		-201,737.84

Date	Check	To	Check Description	Amount
✓ 9/07/2023	0001365	TOWN AND COUNTRY RESORT	Geisler- Hotel Refund	-274.10
✓ 9/11/2023	0001365	GILLIG LCC	Geisler - Pitman Arms - Buses 2101/02	713.30
✓ 9/16/2023	0000269	ADOBE ACROBAT	Parker - Monthly Chrg	12.99
✓ 9/18/2023	0000269	SAFEWAY	Parker - Board Open House - Meet n Greet	112.06
✓ 9/18/2023	0001365	ADOBE ACROBAT	Geisler - Monthly Chrg	19.99
✓ 9/19/2023	0001209	FRED MEYER	Farmer - Office Supplies	7.99
✓ 9/20/2023	0001209	CHEFSTORE	Farmer - Office Supplies	26.39
✓ 9/21/2023	0001365	AMAZON	Geisler- Deposit Bags	17.66
✓ 9/22/2023	0001209	AMAZON	Farmer - Computer Ink	37.98
✓ 9/23/2023	0000269	SAFEWAY	Parker - Exec dir meeting	40.78
✓ 9/23/2023	0001365	AMAZON	Geisler- Breakroom Supplies/ PT Headset	75.93
✓ 9/26/2023	0000269	SAFEWAY	Parker- Exec dir meeting	113.96
✓ 10/03/2023	0000284	ZOOM	Jones - Monthly Chrg	240.00
Total Unmarked Checks:			0.00	Total Checks: 1,144.93
Date	Reference	Adjustment Description	Amount	
✓ 9/14/2023	GC	Payment made from Gen. Ck. for statement ending 09/07/2023	2,769.97	
Total Adjustments:			2,769.97	



SUNSET EMPIRE TRANSPORTATION DISTRICT
900 Marine Drive Astoria, Oregon 97103

DATE: November 6, 2023

TO: Marsha Hoskins, Interim ODOT Public Transportation Administrator

FROM: Craig Johnston, Executive Director SETD

RE: Management Response to PTD Findings, Required Corrective Actions and Advisory Recommendations

Dear Ms. Hoskins,

Thank you for reviewing your findings with us regarding the Forensic Audit. SETD appreciates your continued assistance in helping us move forward and maintain both our state and federal funding. Our intent is to complete the required actions and observatory findings as thoroughly and expeditiously as we can. Each required corrective action and advisory recommendation is addressed in the enclosed attachment.

SETD believes that this is a crucial step forward in maintaining stable financial footing while ensuring the District is able to continue providing vital services for the citizens of Clatsop County. While the forensic audit found many deficiencies in our organization, we believe that trainings, policy and procedure changes, and financial transparency will allow us to forge ahead.

While I have only been with the SETD for a very short time, the Board of Commissioners and staff have demonstrated the utmost commitment to fulfilling the requirements which you have brought before us. We have been actively seeking assistance from ODOT and other transit agencies in the state to determine best practices and sustainable policies.

Again, thank you for your support in helping us continue to service the citizens of Clatsop County. We will work closely with ODOT to keep them apprised of our progress.

Sincerely,

Craig Johnston

Executive Director, Sunset Empire Transportation District

CC: Leah Horner, Assistant Director Operations, ODOT

Arla Miller, Regional Transit Coordinator, ODOT

Stephanie Zellner, Strategic Investment & Engagement Manager, ODOT

Drew Orr, Program Services Manager, ODOT

Marlene Hartinger, ODOT Chief Auditor

Lindsay Baker, Assistant Director for Government and External Relations, ODOT

Kevin Glenn, Communications Director, ODOT

Enclosure



SUNSET EMPIRE TRANSPORTATION DISTRICT
900 Marine Drive Astoria, Oregon 97103

November 6, 2023

ODOT Corrective Actions and Advisory Recommendations

SETD Management Response

This is the SETD management response to the corrective actions and advisory recommendations communicated by ODOT on October 23, 2023. We are diligently working to get these policies and practices in place before the deadlines listed below. The Board of Commissioners is committed to learning and providing financial oversight of the district and has registered for training to enhance that ability. We look forward to completing these tasks and moving forward on sound financial footing. We are confident that these trainings, policies, and practices will ensure that SETD remains financially stable.

1. Budget Process

Corrective Action:

SETD shall furnish a Board approved budget making policy that describes the duties of the Director of Finance, District Executive Director and SETD Board of Commissioners. This policy shall include a description of the process for approving and modifying the district's annual Board approved budget.

Due Date: January 15, 2024

Management Response: SETD will provide an approved Budget making policy describing the process for approving and modifying the district's annual Board approved budget. We have had internal discussions about how we would like the process to be decentralized and involve more management staff in the process. We have sought policy samples from ODOT and other transit providers.

2. Budget and Grant Accounting

Corrective Action:

1) The Director of Finance and Executive Director shall attend PTD's Financial Management for transit providers training December 12-13, 2023.

<https://content.govdelivery.com/accounts/ORDOT/bulletins/36eca4f>

2) SETD shall furnish a Board approved cost allocation plan displaying how the costs for the quarter were allocated amongst the various grants with each its quarterly agency periodic reports and reimbursement requests during the 23-25 biennium. The cost allocation plan should contain the following elements:

What kinds of costs will be considered indirect, versus direct program administration,

- What position within the agency makes the call on this, on an invoice-by-invoice basis,
- What position within the agency determines what are eligible costs for specific grants,
- What position within the agency will allocate eligible costs to specific grants,
- What is the algorithm for allocating eligible costs to specific grant

Due Date: December 12-13, 2023 (financial management training)

Due Date: January 15, 2024 (cost allocation plan)

Management Response: Craig Johnston (Executive Director) and Kelly Smith (Finance Director) are both scheduled to attend the Financial Management for transit training, December 12-13, 2023.

SETD will furnish a Board approved cost allocation plan displaying how the costs for the quarter were allocated amongst the grants for the quarter. Included in the cost allocation plan will be what is considered direct/indirect costs, who makes this determination, who determines which costs are eligible for specific grants, and what the algorithm is for allocating costs to specific grants. We are currently working with Columbia County Rider Transit Director John Dreeszen on this policy.

3. Budget Preparation

Corrective Action:

The Director of Finance shall furnish PTD a copy of the draft budget for the July '24 - June '25 fiscal year.

Due Date: March 31, 2023

Management Response: The Director of Finance will furnish PTD a copy of the draft budget for the July '24 – June '25 fiscal year by March 31, 2023.

4. Financial Oversight

Corrective Action:

SETD shall furnish a Board approved financial oversight policy that describes the duties of the Director of Finance, Executive Director and SETD Board of Commissioners. These duties shall include the following:

- 1) Expenditure testing,
- 2) Budget variance analysis, and
- 3) Determining the interval of internal audits.

Due Date: January 15, 2024

Management Response: SETD will furnish a Board approved financial oversight policy that describes the duties of the Director of Finance, Executive Director, and SETD Board of Commissioners. The duties will include expenditure testing, budget variance analysis, and determining the interval of internal audits. We are currently seeking best practices policies from ODOT and other Oregon Transit Providers.

5. Financial Reporting

Corrective Action:

The Director of Finance shall include a balance sheet and a statement of cash flow in the December Board financial report and every month thereafter.

Due Date: January 15, 2024

Management Response: A balance sheet and statement of cash flow shall be included in the December Board financial report and every monthly board meeting thereafter.

6. Financial Reconciliation

Corrective Action:

SETD shall furnish: 1) a Board approved financial report reconciliation policy that describes how SETD will reconcile differences between the financials it has provided the Board, and the audited financial statements, and 2) a summary of a reconciliation of the FY23 financial reports.

Due Date: January 15, 2024

Management Response: SETD will provide a board approved reconciliation policy that describes how SETD will reconcile the differences between the financials it has provided the Board and the audited financial statements. SETD will also use the policy and provide a summary reconciliation of the FY23 financial reports. SETD is presently seeking best practices and policy samples from ODOT and other state transit providers.

7. Expenditure Support

Corrective Action:

SETD shall retain and keep accessible bank and invoice support for expenditures.

SETD shall continue to email a copy of its bank statements to PTD per the OTIB loan agreement.

Due Date: Immediately

Management Response: SETD will continue to maintain accessible bank and invoice support for expenditures. SETD will continue to email a copy of bank statements to PTD. This is being done currently and will continue.

8. Financial Statement Preparation

Corrective Action:

Corrective Action: SETD shall submit a Board approved FY22 Annual Comprehensive Financial Report to the Oregon Secretary of State and PTD that contains the following elements:

1) A Balance Sheet

2) A Statement of Cash Flows

3) A Corrective Action Plan signed by both the Executive Director and Director of Finance.

Due Date: January 15, 2024

Management Response: SETD will submit a Board approved FY22 Annual Comprehensive Financial Report to the Oregon Secretary of State and PTD the contains a balance sheet, statement of cash flows, and a corrective action plan signed by the Executive Director and Director of Finance. This is in process and expected to be completed on time.

9. Internal Controls

Corrective Action:

SETD shall furnish a Board approved Internal Control policy that enhances internal controls to ensure:

- 1) Adequate segregation of duties to minimize the likelihood of fraud or human error,
- 2) Purchasing authority is established for all personnel responsible for agency purchases,
- 3) Approval of all purchases should require approval of the requesting party and a supervisor to the requesting party,
- 4) Any changes made to an entry in the accounting system have appropriate approval authority.

Due Date: January 15, 2024

Management Response: SETD will submit a Board approved Internal Control policy that enhances internal controls to ensure compliance with segregation of duties, appropriate purchasing authority & supervisor approvals and changes made to accounting system entries.

10. Travel

Corrective Action:

Subrecipient must furnish Board-adopted financial management policies and procedures to ensure effective financial management of FTA awards.

Management Response: SETD will furnish Board-adopted financial management policies and procedures to ensure effective financial management of FTA awards and establish internal controls to guard against waste, loss, and misuse of funds.

PTD Advisory Recommendations

1. **Board Expertise:** The Board should seek out at least one individual with experience in financial management or analysis.

Management Response: The board is aware of this need. They are seeking training in Financial Management and consulting with community leaders for more training and advisory availability. Six board members are scheduled to attend Financial Management Training. The board is committed to learning the skills necessary to oversee the district's fiscal management.

2. **Budget Revisions:** The Board needs to ensure that SETD adheres to the budget it has approved through monitoring financial performance with the approved budget.

Management Response: See above response. The board is seeking training to obtain the necessary acumen to oversee the financial performance of SETD. SETD is also providing new monthly reporting that shows the approved annual budget totals.

3. **Optimizing Funds:** Attend PTD financial Management training in December and make efforts to develop this technical capacity as quickly as possible.

Management Response: Craig Johnston (Executive Director) and Kelly Smith (Finance Director) are both registered to attend the Financial Management training in December.

4. **Expenditure Documentation:** SETD should attach supporting documentation for all expenditures submitted for reimbursement.

Management Response: All documentation of expenses will be attached and uploaded into OPTIS (Oregon Public Transit Information System) for submission for reimbursements.

5. **Travel Expenditures:** SETD should evaluate the available budget prior to authorizing travel expenses to ensure sufficient funding is available for the purpose.

Management Response: Before any trip is authorized the available budget will be evaluated to ensure the district has sufficient funds.

6. **Travel Rates:** SETD should adhere to the government rate for hotels where possible.

Management Response: SETD will adhere to the government rate for hotels when possible.

7. **Communication:** Regular staff budget-to-actual meetings are advised.

Management Response: Monthly Staff Budget-to-actual meetings will occur from this point forward.

- 8. Vendor List: The vendor list should be regularly updated to remove inactive vendor and outdated information.**

Management Response: Vendor list will be regularly updated to remove inactive vendors and outdated information.

The SETD staff and the Board of Commissioners are committed to correcting all deficiencies identified by ODOT included in the Forensic Audit. We are working diligently to meet all deadlines and moving forward as an organization with a renewed commitment to fiscal responsibility and transparency. We appreciate the assistance ODOT has provided and will keep ODOT apprised of our progress.



**Craig Johnston
Executive Director
Sunset Empire Transportation District**

SUNSET EMPIRE TRANSPORTATION DISTRICT FINANCIAL OVERSIGHT POLICY		Policy # 2.B	Date Approved 11-30-2023
		Executive Director Signature	
Reviewed	Date	Reviewed	Date
Reviewed	Date	Reviewed	Date

PURPOSE

To provide expenditure testing, budget variance analysis and annual internal audits.

POLICY

For budget analysis SETD will provide a monthly report to the board that has the budget in its entirety with a YTD Actual to Annual Budget Percentage to help the board determine if SETD is in compliance with their annual budget.

PROCEDURE

On a quarterly basis, the Finance Officer will provide a complete list of transactions to the Executive Director. The Executive Director will then go through the list of transactions and choose approximately 10% (with discretion to look at more if s/he feels necessary) of the transactions for testing. S/he will give the list to the Finance Officer who will then locate each invoice associated with the given transactions and a non-check signing board member will review the invoices for accuracy.

SUNSET EMPIRE TRANSPORTATION DISTRICT DISTRICT FINANCIAL POLICY AND PROCEDURES		Policy # 2.A	Date Approved 11-30-2023
		Executive Director Signature	
Attachments A- Financial Procedures		Reviewed	Date
Reviewed	Date	Reviewed	Date

PURPOSE

The purpose of this policy is to define the requirements and procedures for the financial management of Sunset Empire Transportation District (SETD). SETD receives operational funding from various Federal and State Grants. The district also receives: Timber Tax which is a local tax placed on the sale of timber and collected and distributed by Clatsop County on a quarterly basis. Property Tax which is a local tax distributed by Clatsop County from property tax collection and distributed throughout the year. Employee Tax which is a local income tax collected by the State of Oregon from workers in Clatsop County and distributed to the district on a quarterly basis.

Fares- The set cost charged to riders for bus route, paratransit and dial a ride services.

POLICY

The Executive Director is responsible for the overall financial management of SETD. The Executive Director will ensure that SETD complies with all Federal, State, local laws, regulations, requirements, and the Governmental Accounting Standards Board (GASB). The Executive Director will oversee the accurate Accounts Payable and Accounts Receivable processing and monthly reporting. The Executive Director will oversee the generation of monthly accounting reports that will be reviewed and accepted by the SETD Board. The Executive Director will ensure compliance with the required annual budget process and will ensure the completion of an annual financial audit of SETD. The Executive Director will designate staff to provide the required financial processes to ensure that the SETD Financial Policy is being implemented.

PROCEDURES- Attachment A

ATTACHMENT A

FINANCIAL POLICY PROCEDURES

Grant Reimbursement-

Grants are the main source of funding for the operation of services at Sunset Empire Transportation District. Grants are conditional funding which require an application process and have specific management, use and reporting requirements. Grant reimbursement reporting is completed on a quarterly basis. The SETD Finance Officer will review all expenses that are applied to each grant and provide ODOT with the required reports and invoices through the ODOT reporting system (OPTIS). This report is then reviewed and approved by the SETD Executive Director before being sent to ODOT for final approval and reimbursement.

Bank Accounts-

The opening and closing of any bank account for SETD requires the approval of the Executive Director and the SETD Board. The Executive Director and SETD Board officer will register as signers on each bank account. The Executive director will review and approve all deposits, withdrawals, and account transfers. The Executive Director will immediately notify the SETD Board of any unresolved balance discrepancies.

Deposits-

All checks and cash received by mail or other sources will be logged and totaled on a Daily Cash log by the Executive Assistant. The original cash log will be given to the Executive Director and a copy will be given to the Finance Officer with the cash/checks received. The Finance Officer will prepare a detailed deposit slip and make a deposit the same day as received or as soon as possible. The Finance Officer will make deposits and forward a copy of the Daily Cash Log, deposit slip and deposit receipt to the Executive Director. The Finance Officer will attach the deposit receipt received from the bank to the accounting system deposit report.

Withdrawals-

Any withdrawal from any SETD bank account requires the signature of the Executive Director and the SETD Board Secretary/Treasurer or in the absence of the Executive Director, the Chief Operating Officer or 2 Board members must approve the withdrawal.

Bank Account Transfers-

The Finance Officer will be registered with the bank and given authority to make intercompany and payroll transfers for SETD bank accounts. An Account Transfer Request which details transfer amounts and bank accounts involved will be submitted to the Executive Director or Board Secretary/Treasurer for approval via email. The Executive Director will keep a separate electronic file of these requests.

Monthly Bank Account Reconciliation-

All SETD bank accounts will be balanced and reconciled once a month by the Finance Officer or other staff as assigned by the Executive Director.

Finance Officer will:

1. Verify that all beginning balances on statements match SETD accounts.
2. Enter any interest or fees from the statement into SETD accounts.
3. Verify all debits, credits and check sequence from statements match SETD accounts.
4. Verify all ending balances on statements match SETD accounts.
5. The Finance Officer will discuss any balance discrepancies with the Executive Director.
6. The Finance Officer will notify the Executive Director of any unusual fees or deposits on the bank statement.

Loans-

The Executive Director may determine that a bank loan is necessary for the purchase of equipment, electronics, property or other operational needs. The Executive Director will be required to present a detailed loan request and receive SETD Board approval prior to loan application. The loan request will include the purpose of the loan, name of the lending institution, contact information, amount of loan, interest rate and general terms of loan. All loan applications will require the signature of one SETD Board member.

Mail-

Mail for SETD is delivered daily to the SETD Transit Center in Astoria. Mail is to be opened and processed daily. All delivered mail will be opened and date stamped by the Executive Assistant and delivered to the Executive Director. The Executive Director will review and initial all payment notifications and checks. The Executive Assistant will distribute mail to appropriate departments. The Finance Officer will place incoming checks in a secure/locked location until processed and deposited.

Vendor Accounts-

SETD requires that any vendor, business or service requiring payment for products or services provided must submit an invoice, bill or request describing service or items purchased. The invoice must include vendor contact information, date of purchase or type of service requested.

Accounts Payable-

The AP/Payroll Clerk or designated employee will enter all SETD invoices into the current SETD accounting program which tracks the name, the contact information, amount owed, date of purchase or service and invoice number. An Accounts Payable Report (AP Report) that lists the status of all accounts, payments made and balance due will be prepared by the AP/Payroll Clerk or designee bi-weekly and given to the Finance Officer to select what invoices will be paid. The AP/Payroll Clerk or designee will process selected payments and have checks signed as required by the Executive Director and SETD Board member. The Finance Officer or designee will mail or deliver payments within a reasonable amount of time. The Finance Officer or designee will resolve any billing discrepancies with vendors as needed. The Finance Officer or designee will notify the Executive Director with any unresolved accounts payable discrepancies.

Accounts Receivable-

Accounts Receivable (AR) will be carefully managed to ensure the collection of all debts owed to SETD. A Debt will be identified as any amount greater than zero owed to SETD. A debtor is a business, organization or any other public or private entity that is liable for a debt or against whom there is a claim for debt. Each AR account will contain all debtor information including mail, phone and personal contact information. Each account will identify the amount and description of the service provided and the amount that is owed. AR will contain the initial debt and a detailed accounting of all transactions, payments and any invoices sent. The Finance Officer will monitor all AR. A monthly billing invoice will be sent to all debtors. An aging report will be prepared and reviewed every month. Accounts with balances past 60 days will receive notification that the account is past due. Any account past 90 days will be sent a notification that the account is being put in collections if arrangements are not made or balance is not paid. The Finance Officer will make every effort to collect the outstanding debt. The Executive Director must approve accounts sent to collections. Accounts may be determined as uncollectable and will need to be written off. The following is a list of who will make the write off determination:

\$ 0 to \$20	Finance Officer
\$21 to \$200	Executive Director
\$201 and above	Board of Directors

Purchase Orders-

All SETD non-contractual purchases including purchases with credit cards will be approved by the Executive Director or the COO. The employee requesting the purchase is required to complete an email request to either the COO or the Executive Director for purchases \$251-\$500, or a requisition in the accounting system for \$501 and above (both are, prior to purchase,). The email and/or requisition will require the vendor's name, contact information, reason for purchase, department making purchase, item description and price. The requisition will be approved either by the Executive Director or the COO.

Check stock and processing-

Ordering- SETD printed check stock may be ordered from various vendors but will be delivered directly to the Executive Director or Executive Director's Assistant's office. For security purposes only 500 checks shall be ordered at a time. The Executive Assistant will specify and record the beginning and ending check numbers of order.

Receiving- Check stock shipments will only be opened and verified by Executive Assistant or Executive Director. The beginning and ending check numbers will be verified. A log of check stock order dates and the beginning and ending numbers will be kept in the checking account file.

Storage- All unused check stock will be kept in a secure location that remains locked at all times.

Printing- Check printing will be authorized by the Executive Director or Finance Officer. Checks may only be printed by the AP/Payroll Clerk or the Finance Officer. All checks require the signature of the Executive Director (or Chief Operating Officer) and the Board Secretary/Treasurer or two Board members. Once checks are printed, a check log will be printed, verified and filed in the corresponding account file.

Lost Checks: The Finance Officer will immediately notify the Executive Director if there are any discrepancies in the sequence of check stock numbers or if any printed and mailed checks cannot be accounted for. The Finance Officer or the Executive Director will notify the bank of any missing checks and a stop payment may be issued. The Executive Director will immediately notify the SETD Board Secretary/Treasurer of any unresolved checking account discrepancies. A lost check receipt will be created and signed by the Executive Director.

Month End Reporting-

The Finance Officer will balance all accounts and prepare a month-end report which is submitted to the Executive Director for review.

Payroll-

The AP/Payroll Specialist will process SETD payroll every two weeks. SETD will maintain a separate bank account designated for payroll transactions only. The balance on this account will be kept to a minimum. The Executive Director must give approval to the Finance Officer for any transfers into this account. Work hours will be turned into the AP/Payroll Clerk no later than Monday at 9am on the week that payroll is going to be processed. The AP/Payroll Clerk will print time reports from the Time Clock for bus drivers, Operation employees, Transit Center employees. All employee time sheets will be verified by the employee's supervisor.

AP/Payroll Clerk or Finance Officer will:

1. Enter hours worked and deductions into employee's payroll account.
2. Calculate time clock reports to be processed.
3. Prepare direct payroll deposits.
4. Print payroll register
5. Payroll register, reimbursements, paystubs and time sheets are given to Executive Director

Finance Officer will:

1. Calculate amount needed for account transfer and send written request to Executive Director.

Executive Director will:

1. Verify time sheets and payroll calculations.
2. Approve time sheets and final payroll amount.
3. Approve transfer of funds into payroll account from appropriate accounts
4. Verify that an SETD Board member is the second signer on all final payroll checks.

Ticket Sales/ Bus Vaults:

Passengers may purchase tickets, passes or pay cash for SETD or Greyhound Bus services. All money received for bus fare, sold in the Transit Center or on buses will be counted and prepared for deposit by Operations or Transit Center employees.

Bus Vaults- All SETD buses will have locked vaults secured near the front of the bus for securing cash received from passengers for service. Vaults will be secured by the Operations Manager or designated operations employee. Bus vaults will remain locked and stored in a locked

compartment until they are opened, counted and a deposit slip is prepared by the Operation Manager and the operations assistant or designated employee, in dual custody, and then verified by a 3rd person. The vault cash will be placed in a money bag with the deposit slip and placed in the operations safe which is only accessible to the Operations Manager or other designated employee until delivered to the bank for deposit by the Operations Manager, Finance Officer or other designated employee.

Transit Center- The Transit Center has a sales counter that provides ticketing service for SETD, and NW Navigator bus service. The Transit Center will maintain 1 cash drawer for sales. The starting cash drawer balance each day will be \$300. The cash drawer will be counted and recorded on a corresponding daily cash balance log before opening in the morning and at closing in the evening. Staff will initial all log entries. A cash drop for deposit will be made by transit center staff every night in an envelope with the amount, date and employee initials and dropped in the vault. The daily print out from the SETD credit card machine and receipts will be left in the “in” basket of the AP/Payroll Clerk. The Cash drawer will be kept locked at all times. Access to the cash drawer will be limited to only staff that has been authorized by the Finance Officer. Any cash balance discrepancies will be reported to the Finance Officer. If not resolved by the Finance Officer, the discrepancy will be reported to the Executive Director.

Financial Reports:

The Finance Officer will prepare financial reports as requested. The monthly financial reports will be submitted to the Executive Director and to the SETD Board.

Budget Process:

SETD is required to have a projected budget approved before June 30th each year as is required by the Oregon Department of Revenue and following procedures in the Local Budgeting Manual and the SETD District Budget Policy.

Journal Entries-

All journal entries are submitted to the Executive Director and must be approved before entries are made. After entries are made a confirmation log is sent to the Executive Director confirming entries were completed.

Audit-

SETD is required by Federal and State law to have an annual financial Audit. The Executive Director will contract with a licensed accounting firm that specializes in municipal audits. The auditors will present their findings to the SETD Board during a public meeting. The Finance Officer will be responsible for correcting any negative findings.

Records and Archiving-

All SETD Audit, Budget records and all financial records supporting these processes will be retained according to (OAR #166 Div.150) records retention guidelines.

Allowability of Costs

Under 2 CFR Part 200.403, SETD is required to set conforming guidelines for determining the allowability of costs for Federal awards.

1. The cost must be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
2. The cost must conform to any limitations or exclusions set forth in these principles or in the Federal award as to the types or amount of cost items.
3. The cost must be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-Federal entity.
4. The cost be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
5. The cost shall be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
6. The cost not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also §200.306 Cost sharing or matching paragraph (b).
7. The cost be adequately documented. See also §§200.300 Statutory and national policy requirements through 200.309 Period of performance of this part.

Employee Credit Card Use-

Sunset Empire Transportation District (SETD) will authorize designated employees the use of credit cards. The purpose of this policy is to delineate the process required for accountability and use of a SETD credit card.

SETD will obtain credit cards for employee use. Only one credit card account will be opened using criteria chosen by the Executive Director. This account will have 6 employee cards issued with a combined limit of \$18,000. The Executive Director will designate the spending limit for each card. Cardholders are to retain possession of their credit card and follow the required procedures for use. SETD credit cards will only be used for SETD business and related purchases. Charges or fees that are unsubstantiated by supporting documentation are the personal responsibility of the employee cardholder. SETD reserves the right to deduct those charges and fees from the cardholder's paycheck. Unauthorized or misuse of a credit card may result in discipline up to and including termination.

Procedure:

1. Each employee issued a SETD Credit Card will read and sign the **Employee Credit Card Agreement**.
2. Card holders are responsible for not exceeding the spending limit of their card.
3. Card holders are required to receive prior approval for all card purchases over the \$251 threshold.
4. Purchase approval will be documented by completing an email request for a purchase amount between \$251-\$500 or a SETD Requisition will be submitted for approval for purchases over \$501.

5. Card holders will be required to retain and submit receipts for purchases and substantiate the purchase cost and the department's allocation of the cost.
6. The Finance Officer or designee will give each card holder a copy of their monthly credit card invoice.
7. If a card holder does not have a required receipt, a separate Lost Receipt Form must be submitted.

Employee Agreement-

Employee Name: _____

Credit Card: _____

Credit Card #: _____

Expiration Date: _____

As a listed MasterCard holder of Sunset Empire Transportation District, I agree to adhere to the procedures listed above when making purchases with the District credit card (CC).

I understand that I will be held personally responsible for any misuse of, or unauthorized purchases made with the CC and such purchases, and any related fees may be deducted from my pay. I also understand that not following the above stated procedures and/or misuse of the CC may result in discipline up to or include termination.

Employee Signature _____ Date _____

Executive Director Signature _____ Date _____

Original document to personnel file, copy to file with credit card agreement and copy to employee.

SUNSET EMPIRE TRANSPORTATION DISTRICT		Policy #	Date Approved
		2.C	11-30-2023
DISTRICT ANNUAL BUDGETING POLICY		Executive Director Signature	
		Reviewed	Date
Reviewed	Date	Reviewed	Date

POLICY

Sunset Empire Transportation District (SETD) will comply with Oregon's Local Budget Laws, prior to the expenditure of any monies or the levy of any tax upon property located within the District as stated in Chapter 294 of the Oregon Revised Statutes. SETD shall comply with the instructions and requirements of the Department of Revenue, which has been charged by the Legislature with the responsibility to interpret and administer the Local Budget Law. In preparing and adopting its Budget, SETD shall be guided by the Oregon Department of Revenue Local Budgeting Manual, Municipal Corporations Local Budget Law Forms and Instructions and any other materials provided by the Oregon Department of Revenue.

PROCEDURES-

1. **BUDGET COMMITTEE**
2. **APPOINTMENT OF BUDGET OFFICER**
3. **PREPARATION OF BUDGET MESSAGE AND PROPOSED BUDGET**
4. **NOTICE OF BUDGET COMMITTEE MEETING**
5. **BUDGET COMMITTEE MEETING**
6. **PUBLICATION OF BUDGET SUMMARY AND NOTICE OF BUDGET HEARING**
7. **BUDGET HEARING**
8. **BUDGET ADOPTION, APPROPRIATIONS, AND TAX LEVY**
9. **CERTIFICATION OF BUDGET**
10. **BUDGET CHANGES AFTER ADOPTION**

1. BUDGET COMMITTEE

The budget committee shall consist of the seven (7) elected members of the District's Board of Directors and an equal number of seven (7) citizens at large from the District. Citizens shall be recruited by advertising vacancies in the newspaper and/or on the District's website. Citizens are appointed by the Board of Directors shall serve terms of three (3) years. Members of the Budget Committee shall receive no compensation for their services. Citizens shall not be considered officers, agents, or employees of the District. Citizens Budget Committee members' terms shall be staggered so that about one-third of the appointed terms end each year.

2. APPOINTMENT OF BUDGET OFFICER

The SETD Board of Directors will designate the Budget Officer for each fiscal year to prepare the District's Budget. The Budget Officer shall fully acquaint himself/herself with the Local Budget Law and the budget preparation process.

3. PREPARATION OF BUDGET MESSAGE AND PROPOSED BUDGET

The Budget Officer is responsible for the preparation of the budget message and proposed budget for presentation to the budget committee according to laws and regulations of the state of Oregon.

4. NOTICE OF BUDGET COMMITTEE MEETING

When the proposed budget and budget message are ready a legal notice "Notice of Budget Committee Meeting" will be published. If the notice is only published in a newspaper of general circulation, it must be published at least two (2) times between five (5) to thirty (30) days before the scheduled date of the budget committee meeting. The notice may be published one (1) time in a newspaper five (5) to thirty (30) days prior to the schedule budget committee meeting as long as the notice is also published on the District website at least ten (10) days before the budget committee meeting. The newspaper notice must include the website address.

5. BUDGET COMMITTEE MEETING

The Budget Committee shall have at least one meeting each year and may schedule additional meetings if required. The Budget Committee shall elect a chairperson at it first meeting. The Budget Officer shall present the message at the first meeting of the Budget Committee. The Budget Officer will then present and review the proposed budget for the next fiscal year with the Budget Committee. Budget Committee members are encouraged to ask questions of the Budget Officer and discuss the budget. The Public shall be given time to make comments and/or ask questions and should be encouraged to participate in process.

When the budget committee is satisfied with the proposed budget including any additions to or deletions from the one prepared by the Budget Officer, the Budget Committee must approve a rate of total ad valorem property taxes to be certified to the County Assessor.

If another meeting of the Budget Committee is required a notice of the meeting must be provided as required by Oregon public meeting law. All Budget Committee meetings are open to the public and subject to Oregon's Public Meetings Law.

6. PUBLICATION OF BUDGET SUMMARY AND NOTICE OF BUDGET HEARING

After the budget has been approved by the Budget Committee, a budget hearing shall be held by the Board of Directors of the District. Five (5) to thirty (30) days before the scheduled hearing, a "Financial Summary and Notice of Budget Hearing" will be published or the hearing must be rescheduled, and a new notice published. This information must appear in a newspaper of general circulation published in the District. If a second hearing is required, the notice need not contain the summarized financial information found in the first notice. However, the second notice shall repeat significant information about the scheduled budget hearing and set forth the date on which the Financial Summary was first published.

7. BUDGET HEARING

The Board of Directors of the District shall hold the scheduled budget hearing on the date specified in the public notices given. The purpose of the hearing is to take citizen testimony on the Budget approved by the Budget Committee. Additional hearings may be held if necessary. All hearings are open to the public, and subject to Oregon's Public Meetings Law.

8. BUDGET ADOPTION, APPROPRIATIONS, AND TAX LEVY

The District's Board of Directors may make changes in the approved budget before it is adopted, subject to the limitations set by Oregon law or regulations. These limitations cannot be exceeded without first publishing a revised Financial Summary and holding another budget hearing. Once all budget hearings have been concluded, and upon consideration of relevant testimony received at such hearings, the District's Board of Directors shall adopt the Budget. The District's Board of Directors shall prepare a resolution formally adopting the budget, making appropriations, and determining, making and declaring the ad valorem tax levy for each fund. The Budget must be adopted before June 30 each year. There is no provision in the law for adopting a budget after July 1.

9. CERTIFICATION OF BUDGET

The adopted budget should be sent to:

ODOT PTD Reporting inbox ODOTPTDReporting@odot.oregon.gov copying the Regional Transit Coordinator, no later than 30 days after adoption.

The district will send the items listed below to the County Assessor's office on or before July 15 each year:

1. Two (2) copies of "Notice of Property Tax" LB-50.
2. Two (2) copies of the Board of Directors resolution adopting the budget and making appropriations.

The district shall submit the items listed below to the County Clerk on or before July 15 of each year :

1. One (1) copy of the budget as adopted by the Board of Directors.
2. One (1) copy of "Notice of Budget Hearing and Financial Summary" (LB-1).
3. One (1) copy of "Notice of Property Tax" LB-50.
4. One (1) copy of the Board of Directors resolution adopting the budget and making appropriations.

10. BUDGET CHANGES AFTER ADOPTION

After the beginning of the fiscal year after the District is operating with the adopted budget, changes in appropriated expenditures sometimes become necessary. Appropriations may be increased or decreased transferred from one appropriation category to another or new appropriation categories created.

The method used to amend the budget is determined by budgetary change needed. A supplemental budget is most often required when making both new appropriations, transferring appropriations, and other purposes. There are also specific circumstances when a supplemental budget is not required to make expenditures that are not in the adopted budget.

Budget changes after adoption can be complex and the District shall refer to the Oregon Department of Revenue Local Budgeting Manual when making budget changes after adoption of the current operating budget.

SUNSET EMPIRE TRANSPORTATION DISTRICT		Policy #	Date Approved
		2.D	11-30-2023
ANNUAL AUDIT VERIFICATION AND RECONCILIATION		Executive Director Signature	
		Reviewed	Date
Reviewed	Date	Reviewed	Date

POLICY-

Sunset Empire Transportation District is required by Federal and State law to have an annual Financial Audit by an audit firm that specialized in municipal audits. Auditors will present their findings to the SETD Board during a public Board Meeting. The SETD Executive Director will be responsible for verifying any adjustments and implementing the correction of any negative findings and presenting those corrections to the SETD Board.

PROCEDURE-

1. As part of each year’s annual audit report, SETD will require a detailed report of journal entry adjustments to the SETD internal accounting system account balances that are reflected in the completed audit report.
2. The SETD Finance Officer will review these adjustments with the auditor to gain a full understanding of the adjustments and to confirm the internal accounting system codes to be adjusted.
3. The Finance Officer will present the list of proposed journal entry adjustments to the Executive Director for review and approval.
4. The approved journal entry adjustments will be entered into the SETD internal accounting system and posted to the appropriate accounting system codes with an effective date of June 30th of the year under audit.
5. Upon entry and posting, the Finance Officer will generate an updated General Ledger Report and confirm, account by account, that the updated internal general ledger account balances as of June 30th match the report of adjusted account balances provided by the auditor.
6. Once the internal accounting system account balances have been confirmed to match the adjusted account balances contained in the auditor’s report, the Finance Officer will present a report to the Board of Directors demonstrating that the internal accounting system has been reconciled to the corresponding audit report balances.
7. A final copy of the audit is to be sent to ODOT PTD Reporting inbox at ODOTPTDReporting@odot.oregon.gov copying the Regional Transit Coordinator, no later than 30 days after final audit is received.

SUNSET EMPIRE TRANSPORTATION DISTRICT EMPLOYEE WHISTLEBLOWER POLICY		Policy # 15.A	Date Approved 11-30-2023
		Executive Director Signature	
Reviewed	Date	Reviewed	Date
Reviewed	Date	Reviewed	Date

PURPOSE

The purpose of the policy is to provide reporting procedures should a Sunset Empire Transportation District (District) employee become aware of improper government action, and for whistleblowers protection under Oregon Revised Statute 659A.200 to 659A.224.

POLICY

Sunset Empire Transportation District encourages any employee with knowledge of or concern of an illegal or dishonest fraudulent District activity to report it to the Human Resources Officer and the Board Chairperson. The employee may also provide the information to a state or federal regulatory agency, a law enforcement agency or an attorney licensed to practice law in Oregon if a confidential communication is made in connection with the alleged violation. Attorneys employed by the District may report violations of law to the Attorney General, subject to rules of professional conduct. All such issues will be investigated in a timely manner to determine fault and institute any appropriate corrective measures.

Examples of illegal or dishonest activities are violations of federal, state, or local laws; billing for services not performed or for goods not delivered; and other fraudulent financial reporting. For any employee wishing more information, further details can be obtained from the Human Resources Officer.

The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing may be subject to corrective action up to and including termination.

Whistleblower protections are provided to maintain confidentiality and to prevent retaliation. While identity may have to be disclosed to conduct a thorough investigation, to comply with the law, and to provide accused individuals their due course, the privacy of the individual making the report will be protected as much as possible.

The District will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact the Human Resources Officer and Board Chairperson immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

All reports of illegal and dishonest activities will be promptly submitted to the Human Resources Officer and Board Chairperson who are responsible for investigating and coordinating corrective action. Claims of improper government actions will be reported to ODOT while SETD is classified as a high-risk subrecipient.

The Human Resources Officer will keep a record of all whistleblower claims, enabling the identification of repeated claims.

SUNSET EMPIRE TRANSPORTATION DISTRICT		Policy #	Date Approved
		15.B	11-30-2023
EQUAL OPPORTUNITY EMPLOYER POLICY		Executive Director Signature	
Reviewed	Date	Reviewed	Date
Reviewed	Date	Reviewed	Date

Sunset Empire Transportation District has a strong commitment to all district employees and the community we serve. As an equal opportunity employer, we are dedicated to ensuring that no person will be unlawfully excluded from employment opportunities based on race, color, religion, national origin, sex (including gender identity, sexual orientation, and pregnancy), age, genetic information, disability, veteran status, or other protected class.

Sunset Empire Transportation District’s Equal Employment Opportunity (EEO) policy applies to all employment actions, including but not limited to, recruitment, hiring, selection for training, promotion, transfer, demotion, layoff, termination, rates of pay, or other forms of compensation.

All applicants and employees have the right to file complaints alleging discrimination. Retaliation against an individual who files a charge or complaint of discrimination, participates in an employment discrimination proceeding (such as an investigation or lawsuit), or otherwise engages in protected activity is strictly prohibited and will not be tolerated.

Sunset Empire Transportation District is committed to providing reasonable accommodations to applicants and employees who need them because of a disability or to practice or observe their religion, absent undue hardship.

All employees, supervisors and management personnel share the responsibility and are accountable for implementing, monitoring and upholding Sunset Empire Transportation District’s EEO Policy for employees and those seeking employment.

As Sunset Empire Transportation District’s Executive Director, I maintain overall responsibility and accountability for Sunset Empire Transit’s compliance with its EEO policy. To ensure day-to day management, program preparation, compliance, monitoring, and complaint investigation, I have appointed the Human Resources Officer as Sunset Empire Transit’s EEO officer. The Human Resources Officer will report directly to me and act with my authority with all levels of management and employees.

Any employee or applicant that believes he or she has been subject to discrimination or retaliation should directly contact Sunset Empire Transportation District’s Human Resources Officer.

SUNSET EMPIRE TRANSPORTATION DISTRICT		Policy #	Date Approved
		3.A.	11-30-2023
EMPLOYEE TRAVEL AUTHORIZATION AND REIMBURSEMENT POLICY		Executive Director Signature	
		Reviewed	Date
Reviewed	Date	Reviewed	Date

PURPOSE

The purpose of this policy is to assist Sunset Empire Transportation District Employees with the authorization and expenditure of district funds for travel related to district business.

POLICY

All Sunset Empire Transportation District employees are expected to use good judgment regarding the expenditure of funds for travel expenses. Authorizations for travel expenses will only be allowed for travel that relates directly to public transportation and the enhancement of skills and knowledge in relation thereof.

1. General Expectations

If an employee is required to travel, they will use the vehicle that is provided by the district for travel. If the vehicle is not available, the employee is authorized to use their own vehicle and will be reimbursed at the current General Services Administration Privately Owned Vehicle (GSAPOV) rate.

- a. All hotel lodgings are to be booked using the Oregon Government GSA Per Diem rate whenever possible. This rate fluctuates from city to city and from month to month.
- b. Reimbursement for meals is based on the Oregon Government per-diem rate and includes individual reimbursement for Breakfast, Lunch and Dinner or a per day reimbursement rate.

2. Documentation

The procedures for documenting the expenses involved with employee travel on District related business activities are designed to provide public accountability in two areas.

- a. A complete accounting of the actual expenses for the travel.
- b. To ensure the expenses reported for reimbursement are appropriate and provide appropriate documentation.

3. Travel Requests and Approval

Requests for travel should be submitted at least 2 weeks prior. The Board Chairperson shall authorize registration, travel, and attendance expenditures for all travel requests of the Executive Director and Operations Manager in advance within the budgeted amounts set by the district's adopted Budget.

Employees should submit a written request to the Executive Director or Operations Manager. In the case of the Executive Director or Operation Manager requesting travel, the request should be presented to the Board Chairperson. This will document advance approval of the requested travel and provide a basis for an advance of funds to the employee.

Out-of-state travel should only be used in the rarest of circumstances and must have the approval of the Executive Director and the Board Chair. Every attempt should be made to attend virtually to minimize the cost to the district.

4. Travel Settlement

Within 10 days after the travel has been completed, the employee must turn in receipts for lodging and all other expenses to be paid on an actual basis.

Attachment A.

Travel Request Form

SUNSET EMPIRE TRANSPORTATION DISTRICT
EMPLOYEE TRAVEL REQUEST FORM

Per Diem rates <https://www.gsa.gov/travel/plan>

Date Request Submitted: _____

Employee Name _____

Location Traveling to _____

Reason for Attending _____

Hotel Name _____ Room Rate \$ _____

Number of nights _____ Using District Car _____

Using own car _____ Roundtrip Miles _____

***Please check on availability of hotels offering Per Diem rates prior to submitting request.**

Date Received _____ Travel Authorized _____ Yes _____ No

Comments _____

SIGNATURE _____



**SUNSET EMPIRE
TRANSPORTATION
DISTRICT**

COST ALLOCATION PLAN

Contact:

Craig Johnston, Executive Director

cjohnston@ridethebus.org

503-861-5399

900 Marine Drive, Astoria, OR 97103

Phone (503)861-7433

www.ridethebus.org

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Introduction

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

The mission of SETD 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 complementary 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.

Purpose

The purpose of this cost allocation plan is to summarize in writing the methods and procedures that SETD uses to allocate costs.

This cost allocation plan was developed in accordance with federal reporting requirements of OMB Uniform Administrative Requirements (Super Circular) and complies with Generally Accepted Accounting Principles (GAAP).

General Cost Allocation Methodology

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 recognizes 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 to be distributed amongst those entities and programs that share in the direct benefits of those costs.

Basis for Distribution

SETD has a group of costs consisting of salaries, fringe benefits, and other shared costs to be equitably distributed. The accounts defined above will be allocated based on employees' FTE.

Unallowable Costs

Costs that are unallowable in accordance with OMB Uniform Administrative Requirements (Super Circular) 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.

Certification

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

- 1) Sunset Empire Transportation District Cost Allocation Plan was prepared in a manner consistent with the applicable cost principles set forth in OMB Uniform Administrative Requirements (Super Circular) and meets GAAP.
- 2) All costs included in this proposal to establish cost allocations are allowable in accordance with the requirements of OMB Uniform Administrative Requirements (Super Circular) 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 to the best of my knowledge.

_____ Date _____

Craig Johnston, Executive Director



SUNSET EMPIRE TRANSPORTATION DISTRICT
900 Marine Drive Astoria, Oregon 97103

November 2023 Executive Director Report:

It's been an extremely busy month at the district. I began on October 30 and had 2 full days of transitioning with Interim-Director Paul Lewicki. Paul's sage advice is always welcome, and he's demonstrated that he will always be a friend of the District.

On October 31, 2023, the management team along with Chairperson Boothe-Schmidt met with ODOT to examine the Forensic Audit results and review their findings and observations of the audit. SETD was given several tasks to complete in a very short amount of time. Several of our financial policies were found to be out of compliance with FTA guidelines and we were tasked with updating these policies and getting them board approved to continue to receive federal funding. Further, the Oregon Transit Commission is reviewing our revised STIF plan and approval of the plan would be facilitated with a management response to the ODOT findings and observations. A SETD management response to the findings and observations was prepared.

On November 7, 2023, the Oregon Transit Association met and discussed legislation regarding transit in the coming legislative session. Preventing drug use on buses and in bus shelters and additional STIF funding increases were discussed.

On November 8, 2023, SETD had our staff Management meeting here at the TC in Astoria. I was welcomed and we were able to discuss the state of the district. I appreciated that Management staff were patient and understanding with my numerous questions.

On November 9, 2023, ODOT Grant Management training was conducted. Debbie Boothe-Schmidt, Kelly Smith, and I attended. Some clarification on the new OPTIS reporting requirements were reviewed with more information from ODOT to follow. ODOT OPTIS reporting has been extended until November 30, 2023, due to the changes that ODOT has implemented.

On November 9, 2023, the Oregon Transit Commission met and was presented with the SETD management response. They approved our STIF plan changes and accepted our management response.

On November 9, 2023, I attended the NW ACT meeting and was introduced to the group. Debbie Boothe-Schmidt also attended. Ongoing regional transportation issues were discussed.

On November 14-16, Paul Nielson from Isler Inc was here to conduct our FY22 audit.

On November 15, 2023, we had our full Staff meeting and pie contest. Morale appears to be good and healthy amongst the drivers and staff. It is a nice open forum for issues to be addressed in a non-formal environment. Pie was on point, and I was honored to be a judge.

On November 17, 2023, attended the NW Connector meeting in Tillamook. Met a wonderful group of Managers from the area and was given the history of the development of the NW Connector. Individual issues amongst the district were discussed.

I was heartily welcomed by all at Sunset Empire and the community. I'm learning the flow of the organization and its systems and processes. We have a very dedicated group of employees who are very conscientious of the jobs they do and want SETD to thrive in the future.

Craig Johnston

Executive Director, SETD

- In the month of October, there were 3 travel training requests that were a result of routes 10 and 20 starting back up and riders needing help to adjust their routines to the new schedules. The type of training was mostly over the phone and one in-person conversation at Fred Meyer. Overall, the riders were very happy to see us returning some routes and they would let me know in the near future how everything was working out for them. I was able to have 4 in-depth conversations with riders over the phone where the need for assistance was more than a 3-5 minute phone call. In all instances, the need was mostly how I could help coordinate the most effective means of transit for some of the riders. All individuals were over the age of 60 and 2 used mobility devices.
- I continue to stay in contact with one of our former Veteran Volunteer drivers hoping that if and when we get the program up and running in the near future, we will have a driver ready to go. I have been in regular contact with 2 Veterans who needed help learning our new schedules. They are hoping for a return of our transportation program. If you know of a Veteran needing help, please forward this information to them: www.veteranscrisisline.net, Call 1-800-273-8255, and Press 1, Text 838255. If you know of a Veteran who is homeless or at imminent risk of homelessness, please encourage them to contact the National Call Center for Homeless Veterans at (877) 4AID-VET (877-424-3838) for assistance.
- In the month of October, I continued my efforts to support operations in any way possible by continuing to answer phone calls and scheduling rides for Paratransit. The Paratransit department has hired a new Transportation Support Specialist and I'm happy to report that I have been asked to train this person towards the end of October into November. This hire represents an opportunity for me to slowly return back to working in Mobility management. I also continue with data entry as well as some basic IT efforts. Our ZOOM platform has been running well and I have worked on training a couple of our staff to run the meetings in the event I'm unable to do so. I also continue in my efforts to keep up my small Mobility Management outpost by being available for travel training.
- In an effort to keep a strong outreach presence, part of my limited Mobility time goes to producing a weekly outreach transit update for the community called the Transit Focus. Please go watch the video and click on the like and subscribe button, as doing so helps get the information out to more people: <https://www.youtube.com/@sunsetempiretransportation582>

Marketing, Outreach and Education
November/December 2023 Board Meeting Report
Mary Parker, Executive Assistant

- Contacted City of Astoria and arranged for removal of 2 large green Bike Lockers at Transit Center. They had been in place for 12 years and were not being used and deteriorating. Staff from Astoria Public Works came and removed very quickly.
- Prepared minutes for June Budget 2023 Special Board Meeting
- Prepared minutes for October 25, 2023, Board Meeting
- Prepared minutes for October 31, 2023, Special Board Meeting

- Assisted with responses to ODOT Audit requirements
 - Assisted with writing 8 new policies
 - Updated SETD Financial Policy

- Prepared and posted Veterans Day announcement
- Prepared Thanksgiving closure poster, distributed to media, laminated, and hung in all shelters
- Prepared Eng/Spanish November December Board Meeting announcement, distributed to media and posted at Transit Center
- Prepared November/December Board Pack and distributed to Board, public and media
- Prepared SETD Holiday closures poster, distributed to media, laminated, and hung in all shelters
- Updated and prepared 4 employee business cards and arranged for printing
- Replenished new route signage in bus shelters.
- Distributed printed individual schedules to local partners and services
- Prepared Press Release announcing Craig Johnston being hired as new Executive Director at SETD and distributed to media, regional partners, and contacts.
- Cleaned shelter in Alderbrook
- Attended Staff Pie Party

Assisted staff with mail and other clerical needs.

Assisted Board with clerical needs



Happy Thanksgiving to you all!

Human Resources
NOVEMBER/DECEMBER 2023 Board Report
Sue Farmer, Human Resources Manager

TRAININGS ATTENDED:

- LCHRMA Meeting – “Rolling Forward, Rolling Back: Employment Updates from the Courts and Beyond.” Updates in the labor and employment world over the past year.
- Driver/Maintenance Supervisor Rick Yelton and I attended a Sex Trafficking presentation sponsored by Clatsop County. It was an interesting presentation, but not as specific to transit as I had hoped. Good information from survivors of sex trafficking and contact information.

ACTIONS:

- Conference call with Executive Director Craig Johnston, Chief Operations Officer Jennifer Geisler and ATU Local 757 President Shirley Block to discuss Article 5 as it pertains to laid off ATU 757 employees. It was agreed that the District will continue to retain the seniority callback list and do what is fair per the determination made to maintain original hire dates for longevity purposes and most recent hire date for continuous services seniority for those drivers returning to the workforce
- Attended the ODOT Grant Management Training on Thursday, November 9, 2023.
- Worked with SDIS on procurement of a life insurance policy for the Executive Director.
- Provided a PacificSource FSA (Flexible Spending Account) Open Enrollment for employees to enroll or decline in an FSA. Prepared the census for PacificSource and provided other documentation to complete the FSA/HRA Open Enrollment.
- Attended TEAM Meetings August 25th, November 8th and November 22nd.
- Attended the Board Meeting held on October 26th.
- Met with Mary Parker to begin preparations for the SETD Christmas Party Potluck on Saturday, December 9, 2023 at 6 p.m. Met with Nicholle and Jennifer to discuss the preliminary preparations. Mary, Jennifer, Nicholle and I will meet on Tuesday, November 21, 2023 to finalize preparations for the party!
- Participated in the Employee Pie & Pie Meeting on November 15th. Employees enjoyed Pizza Pie for lunch provided by the Managers and Supervisors. The meeting included a Pie Contest. All employees were able to provide a pie for the contest. Judges Craig Johnston, Paul Lewicki and Scott Smith voted #1 the Pecan Pie prepared by Rick Yelton. In fact, Rick supplied two pies which received 1st and 2nd place! Rick is a man of many talents, but employees sure do enjoy his culinary skills 😊
- SETD will be adopting a family again this year for Christmas. Presents and food will be provided to the family by employees. SETD will deliver the presents and food to the family by bus!
- Continue to work on revisions to the updated revisions to the personnel policies. Policies will be presented to the Board at the January 25, 2024 Board Meeting.
- Prepared agenda and minutes for the Safety Meeting held on Wednesday, October 25, 2023.
- Prepared and processed Workshare Weekly Claim reports for the month of November 2023.

NEW/RETURNING EMPLOYEE: None

WORKPLACE DEMOGRAPHICS:

Male	12
Female	10
	22
Hispanic/Latino	2
Native American/Indian	1
White	19
Two or More Races	
	22

November 2023
Operations
Jennifer Geisler

Trainings from October through December includes Remix/ODOT workshop in Salem, Ecolane Evolution for the newest updated version, and ODOT Financial Management. Remix is a web-hosted application for planning public transportation systems. It automates the process of route and schedule scenario testing. Transit planners can draw routes onto a map and immediately see a potential schedule, fleet requirements, financial impact. Remix also has a wealth of information based off the most recent census and will give transit agencies direct involvement in their GTFS. This tool can decrease the time and costs of experimenting with different scenarios. There will be training with Hanover Displays. Fixed Route buses are equipped with their destination signs, interior LED displays and Passenger information systems (automated stop announcement.) As routes change this system must be updated and the information reinstalled into each vehicle.

We had a staff meeting with a Pie Bake-off. We enjoyed food that was supplied by the management team, and great entries for the contest. The three judges had a hard choice deciding the winner and the leftovers did not last long. The meeting covered staff updates, opening the DHS bus shelter in Astoria, Holiday Party details, and staff recognition. Shop was recognized for their quick action on fixing a leaking water pipe and saving the district thousands of dollars. We commended our SETD staff that are military Veterans, and welcomed our newest employee Melissa, Transportation Support Specialist.

I have been working with Trillium on getting the GTFS to update correctly, the website map to match our routes, and the mobile device view to show information that only pertains to SETD including the four routes in service. This information is crucial in being the most up-to-date and accurate not only to be informative but to run the Swiftly On-Board App for drivers and the Transit App correctly.

Ridership is increasing. Between May 15 and the end of October, Route 101 was averaging 135 riders per day. In the first 14 days of the new Route 101 service, it is averaging 143 rides per day. Route 10 is averaging 46 riders per day and Route 20 is averaging 20 riders per day. We have had 8,277 riders since October 1st! Although this is great news, we do have areas of concern in our community. These areas are no longer being served since the end of April. Due to route changes, this has created a hardship on the community being able to make medical appointments, outpatient treatment, access to grocery stores and social services.