



Sunset Empire Transportation District
BOARD OF COMMISSIONERS
JANUARY 2024 BOARD MEETING AGENDA
THURSDAY JANUARY 25, 2024
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. SPECIAL REPORT- Donna Bугanan
7. APPROVAL OF BOARD MEETING MINUTES
8. REPORTS FROM CHAIR AND COMMISSIONERS
9. FINANCIAL REPORTS
10. CONTINUED BUSINESS
 - a. Bank Signer Removal
 - b. ODOT Extension
 - c. SDAO Conference- Who is attending?
 - d. Board Policy Updates and Approval
11. NEW BUSINESS
 - a. Audit 2022- Review and Reconciliation
 - b. Discuss Changing Board Meeting Dates and Time
 - c. Discuss Monthly Board Trainings
12. CORRESPONDENCE
13. EXECUTIVE DIRECTOR REPORT
14. 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-EMERGENT 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 Meeting
November/December Draft Board Meeting Minutes
November 30, 2023
Astoria Transit Center**

1. CALL TO ORDER: Chair Debbie Booth-Schmidt called the meeting to order at 9:00 AM.
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL- (0:0:54): Present: Chair Boothe-Schmidt, Commissioner Pamela Alegria, Commissioner Charles Withers, Commissioner Rebecca Read, Secretary Treasurer Diana Nino, Commissioner Tracy MacDonald, Commissioner Guillermo Romero Excused

Staff- Executive Director Craig Johnston, Executive Assistant, Mary Parker, Finance Officer Kelly Smith, Chief Operations Officer Jennifer Geisler and Mobility Manager Jason Jones

4. CHANGES TO AGENDA (0:2:54)- Chair Boothe-Schmidt proposed several changes to the agenda:
 1. 2022 Audit Report was placed under Public Comment
 2. Commissioner Nino's resignation will be put at 10.c.
 3. Appointment of new Board Member 10.d.
 4. Project Homeless Connect- 10.e.
 5. SETD Streetcar Use-10. f.
 6. Ticket Bank Discussion 10.g.

Commissioner Read moved to approve the changes to the November/December Agenda
Commissioner Nino seconded the motion.
Discussion- None

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

5 Aye
1 Abstained
1 Excused
Motion passed

5. PUBLIC COMMENT- (0:05:26)
 - a. 2022 AUDIT REPORT- Paul Nielson, CPA, member of the firm Isler CPA, reviewed SETD's 2022 Audit report and the power point presentation that was displayed on Zoom. Paul said that the shutdown was mentioned in this report as a subsequent event which basically says that the district was shut down for lack of funds and has borrowed money from the state and has worked on getting the district up and running. Paul reviewed the Auditors responsibility which is to make sure that the financial statements have no material misstatements in them and Paul also said if something in the Audit is wrong, we're saying that it isn't large enough to change anybody's decision. Paul reported that there were no significant findings related to the audit report. Paul said there were problems with your Audits being completed on

time due to the shortage of governmental auditors, but we are getting you caught up with this report. Commissioner Withers asked if the district could expect the Audit's to be completed sooner. Financial Officer Kelly Smith said she and Paul had already started on the SETD 2023 Audit. There was discussion about the Board not having time to look over the 2022 Audit prior to the meeting. Chair Boothe-Schmidt suggested Paul come back in January to answer questions after the Board has had time to review the 2022 Audit. Paul said he could possibly coordinate that with another appointment and attend the next SETD Board Meeting on January 25th.

6. APPROVAL OF THE JUNE 29, 2023, SUPPLEMENTAL BUDGET MEETING MINUTES, THE OCTOBER 26, 2023, BOARD MEETING MINUTES AND THE OCTOBER 31, 2023, SPECIAL BOARD MEETING MINUTES (0:13:43)

Commissioner MacDonald moved to approve the June 29th, October 26th, and October 31st Meeting minutes.

Commissioner Read seconded the motion.

Discussion- Commissioner Alegria that the June 29 meeting minutes say she was excused and present, and she was present. Chair Boothe-Schmidt said that on page 5 under #5 there are 4 excused and there were actually 3, and on October 31st Craig needs to be listed as staff.

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

6 Aye

0 Nay

1Excused

Motion passed

7. REPORTS FROM COMMISSIONERS (0:15:20)- Monthly comments and updates from Board Commissioners. Commissioner Diana Nino announced her resignation from the Board and read her resignation letter.

8. FINANCIAL REPORT- (0:22:44)

- a. October 2023 Financial Report – Financial Officer Kelly Smith reported that that she had submitted the revised STIF plan and OTC has reviewed and approved it however OPTIS has not been updated so we could not report appropriately, and reports are due today. Kelly said she has made many calls requesting that OPTIS be updated and trying to find out when the second quarter payment will be made. Kelly was told to just report as it sits so what sits in office is the 5311-match project and a fixed route operations project. Kelly said there are also 5 new projects; 5311 and 5310 match, operation and admin funding and the loan repayment. Kelly reported she will be opening a separate bank account for the SETD Contingency Fund. Kelly reported that she and Paul have begun working on the 2023 Audit.

9. CONTINUED BUSINESS- (0:59:26)

- a. RLS Update- Executive Director Craig Johnston reported that 3 of the new policies we are going to look at today were recommendations in the RLS report. The Whistleblower Policy, Travel Policy and the Equal Opportunity Policy are all from the RLS recommendations. Chair Booth-Schmidt also added that RLS recommended that the Board develop a member training course, initiate annual performance reviews, and ensure that we take full advantage of SDAO and possibly hire a Loan Consultant. Chair Boothe-Schmidt asked if the Board would allow the Board Policy Committee to add the RLS recommendations to their policy development.

Commissioner Withers moved to have the Policy Committee work on the RLS recommendations.
 Commissioner MacDonald 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 passed

- b. Board Discussion-Rural Transportation Assistance Program (RTAP Financial Management (1:03:08)- Chair Boothe-Schmidt explained that the Board had agreed to review the RTAP Financial Management book and come back with suggested chapters to work on. The Board will all go through chapters 1,2,3 and 4 before the next Board meeting. Chair Boothe-Schmidt also said she had a call from Commissioner Leann Thompson who suggested contacting Kay Solo CPA, a consultant from Portland. Chair Boothe-Schmidt contacted Kay Solo who said she would be willing do a class with the Board on finances for a cost and would be available in February. Financial Officer Smith suggested asking John Dreeszen, Columbia County Transit Director, to do Financial Training with the Board. John has been helping Kelly with the district's finances for several months. Kelly will contact him.

10. NEW BUSINESS (1:12:00)

- a. Forensic Audit, ODOT observations and Management Response (Required Policy Approval)- Executive Director Craig Johnston explained that on his second day staff met with ODOT about their response to the forensic audit. ODOT had several requirements that needed to be completed policy-wise. The recommended policies are:

- 2.A District Financial Policy and Procedures
- 2.B Financial Oversight Policy
- 2.C District Annual Budgeting Policy
- 2.D Annual Audit Verification and Reconciliation
- 15.A Whistleblower Policy
- 15.B Equal Opportunity Employer Policy
- 3.A Employee Travel and Training Authorization and Reimbursement Policy
- 2023 SETD Cost Allocation Plan

Johnston said staff has completed these policies which are included in the Board pack. Staff is asking for approval of the policies which will be submitted to ODOT for their approval.

The board reviewed each policy and made the following changes:

3.A Add "and Training" to policy and request form. Change on page 2, second paragraph: If the Executive Director or Operation Manager are requesting travel or training approval inside of Oregon, the request will be approved by the Board Chairperson, if outside of Oregon, the SETD Board of Commissioners will approve.

Commissioner MacDonald moved to approve the changes to Policy 3.A, regarding if a conference or training will be held in Oregon or outside of Oregon.

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 passed

Commissioner Read moved to approve all policies submitted

Commissioner MacDonald 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 passed

- b. Motion to add Executive Director Craig Johnston as signer on the SETD Bank Accounts (1:43:53)

Commissioner Alegria moved to add Executive Director Craig Johnston as signer on the Bank Account at Lewis and Clark Bank

Commissioner Nino 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 passed

- c. Appointment of Executive Director Craig Johnston as NWACT Representative- (1:45:26)
Chair Boothe-Schmidt said that Commissioner MacDonald had resigned as the NWACT representative at the last board meeting, and she would now like to appoint Executive Director Craig Johnston as the NWACT representative.

Commissioner MacDonald moved to appoint Executive Director Johnston as the NWACT Representative
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 passed

- d. Appointment of new Board Commissioner-(1:46:41) Chair Boothe-Schmidt said that when we heard that Commissioner Nino was going to resign, we confirmed that we can appoint a new commissioner before she resigns. According to policy we do not have to put the vacancy out for application like we have in the past, but it is totally up to the Board whether they want to or not. Chair Boothe-Schmidt said once Diana had told me she was considering resigning, Paul Lewicki and I had a discussion and he said he would be interested. Executive Assistant Mary Parker read the SETD Board Policy, the SDAO Policy and the ORS on appointing new board members midterm for the minutes. Chair Boothe-Schmidt said we can appoint today or not appoint today. If we do not appoint today the position will be vacant until January, or if we appoint today, we can also appoint a new secretary treasurer and we can update Board bank account signers today.

Commissioner MacDonald moved to appoint Paul Lewicki to Dina's position #7 as of today.
Commissioner Read seconded the motion.

Discussion- Commissioner Read said because of the need to fill this position quickly and because of the timeline and because we have the exceptional offer of having someone who has been in our midst, she thought Paul would be a great person to fill Diana's position and said the board was very fortunate to have this opportunity. Commissioner Boothe-Schmidt said that Paul has had many positions at SETD including being on the Board and the Board Chair and he came in from retirement when we were in drastic measures and has helped us the last 6 months to get to where we are now. Debbie said he knows our finances and he knows the players, and to wait a month to see who applies would just be kind of spinning our wheels when we really could put someone in right away. Diana said if she had a say she would say open it up to applications. She also said there is the spirit of transparency and wanting to get fresh eyes on what's going on. Diana said hopefully you can get someone that has a lot of training, like in financial training and also to gain the public's trust she would recommend you open it up to applications. If you need to open it again with the bank then you can get it done then. Diana said it would be hasty and also like your choosing someone that has been so close to the district you might get a lot of backlash from the public saying you are not opening it up to anyone that wants to and considering the elections are in May, it's a lot of months in which someone who wants to apply could have the opportunity. If you open it now and you have a meeting in January that will give you enough time to view

applications and if no one is better than Paul, then absolutely, that is my recommendation. Commissioner Alegria said as usual you have said it in a nutshell. Commissioner Alegria said the other thing she wanted to mention is the absenteeism of a particular board member has gone overboard in my opinion and his absenteeism is so numerous that I don't even understand how he could have done all the work that needs to be done by a commissioner. Chair Debbie Boothe-Schmidt said we need to keep this on track. Commissioner Alegria said it would also an opening and it has been too long and too much. Commissioner Withers said he thought Paul would be excellent because we would have someone who understands finances and where we have been and where we want to go. Withers also said he believes that Paul will always make all the meetings. Commissioner Read commented to Diana that she agreed with what she said and had mulled that notion over in her mind too but we are elected officials and all of us could be replaced if the voters determined that they wanted somebody else. Read said hers and several other terms are coming up soon and that's the democratic process. Commissioner MacDonald said he agreed with Commissioner Withers about Paul and agreed with Commissioner Alegria's comment about absenteeism. Commissioner Alegria said the next election was in 2025 and not in 2024. Commissioner Nino said that is a long time. Commissioner Withers added that if someone really wants the position, they can apply for it.

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

4 Aye
1 Nay
1 abstained
1 excused
Motion passed

e. Appointment of Board Secretary/Treasurer (2:02:11)

Chair Boothe Schmidt moved to appoint Commissioner Alegria as Secretary Treasurer
Commissioner MacDonald 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 passed

f. Remove Commissioner Nino and Add Commissioner Alegria to the SETD bank account (2:03:10)

Chair Boothe-Schmidt moved to remove Commissioner Nino as a signer and add Commissioner Alegria as a signer on the SETD bank accounts
Commissioner MacDonald 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 passed

- g. Project Homeless Connect- (2:04:00) Executive Assistant Mary Parker said she had received a request from Clatsop Community Action asking if SETD would allow riders to ride at no charge during the 2024 Homeless Connect event at the Seaside Convention Center on January 30, 2024. Mary explained that this is an all-day outreach event where community services come together in a county wide event to assist the homeless and the community to access needed services. Mary also explained that SETD has also coordinated with Homeless Connect and celebrating our own Rider Appreciation Day during this event offering free rides, refreshments, and other activities to riders as well. Mobility Manager Jason Jones described the great value of this event and invited all the Board to attend and join staff at the Seaside Convention Center for Homeless Connect. Commissioner Withers, who attended last year with Jason also commented on how important the Homeless Connect event is.

Commissioner Withers moved to approve SETD attending Homeless Connect event and providing free rides for this and Rider Appreciation Day.

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 passed

- h. Request for use of Streetcar- (2:08:32) Executive Director Johnston said that we had received a request to use or rent the Streetcar and said he had never heard of this and asked the Board if SETD had done this before. Commissioner Lewicki stated that we had been asked before, but it has been district policy not to get involved with that because if any federal funding used in the purchase of vehicle, it makes it difficult to enter into another agreement. After further discussion the board agreed that the Streetcar is not available for use outside of SETD.
- i. SETD Ticket Bank Program- (2:13:42) Executive Assistant Mary Parker reported that SETD has a Ticket Bank program that provides Day Pass vouchers to assist local services that serve the community. Mary explained the voucher request process requires an application to be submitted. The application is reviewed by the Management Team for approval. Mary said distribution of the day pass vouchers is considered community outreach. All vouchers are numbered and logged and have a 1-year expiration. Commissioner Nino asked how many vouchers are given out each year. Mary said between 400 and 500. Commissioner Nino requested that a quarterly report of voucher distribution be given to the board.

11. CORRESPONDENCE-

a. Commissioner Diana Nino's Letter of Resignation was submitted for the record.

12. NEW BOARD MEMBER- Paul Lewicki was sworn in as a new Board Member Position #7.

13. EXECUTIVE DIRECTOR REPORT- (2:26:15) Executive Director Johnston reviewed and discussed his report.

14. LEADERSHIP TEAM REPORTS- Review and discussion of Team Monthly Reports

15. ADJOURNMENT

Chair Boothe Schmidt Meeting adjourned meeting at 11:49 AM (2:54:00)

_____ Date _____

Pamela Alegria Board Secretary Treasurer

Mary Parker, Recording Secretary

Sunset Empire Transportation District

Available Balances as of 01/15/2024 (Cash on Hand)

General Checking:	\$ 51,007.84
Payroll Account:	\$ 1,358.68
LGIP:	\$ 1,331,987.62
ODOT Loan Funding:	\$ 201,661.57
STIF:	\$ 543,605.72
Total Funds Available	\$ 2,129,621.43

Monthly (Actual & Projected) Expenditures:

AP Week of 01/02/2024 **Funds are already removed from above numbers**	\$ 6,927.74
Projected AP Week of 01/15/2024	\$ 95,000.00
Payroll 01/12/2024 w/Taxes **Funds are already removed from above numbers**	\$ 50,322.06
Projected Payroll 01/26/2024 w/Taxes	\$ 53,000.00
Total Expenditures	\$ 205,249.80

1/1/2024

Total w/Intereset & Fees:	\$1,021,749.98
Interest Payment:	\$11,749.98
Principle Payment:	\$98,662.05
Balance:	\$911,337.95

Statement of Acivity Exceptions:

8001 - Professional Services: ED Moving Expenses
 8041 - Utilities: Leak in Warrenton-still getting bill adjusted
 9040 - Debt Services: Budgeted for Nov, payment made by ODOT in Dec
 9210 - Contingency: Finish getting signers arranged - money is currently in LGIP-
 Will be transferred in Feb.

Follow-up:

As of this report ODOT still has not updated OPTIS so that we can accurately report on our STIF funding. Drew Orr said on 1/2/24 that it "will likely occur in the next three weeks".

Sunset Empire Transportation District

Cash Flow Projection

Updated January 17, 2024

	Actual Dec 2023	Projected Jan 2024	Projected Feb 2024	Projected Mar 2024	Projected Apr 2024	Projected May 2024	Projected Jun 2024
Beginning Cash	2,284,551	2,273,176	2,013,463	1,764,881	1,813,817	1,631,742	1,470,212
Sources of funds:							
Fares	7,236	4,200	4,050	3,900	3,700	4,000	4,300
STIF Funding	194,185	76,192	-	-	75,000	-	-
ODOT Grant Reimbursements	-	-	221,688	316,594	-	-	330,022
Mass Transit Assessment	-	22,500	-	-	22,500	-	-
Property Taxes	14,701	7,535	11,520	9,015	8,710	10,505	6,520
Timber Revenue	-	-	75,000	-	-	42,000	-
Other	7,870	2,860	7,060	1,465	1,260	1,235	1,285
Total Sources	223,992	113,287	319,318	330,974	111,170	57,740	342,127
Uses of funds:							
Wages/Taxes/Benefits	130,790	178,825	169,575	172,075	169,925	176,075	170,075
Materials & Services	41,208	116,675	48,325	44,875	45,820	43,195	86,100
Debt Services	63,370	77,500	-	-	77,500	-	-
Capital	-	-	-	-	-	-	-
Contingency	-	-	350,000	65,088	-	-	-
Total Uses	235,368	373,000	567,900	282,038	293,245	219,270	256,175
Ending Cash	2,273,176	2,013,463	1,764,881	1,813,817	1,631,742	1,470,212	1,556,164

Profit & Loss Budget Performance
December 31, 2023

Month 6 = 50% of Annual Budget **Black** = BETTER THAN / **Red** = WORSE THAN

	<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>	YTD Act to <u>Annual</u> <u>Budget %</u>
<u>Income</u>								
4010 FIXED ROUTE FARES	5,127.09	3,500.00	1,627.09	28,243.97	21,300.00	6,943.97	41,900.00	67.41%
4022 PARATRANSIT FARES	2,109.00	750.00	1,359.00	7,746.05	4,550.00	3,196.05	8,100.00	95.63%
4110 NW NAVIGATOR	415.13	100.00	315.13	2,267.28	1,050.00	1,217.28	1,850.00	122.56%
4130 OTHER-VENDING	0.00	0.00	0.00	100.99	75.00	25.99	150.00	67.33%
4205 PROPERTY TAXES	13,843.90	10,000.00	3,843.90	1,114,739.42	954,000.00	160,739.42	1,000,000.00	111.47%
4206 PRIOR YEAR TAXES	404.96	3,000.00	(2,595.04)	12,623.59	17,000.00	(4,376.41)	24,700.00	51.11%
4207 PROPERTY TAX INTEREST	452.63	25.00	427.63	638.85	195.00	443.85	300.00	212.95%
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	145,805.69	133,000.00	12,805.69	250,000.00	58.32%
4315 MASS TRANSIT ASSESSMENT	0.00	0.00	0.00	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	712.50	760.00	(47.50)	4,227.50	4,560.00	(332.50)	9,120.00	46.35%
4425 CHARGING STATION	0.00	0.00	0.00	185.38	75.00	110.38	180.00	102.99%
4505 INTEREST EARNED ON BANK ACCT	5,746.04	700.00	5,046.04	10,033.01	2,025.00	8,008.01	4,000.00	250.83%
4605 OTHER INCOME	996.00	75.00	921.00	3,801.69	1,050.00	2,751.69	7,500.00	50.69%
5203 OREGON STIF FUNDS	194,185.00	0.00	194,185.00	832,077.00	725,000.00	107,077.00	876,192.00	94.97%
5301 5311 ADMIN/OPERATIONS	0.00	0.00	0.00	0.00	255,000.00	(255,000.00)	775,022.00	0.00%
5302 5310 MOBILITY MGT/PM	0.00	0.00	0.00	0.00	35,000.00	(35,000.00)	161,594.00	0.00%
Total Income	223,992.25	18,910.00	205,082.25	2,232,360.22	2,198,880.00	33,480.22	3,251,808.00	68.65%

	<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>YTD Act to</u> <u>Annual</u> <u>Budget %</u>
<u>Expenses</u>								
6010 WAGES	102,756.30	131,950.00	29,193.70	534,169.00	573,000.00	38,831.00	1,300,000.00	41.09%
6111 TAXES	11,724.66	22,625.00	10,900.34	62,596.22	80,970.00	18,373.78	216,720.00	28.88%
6210 BENEFITS	16,309.02	27,700.00	11,390.98	137,552.12	127,200.00	(10,352.12)	301,000.00	45.70%
SUB TOTAL WAGES/TAXES/BENEFITS	130,789.98	182,275.00	51,485.02	734,317.34	781,170.00	46,852.66	1,817,720.00	40.40%
8000 AUDIT	0.00	0.00	0.00	29,000.00	12,000.00	(17,000.00)	40,000.00	72.50%
8001 PROFESSIONAL SERVICES	7,500.00	3,000.00	(4,500.00)	47,617.00	36,000.00	(11,617.00)	50,000.00	95.23%
8002 LEGAL COUNSEL	0.00	3,000.00	3,000.00	6,565.00	6,750.00	185.00	20,000.00	32.83%
8003 BANK/MERCHANT FEES	97.96	175.00	77.04	550.98	950.00	399.02	2,000.00	27.55%
8010 EQUIP LEASE/RENT	201.80	400.00	198.20	1,210.80	2,020.00	809.20	5,000.00	24.22%
8015 COMP/FURNITURE/DURABLE GOODS	137.49	2,700.00	2,562.51	460.37	5,100.00	4,639.63	7,500.00	6.14%
8020 B&M	1,380.33	2,850.00	1,469.67	14,718.91	17,000.00	2,281.09	35,000.00	42.05%
8023 BUILDING LEASE	158.00	160.00	2.00	948.00	950.00	2.00	2,000.00	47.40%
8031 ONLINE SUB/IT SERVICES	9,885.80	9,100.00	(785.80)	52,057.91	55,600.00	3,542.09	110,000.00	47.33%
8040 TELEPHONE/INTERNET	2,733.57	2,100.00	(633.57)	16,058.90	13,400.00	(2,658.90)	26,000.00	61.77%
8041 UTILITIES	3,742.42	2,700.00	(1,042.42)	14,792.81	13,950.00	(842.81)	28,000.00	52.83%
8050 HR/EMPLOYEE RECOGNITION	459.67	6,100.00	5,640.33	4,977.87	9,190.00	4,212.13	13,500.00	36.87%
8060 TRAVEL/TRAINING	0.00	450.00	450.00	1,173.95	850.00	(323.95)	5,000.00	23.48%
8080 OUTREACH/PRINTING	224.67	1,700.00	1,475.33	2,336.99	7,050.00	4,713.01	16,500.00	14.16%
8090 DUES, SUBSCRIPTIONS	880.00	1,500.00	620.00	12,984.19	13,800.00	815.81	24,000.00	54.10%
8091 IGA-DUES	0.00	0.00	0.00	9,000.00	6,000.00	3,000.00	12,000.00	75.00%
8092 FEES/TAXES/LICENSES	0.00	150.00	150.00	454.93	1,000.00	545.07	2,000.00	22.75%
8100 INSURANCE	0.00	0.00	0.00	21,223.30	21,500.00	276.70	105,000.00	20.21%
8105 UNINSURED LOSS	0.00	1,500.00	1,500.00	1,000.00	6,500.00	5,500.00	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	0.00	0.00	0.00	435.77	400.00	(35.77)	500.00	87.15%
8116 OFFICE SUPPLIES	386.60	950.00	563.40	3,296.31	4,350.00	1,053.69	9,000.00	36.63%
8170 FUEL	8,470.93	8,300.00	(170.93)	49,947.11	49,200.00	(747.11)	100,000.00	49.95%
8171 VEHICLE REPAIR/OUTSIDE SERVICES	4,823.85	8,250.00	3,426.15	23,504.62	38,250.00	14,745.38	75,000.00	31.34%
8180 SHOP SUPPLIES	124.91	300.00	175.09	224.39	2,200.00	1,975.61	5,000.00	4.49%
SUB TOTAL MATERIALS/SERVICE	41,208.00	55,385.00	14,177.00	314,540.11	324,010.00	15,469.89	709,000.00	44.36%

	<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>YTD Act to</u> <u>Annual</u> <u>Budget %</u>
9040 DEBT SERVICE & INT FEES	63,370.00	0.00	(63,370.00)	109,870.00	155,000.00	45,130.00	310,000.00	35.44%
9210 CONTINGENCY	0.00	0.00	0.00	0.00	350,000.00	350,000.00	415,088.00	0.00%
Total Expenses	235,367.98	237,660.00	2,292.02	1,158,727.45	1,610,180.00	451,452.55	3,251,808.00	35.63%

Consolidated Balance Sheet
December 31, 2023

This Year

Assets

1010 OVER/UNDER	(26.75)
1020 GENERAL CHECKING LC BANK	55,919.72
1030 LGIP - GENERAL FUND	1,361,216.25
1040 PAYROLL ACCOUNT LC BANK	46,269.72
1055 STIF LC BANK	543,605.72
1060 ODOT LOAN LC BANK	201,661.57
1095 CASH RECEIPTS CLEARING SYSTEM	182.28
1099 EFT CLEARING SYSTEM	(2,325.17)
1210 ACCOUNTS RECEIVABLE SYSTEM	5,477.06
1215 GRANTS RECEIVABLE	672,498.73
1219 ACCOUNTS RECEIVABLE OTHER	(13,321.66)
1250 PROPERTY TAX RECEIVABLES	42,491.00
1251 PASS TRANSIT RECEIVABLES	(140.00)
1410 PREPAID EXP	48,740.00
1425 PREPAID WORK COMP	(59,067.20)
Total Assets	<u><u>2,903,181.27</u></u>

Liabilities and Net Assets

2010 ACCOUNTS PAYABLE SYSTEM	74,062.78
2019 ACCOUNTS PAYABLE OTHER	(307.32)
2050 CREDIT CARD PAYABLE	210,393.34
2059 CREDIT CARD PAYMENT CLEARING	(210,352.84)
2060 PAYABLE TO NWN	(3,742.03)
2099 A/P CONVERSION	(16,585.46)
2100 ACCRUED LABOR SYSTEM	63,092.61
2110 SOCIAL SECURITY TAX-EMPLOYEE	(3,436.86)
2111 SOCIAL SECURITY TAX-EMPLOYER	(2,306.10)
2112 PR SUTA	(2,272.08)
2113 OR STATE W/H	(2,480.00)
2114 FED W/H TAX PAYABLE	(19,440.37)
2115 MEDICARE TAX-EMPLOYEE	591.47
2116 MEDICARE TAX-EMPLOYER	(539.29)
2121 FSA-PT	(5.42)
2122 OREGON TRANSIT ASSESSMENT	(850.12)
2123 OR-WBF ASSESSMENT	(22.78)
2124 BENEFITS MEDICAL SDIS	(37,811.05)
2125 PAID LEAVE OREGON	520.11
2130 AFLAC-AT	(1,344.03)
2131 AFLAC-PT	(484.71)
2132 UNITED WAY	162.50
2133 GARNISHMENTS	452.80
2134 ATU	(992.22)
2135 MASA	(331.33)
2140 RETIREMENT- 457(b)	(3,140.00)
2141 RETIREMENT-ER 457	(868.16)
2142 RETIREMENT-ROTH 457 (B)	(589.33)
2705 DEFERRED REVENUE	42,491.00
2805 ODOT LOAN	1,000,000.00
Total Liabilities	<u>1,083,865.11</u>
3000 FUND BALANCE	735,664.99
Change in Net Assets	<u>1,083,651.17</u>
Total Net Assets	<u><u>1,819,316.16</u></u>
Total Liabilities and Net Assets	<u><u>2,903,181.27</u></u>

SUNSET EMPIRE TRANSPORTATION DISTRICT
A/R Aging as of 12/31/2023

<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>
[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
[6494] ANGI WILDT GALLERY	12/01/2023	1812	11/01/2023	Nov 2023 Parking Space #12	0.00	47.50	0.00	0.00	47.50
[6494] ANGI WILDT GALLERY	12/31/2023	1826	12/01/2023	Dec 2023 Parking Space #12	47.50	0.00	0.00	0.00	47.50
[6060] CLATSOP COUNTY SHERIFF	12/31/2023	1840	12/01/2023	Nov 2023 Bus Tokens	195.00	0.00	0.00	0.00	195.00
[6112] HOMESPUN QUILTS	12/31/2023	1827	12/01/2023	Dec 2023 Parking-Spaces #8 & 9	95.00	0.00	0.00	0.00	95.00
[6162] OREGON EMPLOYMENT DEPT	12/31/2023	1838	12/01/2023	Nov Bus Passes-Astoria STEP	60.00	0.00	0.00	0.00	60.00
[6583] Sondra Carr	12/01/2023	1728	11/01/2023	Nov 2023 Parking-Space #10	0.00	47.50	0.00	0.00	47.50
[6583] Sondra Carr	12/31/2023	1729	12/01/2023	Dec 2023 Parking-Space #10	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	0.00	200.00	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
[6214] TILLAMOOK COUNTY TRANSPORTATION DISTRICT	12/01/2023	1817	11/01/2023 Oct 2023 Bus Passes	0.00	100.00	0.00	0.00	100.00
[6214] TILLAMOOK COUNTY TRANSPORTATION DISTRICT	12/31/2023	1830	12/01/2023 Nov 2023 Bus Passes	140.00	0.00	0.00	0.00	140.00
Total				585.00	195.00	0.00	580.50	1,360.50

SUNSET EMPIRE TRANSPORTATION DISTRICT
AP Aging as of 12/31/2023

<u>Invoice</u> <u>Date</u>	<u>Invoice</u> <u>Number</u>	<u>Due Date</u>	<u>Description</u>	<u>Original</u> <u>Amount</u>	<u>Amount</u> <u>Owed</u>	<u>Not Yet</u> <u>Due</u>	<u>Less Than</u> <u>30 Days</u>	<u>Less Than</u> <u>60 Days</u>	<u>More Than</u> <u>60 Days</u>
[6001] ACCUFUND INC									
11/10/2023	20233328	1/01/2024	1/01-3/31/2024 -HOSTED SERVICES	5,535.00	5,535.00	0.00	5,535.00	0.00	0.00
[6046] CITY OF ASTORIA									
12/26/2023	009947 000 12262023	1/15/2024	10/01-11/30/2023 - WATER SRV -TC/ACCT 009947 000	587.49	587.49	587.49	0.00	0.00	0.00
[6048] CITY OF WARRENTON									
12/31/2023	001638 000 12312023	1/30/2024	12/1-12/31/2023 -WATER SRV -OPS/ACCT 001638 000	1,000.55	1,000.55	1,000.55	0.00	0.00	0.00
[6603] FIRST-CITIZENS BANK & TRUST									
12/21/2023	43842588	1/10/2024	COPY LEASE - ASTORIA	201.80	201.80	0.00	201.80	0.00	0.00
[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)
[6119] IRON MOUNTAIN									
12/31/2023	JBWB451	1/30/2024	11/21-12/26/2023 - SHREDDING SRV	198.22	198.22	198.22	0.00	0.00	0.00
[6241] MASA									
12/23/2023	1710651	1/22/2024	Pay Period Ending 12/23/2023- MasaDed	159.00	159.00	159.00	0.00	0.00	0.00
[6147] NW COMMUNITY ALLIANCE									
12/31/2023	14388	1/01/2024	DEC 2023 - BUS SHELTER CLEANING	800.00	800.00	0.00	800.00	0.00	0.00

[6172] O'REILLY AUTO PARTS

10/10/2023	3920 322534	11/09/2023	REMN STR PMP/CORE CHARGE- Bus 2001 RETURN/INV#3920 320540	(183.79)	(183.79)	0.00	0.00	0.00	(183.79)
10/24/2023	3920 324600	1/15/2024	FUEL TNK CAP -Bus 21	17.85	17.85	17.85	0.00	0.00	0.00
12/12/2023	3920 331494	1/11/2024	WIPER BLADE/5QT MOTOR OIL -Shop Supplies	115.94	115.94	0.00	115.94	0.00	0.00
12/27/2023	3920 333478	1/26/2024	CRTL ARM -LT/RT -Bus 2001, 2002, 2003	1,638.48	1,638.48	1,638.48	0.00	0.00	0.00
12/28/2023	3920 333626	1/27/2024	CRTL ARM -LT/RT -Bus 2001, 2002, 2003	520.98	520.98	520.98	0.00	0.00	0.00
12/29/2023	3920 333864	1/28/2024	CRTL ARM -LT/RT -Bus 2001, 2002, 2003 Return	(1,638.48)	(1,638.48)	(1,638.48)	0.00	0.00	0.00

[6154] ODP BUSINESS SOLUTIONS LLC

12/18/2023	3.45982E+11	12/28/2023	OFFICE/JANITORIAL SUPPLIES - OPS CR-DIDN'T RECEIVE INV#337882462001	(95.94)	(95.94)	0.00	(95.94)	0.00	0.00
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[6186] RECOLOGY WESTERN OREGON

11/30/2023	22760045	1/31/2024	11/1-11/30/2023 -GARBAGE SRV -TC/ACCT 10800938815	116.98	116.98	116.98	0.00	0.00	0.00
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[6193] SDIS

12/01/2023	2023-24	12/31/2023	Pay period ending 11/25/2023,DentalBen,LTDBe n,LifeBen,MedicalBen,STDBen ,DentalDed	12,748.63	12,748.63	0.00	12,748.63	0.00	0.00
12/10/2023	2023-25	1/09/2024	Pay period ending 12/09/2023,DentalBen,LTDBe n,LifeBen,MedicalBen,STDBen ,DentalDed	12,748.63	12,748.63	0.00	12,748.63	0.00	0.00
12/29/2023	2023-26	1/28/2024	Pay period ending 12/23/2023,DentalDed	(0.01)	(0.01)	(0.01)	0.00	0.00	0.00

[6214] TILLAMOOK COUNTY TRANSPORTATION DISTRICT

11/30/2023	AR320	12/30/2023	2024-2025 -QT 1 - PARTNER DUES	3,000.00	3,000.00	0.00	3,000.00	0.00	0.00
11/30/2023	AR327	12/30/2023	2024-2025 -QT 2 - PARTNER DUES	3,000.00	3,000.00	0.00	3,000.00	0.00	0.00

[6227] VERIZON WIRELESS

12/18/2023	9952106590	12/28/2023	11/19-12/19/2023 -CELL PHONE/TABLET SERVICE	908.38	908.38	0.00	908.38	0.00	0.00
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[6237] WILCOX & FLEGEL

12/31/2023	CL10830	1/30/2024	12/2023 -FUEL	7,501.89	7,501.89	7,501.89	0.00	0.00	0.00
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Report Total

48,861.60	48,861.60	10,102.95	38,962.44	0.00	(203.79)
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SUNSET EMPIRE TRANSPORTATION DISTRICT
Check Listing as of 12/31/2023

<u>Check Number</u>	<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>	<u>Check Amount</u>
22844	12/05/2023	[6193] SDIS - Invoices 11.01.2023 ADJ, 2023-22, 2023-23	BENEFITS MEDICAL SDIS	34924.55	34,924.55
22848	12/05/2023	[6237] WILCOX & FLEGEL - Invoices 0835290-IN, CL06968	FUEL	578.08	8,662.02
			FUEL	1560.93	
			FUEL	858.00	
			FUEL	5665.01	
22857	12/18/2023	[6259] ISLER CPA - AUDIT FYO 6/2023	AUDIT	10000.00	10,000.00
Total Checks					53,586.57

SUNSET EMPIRE TRANSPORTATION DISTRICT

Reconciliation - CREDIT CARD

Run: 1/18/2024 @ 2:47 PM

Page: 1

Closing Balance from Previous Statement.....	12/08/2023	-4,214.07
0 Deposits and Other Additions Totaling.....		0.00
17 Checks and Other Withdrawals Totaling.....		1,031.01
1 Adjustments Totaling.....		4,214.07
0 Voids Totaling.....		0.00
Service Charge.....		0.00
Interest Earned.....		0.00
Closing Balance for this Statement.....	1/08/2024	-1,031.01
Difference.....		0.00

Cash Balance from General Ledger.....	1/08/2024	-202,108.17
Open Activity from Bank Register.....		0.00
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		-202,108.17

Date	Check	To	Check Description	Amount
✓ 12/09/2023	0000284	CHEFSTORE	JONES -WATER FOR HOLIDAY PARTY	10.29
✓ 12/09/2023	0000284	FRED MEYER	JONES -SOFT DRINKS FOR HOLIDAY PARTY	47.20
✓ 12/16/2023	0000284	GOPRO	JONES -YEARLY SUBSCRIPTION	49.99
✓ 12/20/2023	0001365	AMAZON	GEISLER -2 LIFT SUPPORTS Bus 95	71.84
✓ 12/21/2023	0001365	AMAZON	GEISLER -3 PK DESK CALENDARS	19.20
✓ 12/27/2023	0001365	AMAZON	GEISLER -REFLECTOR/HOOD FOR OPS	32.95
✓ 1/03/2024	0000284	ZOOM	JONES -MNTLY CHRGE	240.00
✓ 1/04/2024	0001209	M & N WORKWEAR	FARMER -MECHANIC UNIFORM/SAFETY SHOES	279.95
✓ 1/10/2024	0000269	AMAZON	PARKER (ADMN) - Amazon Prime (Personal Subscript) to be refunded	14.99
✓ 1/10/2024	0000269	CHEFSTORE	PARKER (ADMN) -ICE CUBES, HOLIDAY PARTY	5.96
✓ 1/10/2024	0001209	CHEFSTORE	FARMER (OPS) - POPCORN & COFFEE	36.78
✓ 1/10/2024	0001209	CHEFSTORE	FARMER (OPS) -COFFEE & CREAMER	32.47
✓ 1/10/2024	0001209	LCHRNA	FARMER (HR) -EMPLOYEE APPRECIATION	25.00
✓ 1/10/2024	0001209	SAFEWAY	FARMER (ADMN) -FLOWERS & BEVERAGES, HOLIDAY PARTY	113.96
✓ 1/10/2024	0001209	SAFEWAY	FARMER (ADMN) -ROLLS, HOLIDAY PARTY	17.45
✓ 1/10/2024	0001365	ADOBE ACROBAT	GEISLER (OPS) -MNTLY CHRGE	19.99
✓ 1/10/2024	0009272	ADOBE ACROBAT	PARKER (ADMN) -MNTLY CHRGE	12.99
Total Unmarked Checks:			0.00	
			Total Checks:	1,031.01

Date	Reference	Adjustment Description	Amount
✓ 12/19/2023	0022851	Payment made from Gen. Ck For Statement ending 12/08/2023	4,214.07
Total Adjustments:			4,214.07

Profit & Loss Budget Performance

November 30, 2023

Month 5 = 41% of Annual Budget **Black** = BETTER THAN / **Red** = WORSE THAN

	<u>Monthly</u> <u>Actual</u>	<u>Monthly</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>YTD Act to</u> <u>Annual</u> <u>Budget %</u>
<u>Income</u>								
4010 FIXED ROUTE FARES	4,461.21	4,000.00	461.21	22,888.78	17,800.00	5,088.78	41,900.00	54.63%
4021 MEDICAID FARES - IGA	0.00	0.00	0.00	137.00	0.00	137.00	0.00	0.00%
4022 PARATRANSIT FARES	610.05	700.00	(89.95)	5,500.05	3,800.00	1,700.05	8,100.00	67.90%
4110 NW NAVIGATOR	315.59	150.00	165.59	1,852.15	950.00	902.15	1,850.00	100.12%
4130 OTHER-VENDING	39.58	75.00	(35.42)	100.99	75.00	25.99	150.00	67.33%
4205 PROPERTY TAXES	1,028,837.99	850,000.00	178,837.99	1,100,895.52	944,000.00	156,895.52	1,000,000.00	110.09%
4206 PRIOR YEAR TAXES	3,824.22	5,000.00	(1,175.78)	12,218.63	14,000.00	(1,781.37)	24,700.00	49.47%
4207 PROPERTY TAX INTEREST	91.13	35.00	56.13	186.22	170.00	16.22	300.00	62.07%
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	92,316.20	75,000.00	17,316.20	145,805.69	133,000.00	12,805.69	250,000.00	58.32%
4315 MASS TRANSIT ASSESSMENT	0.00	0.00	0.00	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	3,800.00	3,800.00	0.00	9,120.00	41.67%
4425 CHARGING STATION	0.00	0.00	0.00	185.38	75.00	110.38	180.00	102.99%
4505 INTEREST EARNED ON BANK ACCT	0.00	600.00	(600.00)	1,433.71	1,325.00	108.71	4,000.00	35.84%
4605 OTHER INCOME	637.00	75.00	562.00	2,805.69	975.00	1,830.69	7,500.00	37.41%
5203 OREGON STIF FUNDS	0.00	0.00	0.00	637,892.00	725,000.00	(87,108.00)	876,192.00	72.80%
5301 5311 ADMIN/OPERATIONS	0.00	255,000.00	(255,000.00)	0.00	255,000.00	(255,000.00)	775,022.00	0.00%
5302 5310 MOBILITY MGT/PM	0.00	35,000.00	(35,000.00)	0.00	35,000.00	(35,000.00)	161,594.00	0.00%
Total Income	1,131,940.97	1,226,395.00	(94,454.03)	2,005,619.61	2,179,970.00	(174,350.39)	3,251,808.00	67.04%

	<u>Monthly</u> <u>Actual</u>	<u>Monthly</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>YTD Act to</u> <u>Annual</u> <u>Budget %</u>
<u>Expenses</u>								
6010 WAGES	100,383.14	118,250.00	17,866.86	431,412.70	441,050.00	9,637.30	1,300,000.00	33.19%
6111 TAXES	11,645.77	16,525.00	4,879.23	50,871.56	58,345.00	7,473.44	216,720.00	23.47%
6210 BENEFITS	28,325.35	21,950.00	(6,375.35)	121,243.10	99,500.00	(21,743.10)	301,000.00	40.28%
SUB TOTAL WAGES/TAXES/BENEFITS	140,354.26	156,725.00	16,370.74	603,527.36	598,895.00	(4,632.36)	1,817,720.00	33.20%
8000 AUDIT	10,000.00	0.00	(10,000.00)	29,000.00	12,000.00	(17,000.00)	40,000.00	72.50%
8001 PROFESSIONAL SERVICES	2,260.00	2,000.00	(260.00)	40,117.00	33,000.00	(7,117.00)	50,000.00	80.23%
8002 LEGAL COUNSEL	1,486.00	1,500.00	14.00	6,565.00	3,750.00	(2,815.00)	20,000.00	32.83%
8003 BANK/MERCHANT FEES	34.48	175.00	140.52	399.78	775.00	375.22	2,000.00	19.99%
8010 EQUIP LEASE/RENT	201.80	400.00	198.20	1,009.00	1,620.00	611.00	5,000.00	20.18%
8015 COMP/FURNITURE/DURABLE	150.00	400.00	250.00	322.88	2,400.00	2,077.12	7,500.00	4.31%
8020 B&M	3,522.15	3,200.00	(322.15)	13,221.60	14,150.00	928.40	35,000.00	37.78%
8023 BUILDING LEASE	158.00	158.00	0.00	790.00	790.00	0.00	2,000.00	39.50%
8031 ONLINE SUB/IT SERVICES	843.00	9,100.00	8,257.00	36,637.11	46,500.00	9,862.89	110,000.00	33.31%
8040 TELEPHONE/INTERNET	2,692.77	2,100.00	(592.77)	13,325.33	11,300.00	(2,025.33)	26,000.00	51.25%
8041 UTILITIES	2,853.21	2,700.00	(153.21)	10,936.91	11,250.00	313.09	28,000.00	39.06%
8050 HR/EMPLOYEE RECOGNITION	1,055.44	1,000.00	(55.44)	4,518.20	3,090.00	(1,428.20)	13,500.00	33.47%
8060 TRAVEL/TRAINING	40.00	0.00	(40.00)	1,173.95	400.00	(773.95)	5,000.00	23.48%
8080 OUTREACH/PRINTING	1,560.46	1,350.00	(210.46)	2,112.32	5,350.00	3,237.68	16,500.00	12.80%
8090 DUES, SUBSCRIPTIONS	1,050.19	2,000.00	949.81	12,104.19	12,300.00	195.81	24,000.00	50.43%
8091 IGA-DUES	0.00	0.00	0.00	3,000.00	6,000.00	3,000.00	12,000.00	25.00%
8092 FEES/TAXES/LICENSES	17.36	150.00	132.64	454.93	850.00	395.07	2,000.00	22.75%
8100 INSURANCE	0.00	0.00	0.00	21,223.30	21,500.00	276.70	105,000.00	20.21%
8105 UNINSURED LOSS	0.00	1,000.00	1,000.00	1,000.00	5,000.00	4,000.00	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	110.78	25.00	(85.78)	335.77	400.00	(64.23)	500.00	67.15%
8116 OFFICE SUPPLIES	694.75	800.00	105.25	2,909.71	3,400.00	490.29	9,000.00	32.33%
8170 FUEL	9,744.67	8,300.00	(1,444.67)	41,476.18	40,900.00	(576.18)	100,000.00	41.48%
8171 VEHICLE REPAIR/OUTSIDE SERVICES	2,579.80	8,300.00	5,720.20	18,946.19	31,900.00	12,953.81	80,000.00	23.68%
SUB TOTAL MATERIALS/SERVICES	41,054.86	44,658.00	3,603.14	261,579.35	268,625.00	6,917.19	709,000.00	36.89%

	<u>Monthly</u> <u>Actual</u>	<u>Monthly</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>YTD Act to</u> <u>Annual</u> <u>Budget %</u>
9040 DEBT SERVICE & INT FEES	0.00	0.00	0.00	46,500.00	155,000.00	108,500.00	310,000.00	15.00%
9210 CONTINGENCY	0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	415,088.00	0.00%
Total Expenses	181,409.12	551,383.00	369,973.88	911,706.71	1,372,520.00	460,813.29	3,251,808.00	28.04%

SUNSET EMPIRE TRANSPORTATION DISTRICT
A/R Aging as of 11/30/2023

<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>
[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
[6494] ANGI WILDT GALLERY	12/01/2023	1812	11/01/2023	Nov 2023 Parking Space #12	47.50	0.00	0.00	0.00	47.50
[6060] CLATSOP COUNTY SHERIFF	12/01/2023	1823	11/01/2023	Oct 2023 Bus Tokens	108.00	0.00	0.00	0.00	108.00
[6112] HOMESPUN QUILTS	12/01/2023	1813	11/01/2023	Nov 2023 Parking-Spaces #8 & 9	95.00	0.00	0.00	0.00	95.00
[6583] Sondra Carr	12/01/2023	1728	11/01/2023	Nov 2023 Parking-Space #10	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	0.00	200.00	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

[6214] TILLAMOOK COUNTY TRANSPORTATION DISTRICT	12/01/2023	1817	11/01/2023 Oct 2023 Bus Passes	100.00	0.00	0.00	0.00	100.00
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Total				398.00	0.00	0.00	580.50	978.50
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SUNSET EMPIRE TRANSPORTATION DISTRICT
AP Aging as of 11/30/2023

<u>Invoice</u> <u>Date</u>	<u>Invoice</u> <u>Number</u>	<u>Due Date</u>	<u>Description</u>	<u>Original</u> <u>Amount</u>	<u>Amount</u> <u>Owed</u>	<u>Not Yet</u> <u>Due</u>	<u>Less Than</u> <u>30 Days</u>	<u>Less Than</u> <u>60 Days</u>	<u>More Than</u> <u>60 Days</u>
[6001] ACCUFUND INC									
11/10/2023	20233328	1/01/2024	1/01-3/31/2024 -HOSTED SERVICES	5,535.00	5,535.00	0.00	5,535.00	0.00	0.00
[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)
[6172] O'REILLY AUTO PARTS									
10/10/2023	3920 322534	11/09/2023	REMN STR PMP/CORE CHARGE- Bus 2001 RETURN/INV#3920 320540	(183.79)	(183.79)	0.00	0.00	0.00	(183.79)
10/24/2023	3920 324600	1/15/2024	FUEL TNK CAP -Bus 21	17.85	17.85	0.00	17.85	0.00	0.00
[6186] RECOLOGY WESTERN OREGON									
11/30/2023	22760045	1/31/2024	11/1-11/30/2023 -GARBAGE SRV -TC/ACCT 10800938815	116.98	116.98	116.98	0.00	0.00	0.00
[6214] TILLAMOOK COUNTY TRANSPORTATION DISTRICT									
11/30/2023	AR320	12/30/2023	2024-2025 -QT 1 - PARTNER DUES	3,000.00	3,000.00	0.00	3,000.00	0.00	0.00
11/30/2023	AR327	12/30/2023	2024-2025 -QT 2 - PARTNER DUES	3,000.00	3,000.00	0.00	3,000.00	0.00	0.00
Report Total				11,466.04	11,466.04	116.98	11,552.85	0.00	(203.79)

SUNSET EMPIRE TRANSPORTATION DISTRICT
Check Listing as of 11/30/2023

<u>Check Number</u>	<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>	<u>Check Amount</u>
22804	11/07/2023	[6237] WILCOX & FLEGEL - 10/2023 Fuel	FUEL	1154.84	7,711.29
			FUEL	2218.41	
			FUEL	4338.04	
Total Checks					7,711.29

SUNSET EMPIRE TRANSPORTATION DISTRICT

Reconciliation - CREDIT CARD

Run: 1/15/2024 @ 10:39 AM

Page: 1

Closing Balance from Previous Statement.....	10/08/2023	-1,144.93
0 Deposits and Other Additions Totaling.....		0.00
13 Checks and Other Withdrawals Totaling.....		1,236.20
1 Adjustments Totaling.....		1,144.93
0 Voids Totaling.....		0.00
Service Charge.....		0.00
Interest Earned.....		0.00
Closing Balance for this Statement.....	11/07/2023	-1,236.20
Difference.....		0.00

Cash Balance from General Ledger.....	11/07/2023	-197,142.68
Open Activity from Bank Register.....		0.00
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		-197,142.68

Date	Check	To	Check Description	Amount
✓ 10/11/2023	0001209	FRED MEYER	Farmer- Office Supplies	7.99
✓ 10/11/2023	0001209	SHRM	Farmer - HR Training	12.51
✓ 10/18/2023	0000269	ADOBE ACROBAT	Parker- Monthly Fee	12.99
✓ 10/18/2023	0001365	ADOBE ACROBAT	Jennifer- Monthly Fee	19.99
✓ 10/23/2023	0001209	CCSO	Farmer- Fingerprints Melissa Kanas	26.13
✓ 10/25/2023	0000269	AMAZON	Parker - Office Supplies	339.25
✓ 10/25/2023	0001209	LCHRMA	Farmer- HR Training	25.00
✓ 10/25/2023	0001209	SHRM	Farmer- Annual Membership Fee	244.00
✓ 10/25/2023	0001365	AMAZON	Jennifer- Office Supplies	117.74
✓ 10/31/2023	0001209	CHEFSTORE	Farmer- Office Supplies	32.47
✓ 11/01/2023	0001209	CCSO	Farmer- Fingerprints Craig Johnston	26.13
✓ 11/02/2023	0001209	USPS	Farmer- Stamps Para/Ops	132.00
✓ 11/03/2023	0000284	ZOOM	Jones- Monthly Charg	240.00
Total Unmarked Checks:			0.00	
			Total Checks:	1,236.20

Date	Reference	Adjustment Description	Amount
✓ 10/24/2023	GC 22761	Payment made from Gen. Ck. for Statement ending 10/08/2023	1,144.93
Total Adjustments:			1,144.93

SUNSET EMPIRE TRANSPORTATION DISTRICT Board of Commissioners BOARD ELECTIONS		Policy # B-101	Date Approved July 26, 2018
		Board Chair Signature	
Reviewed	Date	Reviewed	Date
Reviewed	Date	Reviewed	Date

POLICY: NO CHANGE

1. The Sunset Empire Transportation District Board of Commissioners shall consist of seven members each serving 4 year staggered terms. No person shall be eligible to be a board member who is not, at the time of election or appointment, a registered voter within the District. Commissioners shall maintain their residency and voter registration throughout their service as a Commissioner.
2. Each commissioner, before entering upon the duties of office, shall take and subscribe to an oath that the commissioner will honestly, faithfully and impartially perform duties as a commissioner and disclose any conflict of interest the commissioner may have in any matter to be acted upon by the board. A copy of the oath shall be filed with the secretary of the board. (ORS 267.120)
3. The Board of Commissioners shall elect three officers from among its members:
 - a. Chair
 - b. Vice-Chair
 - c. Secretary/Treasurer

The Sunset Empire Transportation District Board shall elect their officers for the ensuing fiscal year at the first meeting in July. Officers shall be elected for one year and can serve in an office for multiple one (1) year terms.

SUNSET EMPIRE TRANSPORTATION DISTRICT Board of Commissioners BOARD ORIENTATION		Policy # B-201	Date Approved May 23, 2013
		Board Chair Signature	
Reviewed	Date	Reviewed	Date
Reviewed	Date	Reviewed	Date


POLICY:

The Sunset Empire Transportation District Board of Commissioners shall provide a process to ensure that each new member-elect understands the Board's functions, policies, procedures, and operations of the District, before taking office. The ~~Executive Director~~ EXECUTIVE ASSISTANT shall ensure that each member elect goes through the orientation process as listed in the Board Orientation Document B-201-Attachment A.

Board Policy B201


Attachment A

Board Member Name-		
Introductions and		Date Completed
Introductory Meeting	Board Chair	
Press Release -Announce new Board Member	Staff	
SETD Email account set up	Staff	
SETD Financial Orientation	Director	
Tour of Astoria/Seaside Transit Offices	Director	
Tour of Operations, Paratransit, Mobility Offices	Director	
Complete Board Member ID Card	Staff	
Board Orientation Book will include documents listed:		
Board Member Contact and Committee List		
SETD Organizational Chart		
List of Employees		
Employee Job Descriptions		
Board Policies		
Board Minutes 2 Months (past 6 months) previous web page		
Financial Reports 2 Months (past 6 months)		
Current year Budget		
Prior year Audit Report		
SDAO Guide for Elected Officials		
Contacts and Resources		
Oregon Ethics Law Guide for Public Officials		
ORS #267 and #198		
Oregon Public Records and Meeting Manual Reference		
Roberts Rules of Order		

SUNSET EMPIRE TRANSPORTATION DISTRICT BOARD OF COMMISSIONERS	Policy # B-301	Effective Date: <i>March 28, 2013</i>
BOARD DUTIES AND RESPONSIBILITIES	Date of Last Review	
	Signature 	

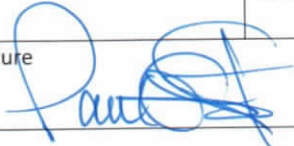
POLICY: **NO CHANGE**

1. The Sunset Empire Transportation District (SETD) Board of Commissioners will consist of 7 members elected at large from within the District pursuant to ORS 198 and 267.
2. The Sunset Empire Transportation District Board of Commissioners is responsible for all the operations and functions of the District. To carry out this responsibility it must
 - a) Clearly establish policy;
 - b) Select and evaluate a qualified professional Executive Director;
 - c) Oversee and ensure District Operations are managed in compliance with District Policies.
3. The Sunset Empire Transportation District Board shall govern using integrity, objectivity, candor and respect. It shall adhere strictly to Sunset Empire Transportation District's Standards of Personal Conduct and Code of Ethics, providing strategic leadership, making collective rather than individual decisions, assuring preparation for each meeting by reading assigned material and/or attending education sessions as needed, establishing clear and distinct Board and Executive Director roles, and periodically monitoring and discussing the Board's process and performance. The Board shall comply with the laws and statutes and applicable government regulations, board policies, generally accepted business practices and professional behavior as well as the State of Oregon Attorney General's Public Records and Meeting Manual.

SUNSET EMPIRE TRANSPORTATION DISTRICT Board of Commissioners DUTIES OF CHAIR		Policy # B-302	Date Approved 5/24/18
		Board Chair Signature 	
Reviewed	Date	Reviewed	Date
Reviewed	Date	Reviewed	Date

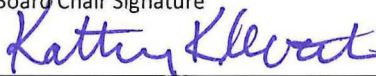
POLICY: **NO CHANGE**

1. DUTIES OF THE Chair shall preside at all meetings of the Board of Commissioners:
 - a. Setting a positive tone for the meeting;
 - b. Adhering to the agenda;
 - c. Keeping discussions centered on the issue and allowing all sides an opportunity to be heard;
 - d. Treating all Board members fairly and equally;
 - e. Ensuring that deliberations are fair, thorough, timely and orderly;
 - f. Bringing issues to a conclusion.
2. The Chair should understand and enforce the rules for public meetings outlined in Oregon's Public Meetings Law as well as all other ORS' that apply to public meetings of the Board.
3. The Chair, as needed, shall consult with Board members; the Executive Director and the Executive Assistant of the Board regarding the preparation of each meeting's agenda.
4. The Chair shall have the same right as any other member of the Board to make motions, discuss questions and vote on any issue.
5. The Chair may call a special meeting of the Board as described by the Oregon Public Meetings Law.
6. The Chair shall sign official District documents on behalf of the Board when authorized to do so by a majority of the Board.
7. The Chair shall speak for the Board on issues involving SETD when authorized to do so by a majority of the Board.
8. The Chair shall create sub-committees and assign board members as needed. Up to 3 Commissioners can be assigned to each committee, which can be either standing or ad hoc committees. Each committee will select its own Chair. Board sub-committees will abide by Oregon Public Meetings Laws and will be subject to Public Record laws notification.
9. Committees will meet regularly, record minutes and report to the Board.
10. The Chair has no authority to make decisions concerning policies created by the Board nor to individually supervise or direct the Executive Director;
11. The Chair, in the absence of the Board Secretary-Treasurer, will appoint a Board member to temporarily act in that capacity.

SUNSET EMPIRE TRANSPORTATION DISTRICT BOARD OF COMMISSIONERS DUTIES OF THE VICE-CHAIR	Policy #	Effective Date:
	B-303	<i>March 28, 2013</i>
	Signature	Date of Last Review
		

POLICY: **NO CHANGE**


1. In the Chair's absence, or during any disability of the Chair, the Vice-Chair shall have the powers, obligations and duties of the Chair of the Board as prescribed by District policy.

SUNSET EMPIRE TRANSPORTATION DISTRICT Board of Commissioners DUTIES OF THE CLERK OF THE BOARD		Policy # B-305	Date Approved 5/24/18
		Board Chair Signature 	
Reviewed	Date	Reviewed	Date
Reviewed	Date	Reviewed	Date

POLICY:

EXECUTIVE ASSISTANT

1. The Clerk of the Board shall be the ~~Executive Director~~ whose duties, either personally or through a designee, will include, but not be limited to, the following:
 - a. Respond directly to routine correspondence;
 - b. Handle correspondence of special interest to the Board by a draft reply for Board consideration; or seek instruction for a reply from the Board, if necessary;
 - c. Prepare the agenda with advice of the Chair, including the addition of any unfinished business;
 - d. Call to the attention of the Board the legal requirements concerning those matters for which the District is responsible;
 - e. Draft policies as requested by the Board;
 - f. Attend all Board meetings;
 - g. Provide notice of Board meetings in accordance with the Public Meetings Law.
2. Together with the Board Policy Committee, coordinate the maintenance and update of the District's Board Policy manual on at least an annual basis.

SUNSET EMPIRE TRANSPORTATION DISTRICT Board of Commissioners BOARD ETHICS		Policy # B-401	Date Approved 5/24/18
		Board Chair Signature 	
Reviewed	Date	Reviewed	Date
Reviewed	Date	Reviewed	Date

POLICY: NO CHANGE

The Board of Commissioners of the Sunset Empire Transportation District (SETD) expect all elected officials, employees, and volunteers of the District to familiarize themselves and comply with the provisions of the Oregon Government Ethics Law.

The provisions in the Oregon Government Ethics law restrict some choices, decisions or actions of a public official. Each individual public official is held personally responsible for complying with the provisions of the Oregon Government Ethics law as set forth in ORS Chapter 244 and OAR Chapter 199. This includes conflicts or potential conflicts of interest if family members of a Commissioner are employed by SETD and that all conflicts are announced at Board meetings.

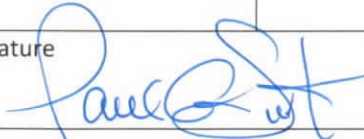
See Appendix A- "A GUIDE FOR PUBLIC OFFICIALS" explaining provisions of the law from the Oregon Government Ethics Commission www.oregon.gov/ogec

SUNSET EMPIRE TRANSPORTATION DISTRICT BOARD OF COMMISSIONERS DEFINITION OF PUBLIC OFFICIAL	Policy #	Effective Date:
	B-402	<i>October 25, 2012</i>
	Signature	Date of Last Review
		

POLICY: NO CHANGE

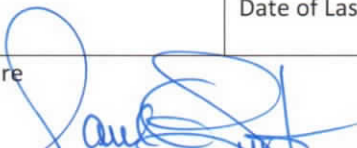
The definition of a Public Official is a person who is:

- a. Elected or appointed to an office or position with a state, county or city government.
- b. Elected or appointed to an office or position with a special district.
- c. An employee of a state, county, city agency or special district.
- d. An unpaid volunteer for a state, county, city agency or special district.
- e. Anyone serving the State of Oregon or any of its political subdivisions, such as the State Accident Insurance Fund or the Oregon Health & Science University.

SUNSET EMPIRE TRANSPORTATION DISTRICT BOARD OF COMMISSIONERS GUIDE FOR PUBLIC OFFICIALS	Policy #	Effective Date:
	B-403	<i>October 25, 2012</i>
	Signature	Date of Last Review
		

POLICY: THROUGH

A copy of "A GUIDE FOR PUBLIC OFFICIALS" explaining provisions of the law can be obtained ~~via~~ the Oregon Government Ethics Commission website at: www.oregon.gov/ogec. or thru the Board's secretary.

SUNSET EMPIRE TRANSPORTATION DISTRICT BOARD OF COMMISSIONERS EXECUTIVE DIRECTOR ROLE	Policy #	Effective Date:
	B-701	<i>February 28, 2013</i>
	Signature	Date of Last Review
		

POLICY:

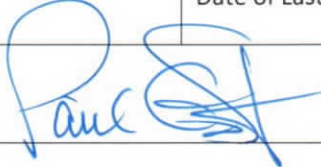
CAN

The Executive Director is an employee of the Board and ~~may~~ be removed by the Board by majority vote of its members. The administration of the District (SETD and the NWRC) in all aspects shall be delegated to the Executive Director who shall carry out the administrative functions according to the policies adopted by the Board.

SUNSET EMPIRE TRANSPORTATION DISTRICT BOARD OF COMMISSIONERS EXECUTIVE DIRECTOR SELECTION	Policy #	Effective Date:
	B-702	<i>February 28, 2013</i>
	Signature	Date of Last Review
	<i>Paul [Signature]</i>	

POLICY: NO CHANGE


1. The Board of Directors shall initiate a process that will facilitate the hiring of an Executive Director. The process will be initiated a minimum of four months in advance of a planned vacancy.
2. If necessary, the Board will appoint an interim director.
3. The Board shall confer on:
 - a. The selection process including the timeline and method of advertising for the position;
 - b. The desired management skills and leadership characteristics, including but not limited to:
 - i. Industry and Special District experience and expertise;
 - ii. Operational and strategic planning and implementation experience;
 - iii. Labor relations management;
 - iv. Long-range fiscal planning and management;
 - v. Involvement and good relations with the community;
 - vi. Moral character.
 - c. Consideration will also be given to:
 - i. Education and continued professional development;
 - ii. Professional accomplishments;
 - iii. Professional credentials and affiliations.
 - d. Compensation factors.
4. Candidates for the position of Executive Director may be solicited both internally and externally.
5. The Board may consider a process that solicits input from District citizens, District employees, and local government officials.
6. The selection of an Executive Director and the process used shall be the exclusive decision and at the sole discretion of the Board of Commissioners.
7. Successful candidates for the position will be expected to meet all the requirements of the District's hiring policies.

SUNSET EMPIRE TRANSPORTATION DISTRICT BOARD OF COMMISSIONERS EXECUTIVE DIRECTOR REQUIREMENTS	Policy #	Effective Date:
	B-703	<i>February 28, 2013</i>
	Signature	Date of Last Review
		

POLICY:

1. Initiate, administer and supervise all activities, functions, operations and programs of the District;
2. Supervise the construction, maintenance, and upkeep of any facilities and equipment owned, operated or maintained by the District.
3. Recommend to the Board the acquisition of new, or sale of used, equipment and facilities;
4. Enforce all policies, resolutions and ordinances adopted by the Board.
5. Keep and maintain proper fiscal records for the District; including monthly financial accounting reports to be reviewed by the Board.
6. Hire and, when necessary, fire, promote, and demote all personnel necessary to carry out the business of the District subject to the limitations of ORS 267.010 to 267.390 and the rules of the Board.
7. Development of position descriptions for each position reporting to the Executive Director based on the role of the position rather than the individual in the position;
 - a. Responsible for periodic review of position descriptions to ensure their compatibility with the management structure and operation of the District.
8. Maintain interagency agreements as to allow appropriate exchange or utilization of interagency resources, thereby maximizing efficiencies.
9. Keep the Board advised as to the needs of the District.
10. Devote the entire working time of the Executive Director to the business of the District;
11. ~~Act as the Clerk of the Board as listed in Board Duties and Responsibilities Policy B-304.~~
12. Perform such other duties as the Board requires by resolution. CAN
13. Attend all meetings of the Board and may participate in deliberations, but may not vote.

—

<p align="center">SUNSET EMPIRE TRANSPORTATION DISTRICT BOARD OF COMMISSIONERS</p> <p align="center">FORMULATION OF THE SETD/NWRC BUDGET AND BUDGET COMMITTEE</p>	Policy # <p align="center">B-802</p>	Effective Date: <i>October 25 2012</i>
	Signature 	Date of Last Review

POLICY:

The BOC shall be responsible to insure compliance with all State and County legal requirements for the Budget process.

1. The BOC shall:
 - a. Designate the District budget officer (ORS 294.331)
 - b. Approve budget committee members (ORS 294.336)
 - c. Conduct the budget hearing (ORS 294.430)
 - d. Adopt the budget, make appropriations, declare and categorize property tax amounts or rates (ORS 294.435)
2. The Budget Committee shall consist of the seven members of the BOC and seven appointed community members.
3. No member of the budget committee shall receive compensation for their services.
4. Terms of the community members shall be three years and shall be staggered.
5. The Budget Committee shall elect a Chairperson at its first meeting.
6. The Budget Committee shall hold ~~one~~ ^{2 REGIONAL} or ~~more~~ meetings as necessary to:
 - a. Receive the budget document, and
 - b. Provide the citizens of the District the opportunity to comment on or ask questions concerning the budget document.

MAKE PUBLIC

SUNSET EMPIRE TRANSPORTATION DISTRICT Board of Commissioners DEPOSITORIES AND DISBURSEMENT OF FUNDS		Policy # B-804	Date Approved July 26, 2019
		Board Chair Signature	
Reviewed	Date	Reviewed	Date
Reviewed	Date	Reviewed	Date

POLICY: NO CHANGES

1. The Board Officers, the Executive Director and the Chief Operating Officer shall be the authorized signers on District Bank accounts.
2. All checks shall be signed by two authorized signers with at least one signer being a Board Officer.
3. The Board shall designate the depositories for the District. Only Qualified Depositories for Public Funds are eligible to be utilized per ORS 295.002. Funds shall be withdrawn only by those individuals authorized by the BOC to sign checks and make disbursements.

SUNSET EMPIRE TRANSPORTATION DISTRICT BOARD OF COMMISSIONERS PURCHASE/SALE/LEASE OF REAL PROPERTY	Policy #	Effective Date:
	B-805	<i>October 25, 2012</i>
	Signature	Date of Last Review
	<i>Paul [Signature]</i>	

POLICY:

1. The BOC must approve the purchase, lease, trade, or sale of all real property by the SETD/~~NWRC~~.
2. The BOC must approve all rental or lease/purchase agreements.

SUNSET EMPIRE TRANSPORTATION DISTRICT BOARD OF COMMISSIONERS LOANS	Policy #	Effective Date:
	B-806	<i>October 25, 2012</i>
	Signature	Date of Last Review
	<i>Paul S. Sut</i>	

POLICY:

The BOC will approve any and all loans made to SETD/~~NWRC~~.

SUNSET EMPIRE TRANSIT DISTRICT
Clatsop County, Oregon
FINANCIAL STATEMENTS AND SUPPLEMENTARY
INFORMATION
YEAR ENDED JUNE 30, 2022
WITH INDEPENDENT AUDITOR'S REPORT

SUNSET EMPIRE TRANSIT DISTRICT

Year Ended June 30, 2022

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INTRODUCTORY SECTION

SUNSET EMPIRE TRANSIT DISTRICT

Year Ended June 30, 2022

Board of Commissioners

Chair	Debbie Boothe-Schmidt
Vice Chair	Trace MacDonald
Secretary/Treasurer	Diana Nino
Commissioner	Pamela Alegria
Commissioner	Charles Withers
Commissioner	Rebecca Read
Commissioner	Guillermo Romero

Executive Director

Jeff Hazen

District Address

Sunset Empire Transportation District
900 Marine Drive
Astoria, OR 97103

FINANCIAL SECTION



1976 Garden Ave.
Eugene, OR 97403
541.342.5161
www.islercpa.com

Independent Auditor's Report

Board of Commissioners
Sunset Empire Transportation District
Clatsop County, Oregon

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Sunset Empire Transportation District ("District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund, of the District, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Tribe and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Substantial Doubt about the District's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that the District, will continue as a going concern. As discussed in Note IV E to the financial statements, the District in April of 2023 ceased all operations due to a shortage of cash. Management's evaluation of the events and conditions and management's plans regarding those matters also are described in Note IV E. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed..
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the General Fund budgetary comparison information, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison schedule for the General Fund has been subjected to the auditing procedures applied to the audit of the basic financial statements and, in our opinion, is fairly stated in relation to the basic financial statements taken as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying budgetary basis for the Special Transportation Operating Fund, Statewide Transportation Improvement Formula Fund, Statewide Transportation Improvement Discretionary Fund, the Capital Reserve Fund and the schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, these budgetary schedules referred to above and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards of Audits of Oregon Municipal Corporations, we have issued our report dated October 21, 2023 on our consideration of the District's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Isler CPA



By: Paul R. Nielson, CPA, a member of the firm
Eugene, Oregon
October 21, 2023

SUNSET EMPIRE TRANSIT DISTRICT
Management's Discussion and Analysis
Year Ended June 30, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

As the management of Sunset Empire Transportation District ("District") we offer readers of the District's financial statements this overview and analysis of its financial activities for the fiscal year, and it should be read in conjunction with the accompanying Basic Financial Statements.

FINANCIAL HIGHLIGHTS

The assets of the District exceeded its liabilities at the close of fiscal year 2021-2022 by \$4,429,202, a decrease of \$172,601. Of this amount, \$519,874 (unrestricted net position) may be used to meet ongoing obligations, \$3,909,328 was invested in capital assets net of accumulated depreciation .

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's Basic Financial Statements. The Basic Financial Statements include the notes to the financial statements. In addition to these statements, this report also contains supplementary information.

The Statement of Net Position contains information about the District's assets, liabilities and net position. Over time, changes in assets and liabilities can be a useful indicator to assess the District's ability to cover its costs and to continue to finance services and new programs in the future versus how much is invested in capital assets or restricted for specific purposes. The Statement of Activities contains information about the expenses incurred to provide transit services to the citizens of Clatsop County, Oregon and the revenues obtained to finance these services. This statement shows the extent to which services are covered by user fees and how much of the service is financed by property taxes, government grants, and other resources. The remaining statements are fund financial statements that include only current or short term information such as readily available assets and currently due liabilities as well as the revenues and expenses received or expended during the current year or shortly thereafter.

The notes to the financial statements provide additional information that is essential to a complete understanding of the data provided in the financial statements.

SUNSET EMPIRE TRANSIT DISTRICT
Management's Discussion and Analysis
Year Ended June 30, 2022

FINANCIAL ANALYSIS

Total assets, liabilities and net position were as follows:

	<u>2022</u>	<u>2021</u>	<u>Change 2021-2022</u>	<u>% Change 2021-2022</u>
Assets:				
Current assets	\$ 797,288	\$ 827,754	\$ (30,466)	(3.7)%
Noncurrent assets (net)	<u>3,917,015</u>	<u>3,689,985</u>	<u>227,030</u>	<u>6.2 %</u>
Total assets	<u>4,714,303</u>	<u>4,517,739</u>	<u>196,564</u>	<u>4.4 %</u>
Liabilities:				
Current liabilities	257,976	257,469	507	0.2 %
Long-term liabilities	<u>27,125</u>	<u>--</u>	<u>27,125</u>	<u>%</u>
Total liabilities	<u>285,101</u>	<u>257,469</u>	<u>27,632</u>	<u>10.7 %</u>
Net position:				
Net investment in capital assets	3,909,328	3,689,985	219,343	5.9 %
Unrestricted, as restated	<u>519,874</u>	<u>570,285</u>	<u>(50,411)</u>	<u>(8.8)%</u>
Total net position	<u>\$ 4,429,202</u>	<u>\$ 4,260,270</u>	<u>\$ 168,932</u>	<u>4.0 %</u>

Total assets increased for this fiscal year by \$196,564. Decreases in current assets was \$30,466.

Total liabilities increased by \$27,632 from last year.

Net position may serve as a useful indicator of the District's financial position. As of June 30, 2022, assets exceeded liabilities by \$4,429,202, a 4.0% increase from the prior period. Investment in capital assets, net of related debt are considered unavailable for current expenditure and account for the majority of the total net position. Unrestricted assets are normally the portion of net position used to finance day-to-day operations without constraints established by debt covenants or other legal requirements.

SUNSET EMPIRE TRANSIT DISTRICT
Management's Discussion and Analysis
Year Ended June 30, 2022

The following schedule presents a summary of revenues, expenses and increase in net position for the District and the amount and percentage change from 2021 to 2022:

	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>% Change</u>
Revenues:				
Property taxes	\$ 1,128,277	\$ 1,080,295	\$ 47,982	4.4 %
Intergovernmental Revenues	2,975,310	1,891,736	1,083,574	57.3 %
Charges for Service	283,019	304,263	(21,244)	(7.0)%
Other revenue	<u>406,995</u>	<u>377,092</u>	<u>29,903</u>	<u>7.9 %</u>
Total revenues	<u>4,793,601</u>	<u>3,653,386</u>	<u>1,140,215</u>	<u>31.2 %</u>
Expenses:				
Community Services	<u>4,621,000</u>	<u>4,182,405</u>	<u>438,595</u>	<u>10.5 %</u>
Change in net position	172,601	(529,019)	701,620	(132.6)%
Net position - beginning as restated	<u>4,256,601</u>	<u>4,789,289</u>	<u>(532,688)</u>	<u>(11.1)%</u>
Net position - ending	<u>\$ 4,429,202</u>	<u>\$ 4,260,270</u>	<u>\$ 168,932</u>	<u>4.0 %</u>

Ending fund balance for the year ended June 30, 2022 has been restated see note IV D.

Total revenues increased 31.2% due to the restrictions of COVID being lifted and the District returning to more normal operations and increases in grant revenue.

Expenses increased by 10.5% compared to the prior period. The increase was also due to the lifting of the COVID restrictions.

CAPITAL ASSETS

At June 30, 2022, the District had \$3,917,015 invested in capital assets net of depreciation. For the year ended June 30, 2022, the District had no capital asset additions. See Note III.B. for additional information related to capital assets.

ECONOMIC FACTORS AND BUDGET INFORMATION

The budget outlook for 2023 estimates a continuation in the increase of the activity levels for the General Fund. In April 2023 the District district ceased all operations due to the lack of available funds, see note IV E.

REQUEST FOR INFORMATION

Our financial report is designed to provide our ratepayers and creditors with an overview of the District's finances. If you have any questions about this report or need any clarification of information please contact the Finance Department at Sunset Empire Transportation District.

Basic Financial Statements

SUNSET EMPIRE TRANSIT DISTRICT

Governmental Funds Balance Sheet / Statement of Net Position

June 30, 2022

	General Fund	Capital Reserve Fund	Total	Adjustments	Governmental Activities
Assets:					
Current assets:					
Cash and Cash Equivalents	\$ 29,408	\$ 52,890	\$ 82,298	\$ -	\$ 82,298
Receivables					
Intergovernmental Accounts Receivable	672,499	-	672,499	-	672,499
Property taxes	42,491	-	42,491	-	42,491
Total current assets	<u>744,398</u>	<u>52,890</u>	<u>797,288</u>	<u>-</u>	<u>797,288</u>
Noncurrent assets:					
Capital assets not being depreciated	-	-	-	586,488	586,488
Capital assets being depreciated	-	-	-	3,300,841	3,300,841
Right to use asset	-	-	-	29,686	29,686
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,917,015</u>	<u>3,917,015</u>
Total assets	<u>\$ 744,398</u>	<u>\$ 52,890</u>	<u>\$ -</u>	<u>\$ 3,917,015</u>	<u>\$ 4,714,303</u>
Liabilities:					
Current liabilities:					
Accounts Payable	\$ 51,665	\$ -	\$ 51,665	\$ -	\$ 51,665
Accrued Payroll Expenses	91,784	-	91,784	-	91,784
Compensated absences payable	-	-	-	106,840	106,840
Lease liability due with in one year	-	-	-	7,687	7,687
Total current liabilities	<u>143,449</u>	<u>-</u>	<u>143,449</u>	<u>114,527</u>	<u>257,976</u>
Noncurrent liabilities:					
Lease liability					
less current portion	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,125</u>	<u>27,125</u>
Total liabilities	<u>143,449</u>	<u>-</u>	<u>143,449</u>	<u>141,652</u>	<u>285,101</u>
Deferred inflows of resources:					
Unavailable revenue	<u>42,491</u>	<u>-</u>	<u>42,491</u>	<u>(42,491)</u>	<u>-</u>
Fund balance:					
Assigned for capital outlay	-	52,890	52,890	(52,890)	
Unassigned	<u>558,458</u>	<u>-</u>	<u>558,458</u>	<u>(558,458)</u>	
Total fund balance	<u>558,458</u>	<u>52,890</u>	<u>611,348</u>	<u>(611,348)</u>	
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 744,398</u>	<u>\$ 52,890</u>	<u>\$ 797,288</u>		
Net position:					
Net investment in capital assets					3,909,328
Unrestricted					<u>519,874</u>
Total net position					<u>4,429,202</u>
Total liabilities and net position					<u>\$ 4,714,303</u>

Fund balances of the governmental fund have been adjusted and reported differently than the net position of the governmental activities because:

- Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.
- Long-term liabilities such as compensated absences and long-term debt used in governmental activities are not financial requirements and therefore are not reported in the governmental funds.
- Unavailable revenue represents receivables that do not provide a financial resource and are not reported in the governmental funds.

SUNSET EMPIRE TRANSIT DISTRICT

Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance / Statement of Activities

Governmental Funds

For the Year Ended June 30, 2022

	General Fund	Capital Reserve Fund	Total	Adjustments	Governmental Activities
Revenues:					
Property taxes	\$ 1,128,831	\$ -	\$ 1,128,831	\$ (554)	\$ 1,128,277
Intergovernmental revenue	2,354,475	620,835	2,975,310	-	2,975,310
Mass transit assessment	116,399	-	116,399	-	116,399
State timber sales	229,136	-	229,136	-	229,136
Charges for services	283,019	-	283,019	-	283,019
Other revenue	61,460	-	61,460	-	61,460
Total revenues	<u>4,173,320</u>	<u>620,835</u>	<u>4,794,155</u>	<u>(554)</u>	<u>4,793,601</u>
Expenditures:					
Personnel services	3,032,440	-	3,032,440	(10,324)	3,022,116
Materials and services	1,043,053	-	1,043,053	(7,023)	1,036,030
Capital outlay	78,215	673,502	751,717	(751,717)	-
Depreciation	-	-	-	562,854	562,854
Total expenditures / expenses	<u>4,153,708</u>	<u>673,502</u>	<u>4,827,210</u>	<u>(206,210)</u>	<u>4,621,000</u>
Excess (deficiency) of revenues over (under) expenditures / expenses	19,612	(52,667)	(33,055)	205,656	172,601
Net change in fund balance / net position	19,612	(52,667)	(33,055)	205,656	172,601
Fund balance / Net position:					
Beginning of year	<u>538,846</u>	<u>105,557</u>	<u>644,403</u>	<u>3,612,198</u>	<u>4,256,601</u>
End of year	<u>\$ 558,458</u>	<u>\$ 52,890</u>	<u>\$ 611,348</u>	<u>\$ 3,817,854</u>	<u>\$ 4,429,202</u>

Amounts reported for governmental activities are different than those of the Governmental funds because of the following:

- Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds, instead they are reported as deferred inflows of resources.
- Expenses related to the change in compensated absences are reported in the statement of activities and do not require the use of current financial resources, therefore, they are not reported as expenditures in the governmental funds.
- Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

SUNSET EMPIRE TRANSIT DISTRICT

Notes to Financial Statements

June 30, 2022

I. Summary of significant accounting policies

A. Reporting entity

The Sunset Empire Transportation District (District") is a municipal corporation governed by an elected five member Board of Commissioners. The District was organized in 1993 for the purpose of providing transportation services to the residents of Clatsop County.

The accompanying basic financial statements present all funds for which the District is considered to be financially accountable. The criteria used in making this determination includes appointment of a voting majority, imposition of will, financial benefit or burden on the primary government, and fiscal dependency on the primary government. Based upon the evaluation of these criteria, the District is a primary government with no includable component units.

B. Basis of accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes and intergovernmental revenues are the major source of nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are recorded using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property tax revenues are recognized in the fiscal year for which they were levied, provided they are due and collectible within 60 days following year end. Charges for services are recorded on a cash basis. All other revenue are recognized if collected within one year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds.

Fund financial statements

The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The District reports the following major governmental funds:

The General fund accounts for all revenues and expenditures necessary to carry out activities of the District that are not accounted for through other funds including activities such as transportation services, assessment, and taxation. The general fund also includes the Special Transportation Operating Fund, the Special Transportation Formula Fund, and the Statewide Transportation Improvement Discretionary Fund, funds that accounts for revenue and expenditures associated with revenue received from the State of Oregon.

The Capital Reserve fund accounts for all revenues and expenditures associated with capital improvement

C. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of revenues, expenditures/expenses, and ending fund balance/net position during the reporting period. Actual results could differ from those estimates.

SUNSET EMPIRE TRANSIT DISTRICT

Notes to Financial Statements

June 30, 2022

I. Summary of significant accounting policies (continued)

D. Assets, liabilities, and fund balance/net position

1. Cash

The cash and cash equivalents reported on the Statement of Net Position and the balance sheets include cash on hand, demand deposits, cash with fiscal agents and amounts in investment pools that have the general characteristics of demand deposit accounts with highly liquid debt instruments purchased with a maturity of three months or less.

The State of Oregon authorizes municipalities to invest in general obligations of the United States and its agencies, certain debt of Oregon municipalities, savings accounts, certificates of deposit, bankers' acceptances, the Oregon State Treasurer's Local Government Investment Pool (LGIP) and certain highly rated commercial paper. Investments are recorded at fair value. Fair value of the LGIP is stated at amortized cost, which approximates fair value. Fair value of the LGIP is the same as the 's value in the pool shares.

2. Accounts receivable

All receivables are reported at their gross value. There is no provision for uncollectible amounts. The management of the District believes all receivables are collectible with no material uncollectible amounts.

Property taxes are levied and become a lien on July 1st. Property taxes are assessed in October and tax payments are due November 15th of the same year. Under the partial payment schedule, the first one-third of taxes are due November 15th of the same year, the second one-third on February 15th, and the remaining one-third on May 15th. A three percent discount is allowed if full payment is made by November 15th and a two percent discount is allowed if two-thirds payment is made by November 15th. Taxes become delinquent if not paid by the due date and interest accrues after each trimester at a rate of one percent per month. Property foreclosure proceedings are initiated four years after the due date.

3. Prepaids

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

4. Capital assets

Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets purchased or constructed by the District are recorded at cost. Donated capital assets are recorded at customer's costs on the date contributed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Building	50
Equipment	4-15

SUNSET EMPIRE TRANSIT DISTRICT

Notes to Financial Statements

June 30, 2022

I. Summary of significant accounting policies (continued)

D. Assets, liabilities, and fund balance/net position (continued)

5. *Deferred Outflows/Inflows of Resources*

In addition to assets, a separate section for deferred outflows of resources will sometimes be reported. This separate financial statement element represents a consumption of fund balance/net position that applies to future periods and so will *not* be recognized as an outflow of resources (expenditure/expense) until the future period.

In addition to liabilities, a separate section for deferred inflows of resources will sometimes be reported. This separate financial statement element represents an acquisition of fund balance/net position that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until the future period.

6. *Long-term Obligations*

In the statement of net position, long-term debt and other long-term obligations are reported as liabilities within governmental activities. Any premiums, discounts, or deferred refunding amounts are accumulated and amortized as interest expense over the life of the debt using the straightline method. Issuance costs are expensed in the current period.

In the balance sheets of the governmental funds, bond discounts are reported as other financing uses (expenditures), while recognizing bond premiums and the par value of debt issued as other financing sources (revenues) during the current period. Debt issuance costs, whether withheld or not from the actual proceeds received, are reported as debt service expenditures in the current period.

7. *Compensated Absences*

Compensated absences are recorded as expenditures in the governmental funds when paid.

The District has a policy which permits employees to earn sick leave. The District does not compensate employees for unused sick leave upon termination of employment.

8. *Fund Balance*

GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. As a result, in the fund financial statements, fund balances are classified as follows:

Nonspendable - Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

SUNSET EMPIRE TRANSIT DISTRICT

Notes to Financial Statements

June 30, 2022

I. Summary of significant accounting policies (continued)

D. Assets, liabilities, and fund balance/net position (continued)

Restricted - Amounts that can be spent only for specific purposes because of the local, state or federal laws, or externally imposed conditions by granters or creditors or enabling legislation.

Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners. These amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed.

Assigned - Amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted nor committed. Intent must be expressed by the Board of Commissioners, the budget committee or the Board's authorized designee.

Unassigned - All amounts not included in other classifications. The amounts in the various categories of fund balance are included in the governmental funds balance sheet.

When the District has restricted and unrestricted (committed, assigned or unassigned) resources available, it is the District's policy to expend restricted resources first. Unrestricted resources are then expended in the order of committed, assigned, and unassigned as needed.

9. Net Position

Government-wide and proprietary fund net position is divided into three components:

Net investment in capital assets - consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.

Restricted net position - consists of assets that are restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.

Unrestricted - all other net position is reported in this category.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, followed by unrestricted net position.

E. Reporting changes

Effective July 1, 2021 the District implemented the following new accounting standards issued by the Governmental Accounting Standards Board (GASB):

GASB Statement No. 87, *Leases*. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financing of the right-of-use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The District has implemented this statement for the Fiscal Year Ended June 30, 2022. Additional information is available in note IV D.

SUNSET EMPIRE TRANSIT DISTRICT

Notes to Financial Statements

June 30, 2022

II. Stewardship, compliance, and accountability

A. Budget information

Budgets are prepared and adopted, and expenditures are appropriated, in accordance with Oregon Local Budget Law. The District is required to budget all funds. The budgetary level of control is total personnel services, materials and services, capital outlay, debt service, transfers and contingencies for each fund. Expenditures cannot legally exceed the adopted level of detail and all annual appropriations lapse at year end.

Unexpended additional resources may be added to the budget through use of a supplemental budget. A supplemental budget greater than 10% of the fund's original budget requires hearings before the public, publication in newspapers, and approval by the Board of Commissioners. The Board of Commissioners can also authorize transfers of appropriations between existing expenditure categories. Budget amounts shown in the financial statements represent the budget as finally revised by the Board of Commissioners.

Excess of expenditures over appropriations

The following fund had expenditures in excess of related budgetary appropriations:

<u>Fund</u>	<u>Appropriation Level</u>	<u>Over Expenditure Amount</u>
Capital Reserve Fund	Capital Outlay	\$ 539,047

III. Detailed notes

A. Cash

Cash at June 30, 2022 are comprised of:

	<u>2022</u>
Demand deposits	\$ 55,720
Local Government Investment Pool	<u>26,578</u>
Total cash	<u><u>\$ 82,298</u></u>

Deposits. All deposits not covered by FDIC insurance are covered by the Public Funds Collateralization Program ("PFCP") of the State of Oregon. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized, or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

All investments of the District shall be made in accordance with Oregon Revised Statutes: ORS 294.035 (Investment of surplus funds of political subdivisions; approved investments), ORS 294.040 (Restriction on investments under ORS 294.035), ORS 294.135 (Investment maturity dates), ORS 294.145 (Prohibited conduct for custodial officer), ORS 294.805 to 294.895 (Local Government Investment Pool). Any revisions or extensions of these sections of the ORS shall be assumed to be part of this investment policy immediately upon being enacted.

SUNSET EMPIRE TRANSIT DISTRICT

Notes to Financial Statements

June 30, 2022

III. Detailed notes (continued)

A. Cash (continued)

The Oregon Local Government Investment Pool (LGIP) is an open-ended, no-load diversified portfolio offered to any municipality, political subdivision or public corporation of the State that by law is made the custodian of, or has control of, any public funds. The Office of the State Treasurer (OST) manages the LGIP. The LGIP is commingled with other State funds in the Oregon Short-Term Fund (OSTF). The OSTF is not managed as a stable net asset value fund; therefore, the preservation of principal is not assured. Additional information about the OSTF can be obtained at www.ost.state.or.us and www.oregon.gov/treasury.

Custodial Credit Risk. The District's cash and investment balances are exposed to Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned. The Federal Depositary Insurance Corporation (FDIC) provides insurance for the District's deposits with financial institutions up to \$250,000 each for the aggregate of all non-interest bearing accounts and the aggregate of all interest bearing accounts at each institution. Deposits in excess of FDIC coverage with institutions participating in the Oregon Public Funds Collateralization Program are considered fully collateralized. As of June 30, 2022, none of the District's bank balances were exposed to credit risk. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized and may be subject to credit risk.

Credit Risk - Investments. The District follows state statutes which authorize the District to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers acceptances, certain commercial papers and the State Treasurer's Investment Pool (LGIP), among others. The District's policy also requires the District to do business with "Authorized Financial Dealers and Institutions." Additionally the investment portfolio will be managed to minimize the potential loss impact of one individual issuer. The District deposits with financial institutions had a bank balance of \$76,068.

Interest Rate Risk. In accordance with its investment policy, the District manages its exposure to declines in fair value by limiting the maximum maturity to the anticipated use of the cash.

The weighted-average maturity of the LGIP is less than one year.

Concentration of credit risk. Concentration of credit risk refers to potential losses if total investments are concentrated with one or few issuers. The District has no investment policy for concentration of credit risk.

SUNSET EMPIRE TRANSIT DISTRICT

Notes to Financial Statements

June 30, 2022

III. Detailed notes (continued)

B. Capital assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 586,488	\$ -	\$ -	\$ 586,488
Total capital assets not being depreciated	586,488	-	-	586,488
Capital assets being depreciated:				
Buildings	3,424,425	44,442	-	3,468,867
Equipment	3,272,802	707,275	(35,615)	3,944,462
Total capital assets being depreciated	6,697,227	751,717	(35,615)	7,413,329
Less accumulated depreciation for:				
Buildings	(1,324,432)	(86,119)	-	(1,410,551)
Equipment	(2,269,298)	(468,254)	35,615	(2,701,937)
Total accumulated depreciation	(3,593,730)	(554,373)	35,615	(4,112,488)
Total capital assets, being depreciated, net	3,103,497	197,344	-	3,300,841
Total capital assets, net	\$ 3,689,985	\$ 197,344	\$ -	\$ 3,887,329

SUNSET EMPIRE TRANSIT DISTRICT

Notes to Financial Statements

June 30, 2022

III. Detailed notes (continued)

C. Compensated Absences

A summary of the changes in notes payable for the year ended June 30, 2022 follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Long-Term Portion
Other long-term obligations						
Compensated absences	<u>\$ 117,164</u>	<u>\$ 106,840</u>	<u>\$ (117,164)</u>	<u>\$ 106,840</u>	<u>\$ 106,840</u>	<u>\$ -</u>

D. Leases

The District leases office space in Seaside. As of July 1, 2021 the District had 66 months remaining on the leases. An initial lease liability was recorded in the amount of \$42,408. As of June 30, 2022, the value of the lease liability is \$34,812. The District is required to make monthly fixed payments of \$650. The lease has an interest rate of 0.36%. The value of the right-of-use asset as of June 30, 2022 of \$29,686 with accumulated amortization of \$12,722.

Principal and interest to maturity

Year Ending June 30,	Principal	Interest	Total
2023	\$ 7,687	\$ 113	\$ 7,800
2024	7,715	85	7,800
2025	7,743	57	7,800
2026	7,771	29	7,800
2027	<u>3,896</u>	<u>4</u>	<u>3,900</u>
Total	<u>\$ 34,812</u>	<u>\$ 288</u>	<u>\$ 35,100</u>

IV. Other information

A. Deferred compensation plan

The District sponsors a Section 457(b) deferred compensation plan. All employees become eligible upon their one year anniversary of employment. The District's contribution is 2.5 percent of participant wages. For the year ended June 30, 2022, the District contributed \$57,261.

B. Risk management

The District is exposed to various risks of loss during the ordinary course of business. To mitigate the risk of loss, various commercial insurance policies have been purchased and are reviewed for adequacy by management annually. There have been no significant changes in coverage nor have any settlements exceeded insurance coverage in the past three years.

C. Tax abatement

Clatsop County has established an enterprise zone under ORS 285C.050-250 that abates property taxes on new business development within zone. As a result the property taxes that the District will receive for the 2021-22 levy year has been reduced by \$32,698.

SUNSET EMPIRE TRANSIT DISTRICT

Notes to Financial Statements

June 30, 2022

D. Restatement of net position

In Fiscal Year 2022, the District implemented new accounting policies required under GASB 87 Leases. The net position amounts as of June 30, 2021 changed from \$4,260,270, to \$4,256,601, a net of \$3,669. This change is comprised of the recording of a lease liability of \$41,835 and a net right-of-use asset of \$38,166.

E. Subsequent Events

In April 2023 the District district ceased all operations due to the lack of available funds. This was due to not receiving grant reimbursement in a manner similar to prior years. The District's management is working with the Oregon Department of Transportation in an effort to get funding and to continue the operations of the district. In an effort to help the District, the State made a loan to the District in an amount of up to \$1,010,000 with quarterly payments starting August 1, 2023 and maturing August 1, 2027. The District began limited operations on a limited basis in May of 2023.

REQUIRED SUPPLEMENTARY INFORMATION

SUNSET EMPIRE TRANSIT DISTRICT

Schedule of Revenues, Expenditures and Change in Fund Balance - Budgetary Basis

General Fund

For the Year Ended June 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget
Revenues:			
Property taxes	\$ 1,105,000	\$ 1,128,831	\$ 23,831
Intergovernmental revenue	3,076,057	1,285,752	(1,790,305)
Mass transit assessment	90,000	116,399	26,399
State timber revenue	200,000	229,136	29,136
Charges for services	260,000	283,019	23,019
Other revenue	28,650	61,460	32,810
Total revenues	<u>4,759,707</u>	<u>3,104,597</u>	<u>(1,655,110)</u>
Expenditures:			
Personnel services	3,143,709	3,032,440	111,269
Materials and services	1,261,000	1,043,053	217,947
Capital outlay	1,859,350	78,215	1,781,135
Contingency	127,700	-	127,700
Total expenditures	<u>6,391,759</u>	<u>4,153,708</u>	<u>2,238,051</u>
Excess (deficiency) of revenues over (under) expenditures	(1,632,052)	(1,049,111)	582,941
Other financing sources (uses):			
Transfers in	1,532,052	1,068,723	(463,329)
Transfers out	(50,000)	-	50,000
Total other financing sources (uses)	<u>1,482,052</u>	<u>1,068,723</u>	<u>(413,329)</u>
Net change in fund balance	(150,000)	19,612	169,612
Fund Balance:			
Beginning of year, restated	<u>900,000</u>	<u>538,846</u>	<u>(361,154)</u>
End of year	<u>\$ 750,000</u>	<u>\$ 558,458</u>	<u>\$ (191,542)</u>

SUPPLEMENTARY INFORMATION

SUNSET EMPIRE TRANSIT DISTRICT

Schedule of Revenues, Expenditures and Change in Fund Balance - Budgetary Basis

Special Transportation Operating Fund

For the Year Ended June 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget
Revenues:			
Intergovernmental revenue	\$ 92,935	\$ 92,932	\$ (3)
Total revenues	<u>92,935</u>	<u>92,932</u>	<u>(3)</u>
Expenditures:			
Excess (deficiency) of revenues over (under) expenditures	92,935	92,932	(3)
Other financing sources (uses):			
Transfers Out	<u>(132,935)</u>	<u>(92,932)</u>	<u>40,003</u>
Net change in fund balance	(40,000)	-	40,000
Fund Balance:			
Beginning of year	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

For GAAP reporting purposes this fund is combined with the General Fund.

SUNSET EMPIRE TRANSIT DISTRICT

Schedule of Revenues, Expenditures and Change in Fund Balance - Budgetary Basis

Statewide Transportation Improvement Formula Fund

For the Year Ended June 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues:			
Intergovernmental Revenues	<u>\$ 659,287</u>	<u>\$ 784,288</u>	<u>\$ 125,001</u>
Total revenues	659,287	784,288	125,001
Expenditures:			
Excess (deficiency) of revenues over (under) expenditures	659,287	784,288	125,001
Other financing sources (uses):			
Transfers out	<u>(1,532,421)</u>	<u>(784,288)</u>	<u>748,133</u>
Net change in fund balance	(873,134)		873,134
Fund Balance:			
Beginning of year	<u>873,134</u>	<u>-</u>	<u>(873,134)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

For GAAP reporting purposes this fund is combined with the General Fund.

SUNSET EMPIRE TRANSIT DISTRICT

Schedule of Revenues, Expenditures and Change in Fund Balance - Budgetary Basis
Statewide Transportation Improvement Discretionary Fund
For the Year Ended June 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 552,000	\$ 191,503	\$ (360,497)
Other financing sources (uses):			
Transfers out	<u>(552,000)</u>	<u>(191,503)</u>	<u>360,497</u>
Fund Balance:			
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

For GAAP reporting purposes this fund is combined with the General Fund.

SUNSET EMPIRE TRANSIT DISTRICT

Schedule of Revenues, Expenditures and Change in Fund Balance - Budgetary Basis

Capital Reserve Fund

For the Year Ended June 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues:			
Intergovernmental Revenues	<u>\$ -</u>	<u>\$ 620,835</u>	<u>\$ 620,835</u>
Expenditures:			
Capital Outlay	<u>134,455</u>	<u>673,502</u>	<u>(539,047)</u>
Other financing sources (uses):			
Transfers in	<u>839,759</u>	<u>-</u>	<u>(839,759)</u>
Net change in fund balance	705,304	(52,667)	(757,971)
Fund Balance:			
Beginning of year	<u>134,455</u>	<u>105,557</u>	<u>(28,898)</u>
End of year	<u><u>\$ 839,759</u></u>	<u><u>\$ 52,890</u></u>	<u><u>\$ (786,869)</u></u>

COMPLIANCE SECTION



INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

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Board of Commissioners
Sunset Empire Transportation District
Clatsop County, Oregon

We have audited the financial statements of the governmental activities and each major fund of Sunset Empire Transportation District ("District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated October 21, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Compliance

Compliance with laws, regulations, contracts and grants applicable to the District is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants including provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-320, of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment**
- **Budgets legally required (ORS Chapter 294)**
- **Insurance and fidelity bonds in force or required by law**
- **Programs funded from outside sources**
- **Authorized investment of surplus funds (ORS Chapter 294)**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)**

In connection with our testing nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as noted in Note II.A.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. We identified deficiencies in internal control over financial reporting that we consider to be a material weaknesses, as described in the AU Section 325 written communication.

This report is intended for the information of Sunset Empire Transportation District's Board of Commissioners and the Secretary of State, Division of Audits, of the State of Oregon. However, this report is a matter of public record and its distribution is not limited.

Isler CPA

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive, flowing style.

By: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
October 21, 2023



1976 Garden Ave.
Eugene, OR 97403
541.342.5161
www.islercpa.com

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
Sunset Empire Transportation District
Clatsop County, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Sunset Empire Transportation District ("District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated October 21, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Sunset Empire Transportation District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sunset Empire Transportation District's internal control. Accordingly, we do not express an opinion on the effectiveness of Sunset Empire Transportation District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sunset Empire Transportation District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Isler CPA

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive, flowing style.

By: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
October 21, 2023



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Board of Commissioners
Sunset Empire Transportation District
Clatsop County, Oregon

1976 Garden Ave.
Eugene, OR 97403
541.342.5161
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Report on Compliance for Each Major Federal Program

We have audited the compliance of Sunset Empire Transportation District with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Sunset Empire Transportation District's major federal programs for the year ended June 30, 2022. Sunset Empire Transportation District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Sunset Empire Transportation District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Sunset Empire Transportation District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Sunset Empire Transportation District's compliance.

Opinion on Each Major Federal Program

In our opinion, Sunset Empire Transportation District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Report on Internal Control Over Compliance

Management of Sunset Empire Transportation District, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Sunset Empire Transportation District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Sunset Empire Transportation District's internal control over compliance .

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified..

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities and each major fund of the District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and issued our report thereon dated October 21, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Isler CPA

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive, flowing style.

By: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
October 21, 2023

SUNSET EMPIRE TRANSIT DISTRICT
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Section I – Summary of Auditor’s Results

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) that are not considered to be material weaknesses?	No
• Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) that are not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 516(a) of the Uniform Guidance?	No

Identification of Major Federal Award Programs:

Name of Federal Program or Cluster	CFDA Number
Formula Grants for Rural Areas	20.509
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section III – Federal Award Findings and Questioned Costs

None



SUNSET EMPIRE TRANSPORTATION DISTRICT
900 Marine Drive Astoria, Oregon 97103

We have prepared the Summary Schedule of Prior Findings to provide the status of findings reported in the FY 2021 Schedule of Findings and Questioned Costs.

Summary Schedule of Prior year findings

2021-001 Timeliness of Record Preparation and Availability

We have investigated the issues with importing the ending balance from the year ended June 30, 2020 and made a correcting entry. This fixed the issue related to opening balances.

Sincerely,

Kelly Smith, Finance Director
Sunset Empire Transportation District

SUNSET EMPIRE TRANSIT DISTRICT

Schedule of Expenditures of Federal Awards

For the Year Ended

June 30, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title Federal CFDA Number	CFDA Number	Federal or Pass- Through Award Identification Number	Total Expenditures
U.S. Department of Treasurer			
<i>Passed through Oregon Department of Transportation</i> Coronavirus Relief Fund	21.019	34415,34737	\$ 394,208
U.S. Department of Transportation			
<i>Passed through Oregon Department of Transportation</i> Transit Services Programs Cluster			
Enhanced Mobility for Seniors and Individuals with Disabilities	20.513	35192	127,781
Formula Grants for Rural Areas	20.509	34997	<u>972,575</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,494,564</u></u>

Notes to Schedule of Expenditures of Federal Awards

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Sunset Empire Transportation District under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 US Code of Federal Regulations (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a selected portion of the operation of Sunset Empire Transportation District, it is not intended to and does not present the financial position, changes in financial position, or cash flow for Sunset Empire Transportation District.

2. Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting in accordance with generally accepted accounting principles. Expenditures reported on this schedule are recognized following the cost principles in Title 2 US Code of Federal Regulations (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, where certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Sunset Empire Transportation District has not elected to use the 10% *de minimis* cost rate.

No amounts were provided to subrecipients.



SUNSET EMPIRE TRANSPORTATION DISTRICT

***BOARD OF DIRECTORS MEETING
JANUARY 2024***



SUNSET EMPIRE TRANSPORTATION DISTRICT

EXECUTIVE DIRECTOR REPORT

Managing Resources

- Workforce
 - Hiring Lot Attendant for Maintenance Department
 - Cleaner buses and shelters and more time for mechanic to focus on PM of Vehicles and Building Maintenance
- Procurement
 - Grant for 4 CAT D buses available to use by 2027
 - Grant is \$720,000, SETD Match \$108,000
 - Over half of our fleet has exceeded it's expected life cycle.

Leading People

- Communication
 - Website update-NWOTA has new contractor for updating and hosting website. MAC Collective. Changeover to be complete by 7/1/2024
 - Weekly Management Meetings
- Development:
 - Cross Training: AP/Payroll clerk-TSS Hybrid Position
 - Financial Management Training, ADA compliance Training completed.

Improving the Organization

- Strategic alignment
 - 8-11 FEB: 2024 SDAO Annual Conference: Seaside, OR
 - Strategic Plan: Proactive vs Reactive
 - Building and Vehicle Preventative Maintenance
 - Lighting Warrenton OPS, Trash Receptacles at Bus Shelters-SDAO Building Inspection March 24
- Quality of Life:
 - 9 DEC 2023: Holiday party at TC

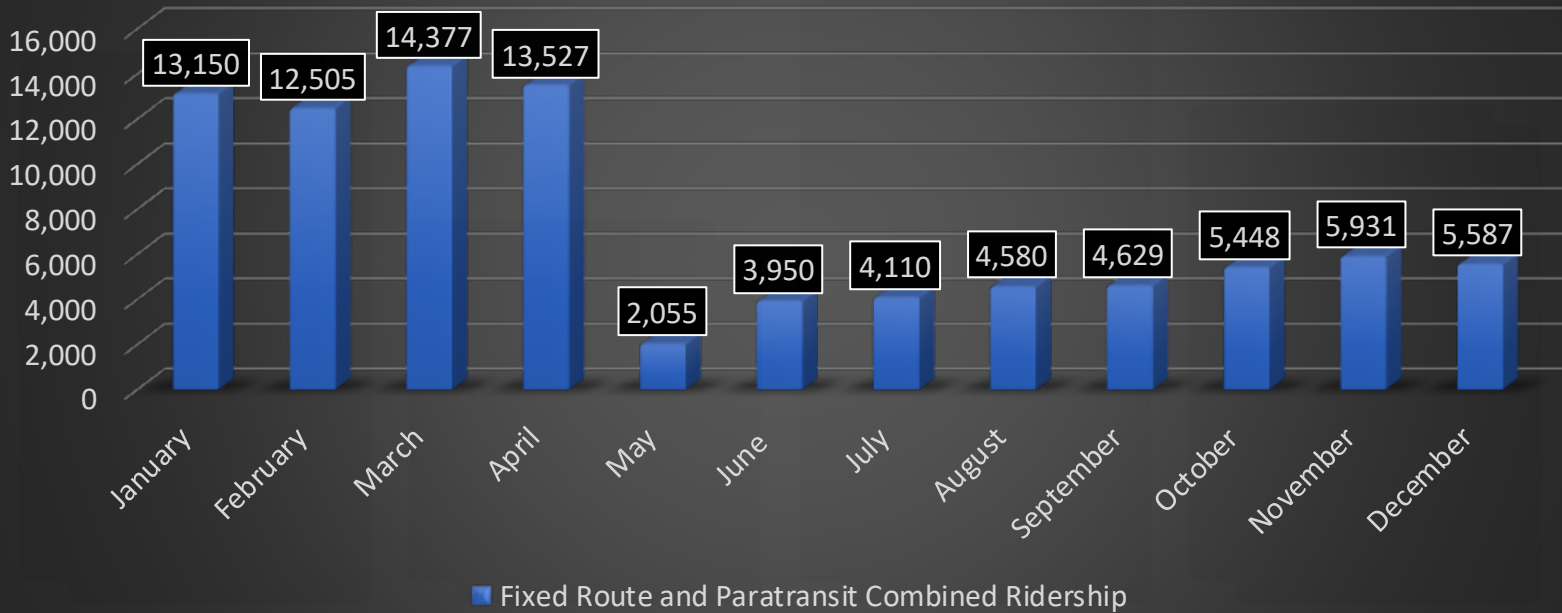
Service Delivery and Operations

- Primary Objective
 - Reestablishing Route 15 at resumption of Federal Funds Reimbursements
- Ridership
 - Fixed Route and Paratransit are beginning to build; we are presently back to about to about half of ridership that we had before our shutdown



SUNSET EMPIRE TRANSIT MONTHLY RIDERSHIP REPORT

TOTAL RIDERSHIP BY MONTH 2023



RELIABILITY

ACCESSIBILITY

EFFICIENCY

SAFETY

COMMUNITY NETWORKING



SUNSET EMPIRE TRANSPORTATION DISTRICT

CHIEF OPERATIONS OFFICER REPORT

Managing Resources

26 district vehicles

- 10 transit buses within life expectancy
- 12 transit buses outside life expectancy
- 4 admin vehicles
- Completed annual inspection

2 facilities

- Warrenton and Astoria Transit Center

Maintained by two current staff, Operations Supervisor and one Mechanic.

Two staff Monday-Friday working together at the TC.

Leading People

Communication

- between two facilities
- Team meetings
- Supervisors
- Two-way radio with drivers and dispatch

Training

- SDAO
- Rutgers TAM (Transit Asset Management)
- Ecolane updates
- ODOT ADA Compliance Training
- ODOT Title VI Training
- Drivers: winter driving, tire chains

Improving the Organization

Shelter projects

- Sunset Beach
- Ensign Lane

Adopt a Family

- Family of 6 received gifts and food

Service Area

- No fixed route service in Hammond, Warrenton, John Day through Westport, Arch Cape
- Dial A Ride service in Hammond, Warrenton, Miles Crossing, Knappa, John Day and Svensen.

Service Delivery and Operations

New stops

- Added service to new DHS location

Road checks and snow routes

Emergency shelter service

On Time Performance

- OTP 71%
- Early .01%



EXECUTIVE ASSISTANT REPORT

Outreach and Education

1. SETD Holiday Hours and Closure PA printed posted in shelters and on media
2. Board Policy Committee PA posted on media
3. Rosa Parks Day PA posted in shelters and media. Large Rosa Parks posters placed on SETD buses in her honor and reserving her a seat.
4. Martin Luther King Day posters posted in shelters and on media
5. SETD free transport to warming shelters and warming shelter location PA posted in shelters and on media.

Staff Meetings and Training

1. Attended 3 great Management meetings
2. Attended ODOT ADA Training

Board Meetings and Assistance

1. Holiday Party Planning Committee Meeting
2. Rider Appreciation and Homeless Connect Planning Meeting
3. Completed Nov-Dec Board Minutes
4. Updated Board Policy changes

SETD Programs and Support

1. Holiday Party planning and decorating
2. Holiday Party purchasing
3. Holiday Party set up and take down
4. Holiday Gift wrapping for adopt a family



SUNSET EMPIRE TRANSPORTATION DISTRICT

MOBILITY MANAGER REPORT

Promote Accessibility

- Helped 2 individuals with mobility device questions and form solutions.
- Assisted riders through navigating our website.
- Began planning for various outreach events in January such as Project Homeless Connect and Astoria Highschool engagement.

Travel Training/Education

Travel Training

- Travel trained 3 individuals. 2 were 60 years and older and 1 was 50yrs or older.
- Preparing outreach and training items for January's events.
- I have forwarded 10 individuals to online training videos

Improving the Organization/Focus on Individual

- Even though I'm back in Mobility Management, I still provide as much assistance as I can to Paratransit.
- I have been working with individuals who ride our bus by working with them over the phone and texting.
- I continue to maintain the online training videos to push videos that are related to bad weather.

Improving coordination with partners

- Visited NWSD in December to begin reconnections and potential travel training in the future.
- Local High schools have been contacted and transit engagements are being planned for the first of 2024
- Planning for Project Homeless Connect.
- Holding a Veteran transportation informal meeting to discuss transportation challenges of our local Veterans.