



**Sunset Empire Transportation District**  
**BOARD OF COMMISSIONERS**  
**NOVEMBER-DECEMBER BOARD MEETING AGENDA**  
**DECEMBER 5, 2024 10:00 AM**  
**900 MARINE DR, ASTORIA, OR**

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Meeting ID: 286 190 076 550

Passcode: q4sm7X

**AGENDA:**

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. CHANGES TO AGENDA
5. PUBLIC COMMENT (3-minute limit)
6. APPROVAL OF OCTOBER 2024 BOARD MEETING MINUTES
7. REPORTS FROM CHAIR AND COMMISSIONERS
8. FINANCIAL REPORTS
9. CONTINUED BUSINESS
  - a. SDAO CONSULTING CONTRACT FOR EXECUTIVE DIRECTOR RECRUITMENT
  - b. JANUARY BOARD MEETING DATE CHANGE
10. NEW BUSINESS
  - a. FISCAL YEAR 2023 AUDIT UPDATE
  - b. TRANSPORTATION ADVISORY COMMITTEE APPLICANTS
    - i. Lorraine DiBattista
    - ii. Daymond Edwards
  - c. MICROTRANSIT PILOT PRESENTATION
  - d. APPROVAL TO SIGN GRANT AGREEMENT WITH COMMUNITY HEALTH AT PROVIDENCE
11. CORRESPONDENCE
12. EXECUTIVE DIRECTOR REPORT
13. LEADERSHIP TEAM REPORTS
14. ADJOURNMENT



**Sunset Empire Transportation District  
Board of Commissioners  
October 24, 2024, 10:00 AM  
Board Meeting Minutes**

1. CALL TO ORDER: Chair Debbie Booth-Schmidt called the meeting to order at 10:00 AM.
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL: Present: Chair Boothe-Schmidt, Vice Chair Tracy MacDonald, Secretary/Treasurer Pamela Alegria, Commissioner Paul Lewicki, Commissioner Charles Withers, Commissioner Rebecca Read. Commissioner Guillermo Romero excused.  
  
Staff- Executive Director Craig Johnston, Chief Operations Officer Jennifer Geisler, Executive Assistant Mary Parker, Finance Officer Kelly Smith, Human Resources Sue Farmer, Mobility Manager Jason Jones
4. CHANGES TO AGENDA- Commissioner MacDonald reported that he would need to leave around 11:00 AM and requested that the OTA Conference information under New Business be moved up so he could comment before he left.  
Commissioner Read moved to approve the agenda  
Commissioner Lewicki seconded the motion  
Motion was approved by unanimous aye vote of all commissioners present
5. PUBLIC COMMENT- None
6. APPROVAL OF SEPTEMBER 26, 2024, BOARD MINUTES- (06:26) Jason Jones who assists SETD in IT made several suggestions about how the video system used to record the meetings could be improved in audio clarity and improve the transcribed version of the minutes as well. Jason suggested that individual microphones or iPads for each board member would help. Jason also suggested that the board members say their name before speaking. Other suggestions included saying the agenda item being discussed as well.  
Commissioner MacDonald moved to approve the September 2024 minutes  
Commissioner Read seconded the motion  
Discussion- Commissioner Lewicki asked why the corresponding time codes were not placed in the September minutes. Mary said she had accidentally left them out.  
Motion passed by unanimous Aye vote
7. COMMISSIONER REPORTS- (0:12:54) Monthly updates, activities, trainings, and comments were made from each Board Commissioner.
8. FINANCIAL REPORT- (0:17:54) Kelly reported that the OTIB report should have a date of 8-1-24. Kelly also said that there are no Credit Card statements included in the financial report due to the reports being late, however Kelly completed the report once the reports came in and handed them out. Kelly said she will also include this Credit Card report in next month's packet, so it is available to the public. Kelly reported she is working on the 5310 and 5311 reimbursements and reported the property taxes are coming in slower this year. There was further discussion about funding from the federal, state and the county taxes and utilizing the cash flow report. Chair Boothe-Schmidt asked Commissioner Lewicki if he had received a copy of the bank statements? Commissioner Lewicki said he had not received any statements yet; however he had talked to Kelly about it. Kelly said she had contacted the bank, and they had assured her the statements would be sent to Commissioner Lewicki. Commissioner Lewicki said he would contact Kelly when he received them.

9. CONTINUED BUSINESS-

- a. Board Policy Committee- (0:38:36) Approval of Policies B-806, B306, B820 and B808.  
 Commissioner MacDonald moved to approve Board Policies B-896, B306, B820 and B808.  
 Commissioner Read seconded the motion  
 Discussion: Chair Boothe-Schmidt read and reviewed each of the policies including a form that Mary added that describes the procedures allowed when a board member has a conflict of interest. Chair Boothe-Schmidt also pointed out that B820 is a new policy that Mary wrote that requires the Board be notified by the Executive Director of any funding that is 30 days delinquent.

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

6 Aye  
 0 Nay  
 Motion passed unanimously

- b. Update of FY23 Audit- (0:51:53) Executive Director Johnston reported that the FY 2023 Audit has still not been completed but he has received a letter saying that it should be completed and presented at the December 5<sup>th</sup> Board Meeting. Executive Director Johnston said he also has received a letter from the state saying our FY 2023 Audit report is delinquent, so he has sent a copy of the auditor’s letter to the state.
- c. Personnel Policies Committee Update- (0:53:00) Executive Director Johnston reported that due to Commissioner Romero being out of the area the committee has had to delay the review of the personnel policies, but they will meet when Commissioner Romero returns

10. NEW BUSINESS

- a. North Coast Shuttle Route- (0:54:48) Executive Director Johnston reported that the Oregon Coast Visitors Association will be starting a new weekend shuttle route next summer that will travel down highway 26 between Portland and the coast including Astoria. Johnston said this route seems like a duplication of service and that Arla Miller had reached out to them to see if there could be collaboration between the existing transit services, but they were not very receptive to that. Johnston said as a group, NWOTA passed a resolution against this service in hopes they will change their mind. Johnston also thanked Arla Miller for reaching out. There was continued Board discussion about the duplication of services, funding sources, riders being taken from existing transit services and funding that could be used to benefit the existing transit services that are already operating. Chair Boothe-Schmidt suggested writing a letter to the governor. Executive Director Johnston recommended the board take a vote against the service as it currently stands.  
 Chair Boothe-Schmidt moved that the Board is opposed to the shuttle going forward  
 Commissioner Read seconded the motion  
 Discussion- Commissioner Lewicki commented that he understood what everybody is saying, and resources are what they are, but he said his perspective is that the district is doing a marvelous job getting back on it is feet right now and everyone is working hard together, and we have adequate funding. Lewicki said he feels this battle is beyond the scope of what the board should spend any energy on. Commissioner Lewicki also asked why would we care if another entity appointed by

the governor is doing their own thing and not impacting our funding, and why would we care if they bring us more riders and more money into our economy as tourists. Commissioner Lewicki said there is a separate current of marketing for tourism and we are not part of that, we are providing public transportation for our service district. If the board wants to write a letter that is fine, but said his input is let's focus on what we are doing and continue to fortify what we are good at and what we're here to do. Lewicki said this is a battle for somebody else. Commissioner Read said she agreed that our focus needs to be on our issues and she does not want the district to get way laid, but this does have an intersect with us and if there is something we can do without doing any heavy lifting that will express our voice and concerns and having an advocate in Arla, that there is merit in voicing our concerns. Commissioner Read added that we are all heavily affected by tourism and there is a lot of money coming in for tourism and those monies could affect and benefit our community. Commissioner Read said what she is saying is yes, we can't derail ourselves working on this and we're going to hope that people are going to think this through. Commissioner Read said there are a lot of people who are not happy with the Tourism Bureau in this state. Commissioner Alegria said she understands what Commissioner Lewicki is saying but it will affect Sunset, perhaps not today but in the future, so if we do not address it now, there may be nothing we can do later. Commissioner Alegria also added that she thinks it will hurt in terms of SETD does have tourists, and it also could include local people in terms of its proposal and take resources from local Transit. Commissioner Withers added that if there is signage accessible about local services, we may pick up riders who use both ours and their buses if the times work out.

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

Aye 4  
 Nay 1  
 Motion Passed unanimously

- b. TC Security Update- (1:12) Executive Director Johnston reported that the sheriff would be coming in to do an evaluation of the TC and to help update our Emergency Plan moving forward. This will focus on the TC during hours of operation.
- c. OTA Conference in Seaside- (1:13) Executive Director Johnston discussed the upcoming OTA conference being held at the Seaside Convention Center October 27 through October 30. Executive Director Johnston said he and Jennifer will be attending. The registration cost is \$400. Johnston said if anyone is interested in attending, to please contact him or Mary.
- d. Approval of HR Answers Invoice for Payment- (1:14) Executive Director Johnston reported that we have exceeded the \$10,000 threshold allowed in our financial policies and are requesting board approval to pay HR Answers for services rendered. Johnston explained that HR Answers has recommended several training courses that have been conducted and attended by managers and staff. Johnston added that a dozen staff have reported over 150 training hours in the last month and this is a positive step to move the organization forward.

Commissioner Read moved to approve the request  
 Commissioner Lewicki seconded the motion  
 Discussion- Commission Alegria commented that she is concerned about 17 sessions, and I have respected the division versus employees, but I am concerned about what this all means. Alegria said she understands to smooth things out but since we did not know what was transpiring in the previous administration, and said she is concerned what is going on

here between the 17 sessions. Executive Director Johnston said we had a lot of trauma in the organization which he said he had addressed in the last board meeting, and we are dealing with it at the trainings which are for collaboration and communication and we also have other services coming in to specifically deal with certain traumas that occurred during the shutdown and we had a man come into the TC with a tomahawk ax and threatened to kill people so there have been some significant incidents that have occurred. Commissioner Lewicki asked if this is for employee relations and employee wellbeing? Johnston said that is correct. Chair Boothe-Schmidt commented that the previous director was not keeping up with training and staff has been dealing with the shutdown and there were also a lot of things that happened during that administration that the Board did not know about. Commissioner Read thanked Executive Director Johnston for expressing why the training is needed because the board is not directly involved with training and does not always know. Johnston said we need to look at this as an investment in our staff. There are so many and there is so much concerning the shutdown specifically. They stuck with us; they came back and got the services started again and we need to invest in them. Chair Boothe-Schmidt said she has noticed that employee turnover has really slowed down as well. Commissioner Withers said he likes that HR Answers has come in because they offer a set of neutral eyes and have established services to assist us with. Commissioner Lewicki requested that the cover reports that are included in the Board Packs also include the action the Executive Director is recommending the Board take on the subject that has been presented. Lewicki said this had been done in the past and it assists the Board when preparing for an upcoming meeting.

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

6- Aye  
 1-Excused  
 Motion passed

11. CORROSPONDENCE- (1:22)

12. EXECUTIVE DIRECTOR REPORT- (1:23) Executive Director Johnston reviewed his monthly report included in the Board Pack.

13. LEADERSHIP TEAM REPORTS- (1:29) Team members reviewed their reports included in the Board Pack

14. ADJOURNMENT (1:44)

Chair Boothe Schmidt Meeting adjourned meeting at 11:45 AM Mary Parker, Recording Secretary

## Sunset Empire Transportation District

<b>Available Balances as of 11/19/2024 (Cash on Hand)</b>	
General Checking:	\$ 110,687.35
Payroll Account:	\$ 21,634.30
LGIP:	\$ 791,908.70
ODOT Loan Funding:	\$ 201,661.57
STIF:	\$ 384,162.65
Contingency:	\$ 422,133.77
<b>Total Funds Available:</b>	<b>\$ 1,932,188.34</b>

<b>Statement of Activity Exceptions:</b>	
<b>4605-Other Income:</b>	COBRA (Dental) & Laminating
<b>8080-Outreach/Printing:</b>	Ads for Daily Astorian
<b>8090-Dues/Subscriptions:</b>	Government Ethics (Annual) & SDAO Membership
<b>8170-Fuel:</b>	Prices
<b>9040-Debt Service:</b>	Budgeted for Nov

<b>Monthly (Actual &amp; Projected) Expenditures:</b>	
AP Week of 11/06/2024 **Funds are already removed from above numbers**	\$ 25,223.61
AP Week of 11/18/2024 **Funds are already removed from above numbers**	\$ 72,645.04
Payroll 11/01/2024 w/Taxes **Funds are already removed from above numbers**	\$ 66,408.56
Payroll 11/15/2024 w/Taxes **Funds are already removed from above numbers**	\$ 65,679.19
<b>Projected</b> Payroll 11/29/2024	\$ 67,000.00
<b>Total Expenditures:</b>	<b>\$ 296,956.40</b>

<b>ODOT Grants</b>				
Grant #	Total	Amt Used		Amt Remaining
5311	\$ 1,550,045.00	\$ 687,850.00	\$	862,195.00
5310	\$ 323,187.00	\$ 97,220.00	\$	225,967.00
5339	\$ 612,000.00	\$ -	\$	612,000.00

<b>Reimbursements Requested</b>				
Grant #	Date Req	Amount		Date Received
5311	11/11/2024	\$ 83,245.00	N/A	
5310	11/11/2024	\$ 38,313.00	N/A	
5339	N/A	\$ -		

<b>OTIB Loan 11/01/2024</b>	
Total w/Intereset & Fees:	\$1,040,443.83
Interest Payment:	\$35,991.26
Principle Payment:	\$326,558.74
<b>Balance Due:</b>	<b>\$677,893.83</b>

**Follow-up:**  
 Paul should be getting bank statements now

**Profit & Loss Budget Performance  
October 31, 2024**

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

	<u>M-T-D</u> <u>Actual</u>	<u>M-T-D</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	7,810.26	3,650.00	4,160.26	32,361.85	14,750.00	17,611.85	44,000.00	73.55%
4022 PARATRANSIT FARES	1,738.00	1,750.00	(12.00)	5,634.25	7,000.00	(1,365.75)	21,000.00	26.83%
4030 CONTRACTED SERVICES-IGA	0.00	166.00	(166.00)	0.00	663.00	(663.00)	2,000.00	0.00%
4110 NW NAVIGATOR	381.93	200.00	181.93	1,698.74	825.00	873.74	2,675.00	63.50%
4130 OTHER-VENDING	0.00	0.00	0.00	67.49	100.00	(32.51)	325.00	20.77%
4205 PROPERTY TAXES	144,435.40	125,000.00	19,435.40	160,814.44	183,000.00	(22,185.56)	1,300,000.00	12.37%
4206 PRIOR YEAR TAXES	2,458.61	3,000.00	(541.39)	7,456.33	5,300.00	2,156.33	17,300.00	43.10%
4207 PROPERTY TAX INTEREST	10.09	100.00	(89.91)	130.77	400.00	(269.23)	1,200.00	10.90%
4210 LAND SALES/US FISH & WILDLIFE	0.00	0.00	0.00	152.54	0.00	152.54	0.00	0.00%
4310 TIMBER SALES	0.00	0.00	0.00	88,960.25	33,000.00	55,960.25	165,000.00	53.92%
4315 MASS TRANSIT ASSESSMENT	36,571.53	35,000.00	1,571.53	62,291.64	60,000.00	2,291.64	115,000.00	54.17%
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	3,032.28	3,040.00	(7.72)	9,120.00	33.25%
4425 CHARGING STATION	239.31	0.00	239.31	407.09	75.00	332.09	180.00	226.16%
4505 INTEREST EARNED ON BANK ACCT	4,325.48	1,667.00	2,658.48	18,746.31	6,668.00	12,078.31	20,000.00	93.73%
4605 OTHER INCOME	137.00	350.00	(213.00)	1,868.68	435.00	1,433.68	2,500.00	74.75%
5203 OREGON STIF FUNDS-FORMULA	246,780.00	0.00	246,780.00	458,840.00	261,754.00	197,086.00	1,047,017.00	43.82%
5301 5311 ADMIN/OPERATIONS	0.00	0.00	0.00	0.00	194,000.00	(194,000.00)	775,022.00	0.00%
5302 5310 MOBILITY MGT/PM	0.00	0.00	0.00	0.00	40,400.00	(40,400.00)	161,594.00	0.00%
5401 5339 CAPITAL PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	720,000.00	0.00%
<b>Total Income</b>	<b>445,647.61</b>	<b>171,643.00</b>	<b>274,004.61</b>	<b>842,462.66</b>	<b>811,410.00</b>	<b>31,052.66</b>	<b>4,405,133.00</b>	<b>19.12%</b>

	<u>M-T-D</u>	<u>M-T-D</u>		<u>Y-T-D</u>	<u>Y-T-D</u>		<u>Annual</u>	<u>YTD Act to</u>
<u>Expenses</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Budget</u>	<u>Annual</u>
								<u>Budget %</u>
6010 WAGES	137,549.52	160,417.00	22,867.48	576,181.61	651,668.00	75,486.39	1,975,000.00	29.17%
6111 TAXES	19,022.50	26,575.00	7,552.50	70,908.59	106,300.00	35,391.41	319,000.00	22.23%
6210 BENEFITS	35,643.65	47,375.00	11,731.35	151,340.04	189,500.00	38,159.96	570,000.00	26.55%
<b>SUB TOTAL WAGES/TAXES/BENEFITS</b>	<b>192,215.67</b>	<b>234,367.00</b>	<b>42,151.33</b>	<b>798,430.24</b>	<b>947,468.00</b>	<b>149,037.76</b>	<b>2,864,000.00</b>	<b>27.88%</b>
8000 AUDIT	0.00	0.00	0.00	0.00	7,000.00	7,000.00	35,000.00	0.00%
8001 PROFESSIONAL SERVICES	0.00	850.00	850.00	14,456.00	3,325.00	(11,131.00)	10,000.00	144.56%
8002 LEGAL COUNSEL	0.00	1,675.00	1,675.00	825.00	6,650.00	5,825.00	20,000.00	4.13%
8003 BANK/MERCHANT FEES	149.08	150.00	0.92	577.91	675.00	97.09	2,000.00	28.90%
8010 EQUIP LEASE/RENT	201.80	233.00	31.20	807.20	932.00	124.80	2,800.00	28.83%
8015 COMP/FURNITURE/DURABLE GOODS	710.58	3,750.00	3,039.42	5,587.19	4,550.00	(1,037.19)	20,000.00	27.94%
8020 B&M	6,145.06	10,417.00	4,271.94	26,754.60	41,668.00	14,913.40	125,000.00	21.40%
8023 BUILDING LEASE	173.00	140.00	(33.00)	850.00	570.00	(280.00)	1,700.00	50.00%
8031 ONLINE SUB/IT SERVICES	10,220.98	14,150.00	3,929.02	25,178.93	31,780.00	6,601.07	112,000.00	22.48%
8040 TELEPHONE/INTERNET	2,844.32	2,500.00	(344.32)	11,181.65	10,000.00	(1,181.65)	30,000.00	37.27%
8041 UTILITIES	2,036.75	2,570.00	533.25	10,192.46	9,980.00	(212.46)	33,000.00	30.89%
8050 HR/EMPLOYEE RECOGNITION	728.55	1,290.00	561.45	4,511.23	8,060.00	3,548.77	22,000.00	20.51%
8060 TRAVEL/TRAINING	130.19	1,850.00	1,719.81	2,771.19	6,100.00	3,328.81	30,000.00	9.24%
8076 ELECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00%
8080 OUTREACH/PRINTING	5,279.54	3,500.00	(1,779.54)	8,245.10	18,000.00	9,754.90	50,000.00	16.49%
8090 DUES, SUBSCRIPTIONS	4,647.09	1,000.00	(3,647.09)	5,707.09	17,000.00	11,292.91	30,000.00	19.02%
8091 IGA-DUES	0.00	0.00	0.00	3,000.00	3,750.00	750.00	15,000.00	20.00%
8092 FEES/TAXES/LICENSES	21.13	200.00	178.87	3,054.57	4,450.00	1,395.43	17,000.00	17.97%
8100 INSURANCE	17,612.75	29,375.00	11,762.25	38,462.50	58,750.00	20,287.50	126,000.00	30.53%
8105 UNINSURED LOSS	0.00	1,700.00	1,700.00	0.00	6,650.00	6,650.00	20,000.00	0.00%
8110 LEGAL ADS	0.00	0.00	0.00	39.93	0.00	(39.93)	1,000.00	3.99%
8112 MEETING EXPENSE	10.99	175.00	164.01	106.08	675.00	568.92	2,000.00	5.30%
8116 OFFICE SUPPLIES	703.78	975.00	271.22	3,148.90	4,000.00	851.10	12,000.00	26.24%
8170 FUEL	12,774.85	9,500.00	(3,274.85)	51,152.18	38,300.00	(12,852.18)	115,000.00	44.48%
8171 VEHICLE REPAIR/OUTSIDE SERVICES	3,951.72	8,500.00	4,548.28	39,071.34	43,200.00	4,128.66	104,000.00	37.57%
8180 SHOP SUPPLIES	255.94	625.00	369.06	1,636.16	2,500.00	863.84	7,500.00	21.82%
<b>SUB TOTAL MATERIALS/SERVICES</b>	<b>68,598.10</b>	<b>95,125.00</b>	<b>26,526.90</b>	<b>257,317.21</b>	<b>328,565.00</b>	<b>71,247.79</b>	<b>953,000.00</b>	<b>27.00%</b>



	<u>M-T-D</u>	<u>M-T-D</u>		<u>Y-T-D</u>	<u>Y-T-D</u>		<u>Annual</u>	<u>YTD Act to</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Budget</u>	<u>Annual</u>
								<u>Budget %</u>
9040 DEBT SERVICE & INT FEES	63,370.00	0.00	(63,370.00)	126,740.00	63,370.00	(63,370.00)	479,000.00	26.46%
9110 CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00%
9200 CAPITAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	720,000.00	0.00%
9210 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00%
<b>Total Expenses</b>	<b>324,183.77</b>	<b>329,492.00</b>	<b>5,308.23</b>	<b>1,182,487.45</b>	<b>1,339,403.00</b>	<b>156,915.55</b>	<b>5,601,000.00</b>	<b>21.11%</b>

**Consolidated Balance Sheet**  
**October 31, 2024**

**This Year**

Assets

1010 OVER/UNDER	(26.75)
1020 GENERAL CHECKING LC BANK	8,594.53
1030 LGIP - GENERAL FUND	775,364.40
1040 PAYROLL ACCOUNT LC BANK	74,021.06
1055 STIF LC BANK	530,113.63
1060 ODOT LOAN LC BANK	201,661.57
1065 CONTINGENCY	422,133.77
1095 CASH RECEIPTS CLEARING SYSTEM	308.61
1099 EFT CLEARING SYSTEM	(2,325.17)
1210 ACCOUNTS RECEIVABLE SYSTEM	4,394.56
1215 GRANTS RECEIVABLE	672,498.73
1219 ACCOUNTS RECEIVABLE OTHER	(13,321.66)
1250 PROPERTY TAX RECEIVABLES	42,491.00
1251 PASS TRANSIT RECEIVABLES	(200.00)
1410 PREPAID EXP	<u>(33,871.76)</u>
Total Assets	<u>2,681,836.52</u>

Liabilities and Net Assets

2010 ACCOUNTS PAYABLE SYSTEM	86,204.09
2019 ACCOUNTS PAYABLE OTHER	(341.45)
2050 CREDIT CARD PAYABLE	250,556.86
2059 CREDIT CARD PAYMENT CLEARING	(247,979.15)
2060 PAYABLE TO NWN	(5,441.81)
2099 A/P CONVERSION	(16,585.46)
2100 ACCRUED LABOR SYSTEM	13,347.51
2705 DEFERRED REVENUE	42,491.00
2805 ODOT LOAN	<u>1,000,000.00</u>
Total Liabilities	<u>1,122,251.59</u>
 3000 FUND BALANCE	 1,917,459.47
Change in Net Assets	<u>(357,874.54)</u>
Total Net Assets	<u>1,559,584.93</u>
Total Liabilities and Net Assets	<u><u>2,681,836.52</u></u>

**SUNSET EMPIRE TRANSPORTATION DISTRICT**  
**A/R Aging as of 10/31/2024**

<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	10/01/2024	1988	9/01/2024	Sep 2024 Parking Space #12	0.00	47.50	0.00	0.00	47.50
[6494] ANGI WILDT GALLERY	10/31/2024	1997	10/01/2024	Oct 2024 Parking Space #12	47.50	0.00	0.00	0.00	47.50
[6060] CLATSOP COUNTY SHERIFF	9/30/2024	2003	8/31/2024	Aug 2024 Bus Tokens	0.00	253.00	0.00	0.00	253.00
[6060] CLATSOP COUNTY SHERIFF	10/30/2024	2004	9/30/2024	Sep 2024 Bus Tokens	0.00	170.00	0.00	0.00	170.00
[6583] Sondra Carr	10/31/2024	1999	10/01/2024	Oct 2024 Parking-Space #10	47.50	0.00	0.00	0.00	47.50
[6245] ZSCHOCHÉ, LENA	10/11/2024	2002	10/01/2024	Oct 2024 Parking-Space #13	0.00	47.50	0.00	0.00	47.50
<b>Total</b>					<b>95.00</b>	<b>518.00</b>	<b>0.00</b>	<b>0.00</b>	<b>613.00</b>

**SUNSET EMPIRE TRANSPORTATION DISTRICT**  
**AP Aging as of 10/31/2024**

<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>
<b>[6136] MCCALL TIRE CENTER, INC</b>									
8/06/2024	7210773842	11/20/2024	XT -ETREME POWER BATTERY -PM Bus #22 (DUPLICATED)	(195.29)	(195.29)	(195.29)	0.00	0.00	0.00
<b>Report Total</b>				<b>(195.29)</b>	<b>(195.29)</b>	<b>(195.29)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**SUNSET EMPIRE TRANSPORTATION DISTRICT**  
**Check Listing as of 10/31/2024**

<u>Check Number</u>	<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>	<u>Check Amount</u>
23363	10/8/2024	[6001] ACCUFUND INC - 10/01-12/31/2024 - Q#4 SOFTWARE ASSISTANCE & IT SRV	IT SERVICES/CONTRACTS	5535	5,535.00
23386	10/08/2024	[6237] WILCOX + FLEGEL - Invoices 0898637-IN, CL46425	FUEL SHOP SUPPLIES FUEL FUEL FUEL	91.65 858.00 1833.34 9259.38 157.03	12,199.40
23389	10/21/2024	[6033] CARD SERVICE CENTER - 09/09-10/08/2024 -STMT	CREDIT CARD PAYMENT CLEARING	5319.64	5,319.64
0023402[VO ID]	10/21/2024	[6193] SDIS - Invoices 10012024, 2024-19, 2024-20, MED10012024	BENEFITS MEDICAL SDIS GENERAL LIABILITY PROPERTY AUTO	30261.74 11990.50 4042.00 4817.25	51,111.49
23405	10/23/2024	[6193] SDIS - Invoices 2024-19, 2024-20, MED10012024	BENEFITS MEDICAL SDIS	30261.74	30,261.74
0023406[VO ID]	10/23/2024	[6193] SDIS - 10/01-12/31/2024 Q#2 - GENERAL LIABILITY, PROPERTY, AUTO	GENERAL LIABILITY PROPERTY AUTO	11990.50 4042.00 4817.25	20,849.75
<b>Total Checks</b>					<b>125,277.02</b>

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

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Closing Balance from Previous Statement.....	9/06/2024	-7,872.51
0 Deposits and Other Additions Totaling.....		0.00
37 Checks and Other Withdrawals Totaling.....		5,319.64
1 Adjustments Totaling.....		7,872.51
0 Voids Totaling.....		0.00
Service Charge.....		0.00
Interest Earned.....		0.00
Closing Balance for this Statement.....	10/08/2024	-5,319.64
Difference.....		0.00
<hr/>		
Cash Balance from General Ledger.....	10/08/2024	-231,110.55
Open Activity from Bank Register.....		0.00
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		-231,110.55

Date	Check	To	Check Description	Amount
✓ 9/05/2024	0002125	HOME DEPOT CREDIT SERVICES	JONES -VELCRO FASTENERS - ED/OUTREACH -MM	18.93
✓ 9/09/2024	0001209	GOVPERMIT	FARMER -FINGERPRINTING -MAINT	26.13
✓ 9/09/2024	0001209	CTAA	FARMER -PASS ONLINE COURSE -FR	25.00
✓ 9/09/2024	0008773	TONKIN CHEVROLET	JOHNSTON -DIAGNOSTIC & REPAIR SRV Bus #2003	3,345.92
✓ 9/10/2024	0001209	LCHRMA	FARMER -6 TYPES OF GENIUS TRAINING -HR	40.00
✓ 9/10/2024	0002125	ZOOM	JONES -08/01-08/31/2024 ONLINE SUBSCRIPT -Board Meetings	2,488.90
✓ 9/11/2024	0002125	MOTION ARRAY	JONES -08/12-09/11/2024 VIDEO, AUDIO SOFTWARE MM	29.99
✓ 9/12/2024	0001209	GOVPERMIT	FARMER -FINGERPRINTING -FR	26.13
✓ 9/12/2024	0001325	HOME DEPOT CREDIT SERVICES	GEISLER -PRESSURE WASHER PARTS -MAINT	49.97
✓ 9/12/2024	0001365	HOME DEPOT CREDIT SERVICES	GEISLER -MOP HANDLE, CLEANER, POLE -MAINT	64.89
✓ 9/12/2024	0002125	WALMART	JONES -SCHEDULE STORAGE -MM	21.96
✓ 9/16/2024	0000269	ADOBE INC	PARKER -8/17-09/16/2024 ONLINE SUBSCRIPT -ADMN	12.99
✓ 9/16/2024	0001365	AMAZON	GEISLER -THERMOMETERS, CUPS, CASH BAGS, FILE TABS, RUBBER BANDS -OPS	66.36
✓ 9/16/2024	0008773	AMAZON	JOHNSTON -WIRELESS KEYBOARD - ADMN	43.22
✓ 9/18/2024	0001209	BOLI	FARMER -ONLINE COURSE -VD	199.00
✓ 9/18/2024	0001209	BOLI	FARMER -ONLINE COURSE -KS	199.00
✓ 9/18/2024	0001209	BOLI	FARMER -ONLINE COURSE -CJ	199.00
✓ 9/18/2024	0001365	ADOBE INC	GEISLER -08/19-09/18/2024 ONLINE SUBSCRIPT -OPS	19.99
✓ 9/18/2024	0001365	HOME DEPOT CREDIT SERVICES	GEISLER -SHELTER CLEANER -MAINT	21.26
✓ 9/18/2024	0002125	ZOOM	JONES -08/01-08/31/2024 ONLINE SUBSCRIPT -Board Meetings	-2,488.90
✓ 9/18/2024	0002125	ANYWORD	JONES -08/19-09/18/2024 AI WRITING ASSISTANCE -MM	49.00
✓ 9/19/2024	0001209	BOLI	FARMER -ONLINE COURSE -S.F	199.00
✓ 9/19/2024	0001365	AMAZON	GEISLER -PAPER TOWELS (CASE) - MAINT	41.50
✓ 9/19/2024	0001365	AMAZON	GEISLER -COPY PAPER -OPS	45.99
✓ 9/19/2024	0001365	AMAZON	GEISLER -HANDICAP PARKING STENCIL -SHOP SUPPLIES	23.95
✓ 9/20/2024	0001365	WALMART	GEISLER -LAUNDRY SOAP, ROUNDUP - MAINT	47.90
✓ 9/22/2024	0001365	AMAZON	GEISLER -INK, CLEANER -OPS	82.94

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

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✓ 9/22/2024	0001365	AMAZON	GEISLER -NO PARKING/RESERVED STENCIL, GARBAGE BAGS -SHOP SUPPLIES	61.07
✓ 9/24/2024	0001209	GRAINGER	FARMER -MESH SAFETY VESTS -OPS	41.46
✓ 9/24/2024	0002125	HOME DEPOT CREDIT SERVICES	JONES -USB CABLE FOR CAMERA - ED/OUTREACH -MM	24.97
✓ 9/24/2024	0002125	WALMART	JONES -WHITE BOARD -MM	14.38
✓ 9/25/2024	0000269	SAFEWAY	PARKER -WATER, COFFEE, PASTERIES -Board Meeting	35.35

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

Run: 11/18/2024 @ 2:28 PM

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Date	Check	To	Check Description	Amount
✓ 9/25/2024	0002125	INSTA360 SERVICE CENTER	JONES -CAMERA -Board Meetings	149.99
✓ 9/26/2024	0001209	AMAZON	FARMER -2 FOLDAWAY PORTABLE FANS -OPS	71.99
✓ 9/27/2024	0001365	HOME DEPOT CREDIT SERVICES	GEISLER -STOP RUST PAINT -MAINT	34.90
✓ 10/05/2024	0001365	AMAZON	GEISLER -HANICAP PARKING STENCIL (RETURN) -SHOP SUPPLIES	-23.95
✓ 10/07/2024	0002125	WALMART	JONES -FOLDERS -ED/OUTREACH -MM	9.46
<b>Total Unmarked Checks:</b>			<b>0.00</b>	<b>Total Checks: 5,319.64</b>
Date	Reference	Adjustment Description		Amount
✓ 9/06/2024	GC CK 23348	PAYMENT MADE FROM GEN CK STMT ENDING 09/06/2024		7,872.51
<b>Total Adjustments:</b>				<b>7,872.51</b>



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

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Closing Balance from Previous Statement.....	10/08/2024	-5,319.64
0 Deposits and Other Additions Totaling.....		0.00
45 Checks and Other Withdrawals Totaling.....		3,703.31
1 Adjustments Totaling.....		5,319.64
0 Voids Totaling.....		0.00
Service Charge.....		0.00
Interest Earned.....		0.00
Closing Balance for this Statement.....	11/08/2024	-3,703.31
Difference.....		0.00
<hr/>		
Cash Balance from General Ledger.....	11/08/2024	-234,813.86
Open Activity from Bank Register.....		0.00
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		-234,813.86

Date	Check	To	Check Description	Amount
✓ 10/08/2024	0001365	HOME DEPOT CREDIT SERVICES	GEISLER -BUS SHELTER SUPPLIES - MAINT	320.10
✓ 10/09/2024	0001365	COACH & EQUIPMENT BUS PART SALES	GEISLER -STOP REQ SWITCH -Bus #95	65.88
✓ 10/09/2024	0002125	AMAZON	JONES -REFLECTIVE ARM BANDS - ED/OUTREACH -MM	34.99
✓ 10/10/2024	0001365	NUMBER AND FOLD	GEISLER -DOC FOLDER MACHINE -TC	115.80
✓ 10/10/2024	0002125	AMAZON	JONES -HIVIZ VEST LIGHTS - ED/OUTREACH -MM	112.98
✓ 10/10/2024	0002125	AMAZON	JONES -TABLING & CONNECTING ITEMS -ED/OUTREACH -MM	89.97
✓ 10/11/2024	0001365	PLATT ELECTRIC	GEISLER -PHOTO CELL (PARKING LIGHTS) -TC	27.88
✓ 10/11/2024	0001365	HOME DEPOT CREDIT SERVICES	GEISLER -OUTLETS & DOOR FRAMING (BUS BARN) -MAINT	47.58
✓ 10/11/2024	0001365	AMAZON	GEISLER -2 WHEELCHAIR TIE DOWNS W/ STORAGE BAGS -SHOP SUPPLIES	90.61
✓ 10/12/2024	0002125	MOTION ARRAY	JONES -09/13-10/12/2024 -VIDEO, AUDIO SOFTWARE -MM	29.99
✓ 10/14/2024	0001365	AMAZON	GEISLER -SMALL AIR COOLER W/ REMOTE -TC	99.99
✓ 10/14/2024	0002125	CHEFSTORE	JONES -TREATS -ED/OUTREACH -MM	38.68
✓ 10/14/2024	0002125	AMAZON	JONES -MIC HOLDERS -ED/OUTREACH -MM	9.99
✓ 10/14/2024	0002125	AMAZON	JONES -POSTER CLIPS -ED/OUTREACH -MM	50.97
✓ 10/14/2024	0002125	AMAZON	JONES -BATTERIES FOR CAMERA LIGHTS -MM	49.58
✓ 10/16/2024	0000269	ADOBE INC	PARKER -09/17-10/16/2024 -WEB/ ONLINE SUBSCRIPT -ADMN	12.99
✓ 10/16/2024	0001365	EBAY	GEISLER -LED PANEL (DOOR AJAR) -Bus #1802	45.99
✓ 10/16/2024	0002125	CONVO COMMUNICATIONS, LLC	JONES -SIGN LANGUAGE SOFTWARE - MM	300.00
✓ 10/17/2024	0001365	HOME DEPOT CREDIT SERVICES	GEISLER -EXTERIOR LIGHT ANCHORS - MAINT	11.70
✓ 10/18/2024	0001365	ADOBE INC	GEISLER -09/19-10/18/2024 -ONLINE SUBSCRIPTION -OPS	19.99
✓ 10/18/2024	0001365	NUMBER AND FOLD	GEISLER -DOC FOLDER MACHINE -OPS	115.80
✓ 10/18/2024	0002125	ANYWORD	JONES -09/19-10/18/2024 -AI WRITING ASSISTANCE -MM	49.00
✓ 10/18/2024	0002125	WALMART	JONES -BATTERY BACKUP -MM	79.94
✓ 10/19/2024	0001365	MONNIT CORPORATION	GEISLER -10/19/2024-10/18/2025 -WATER SENSOR MONITORING SUBSCRIPT (BASEMENT) -TC	45.00
✓ 10/20/2024	0001365	AMAZON	GEISLER -4 EXHAUST HANGER TAILPIPES -SHOP SUPPLIES	103.96
✓ 10/22/2024	0001365	HOME DEPOT CREDIT SERVICES	GEISLER -VACCUUM -OPS	99.00

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

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✓ 10/22/2024 0001365	HOME DEPOT CREDIT SERVICES	GEISLER -OUTSIDE LIGHTS -MAINT	36.50
✓ 10/22/2024 0001365	HOME DEPOT CREDIT SERVICES	GEISLER -WATERPROOF LIGHT CONNECTORS -MAINT	2.48
✓ 10/22/2024 0001365	AMAZON	GEISLER -WATER FILTERS, SOAP, WINDSHIELD WASHER FLD -OPS	87.78
✓ 10/23/2024 0000269	FRED MEYER	PARKER -PASTERIES -BOARD MEETING	10.99
✓ 10/23/2024 0001365	AMAZON	GEISLER -OUTSIDE LIGHT (SIDE OF SHOP) -MAINT	21.26
✓ 10/24/2024 0001365	AMAZON	GEISLER -STICKY NOTES, LAMINATE SHEETS, CUPS, PAPER -OPS	63.24

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

Run: 11/18/2024 @ 2:27 PM

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Date	Check	To	Check Description	Amount
✓ 10/25/2024	0001365	AMAZON	GEISLER -3 DUCT TAPE ROLLS -SHOP SUPPLIES	35.97
✓ 10/27/2024	0001365	AMAZON	GEISLER -REPAIR TAPE FOR BUS SEATS -SHOP SUPPLIES	8.98
✓ 10/28/2024	0001365	AMAZON	GEISLER -STICKY NOTES, LAMINATE SHEETS, CUPS, PAPER -OPS	30.44
✓ 10/29/2024	0001365	HOME DEPOT CREDIT SERVICES	GEISLER -INTERIOR PAINT (OPS BATHROOM) -OPS	93.86
✓ 10/30/2024	0001209	FULLIDENTITY.COM	FARMER -ID PHOTO CARDS/ BADGE -MM	21.50
✓ 10/30/2024	0001209	NICEBADGE.COM	FARMER -NAME TAGS -J.S (MM)	23.32
✓ 10/30/2024	0001209	SHRM	FARMER -11/01/2024-10/30/2025 - MEMBERSHIP RENEWAL -HR	264.00
✓ 11/01/2024	0001365	TAC BUS PARTS	GEISLER -ROSCOE HEATED REMOTE MIRRORS -Bus #95	390.00
✓ 11/01/2024	0001365	INDEED	GEISLER -10/2024 -SPONSORED JOB POSTINGS -HR	355.13
✓ 11/03/2024	0001365	AMAZON	GEISLER -12 WIX SPIN (LUBE FILTER) -SHOP SUPPLIES	90.72
✓ 11/04/2024	0001365	HOME DEPOT CREDIT SERVICES	GEISLER -ADJUSTABLE ELBOW (A/C PART) -MAINT	7.98
✓ 11/04/2024	0001365	AMAZON	GEISLER -80 ROLLS TP -OPS	59.35
✓ 11/05/2024	0001365	AMAZON	GEISLER -NO PARKING SIGN -TC	31.45
<b>Total Unmarked Checks:</b>			<b>0.00</b>	
			<b>Total Checks:</b>	<b>3,703.31</b>
Date	Reference	Adjustment Description	Amount	
✓ 10/22/2024	GC 23389	PAYMENT MADE FROM GEN CK STMT ENDING 10/08/2024	5,319.64	
<b>Total Adjustments:</b>			<b>5,319.64</b>	

# Sunset Empire Transportation District

## Cash Flow Projection

Updated Nov 19, 2024

	Actual Jul 2024	Actual Aug 2024	Actual Sep 2024	Actual Oct 2024	Projected Nov 2024	Projected Dec 2024	Projected Jan 2025	Projected Feb 2025	Projected Mar 2025
<b>Beginning Cash</b>	<b>1,867,131</b>	<b>1,689,913</b>	<b>1,628,682</b>	<b>1,416,645</b>	<b>1,538,109</b>	<b>1,691,585</b>	<b>1,570,174</b>	<b>1,158,145</b>	<b>1,120,480</b>
<b>Sources of funds:</b>									
Fares	9,588	9,147	9,367	9,548	5,566	5,566	5,566	5,566	5,566
STIF Funding	-	212,060	-	246,780	-	-	-	251,754	-
ODOT Grant Reimbursements	-	-	-	-	-	121,558	-	-	233,900
Mass Transit Assessment	25,720	-	-	36,572	-	-	20,000	-	-
Property Taxes	10,048	6,997	4,453	146,904	880,100	77,600	25,850	25,900	25,700
Timber Revenue	3,007	86,106	-	-	75,000	-	-	28,000	-
Other	6,260	7,763	5,954	5,844	2,652	3,127	4,127	3,127	2,677
<b>Total Sources</b>	<b>54,622</b>	<b>322,074</b>	<b>19,774</b>	<b>445,648</b>	<b>963,318</b>	<b>207,851</b>	<b>55,543</b>	<b>314,347</b>	<b>267,843</b>
<b>Uses of funds:</b>									
Wages/Taxes/Benefits	165,090	254,886	186,154	192,216	244,367	244,367	244,367	234,367	235,867
Materials & Services	66,750	65,049	45,658	68,598	65,475	84,895	123,205	54,275	71,995
Debt Services	-	63,370	-	63,370	-	-	-	63,370	-
Capital Expenses	-	-	-	-	-	-	-	-	720,000
Capital Reserve Fund	-	-	-	-	-	-	100,000	-	-
Contingency	-	-	-	-	500,000	-	-	-	-
<b>Total Uses</b>	<b>231,840</b>	<b>383,305</b>	<b>231,812</b>	<b>324,184</b>	<b>809,842</b>	<b>329,262</b>	<b>467,572</b>	<b>352,012</b>	<b>1,027,862</b>
<b>Ending Cash</b>	<b>1,689,913</b>	<b>1,628,682</b>	<b>1,416,645</b>	<b>1,538,109</b>	<b>1,691,585</b>	<b>1,570,174</b>	<b>1,158,145</b>	<b>1,120,480</b>	<b>360,461</b>



**SUNSET EMPIRE TRANSPORTATION DISTRICT**  
**900 Marine Drive Astoria, Oregon 97103**

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November 27, 2024

To: Board of Commissioners

From: Craig Johnston, Executive Director

Re: SDAO consulting services contract

SETD has contacted SDAO and their consulting services for guidance in the recruitment of the next Executive Director. Their contract and timeline for recruitment are attached.

Staff Recommendation: Approval of the contract for SETD to utilize SDAO services in the recruitment of a new Executive Director.



## Special Districts Association of Oregon Consulting Services Agreement

This Agreement (“Agreement”) is made effective as of December 5, 2024 by and between the Special Districts Association of Oregon (SDAO) 727 Center St NE, Salem Oregon 97301 and Sunset Empire Transportation District 900 Marine Drive, Astoria, Oregon 97103. In this Agreement, the party who is contracting to receive services will be referred to as “Sunset Empire Transportation District” and the party who will be providing the Services will be referred to as “SDAO”

1. **DESCRIPTION OF SERVICES.** Beginning on December 25, 2024, SDAO will provide to Sunset Empire Transportation District the following services (collectively, the “Services”) specified in the attached scope of work:

*Management Recruitment* for Executive Director.

2. **PAYMENT FOR SERVICES.** In exchange for services Sunset Empire Transportation District will pay compensation to SDAO for the Services in the amount not to exceed **\$6000.00**. This will be payable in a lump sum upon completion of the Services.
3. **TERM.** This Agreement will terminate upon completion of project by SDAO. Contract terms will be defined in the scope of work.
4. **CONFIDENTIALITY.** SDAO, and its employees, agents, or representatives will not at any time or in any manner, either directly or indirectly, use for personal benefit of SDAO, or divulge, disclose, or communicate in any manner, any information that is proprietary to Sunset Empire Transportation District. SDAO and its employees, agents and representatives will protect such information and treat it as strictly confidential. This provision will continue to be effective after the termination of this agreement.

Upon termination of this Agreement, SDAO will return to Sunset Empire Transportation District all records, notes, documentation, and other items that were used, created, or controlled by SDAO during the term of this Agreement.

5. **LIMITATION OF LIABILITY.** Except for Consultant’s confidentiality, Consultant’s total liability to Sunset Empire Transportation District shall not exceed the total payment for services value regardless of whether any action or claim is based upon contract, tort (including negligence) or strict liability.
6. **ENTIRE AGREEMENT.** This Agreement contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement whether oral or written concerning the subject matter of this Agreement. This Agreement superseded any prior written or oral agreements between the parties.

7. **SEVERABILITY.** If any provision of this Agreement will be held to be invalid or unenforceable for any reason, the remaining provisions will continue to be valid and unenforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid enforceable, then such provision will be deemed to be written, construed, and enforced as so limited.
8. **AMENDMENT.** This Agreement may be modified or amended in writing, if the writing is signed by the party obligated under the amendment.
9. **GOVERNING LAW.** This Agreement shall be construed in accordance with the laws of the State of Oregon.
10. **NOTICE.** Any notice or communication required or permitted under this Agreement shall be sufficiently given if delivered in person or by certified mail, return receipt requested, to the address set forth in the opening paragraph or to such other address as one party may have furnished to the other in writing.

**SIGNATORIES.** This Agreement shall be signed on behalf of Sunset Empire Transportation District by Debbie Boothe-Schmidt Board of Directors and on behalf of SDAO by Frank Stratton, Executive Director and effective as of the date first written above.

Sunset Empire Transportation District

By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Debbie Boothe-Schmidt  
 Board of Directors

Special Districts Association of Oregon

By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Frank Stratton  
 Executive Director



## Sunset Empire Transportation District Executive Director (CEO) Recruitment and Hiring Process Timeline

December 5, 2024	Board Meeting to review/ discuss/approve job description, benefit package, selection process and timeline.
December 16, 2024	Open Recruitment Period
January 14, 2024	Recruitment Period Closes
January 17, 2025	Initial evaluation of Candidate resumes completed by SDAO and delivered to Board Members
January 21, 2025	Special Meeting with Entire Board, Executive Session to review applicants and select up to five semi-finalists.
January 23, 2025	Special Board Meeting, <b>If Needed</b> , to finalize semifinalist candidate selection
January 24, 2025	Semi-finalist notified.
February 9, 2025	Possible Public Meet and Greet
February 10, 2025	Board and Panel Interviews, Special Board of Directors Meeting (Executive Session) for Interviews at location TBD.
February 20, 2025	Regular Board Meeting, selection announcement, or additional evaluation process.
February 2025	Contract negotiations with finalist, medical evaluation completed, and background check completed, final reference checks completed.
March 6, 2025	Special Board Meeting. Agreement with New CEO finalized, approved by Board.
March 17, 2025	Start Date for New Executive Director (CEO)



**SUNSET EMPIRE TRANSPORTATION DISTRICT**  
**900 Marine Drive Astoria, Oregon 97103**

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November 27, 2024

To: Board of Commissioners

From: Craig Johnston, Executive Director

Re: January Board of Commissioners Meeting

SETD has a deadline of January 16, 2025 for the submittal of our State Transportation Improvement Fund. Before submittal the board must approve the STIF plan and minutes need to be prepared before submitting the plan to ODOT.

Staff Recommendation: Approval for the January board meeting to be held on Thursday the 9<sup>th</sup> of January, 2025 at 10:00am.



**SUNSET EMPIRE TRANSIT DISTRICT**  
Clatsop County, Oregon  
FINANCIAL STATEMENTS AND SUPPLEMENTARY  
INFORMATION  
YEAR ENDED JUNE 30, 2023  
WITH INDEPENDENT AUDITOR'S REPORT

# SUNSET EMPIRE TRANSIT DISTRICT

Year Ended June 30, 2023

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## INTRODUCTORY SECTION

**SUNSET EMPIRE TRANSIT DISTRICT**

Year Ended June 30, 2023

**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



## 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, 2023, 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, thee 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 December 2, 2024 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 December 2, 2024 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  
December 2, 2024

**SUNSET EMPIRE TRANSIT DISTRICT**  
Management's Discussion and Analysis  
Year Ended June 30, 2023

**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 2022-2023 by \$3,080,196, a decrease of \$(1,053,678). Of this amount, \$73,726 (unrestricted net position) may be used to meet ongoing obligations, \$3,006,470 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, 2023

**FINANCIAL ANALYSIS**

Total assets, liabilities and net position were as follows:

	<u>2023</u>	<u>2022</u>	<u>Change 2022-2023</u>	<u>% Change 2022-2023</u>
<b>Assets:</b>				
Current assets	\$ 935,270	\$ 797,288	\$ 137,982	17.3 %
Noncurrent assets (net)	<u>3,006,470</u>	<u>3,586,875</u>	<u>(580,405)</u>	<u>(16.2)%</u>
Total assets	<u>3,941,740</u>	<u>4,384,163</u>	<u>(442,423)</u>	<u>(10.1)%</u>
<b>Liabilities:</b>				
Current liabilities	310,461	257,976	52,485	20.3 %
Long-term liabilities	<u>551,083</u>	<u>27,125</u>	<u>523,958</u>	<u>%</u>
Total liabilities	<u>861,544</u>	<u>285,101</u>	<u>576,443</u>	<u>202.2 %</u>
<b>Net position:</b>				
Net investment in capital assets, restated see note IV D	3,006,470	3,586,875	(580,405)	(16.2)%
Unrestricted	<u>73,726</u>	<u>512,187</u>	<u>(438,461)</u>	<u>(85.6)%</u>
Total net position	<u>\$ 3,080,196</u>	<u>\$ 4,099,062</u>	<u>\$(1,018,866)</u>	<u>(24.9)%</u>

Total assets decreased for this fiscal year by \$442,423. Increased in current assets was \$137,982.

Total liabilities increased by \$576,443 from last year.

Net position may serve as a useful indicator of the District's financial position. As of June 30, 2023, assets exceeded liabilities by \$3,080,196, a 24.9% decreased 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, 2023

The following schedule presents a summary of revenues, expenses and increase in net position for the District and the amount and percentage change from 2022 to 2023:

	<u>2023</u>	<u>2022</u>	<u>Change</u>	<u>% Change</u>
Revenues:				
Property taxes	\$ 1,167,584	\$ 1,128,277	\$ 39,307	3.5 %
Intergovernmental Revenues	1,676,886	2,975,310	(1,298,424)	(43.6)%
Charges for Service	258,629	283,019	(24,390)	(8.6)%
Other revenue	<u>463,795</u>	<u>406,995</u>	<u>56,800</u>	<u>14.0 %</u>
Total revenues	<u>3,566,894</u>	<u>4,793,601</u>	<u>(1,226,707)</u>	<u>(25.6)%</u>
Expenses:				
Community Services	<u>4,620,572</u>	<u>4,621,000</u>	<u>(428)</u>	<u>%</u>
Change in net position	(1,053,678)	172,601	(1,226,279)	(710.5)%
Net position - beginning as restated	<u>4,128,748</u>	<u>3,956,147</u>	<u>172,601</u>	<u>4.4 %</u>
Net position - ending	<u>\$ 3,075,070</u>	<u>\$ 4,128,748</u>	<u>\$ (1,053,678)</u>	<u>(25.5)%</u>

Ending net position for year ended June 30, 2022 has been restated see note IV D.

Total revenues decreased 25.6% due not receiving grant funding as anticipated. Resulting a shout down of services.

Expenses remained relatively unchanged.

**CAPITAL ASSETS**

At June 30, 2023, the District had \$3,006,470 invested in capital assets net of depreciation. For the year ended June 30, 2023, 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 2024 estimates returned to more normal services since the the District district ceased all operations in April of 2023 due to the lack of available funds.

**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.

## SUNSET EMPIRE TRANSIT DISTRICT

### Governmental Funds Balance Sheet / Statement of Net Position

June 30, 2023

	General Fund	Capital Reserve Fund	Total	Adjustments	Governmental Activities
<b>Assets:</b>					
Current assets:					
Cash and Cash Equivalents	\$ 256,149	\$ -	\$ 256,149	\$ -	\$ 256,149
Receivables					
Intergovernmental Accounts Receivable	615,727	-	615,727	-	615,727
Property taxes	63,394	-	63,394	-	63,394
Total current assets	<u>935,270</u>	<u>-</u>	<u>935,270</u>	<u>-</u>	<u>935,270</u>
Noncurrent assets:					
Capital assets not being depreciated	-	-	-	586,488	586,488
Capital assets being depreciated	-	-	-	2,419,982	2,419,982
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,006,470</u>	<u>3,006,470</u>
Total assets	<u>\$ 935,270</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,006,470</u>	<u>\$ 3,941,740</u>
<b>Liabilities:</b>					
Current liabilities:					
Accounts Payable	\$ 76,836	\$ -	\$ 76,836	\$ -	\$ 76,836
Accrued Payroll Expenses	12,431	-	12,431	-	12,431
Compensated absences payable	-	-	-	47,277	47,277
Current portion of loan payable	-	-	-	173,917	173,917
Total current liabilities	<u>89,267</u>	<u>-</u>	<u>89,267</u>	<u>221,194</u>	<u>310,461</u>
Noncurrent liabilities:					
Loan payable	-	-	-	551,083	551,083
Total liabilities	<u>89,267</u>	<u>-</u>	<u>89,267</u>	<u>772,277</u>	<u>861,544</u>
Deferred inflows of resources:					
Unavailable revenue	63,394	-	63,394	(63,394)	-
Fund balance:					
Unassigned	782,609	-	782,609	-	
Total fund balance	<u>782,609</u>	<u>-</u>	<u>782,609</u>	<u>-</u>	
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 935,270</u>	<u>\$ -</u>	<u>\$ 935,270</u>		
<b>Net position:</b>					
Net investment in capital assets					3,006,470
Unrestricted					<u>73,726</u>
Total net position					<u>3,080,196</u>
Total liabilities and net position					<u>\$ 3,941,740</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, 2023

	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Governmental Activities</u>
Revenues:					
Property taxes	\$ 1,146,681	\$ -	\$ 1,146,681	\$ 20,903	\$ 1,167,584
Intergovernmental revenue	1,676,886	-	1,676,886	-	1,676,886
Mass transit assessment	120,377	-	120,377	-	120,377
State timber sales	291,543	-	291,543	-	291,543
Charges for services	258,629	-	258,629	-	258,629
Other revenue	<u>51,875</u>	<u>-</u>	<u>51,875</u>	<u>-</u>	<u>51,875</u>
Total revenues	<u>3,545,991</u>	<u>-</u>	<u>3,545,991</u>	<u>20,903</u>	<u>3,566,894</u>
Expenditures:					
Personnel services	3,018,504	-	3,018,504	(59,563)	2,958,941
Materials and services	1,052,860	-	1,052,860	28,366	1,081,226
Capital outlay	28,366	-	28,366	(28,366)	-
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>580,405</u>	<u>580,405</u>
Total expenditures / expenses	<u>4,099,730</u>	<u>-</u>	<u>4,099,730</u>	<u>520,842</u>	<u>4,620,572</u>
Excess (deficiency) of revenues over (under) expenditures / expenses	(553,739)	-	(553,739)	(499,939)	(1,053,678)
Transfers in	52,890	-	52,890	(52,890)	-
Transfers out	-	(52,890)	(52,890)	52,890	-
Gain on termination of lease	-	-	-	5,126	5,126
Debt proceeds	<u>725,000</u>	<u>-</u>	<u>725,000</u>	<u>(725,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>777,890</u>	<u>(52,890)</u>	<u>725,000</u>	<u>(719,874)</u>	<u>5,126</u>
Net change in fund balance / net position	224,151	(52,890)	171,261	(1,219,813)	(1,048,552)
Fund balance / Net position:					
Beginning of year	<u>558,458</u>	<u>52,890</u>	<u>611,348</u>	<u>3,517,400</u>	<u>4,128,748</u>
End of year	<u>\$ 782,609</u>	<u>\$ -</u>	<u>\$ 782,609</u>	<u>\$ 2,297,587</u>	<u>\$ 3,080,196</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.

See accompanying notes to financial statements.



# SUNSET EMPIRE TRANSIT DISTRICT

## Notes to Financial Statements

June 30, 2023

### 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, 2023

### 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 District'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, 2023

### 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, 2023

### 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, 2023

### 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.

### III. Detailed notes

#### A. Cash

Cash at June 30, 2023 are comprised of:

	<u>2023</u>
Demand deposits	\$ 203,259
Local Government Investment Pool	<u>52,890</u>
Total cash	<u>\$ 256,149</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.

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](http://www.ost.state.or.us) and [www.oregon.gov/treasury](http://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 Depository 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

# SUNSET EMPIRE TRANSIT DISTRICT

## Notes to Financial Statements

June 30, 2023

### III. Detailed notes (continued)

#### A. Cash (continued)

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, 2023, 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 \$200,982.

*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.

#### B. Capital assets

Capital asset activity for the year ended June 30, 2023 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	<u>586,488</u>	<u>-</u>	<u>-</u>	<u>586,488</u>
Capital assets being depreciated:				
Buildings	3,468,867	-	-	3,468,867
Equipment	3,944,458	-	(52,417)	3,892,041
Total capital assets being depreciated	<u>7,413,325</u>	<u>-</u>	<u>(52,417)</u>	<u>7,360,908</u>
Less accumulated depreciation for:				
Buildings	(1,410,551)	(86,480)	-	(1,497,031)
Equipment	(3,002,387)	(493,925)	52,417	(3,443,895)
Total accumulated depreciation	<u>(4,412,938)</u>	<u>(580,405)</u>	<u>52,417</u>	<u>(4,940,926)</u>
Total capital assets, being depreciated, net	<u>3,000,387</u>	<u>(580,405)</u>	<u>-</u>	<u>2,419,982</u>
Total capital assets, net	<u>\$ 3,586,875</u>	<u>\$ (580,405)</u>	<u>\$ -</u>	<u>\$ 3,006,470</u>

# SUNSET EMPIRE TRANSIT DISTRICT

## Notes to Financial Statements

June 30, 2023

### III. Detailed notes (continued)

#### C. Debt obligations

Notes payable are direct borrowings and consist of the following at June 30, 2023:

State of Oregon Department of Transportation Loan – The District was given a loan from The Oregon Department Of Transportation (ODOT) in the amount of \$1,010,000. At June 30, 2023 the District had borrowed \$725,000 on the loan. Monthly payments are to be made beginning August 1, 2023. The principal amount of the payment varies based on the amount borrowed by the District. The loan bears an interest rate of 3 percent. Upon default ODOT may declare the unpaid principal and interest immediately due.

A summary of the changes in long-term liabilities for the year ended June 30, 2023 follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Long-Term Portion
State of Oregon Department of Transportation Loan	\$ -	\$ 725,000	\$ -	\$ 725,000	\$ -	\$ 725,000
Other long-term obligations						
Compensated absences	\$ 106,840	\$ 57,825	\$ (117,388)	\$ 47,277	\$ 47,277	\$ -

Annual debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 173,917	\$ 18,855	\$ 192,772
2025	178,232	14,540	192,772
2026	183,640	9,132	192,772
2027	189,211	3,561	192,772
Total	\$ 725,000	\$ 46,088	\$ 771,088

### 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, 2023, the District contributed \$54,696.

#### 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 2022-23 levy year has been reduced by \$33,568.

# SUNSET EMPIRE TRANSIT DISTRICT

## Notes to Financial Statements

June 30, 2023

### D. Restatement of net position

In Fiscal Year 2022, the District understated the accumulated depreciation in the amount of \$300,450. The beginning depreciation was increased by the amount and the beginning net position was decreased by this amount.

### 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, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues:			
Property taxes	\$ 1,158,000	\$ 1,146,681	\$ (11,319)
Intergovernmental revenue	2,430,831	1,077,711	(1,353,120)
Mass transit assessment	90,000	120,377	30,377
State timber revenue	210,000	291,543	81,543
Charges for services	355,000	258,629	(96,371)
Other revenue	<u>53,500</u>	<u>51,875</u>	<u>(1,625)</u>
Total revenues	<u>4,297,331</u>	<u>2,946,816</u>	<u>(1,350,515)</u>
Expenditures:			
Personnel services	3,082,537	3,018,504	64,033
Materials and services	1,302,200	1,052,860	249,340
Capital outlay	1,332,000	28,366	1,303,634
Contingency	<u>125,000</u>	<u>-</u>	<u>125,000</u>
Total expenditures	<u>5,841,737</u>	<u>4,099,730</u>	<u>1,742,007</u>
Excess (deficiency) of revenues over (under) expenditures	(1,544,406)	(1,152,914)	391,492
Other financing sources (uses):			
Transfers in	1,444,406	652,065	(792,341)
Transfers out	(50,000)	-	50,000
Debt proceeds	<u>-</u>	<u>725,000</u>	<u>725,000</u>
Total other financing sources (uses)	<u>1,394,406</u>	<u>1,377,065</u>	<u>(17,341)</u>
Net change in fund balance	(150,000)	224,151	374,151
Fund Balance:			
Beginning of year, restated	<u>900,000</u>	<u>558,458</u>	<u>(341,542)</u>
End of year	<u>\$ 750,000</u>	<u>\$ 782,609</u>	<u>\$ 32,609</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, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues:			
Intergovernmental revenue	\$ 520,000	\$ 92,932	\$ (427,068)
Total revenues	<u>520,000</u>	<u>92,932</u>	<u>(427,068)</u>
Expenditures:			
Excess (deficiency) of revenues over (under) expenditures	520,000	92,932	(427,068)
Other financing sources (uses):			
Transfers Out	<u>(520,000)</u>	<u>(92,932)</u>	<u>427,068</u>
Fund Balance:			
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, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 674,452	\$ 346,131	\$ (328,321)
Total revenues	674,452	346,131	(328,321)
Expenditures:			
Excess (deficiency) of revenues over (under) expenditures	674,452	346,131	(328,321)
Other financing sources (uses):			
Transfers out	<u>(724,824)</u>	<u>(346,131)</u>	<u>378,693</u>
Net change in fund balance	(50,372)		50,372
Fund Balance:			
Beginning of year	<u>50,372</u>	<u>-</u>	<u>(50,372)</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, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 92,932	\$ 160,112	\$ 67,180
Other financing sources (uses):			
Transfers out	<u>(92,932)</u>	<u>(160,112)</u>	<u>(67,180)</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, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues:			
Expenditures:			
Other financing sources (uses):			
Transfers in	50,000	-	(50,000)
Transfers out	<u>(106,650)</u>	<u>(52,890)</u>	<u>53,760</u>
Net change in fund balance	(56,650)	(52,890)	3,760
Fund Balance:			
Beginning of year	<u>839,759</u>	<u>52,890</u>	<u>(786,869)</u>
End of year	<u>\$ 783,109</u>	<u>\$ -</u>	<u>\$ (783,109)</u>

COMPLIANCE SECTION



## **INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS**

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, 2023, 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 December 2, 2024. 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**



By: Paul Nielson, CPA, a member of the firm  
Eugene, Oregon  
December 2, 2024

**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, 2023, 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 December 2, 2024, 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  
December 2, 2024

**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

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, 2023. 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, 2023.

### 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, 2023, 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 December 2, 2024, 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 style with a long, sweeping tail on the letter "n".

By: Paul Nielson, CPA, a member of the firm  
Eugene, Oregon  
December 2, 2024

**SUNSET EMPIRE TRANSIT DISTRICT**  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023

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
Coronavirus Relief Fund	21.019
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 TRANSIT DISTRICT**

Schedule of Expenditures of Federal Awards

For the Year Ended

June 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title Federal ALN Number	ALN Number	Federal or Pass- Through Award Number	Total Expenditures
<b>U.S. Department of Treasurer</b>			
<i>Passed through Oregon Department of Transportation Coronavirus Relief Fund</i>	21.019	34415,34737	\$ 99,415
<b>U.S. Department of Transportation</b>			
<i>Passed through Oregon Department of Transportation Transit Services Programs Cluster</i>			
Enhanced Mobility for Seniors and Individuals with Disabilities	20.513	35192	90,095
Formula Grants for Rural Areas	20.509	34997	<u>637,558</u>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 827,068</u></b>

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, 2023. 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**  
**900 Marine Drive Astoria, Oregon 97103**

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November 27, 2024

To: Board of Commissioners

From: Craig Johnston, Executive Director

Re: Approval of Transportation Advisory Committee Members

SETD has received two applications volunteering for the SETD Transportation Advisory Committee. Daymon Edwards and Lorraine DiBattista both have a wealth of experience and would provide valuable guidance as members of our TAC committee.

Staff Recommendation: Approve both Daymon Edwards and Lorraine Dibattista for appointment to the SETD Transportation Advisory Committee.



Daymon G. Edwards  
739 Sixteenth Street  
Astoria, Oregon 97103  
971-601-0393

Greetings;

I would like to be considered for Membership on the Sunset Empire Transportation District's Transportation Advisory Committee.

I am 75 years old, in good health and of sound mind. I have not owned a car since the mid-1980s and use the local public transportation when possible including trips to Portland and Longview. I own a small part-time consulting business in Astoria at present.

I have an impeccable public record. Local and international references upon request.

In 1973 I moved to Astoria from Portland, where I did not own a car. I owned many businesses in Clatsop County and was involved with community service. I moved to San Francisco in 1991 and then to Seoul, S.Korea in 1996 and then returned to Astoria in February of this year.

I have traveled the world and experienced many forms of transportation, from High Speed Railways to trekking the high Himalayas of Nepal to reach my home in Ghyasikharka and everything in between.

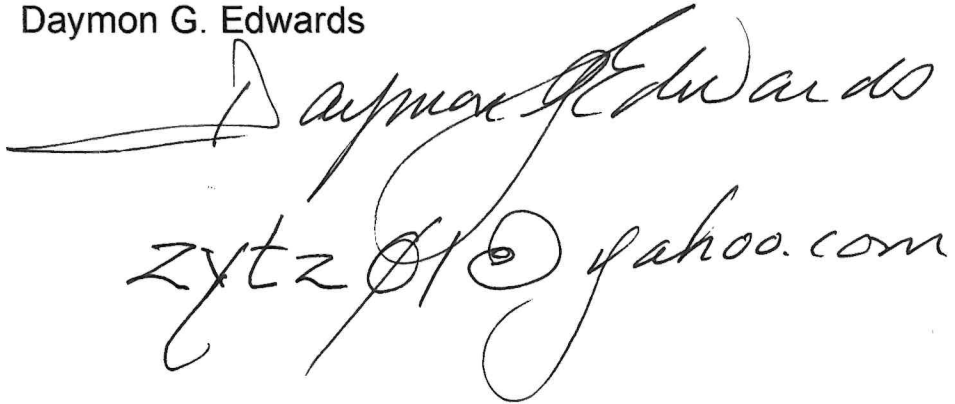
I have used the Sunset Empire Transportation District's transportation since my return to Astoria and am familiar with some of its challenges and achievements.

I can be an advocate for those who use the public transportation system, young and old, employed and unemployed, able and disabled and for the employees of the transit district.

I look forward to offering timely and constructive advice to the Sunset Empire Transportation District's Board.

Sincerely,

Daymon G. Edwards



Daymon G. Edwards  
zytz@yaho.com

**Daymon Garrett Edwards**

**739 Sixteenth Street**

**Astoria, Oregon 97103**

**971-601-0393**

**[zytz01@yahoo.com](mailto:zytz01@yahoo.com)**

**Work History**

**Portland, OR**

**Starting in the mid-50s**

Odd jobs around my mother's beauty salon

Babysitting

Lawn mowing

Berry picking

Bean picking

Hoyte Hotel -busboy 1964

Heathman Hotel -busboy

Wig Diggins -sales of wigs/hairpieces

Timber Topper -Washington Hotel -server

Barber / Hairdressing College - Attended/Graduated June 1970

Super Disco - Discount Beauty Supply -Sales

Paris Hats -Lloyd Center -hat / wig sales

**Denver, Colorado 1970**

Back Door Bar -ID Checker

Back Door Mexican Restaurant -cook

Denver Dry Goods -Downtown - Hat/Wig Sales

-Cherry Creek -Hat/Wig Sales

**Portland, OR 1972**

Ilene's For Beauty -Hairstylist

**Clatsop County Oregon 1973**

Florence's Wind & Sea - Hairstylist

Owner of six barber/beauty shops

Owner of four historic homes / repair & remodel

Waldorf Hotel - Astoria, Owner

State of Oregon Board of Barbers / Hairdressers; Member / Chairman

Head Instructor -Stlyemasters Barber and Beauty College

Ticket Taker -Liberty Theater, volunteer

Santa Claus - Astoria; Alameda, CA; S.Korea

Candidate for Astoria City Council - Ran twice, lost twice

Jr. Warden -Grace Episcopal Church, Astoria, OR

Sunday School Teacher

Astor Street Opry Co -volunteer -Board Member

Vintage Clothing collector

Ballroom dancing

Gardening

Clatsop County AIDS Coalition -Volunteer / Chairman

Clatsop Historical Society -Volunteer

Bed & Breakfast Host -Benj. Young Inn - Seasonal employee

Member of Astoria Downtown Association -Volunteer

**San Francisco / Alameda CA 1991**

San Francisco AIDS Foundation -Volunteer

Waterford Crystal -Union Square -Sales

Elizabeth Arden Salon

-San Francisco, CA -Union Square Macy's -Receptionist

- San Leandro, CA - Manager

JC Penney's Beauty Salon- Alameda -Manager

Makeover Photography -Alameda, CA -Makeup / stylist

Alameda, CA -Historical Society -Volunteer

Acting/Modeling - Bay Area

Santa Claus - South Shore Mall, Alameda

Dog Sitter -traveled throughout the world

**S.Korea 1996**

Gump's Bar & Grill -Cook -host

Dol-dum-kil & Ahbodong -interior design, remodeling, gardening

Dean & DeLuca -Chef - co-owner 2000

Jubilee Chocolate - Corporate Internet Sales

South Korea -Acting / Modeling

Santa Claus, Christmas



Ruby's Bakery - Wholesale Bakery - Owner /Executive Chef

Le [Toque Blanche](#) -International Chef's Club -Volunteer / Chairman

Confrérie de la Chaîne des Rôtisseurs -Dining club -Maître Rôtisseur

English teacher -Parttime

eBay Sales -Designed / sold 18k gold and amethyst jewelry & sports jerseys-  
Co-Owner

TARTINE Bakery & Cafe -Executive Chef / Co-Owner 2008

Rusty's Smokehouse - Executive Chef / Co-Owner

Amazon Sales -Co-Owner

Internet Sales - Consulting, Co-Owner 2020

### **Travel**

Visited over 20 countries, some more than once

Lived in two countries

Lived in countless homes, houses, apartments and a hotel [owner]

I like travel by ship or train

### **Hobbies /Interests**

Dogs / Cats /Pets

Writing

Remodeling

Interior design

Antique collector

Historian

Gardening / landscaping

Antique - Classic car owner / aficionado

Art

Calligrapher -English / Korean

Avid Reader

Food -Cooking / eating / history

Floral design -Ikebana

Bonsai

Sincerely,

Daymon Garrett Edwards

Dear Mary,

Attached you will find my new member application for the advisory committee. When I saw the posting in the Astorian newspaper, I felt encouraged to apply. I am very community involved and my seniors have a special place in my heart. It would be such a privilege to be able to participate in helping our community members in their transportation needs. Also, being part of a team that makes sure we have the needed services to accommodate our residents.

Thank you for giving me the opportunity to apply.

Yours truly,

Lorraine DiBattista



**SUNSET EMPIRE TRANSPORTATION DISTRICT  
TRANSPORTATION ADVISORY COMMITTEE  
NEW MEMBER APPLICATION**

Thank you for your interest in serving on the Transportation Advisory Committee. Please complete this application. Any additional information you wish to have considered may also be attached. Return your application either by mail to SETD 900 Marine Drive Astoria OR. 97103, by email to [mary@ridethebus.org](mailto:mary@ridethebus.org) or drop completed application off at the Astoria Transit Center Ticket Counter at 900 Marine Drive, Astoria. For further assistance contact Mary Parker 503-861-5370.

**Applications will be accepted until November 26th at 5:00 pm.**

Name <b>LORRAINE DiBattista</b>		
Address <b>2850 Marine Dr. Apt 401</b>		
Phone <b>503-468-2409</b>	email <b>lrairie@protonmail.com</b>	Date of Birth <b>9-16-1975</b>
Signature <i>Lorraine DiBattista</i>		

- Please list your areas of interest in serving on the Transportation Advisory Committee.  
*My interest and concerns are to provide a broader sense of communication with our transportation system and the citizens who utilize these services.*
- We are seeking an applicant who will represent the senior population. Please explain what qualifies you for this.  
*I have a high regard for my fellow seniors. As a person who works in community outreach I advocate for our seniors in need.*
- Although not a requirement, do you have any experience using Sunset Empire Transportation District services?  
*I have a knowledge base of the programs offered. This includes the bus system, dial a ride, and ride assist (Paratransit)*
- Please list if you have been a member of a group, volunteered or served on a committee similar to the Transportation Advisory Committee?

*Helping Hands - volunteer / employment  
Downtown Astoria Association - Design Committee  
Columbia Pacific CCO Advisory Council*



**SUNSET EMPIRE TRANSPORTATION DISTRICT**  
**900 Marine Drive Astoria, Oregon 97103**

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November 27, 2024

To: Board of Commissioners

From: Craig Johnston, Executive Director

Re: Microtransit Pilot Project

In SETD's continuing efforts to improve services offered in Clatsop County, Jennifer and Jason have a presentation on a pilot project for Microtransit. Microtransit aims to break down barriers between the inflexibility of fixed route services and bring a more convenient and accessible service to our passengers. The pilot program can be launched with already existing paratransit services, mitigating costs and allowing us to evaluate the program incrementally.



(/sp/prov\_oregon\_reg\_fund)

## 1. Grant Award Details ▾

Close (/sp/workflow/prov\_oregon\_reg\_fund?path=70877868)

Congratulations! We are excited to announce that you have been awarded a Providence Community Grant in the amount listed below. If you would like to accept this grant award, please download the partially executed LOU below, add your authorized signer's signature, and upload the fully executed LOU in the Award Acceptance step.

Thank you!

Providence Community Health Team

### **Award Date**

11/27/2024

### **Grant Award Amount**

\$50,000.00

### **Unsigned LOU**

Regional-Grant-LOU-50k-99k.pdf 

**Providence Grant Award**

**Letter of Understanding (LOU)**

<b>Providence Contact</b>	<b>Organization Contact</b>	<b>Organization Signer</b>
Kyle Roesler	Craig Johnston	Craig Johnston
Program Manager	Executive Director	Executive Director
kyle.roesler@providence.org	cjohnston@ridethebus.org	cjohnston@ridethebus.org

Dear Craig Johnston,

Providence is pleased to contribute **\$50,000.00** to Sunset Empire Transportation District in support of the Microtransit Project(MT). This program addresses Access to Care as identified in our most recent Community Health Needs Assessment and aims to develop a microtransit program within the Seaside service area and increase access to care and services.

Providence recognizes your program’s alignment with our vision of creating healthier communities, together. By accepting these funds, your agency acknowledges its commitment to the following:

- Submit report(s) via Providence’s Wizehive grant portal containing the following indicators: number of participants served and services provided, demographic data, progress toward stated outcomes, 1-2 stories highlighting impact, lessons learned, and when applicable, additional metrics determined in partnership with Providence staff.
  - Reports are due July 15, 2025 and January 15, 2026.
  - If this grant award will support a project/program that is currently funded by Providence, reports should reflect the combined grant amounts and outcomes, until the combined grants are fully expended.
  - Provide additional information pertinent to this grant upon request.
- Schedule one site visit with Providence staff during the grant period.
- Restrict funds to the stated purpose above and fully expend funds one year from the date funds are received unless otherwise agreed upon. Grantee must request an extension if funds will be used for more than one year.
- Notify Providence staff of any necessary program changes that may alter the proposed population health impacts or outcomes as defined in the original funding proposal or of any material changes that render your agency unable to fulfill the funding goals.
- Acknowledge that Providence is a Catholic healthcare organization, and as such, provides services and support in a manner that is consistent with the Mission and Core Values of Providence and the Roman Catholic ethical tradition, as articulated in [The Ethical and Religious Directives for Catholic Health Care Services](#).

Thank you for your commitment to improve the health of our communities through collaborative efforts. This LOU will be in effect starting 2025-01-01 and will end on 2025-12-31.

Agreed,		Agreed,
Joseph Ichter, DrPH, MHA		Craig Johnston
Senior Director, Community Health Investment		Executive Director
Providence Health & Services		Sunset Empire Transportation District





# SUNSET EMPIRE TRANSPORTATION DISTRICT

***BOARD OF DIRECTORS MEETING  
November-December 2024***



# SUNSET EMPIRE TRANSPORTATION DISTRICT

# EXECUTIVE DIRECTOR REPORT-CRAIG JOHNSTON

## Managing Resources

- 5310 and 5311 Grants for 25-27 submitted to ODOT on 11/20/2024.
- Transportation Advisory Committee meeting held on 11/18/2024. Approved 5310 funding grant.
- STIF application now being worked on for Jan 16 deadline for submittal

## Leading People

- Next Transportation Advisory Meeting will be Jan 8, 2024 to review STIF projects
- Recommend moving up next board meeting to Thursday, January 9, 2025 so that STIF plan can be discussed and approved by the board
- Attended Oregon Transit Association conference in Seaside.

## Improving the Organization

- Draft FY23 Audit presented at todays meeting ODOT Action plan requirement.
- Two candidates for the Transportation Advisory Committee have applied.
- 5310 5311 and STIF reimbursement requests submitted on 11/13. Approved on 11/15 and money sent to our account on 11/25.

## Service Delivery and Operations

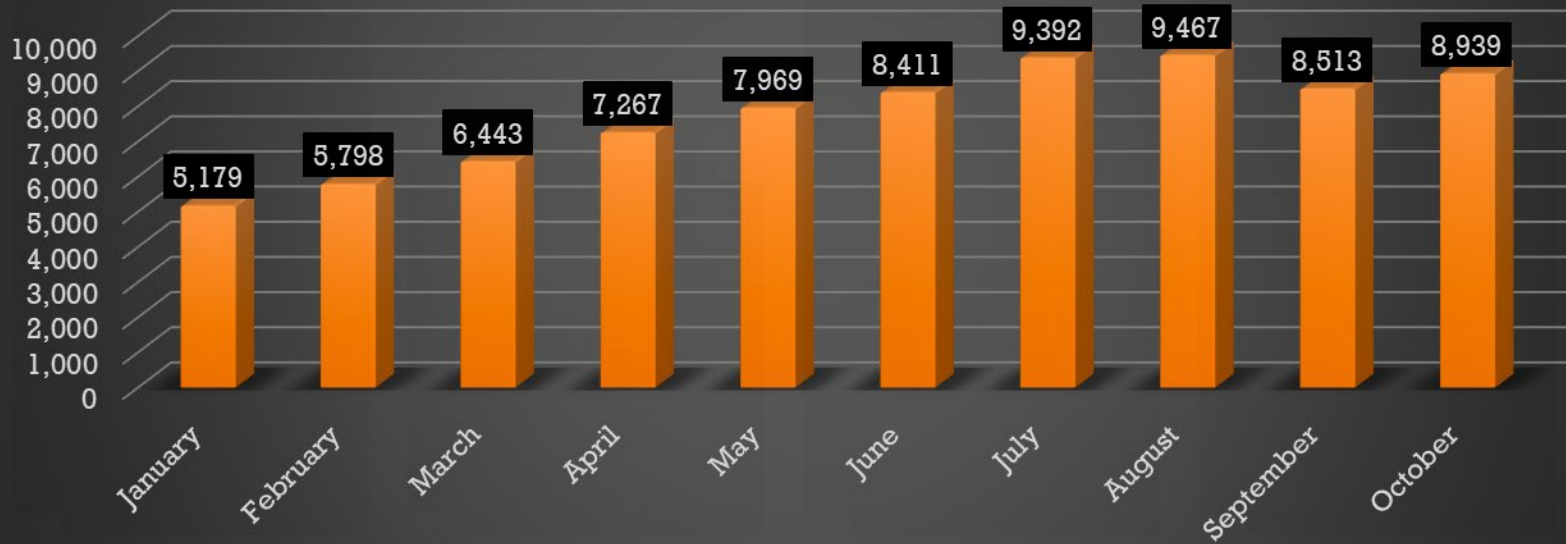
6% increase in total ridership during the month of October. We transported over 1K paratransit riders in October.

Marla



# SUNSET EMPIRE TRANSIT MONTHLY RIDERSHIP REPORT

## TOTAL FIXED ROUTE RIDERSHIP BY MONTH 2024



RELIABILITY

ACCESSIBILITY

EFFICIENCY

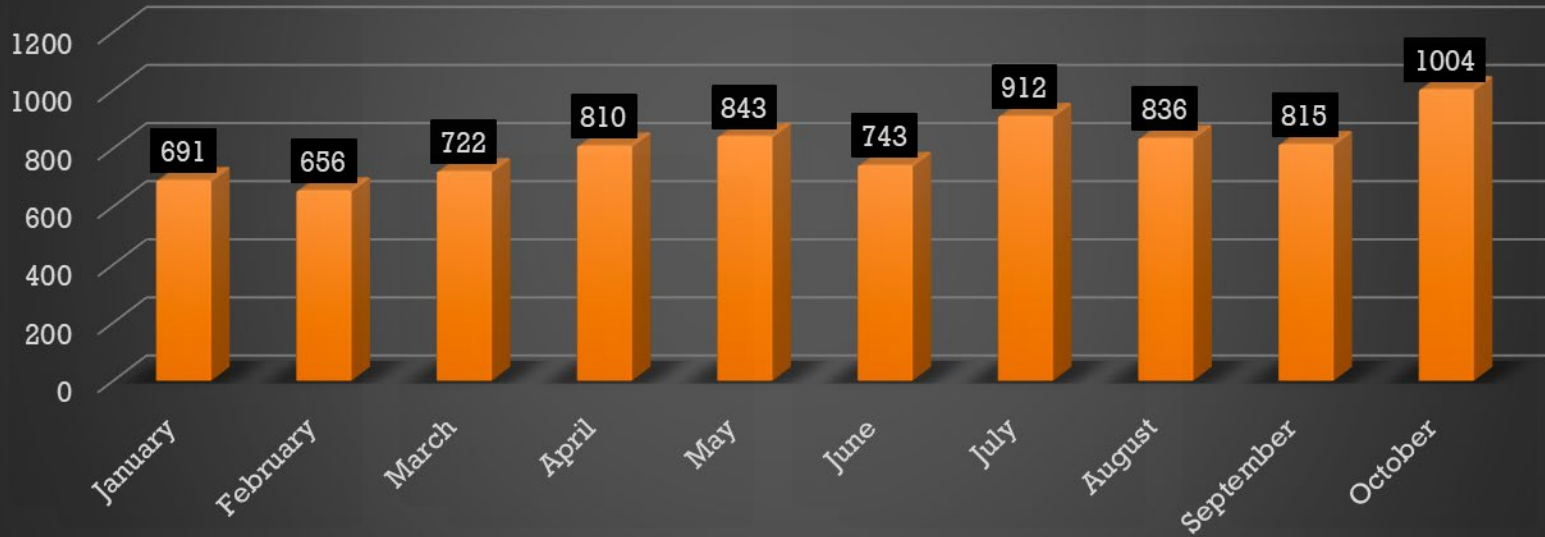
SAFETY

COMMUNITY NETWORKING



# SUNSET EMPIRE TRANSIT MONTHLY RIDERSHIP REPORT

## TOTAL PARATRANSIT RIDERSHIP BY MONTH 2024



RELIABILITY

ACCESSIBILITY

EFFICIENCY

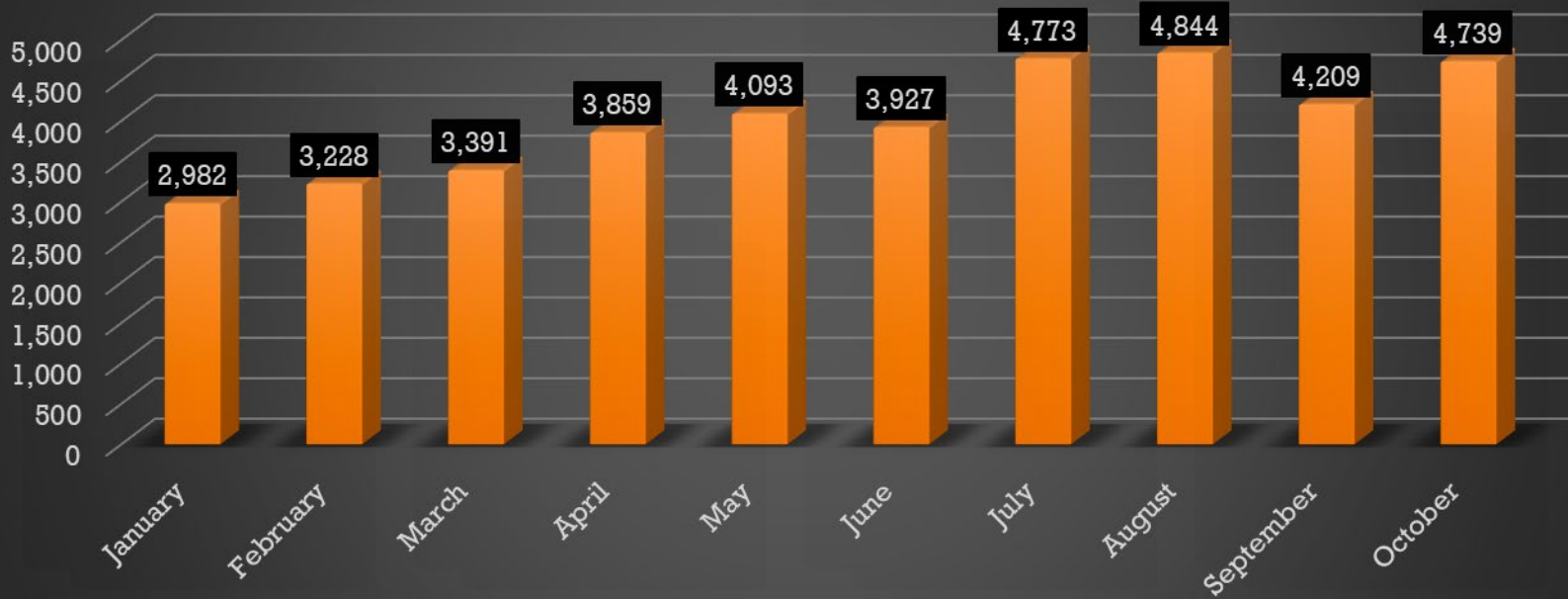
SAFETY

COMMUNITY NETWORKING



# SUNSET EMPIRE TRANSIT MONTHLY RIDERSHIP REPORT

## ROUTE 101 ASTORIA-GEARHART-SEASIDE



RELIABILITY

ACCESIBILITY

EFFICIENCY

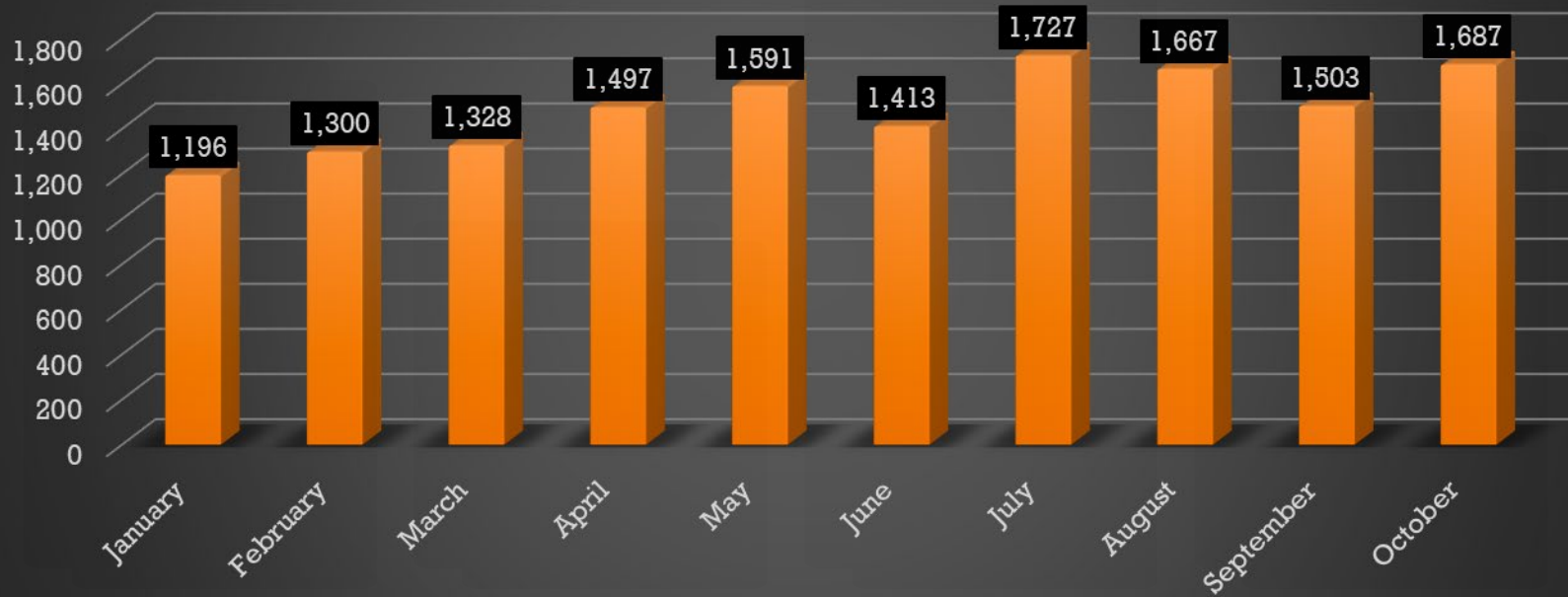
SAFETY

COMMUNITY NETWORKING



# SUNSET EMPIRE TRANSIT MONTHLY RIDERSHIP REPORT

## ROUTE 10 ASTORIA



RELIABILITY

ACCESSIBILITY

EFFICIENCY

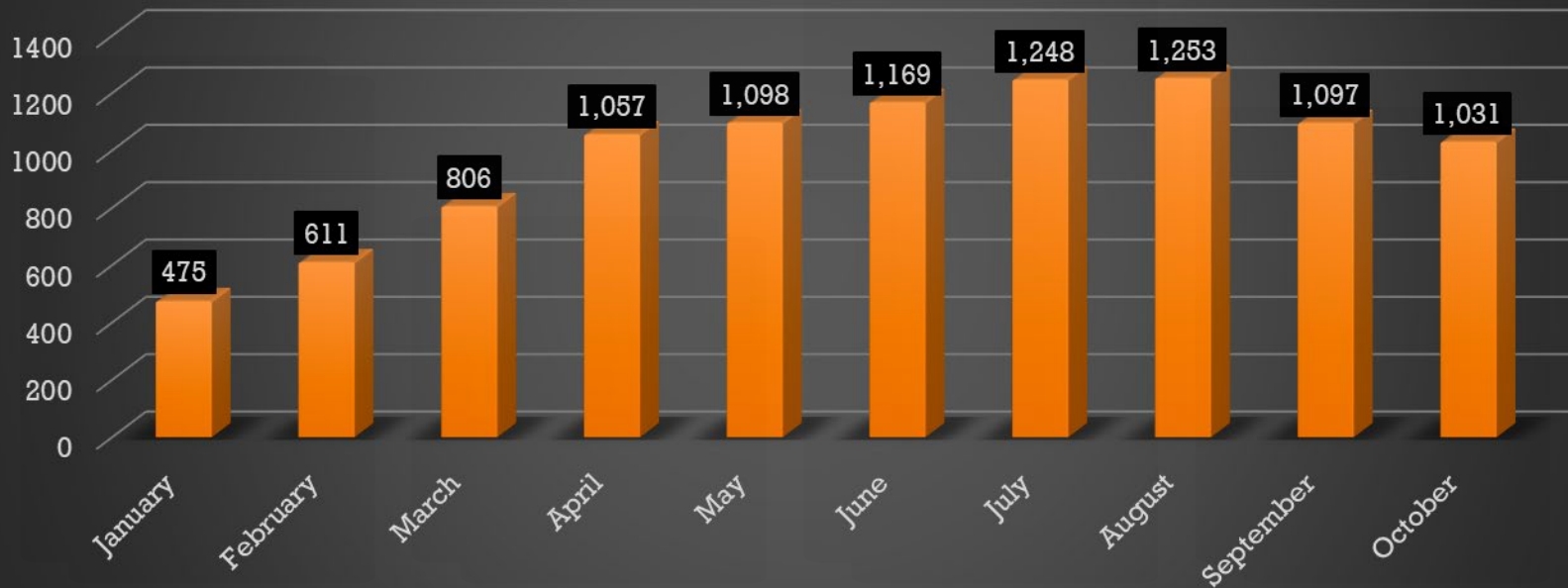
SAFETY

COMMUNITY NETWORKING



# SUNSET EMPIRE TRANSIT MONTHLY RIDERSHIP REPORT

## ROUTE 20 CANNON BEACH-SEASIDE



RELIABILITY

ACCESSIBILITY

EFFICIENCY

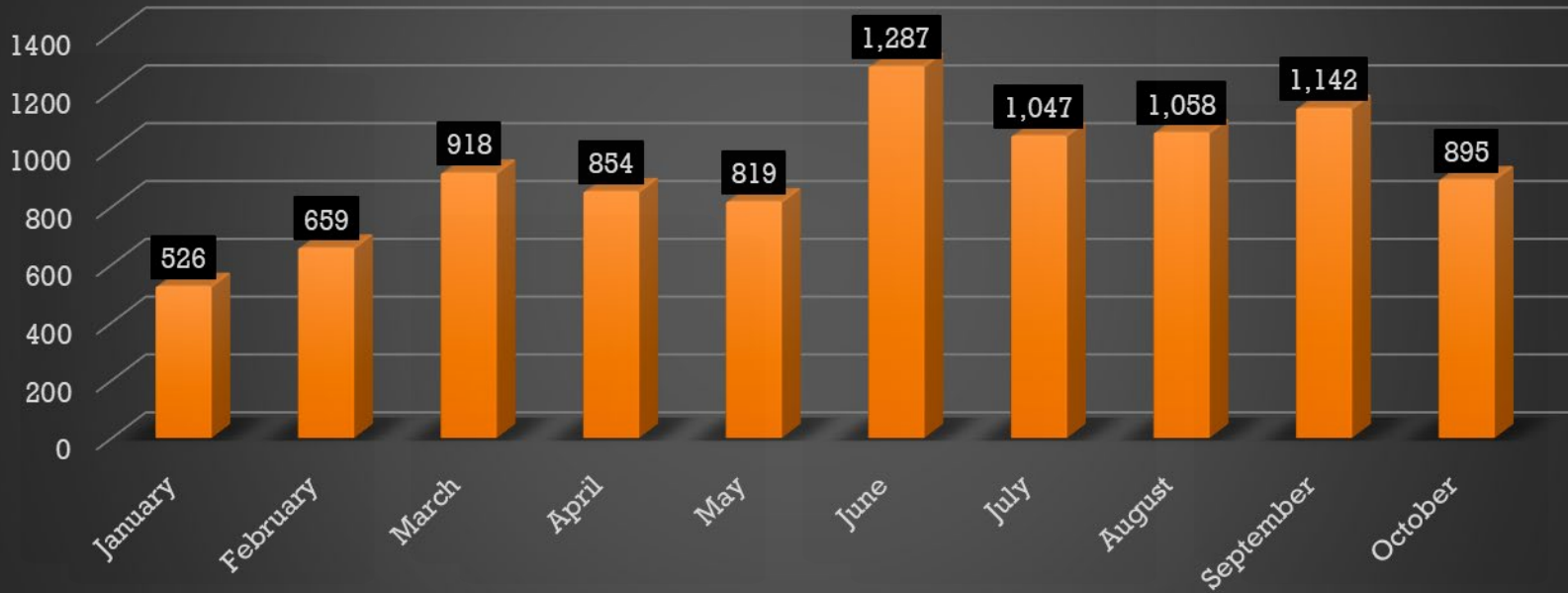
SAFETY

COMMUNITY NETWORKING



# SUNSET EMPIRE TRANSIT MONTHLY RIDERSHIP REPORT

## PACIFIC CONNECTOR WEEKENDS



RELIABILITY

ACCESIBILITY

EFFICIENCY

SAFETY

COMMUNITY NETWORKING





# SUNSET EMPIRE TRANSPORTATION DISTRICT

# CHIEF OPERATIONS OFFICER REPORT- JENNIFER GEISLER

## Actions

- The Holiday Party work group is working on putting together a great party for December 7<sup>th</sup>

## Meetings-Trainings-Developing

- Attended the Transportation Advisory Committee meeting on 11-18-24
- Supervisors have all completed the HR Answers Supervisor training.
- Prepare Now for Upcoming Rule Changes Webinar on Website Accessibility Compliance for Special Districts. The deadline for compliance is July 2026
- Attended the Oregon Public Transportation Conference

## Improving the Organization

- Facility bathrooms have fresh white paint
- Clatsop Community College has requested a meeting for more frequent service for students and staff
- We have re-hired previously employed driver, Marla McEwen as a full-time driver.

## Service Delivery and Operations

- Fixed route increase rides 16% from Q4 FY 24
- Paratransit increased rides 7% from Q4 FY 24
- Ending bus service at 3:23pm Saturday 12-7 for staff to attend the Holiday Party.
- We are not ending service early on Christmas Eve or New Years Eve. Drivers have offered to drive the full Route 101 for the betterment of the community.
- There will be no bus service on Christmas Day and New Years Day.