



**Sunset Empire Transportation District**  
**BOARD OF COMMISSIONERS**  
**BOARD MEETING**  
**SEPTEMBER 25, 2025 10:00 AM**  
**900 MARINE DR, ASTORIA, OR**

TO JOIN THE MEETING ONLINE

**AGENDA**

**BOARD**

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. CHANGES TO AGENDA
5. PUBLIC COMMENT (3-minute limit)
6. APPROVAL OF AUGUST 29, BOARD MINUTES
7. REPORTS FROM CHAIR AND COMMISSIONERS
8. AUDITOR REPORT
  - a. Paul Nielson with Isler CPA, LLC FY24 Annual Audit
9. FINANCIAL REPORTS
10. CONTINUED BUSINESS
  - a. New Board Position - Midterm vacancy -Report/Action
    - i. Job Description
    - ii. Selection Process
  - b. TAC Committee Nominees -Report/Action
    - i. Job Description
    - ii. Selection Process
  - c. RLS Audit Report Summary -Report
11. NEW BUSINESS
  - a. Schedule Budget Workshop -Action
    - i. Expectations of the Board
  - b. Schedule Strategic Planning workshop -Report
    - i. Strategic Plan Presentation #1&2 of 5
  - c. Employee performance -Discussion

## 12. CORRESPONDENCE

- a. ODOT FY23 REVIEW OF SUBRECEIPTENT SINGLE AUDIT LETTER
- b. Jim Santee letter

### **SETD Staff**

## 13. EXECUTIVE DIRECTOR REPORT

## 14. TEAM REPORTS

- a. Operations
- b. Paratransit
- c. Mobility
- d. Executive Assistant

## 15. ADJOURNMENT

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[https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_MDhIOTUyNDYtMjEwNS00ODEwLTg0ZmltNzIzMTU0YjBjYjAx%40thread.v2/0?context=%7b%22Tid%22%3a%22307c8082-efe3-45a8-afd8-96aae36ecaf2%22%2c%22Oid%22%3a%2263471ee1-b6a3-414f-bacd-a85f69be8bf5%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_MDhIOTUyNDYtMjEwNS00ODEwLTg0ZmltNzIzMTU0YjBjYjAx%40thread.v2/0?context=%7b%22Tid%22%3a%22307c8082-efe3-45a8-afd8-96aae36ecaf2%22%2c%22Oid%22%3a%2263471ee1-b6a3-414f-bacd-a85f69be8bf5%22%7d)

This meeting location is accessible to persons with disabilities. Upon request, Sunset Empire Transportation District will make reasonable accommodations including assistive listening devices, sign language interpreters, large print materials, or other auxiliary aids. Please contact Mary Parker at 1(503)861-7433 or Mary Parker at least 48 hours before the meeting to request accommodations

SUNSET EMPIRE TRANSPORTATION DISTRICT  
COMMONLY USED ACRONYM LIST  
2025

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

SUNSET EMPIRE TRANSPORTATION DISTRICT  
COMMONLY USED ACRONYM LIST  
2025

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

SUNSET EMPIRE TRANSPORTATION DISTRICT  
COMMONLY USED ACRONYM LIST  
2025

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



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**Meeting Minutes for Sunset Empire Transportation District Board**

**Date:** August 28, 2025

**Time:** 10:00 AM

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## **1. Call to Order and Opening**

- Meeting called to order at 10:03 AM, August 28, 2025.
- Chair Kathy Kleczek led the Pledge of Allegiance.

## **2. Roll Call**

- Present: Chair Kathy Kleczek, Commissioners Montero, Alegria, Boothe-Schmidt, and MacDonald.
- Excused: Commissioner Romero.
- Absent: None.

## **3. Agenda Approval**

- Motion to approve agenda as presented: Moved by Commissioner Boothe-Schmidt and seconded by Commissioner Alegria.
- Motion passed unanimously.

## **4. Public Comment**

One member of the public present in person and one online; no public comments made.

## **5. Minutes Approval**

- Minutes from July 24 and July 30, 2025, reviewed.
- Corrections identified:
  - Page 8: Clarify nominations for Secretary/Treasurer to Commissioner Montero
  - Page 10: Clarify wording about new roles and spelling correction ("roll" to "role").
  - Pages 15-16: Clarify staff comments for accuracy.
  - Other minor corrections.
- Motion to approve minutes with corrections: Approved unanimously.

## **6. Reports**

- **Chair and Commissioners:** No reports.

- **Executive Director:**
  - Staff development highlighted, including recognition of team members.
  - Updates on recent outreach, cybersecurity grant application, and budget review with ODOT.
  - Noted need to improve budget structure and implement fiscal/operational improvements.
  - Recognized staff efforts, including successful completion of the RLS report.
- **Transit and Funding:**
  - Testimony hearings on the transportation bill underway, emphasizing the importance of transit funding.
  - Advocacy for community voices regarding the use of payroll taxes and transportation funds.

## 7. Financial Report

- Received Q3 reimbursement from ODOT; included in the general fund.
- Clarification on credit card statement referencing employee charges.
- Discussion on the large size of quarterly reports, privacy considerations, and reporting processes.
- Approval to accept the financial report: Unanimous.

## 8. Old Business & Strategic Planning

- **Work session scheduled for October 2025 at 9:00 AM** to review financial reports and develop a strategic plan.
- **Work Session planned for September to review budget.** Doodle poll for availability.
- **Strategic Planning Workshop:** Proposed for November, involving staff presentations, with an external facilitator suggested.
- **Goals:** Align mission, vision, and district objectives; improve agency coordination and staff development.
- **Next steps:** Develop a detailed agenda, appoint facilitator, and prepare for full-day workshop.

## 9. Committee & Vacancy Updates

- **Vacancy on Board:**
  - Accepted resignation of Paul Lewicki.
  - Next application period extended to October 2025 to allow for updated application packet and job description.
  - Motion to extend application deadline: Approved unanimously.
- **TAC Committee Vacancies:**
  - Currently two members; need to fill four positions.
  - Staff tasked with updating the application packet and job descriptions.
  - Appointed Commissioner Debbie Boothe-Schmidt as liaison to assist in developing applications.
- **Application Process:**
  - Next meeting to review and approve updated application packet.

## 10. Staffing & Facilities

- **Office Space:**

- Decision to reconsider building a wall and separate office space, favoring a more integrated team environment.
- Clarified that staffing decisions are at the Executive Director's discretion.
- **Staff Recognition:**
  - Employee of the Quarter: Samantha Halverson, Transportation Support Specialist, acknowledged for exemplary service and volunteer work.

## 11. Miscellaneous & Other Business

- **Training & Ethics:**
  - Upcoming board training scheduled for September 23, 2025.
  - Emphasized importance of compliance with Oregon Ethics laws, especially regarding serial meetings and outside discussions.
- **Correspondence:**
  - Received a letter from Victor Key a former commissioner regarding connecting to the Dial-A-Ride program.

## 12. Adjournment

- Meeting concluded with appreciation for staff efforts.
- Next meeting scheduled, with specific agenda items including strategic planning, budget review, and committee appointments.

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**Minutes prepared by:** [David Carr], [Executive Director ]

**Approved by:** [Chair/Secretary signature]

**Date:** [Date of approval]







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

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Date: September 23, 2025

To: Board of Commissioners

From: David Carr

Re: Agenda Item 8 Auditor Report Cover Letter

Enclosed for your review is the Auditor's Report for the year ending June 30, 2024, prepared by our independent auditors, Isler CPA, in accordance with state and federal requirements. This agenda item is being brought forward to provide the Board with a full overview of the audit results and to confirm our continued compliance with applicable financial standards.

**SUNSET EMPIRE TRANSIT DISTRICT**

Clatsop County, Oregon

FINANCIAL STATEMENTS AND SUPPLEMENTARY  
INFORMATION

YEAR ENDED JUNE 30, 2024

WITH INDEPENDENT AUDITOR'S REPORT

# SUNSET EMPIRE TRANSIT DISTRICT

Year Ended June 30, 2024

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## INTRODUCTORY SECTION

# **SUNSET EMPIRE TRANSIT DISTRICT**

Year Ended June 30, 2024

## **Board of Commissioners**

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

## **Executive Director**

Craig Johnston

## **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

920 Country Club Road, Suite 200A  
Eugene, OR 97401  
541.342.5161  
www.islercpa.com

### ***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, 2024, 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, 2024, 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 District 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.

#### ***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 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 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 is the responsibility of management, and , 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, the 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.

### ***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 August 8, 2025 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**

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

By: Paul R. Nielson, CPA, a member of the firm  
Eugene, Oregon  
August 8, 2025

**SUNSET EMPIRE TRANSIT DISTRICT**  
Management's Discussion and Analysis  
Year Ended June 30, 2024

**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 2023-2024 by \$3,929,068, a decrease of \$848,872. Of this amount, \$1,384,478 (unrestricted net position) may be used to meet ongoing obligations, \$2,544,590 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, 2024

**FINANCIAL ANALYSIS**

Total assets, liabilities and net position were as follows:

	<u>2024</u>	<u>2023</u>	<u>Change 2023-2024</u>	<u>% Change 2023-2024</u>
Assets:				
Current assets	\$ 2,330,760	\$ 935,270	\$ 1,395,490	149.2 %
Noncurrent assets (net)	<u>2,544,590</u>	<u>3,006,470</u>	<u>(461,880)</u>	<u>(15.4)%</u>
Total assets	<u>4,875,350</u>	<u>3,941,740</u>	<u>933,610</u>	<u>23.7 %</u>
Liabilities:				
Current liabilities	390,581	310,461	80,120	25.8 %
Long-term liabilities	<u>555,701</u>	<u>551,083</u>	<u>4,618</u>	<u>0.8 %</u>
Total liabilities	<u>946,282</u>	<u>861,544</u>	<u>84,738</u>	<u>9.8 %</u>
Net position:				
Net investment in capital assets, restated see note IV D	2,544,590	3,006,470	(461,880)	(15.4)%
Unrestricted	<u>1,384,478</u>	<u>73,726</u>	<u>1,310,752</u>	<u>1,777.9 %</u>
Total net position	<u>\$ 3,929,068</u>	<u>\$ 3,080,196</u>	<u>\$ 848,872</u>	<u>27.6 %</u>

Total assets increased for this fiscal year by \$933,610. Increases in current assets was \$1,395,490.

Total liabilities increased by \$84,738 from last year.

Net position may serve as a useful indicator of the District's financial position. As of June 30, 2024, assets exceeded liabilities by \$3,929,068, a (27.6)% decrease 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, 2024

The following schedule presents a summary of revenues, expenses and increase in net position for the District and the amount and percentage change from 2023 to 2024:

	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>% Change</u>
Revenues:				
Property taxes	\$ 1,237,247	\$ 1,167,584	\$ 69,663	6.0 %
Intergovernmental Revenues	1,953,639	1,676,886	276,753	16.5 %
Charges for Service	102,669	258,629	(155,960)	(60.3)%
Other revenue	<u>452,177</u>	<u>463,795</u>	<u>(11,618)</u>	<u>(2.5)%</u>
Total revenues	<u>3,745,732</u>	<u>3,566,894</u>	<u>178,838</u>	<u>5.0 %</u>
Expenses:				
Community Services	<u>2,896,860</u>	<u>4,620,572</u>	<u>(1,723,712)</u>	<u>(37.3)%</u>
Change in net position before Other financing sources (uses)	848,872	(1,053,678)	1,902,550	(180.6)%
Other financing sources (uses)	<u>3,080,196</u>	<u>5,126</u>	<u>3,075,070</u>	<u>59,989.7 %</u>
Net change in net position	<u>3,080,196</u>	<u>(1,048,552)</u>	<u>4,128,748</u>	<u>(393.8)%</u>
Net position - beginning as restated	<u>3,080,196</u>	<u>4,128,748</u>	<u>(1,048,552)</u>	<u>(25.4)%</u>
Net position - ending	<u>\$ 3,929,068</u>	<u>\$ 3,080,196</u>	<u>\$ 848,872</u>	<u>27.6 %</u>

Total revenues increased 178,838 or 37.3% due mainly to an increase in grant funding as anticipated.

Expenses decreased by 1,723,712 or 37.3 due to the temporary shut down. The shutdown occurred due to late State funding.

### **CAPITAL ASSETS**

At June 30, 2024, the District had \$2,544,590 invested in capital assets net of depreciation. For the year ended June 30, 2024, the District had no capital asset additions. See Note III.B. for additional information related to capital assets.

### **DEBT**

The District has one loan outstanding in the amount of \$788,136 at June 30, 2024. See Note III.C. for additional information related to debt.

### **ECONOMIC FACTORS AND BUDGET INFORMATION**

The budget outlook for 2025 estimates that the district will increase the activity levels in the General Fund and continue to return to a more normal service level.

### **REQUEST FOR INFORMATION**

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

## Basic Financial Statements

# SUNSET EMPIRE TRANSIT DISTRICT

## Governmental Funds Balance Sheet / Statement of Net Position

June 30, 2024

	General Fund	Adjustments	Government al Activities
Assets:			
Current assets:			
Cash and Cash Equivalents	\$ 2,138,511	\$ -	\$ 2,138,511
Receivables			
Intergovernmental Accounts Receivable	128,021	-	128,021
Property taxes	64,228	-	64,228
Total current assets	<u>2,330,760</u>	<u>-</u>	<u>2,330,760</u>
Noncurrent assets:			
Capital assets not being depreciated	-	586,488	586,488
Capital assets being depreciated	-	1,958,102	1,958,102
Total noncurrent assets	<u>-</u>	<u>2,544,590</u>	<u>2,544,590</u>
Total assets	<u>\$ 2,330,760</u>	<u>\$ 2,544,590</u>	<u>\$ 4,875,350</u>
Liabilities:			
Current liabilities:			
Accounts Payable	\$ 81,055	\$ -	\$ 81,055
Accrued Payroll Expenses	7,373	-	7,373
Compensated absences payable	-	69,718	69,718
Current portion of loan payable	-	232,435	232,435
Total current liabilities	<u>88,428</u>	<u>302,153</u>	<u>390,581</u>
Noncurrent liabilities:			
Loan payable	-	555,701	555,701
Total liabilities	<u>88,428</u>	<u>857,854</u>	<u>946,282</u>
Deferred inflows of resources:			
Unavailable revenue	64,228	(64,228)	-
Fund balance:			
Unassigned	<u>2,178,104</u>	<u>-</u>	
Total fund balance	<u>2,178,104</u>	<u>-</u>	
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 2,330,760</u>		
Net position:			
Net investment in capital assets			2,544,590
Unrestricted			<u>1,384,478</u>
Total net position			<u>3,929,068</u>
Total liabilities and net position			<u>\$ 4,875,350</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.

See accompanying notes to financial statements.

# 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, 2024

	General Fund	Adjustments	Governmental Activities
Revenues:			
Property taxes	\$ 1,236,413	\$ 834	\$ 1,237,247
Intergovernmental revenue	1,953,639	-	1,953,639
Mass transit assessment	132,960	-	132,960
State timber sales	264,560	-	264,560
Charges for services	102,669	-	102,669
Other revenue	54,657	-	54,657
Total revenues	<u>3,744,898</u>	<u>834</u>	<u>3,745,732</u>
Expenditures:			
Personnel services	1,727,428	22,441	1,749,869
Materials and services	660,365	-	660,365
Debt service	236,610	(236,610)	-
Interest	-	24,746	24,746
Depreciation	-	461,880	461,880
Total expenditures / expenses	<u>2,624,403</u>	<u>272,457</u>	<u>2,896,860</u>
Excess (deficiency) of revenues over (under) expenditures / expenses	1,120,495	(271,623)	848,872
Other financing sources (uses):			
Debt proceeds	275,000	(275,000)	-
Total other financing sources (uses)	<u>275,000</u>	<u>(275,000)</u>	<u>-</u>
Net change in fund balance / net position	1,395,495	(546,623)	848,872
Fund balance / Net position:			
Beginning of year	782,609	2,297,587	3,080,196
End of year	<u>\$ 2,178,104</u>	<u>\$ 1,750,964</u>	<u>\$ 3,929,068</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, 2024

### 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.

#### 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, 2024

### 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, 2024

### 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, 2024

### 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.

# SUNSET EMPIRE TRANSIT DISTRICT

## Notes to Financial Statements

June 30, 2024

### 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, 2024 are comprised of:

	<u>2024</u>
Demand deposits	\$ 1,130,094
Local Government Investment Pool	<u>1,008,417</u>
Total cash	<u>\$ 2,138,511</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, 2024

### 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, 2024, 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 \$1,135,302.

**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, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 586,488	\$ -	\$ -	\$ 586,488
Total capital assets not being depreciated	586,488	-	-	586,488
Capital assets being depreciated:				
Buildings	3,468,867	-	-	3,468,867
Equipment	3,892,041	-	-	3,892,041
Total capital assets being depreciated	7,360,908	-	-	7,360,908
Less accumulated depreciation for:				
Buildings	(1,497,031)	(86,119)	-	(1,583,150)
Equipment	(3,443,895)	(375,761)	-	(3,819,656)
Total accumulated depreciation	(4,940,926)	(461,880)	-	(5,402,806)
Total capital assets, being depreciated, net	2,419,982	(461,880)	-	1,958,102
Total capital assets, net	\$ 3,006,470	\$ (461,880)	\$ -	\$ 2,544,590

# SUNSET EMPIRE TRANSIT DISTRICT

## Notes to Financial Statements

June 30, 2024

### III. Detailed notes (continued)

#### C. Debt obligations

The note payable that is a direct borrowings consist of the following at June 30, 2024:

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. 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, 2024 follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Long-Term Portion
State of Oregon Department of Transportation Loan	<u>\$ 725,000</u>	<u>\$ 275,000</u>	<u>\$ (211,864)</u>	<u>\$ 788,136</u>	<u>\$ 232,435</u>	<u>\$ 555,701</u>
Compensated absences	<u>\$ 47,277</u>	<u>\$ 69,718</u>	<u>\$ (47,277)</u>	<u>\$ 69,718</u>	<u>\$ 69,718</u>	<u>\$ -</u>

Annual debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 232,435	\$ 21,045	\$ 253,480
2026	239,486	13,994	253,480
2027	246,752	6,728	253,480
2028	<u>69,463</u>	<u>521</u>	<u>69,984</u>
Total	<u>\$ 788,136</u>	<u>\$ 42,288</u>	<u>\$ 830,424</u>

### IV. Other information

#### A. Deferred compensation plan

The District sponsors a Section 457(b) deferred compensation plan. All employees become eligible upon their one year anniversary of employment. The District's contribution is 2.5 percent of participant wages. For the year ended June 30, 2024, the District contributed \$28,388.

#### 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 2023-24 levy year has been reduced by \$32,698.

## 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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
Property taxes	\$ 1,025,000	\$ 1,025,000	\$ 1,236,413	\$ 211,413
Intergovernmental revenue	1,812,808	1,812,808	1,349,034	(463,774)
Mass transit assessment	90,000	90,000	132,960	42,960
State timber revenue	250,000	250,000	264,560	14,560
Charges for services	62,500	62,500	102,669	40,169
Other revenue	11,500	11,500	54,657	43,157
Total revenues	<u>3,251,808</u>	<u>3,251,808</u>	<u>3,140,293</u>	<u>(111,515)</u>
Expenditures:				
Personnel services	1,817,720	1,817,720	1,727,428	90,292
Materials and services	709,000	709,000	660,365	48,635
Debt Service	310,000	310,000	236,610	73,390
Contingency	415,088	415,088	-	415,088
Total expenditures	<u>3,251,808</u>	<u>3,251,808</u>	<u>2,624,403</u>	<u>627,405</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	515,890	515,890
Other financing sources (uses):				
Transfers in	-	-	604,605	604,605
Debt proceeds	-	1,010,000	275,000	(735,000)
Total other financing sources (uses)	<u>-</u>	<u>1,010,000</u>	<u>879,605</u>	<u>(130,395)</u>
Net change in fund balance	-	1,010,000	1,395,495	385,495
Fund Balance:				
Beginning of year, restated	<u>-</u>	<u>-</u>	<u>782,609</u>	<u>782,609</u>
End of year	<u>\$ -</u>	<u>\$ 1,010,000</u>	<u>\$ 2,178,104</u>	<u>\$ 1,168,104</u>

For GAAP reporting purposes this fund is combined with the Special Transportation Improvement Fund.

## SUPPLEMENTARY INFORMATION

**SUNSET EMPIRE TRANSIT DISTRICT**

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

## Special Transportation Improvement Fund

For the Year Ended June 30, 2024

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues:			
Intergovernmental revenue	<u>\$ 876,192</u>	<u>\$ 604,605</u>	<u>\$ (271,587)</u>
Total revenues	<u>876,192</u>	<u>604,605</u>	<u>(271,587)</u>
Expenditures:			
Excess (deficiency) of revenues over (under) expenditures	876,192	604,605	(271,587)
Other financing sources (uses):			
Transfers Out	<u>(876,192)</u>	<u>(604,605)</u>	<u>271,587</u>
Fund Balance:			
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

For GAAP reporting purposes this fund is combined with the General Fund. The interfund transfer is eliminated in the combining with the General Fund. The revenue is reported as part of Intergovernmental revenues in the General Fund..

## COMPLIANCE SECTION



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

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Board of Commissioners  
Sunset Empire Transportation District  
Clatsop County, Oregon

We have audited the financial statements of the governmental activities and each major fund of Sunset Empire Transportation District ("District"), as of and for the year ended June 30, 2024, 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 August 8, 2025. 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 Corporation.,

## 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 over financial reporting 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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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

Isler CPA

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

By: Paul Nielson, CPA, a member of the firm  
Eugene, Oregon  
August 8, 2025



June 30, 2024

# Communications to the Board

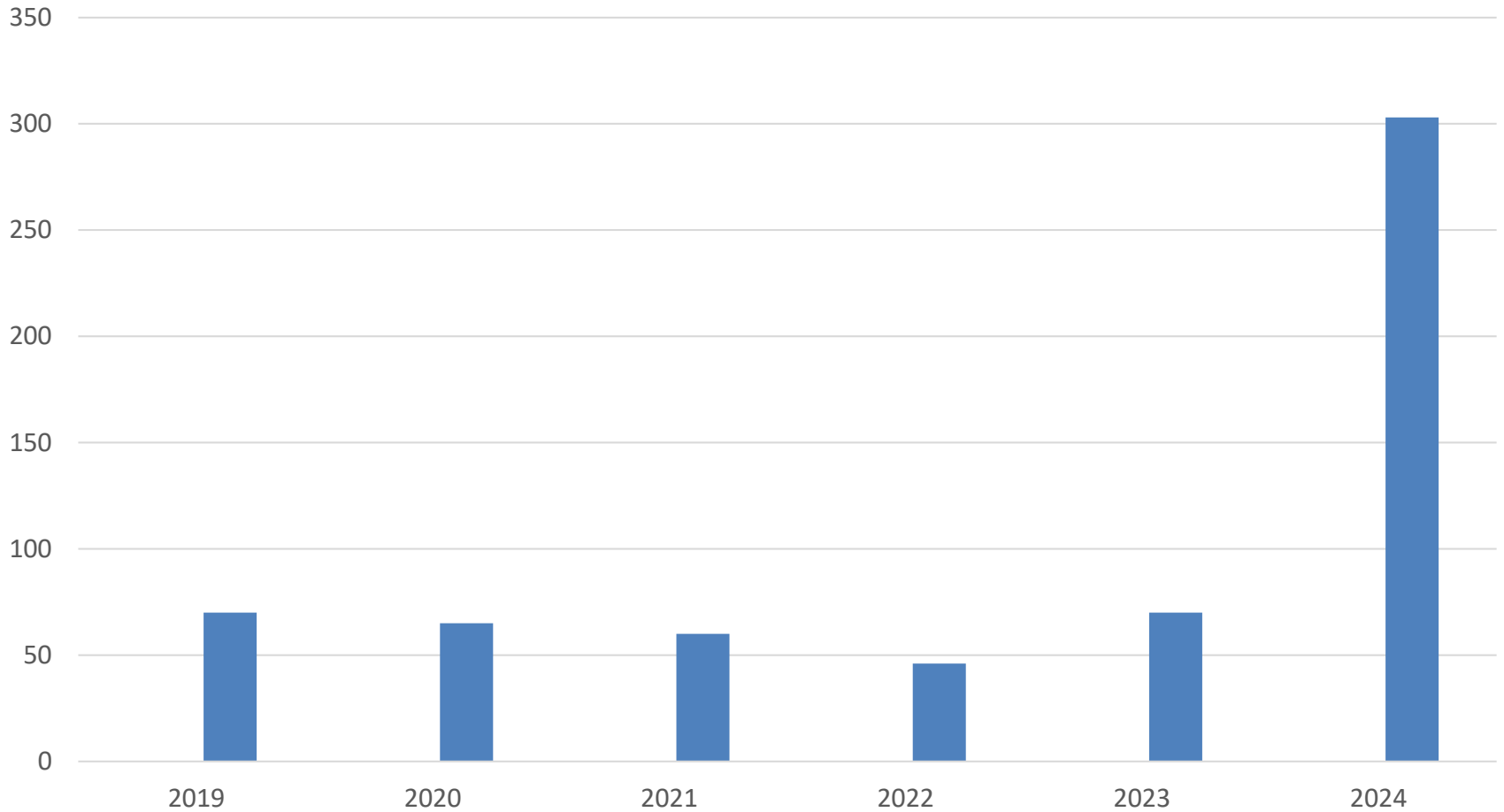
- Auditors' responsibilities
- Significant findings
- Significant estimates disclosed
- Difficulties encountered during audit
- Corrected and uncorrected misstatements
- Disagreements with management
- Management representations



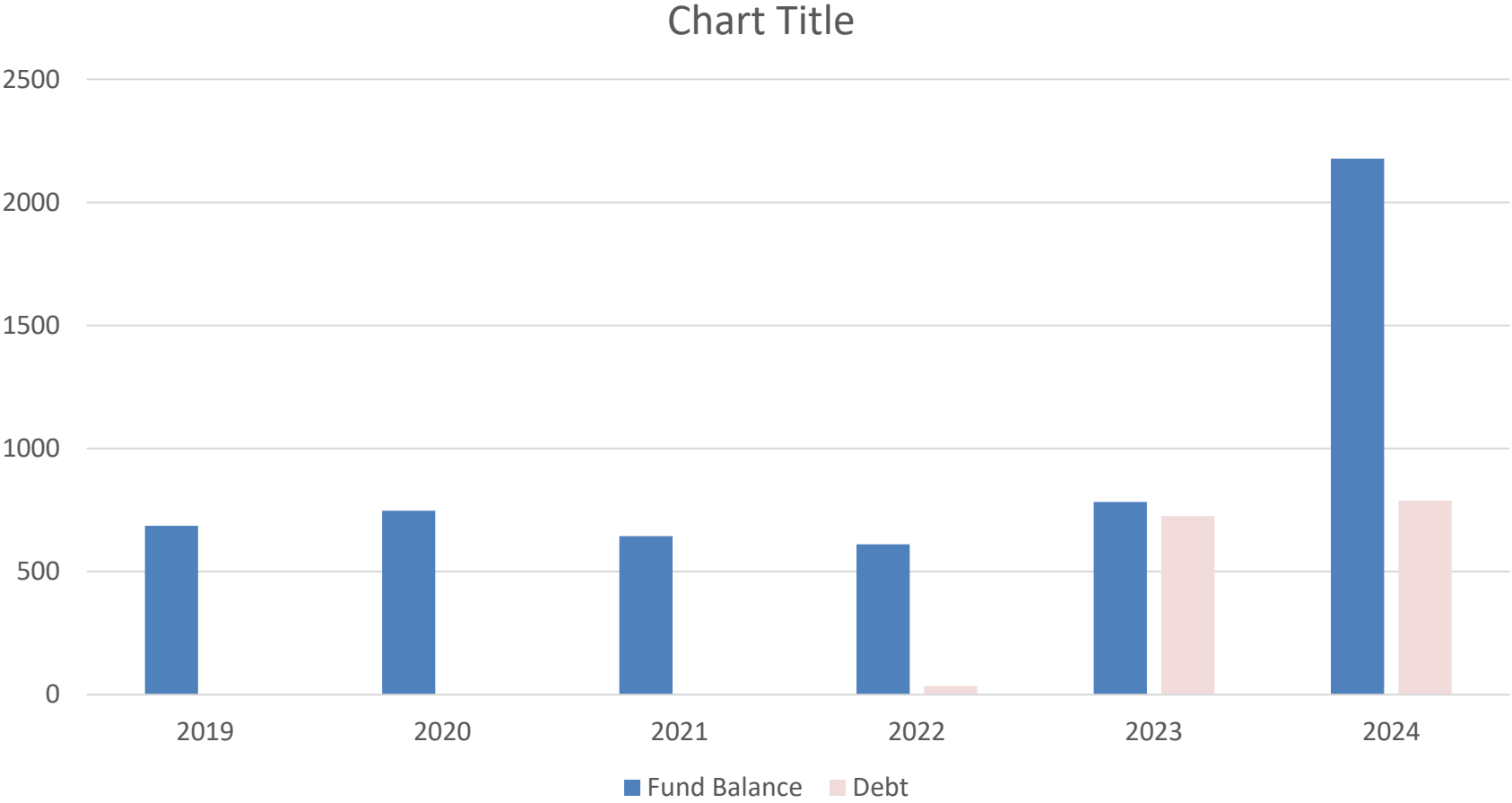
# Oregon Minimum Standards

- Deposits of public funds
- Debt limitations
- Budget testing
- Insurance
- Programs funded from outside sources
- Investments of public funds
- Public contracting

# Days in Fund Balance



# Fund Balance and Debt (in thousands)



## Sunset Empire Transportation District Dashboard

### Available Balances as of 09/17/2025 (Cash on Hand)

General Checking:	\$	200,293.65
Payroll Account:	\$	1,709.08
LGIP:	\$	419,400.30
ODOT Loan Funding:	\$	201,661.57
STIF:	\$	393,973.91
Contingency:	\$	936,072.07
<b>Total Funds Available:</b>	<b>\$</b>	<b>2,153,110.58</b>

### Monthly (Actual & Projected) Expenditures:

AP Week of 09/10/2025 **Funds are already removed from above numbers**	\$	95,186.19
<b>PROJECTED</b> AP Week of 09/22/2025	\$	35,000.00
Payroll 09/05/2025 **Funds are already removed from above numbers**	\$	67,879.82
Payroll 09/19/2025 **Funds are already removed from above numbers**	\$	72,495.03
<b>PROJECTED</b> Payroll Week of 09/29/2025	\$	69,000.00
<b>Total Expenditures:</b>	<b>\$</b>	<b>339,561.04</b>

### OTIB Loan 9/17/2025

Total w/Intereset & Fees:	\$1,055,794.01
Interest Payment:	\$49,741.81
Principle Payment:	\$502,623.22
<b>Balance Due:</b>	<b>\$503,428.98</b>

### Statement of Activity Exceptions:

<b>4205 - Property Taxes:</b>	Didn't get as much as budgeted
<b>4605 - Other Income:</b>	Laminating Fees
<b>5203 - STIF Funds</b>	Budgeted to receive in Sep-due to late signing
<b>3010-6210 - Wages/Taxes/Benefits:</b>	3 payroll cut off (8/2, 8/16 & 8/30)
<b>8031 - Online Sub/IT Scs:</b>	Install AP & HR Printers
<b>8050 - HR/Employee Recognition:</b>	Uniforms
<b>8170 - Fuel:</b>	Rising Costs

### ODOT Grants

Grant #	Total	Amt Used	Amt Remaining
5311	\$ 1,731,273.00	\$ 308,500.00	\$ 1,422,773.00
5310	\$ 329,945.00	\$ 23,164.00	\$ 306,781.00
5339	\$ 612,000.00	\$ 433,599.00	\$ 178,401.00

### Reimbursements Requested

Grant #	Date Req	Amount	Date Received
5311	8/14/2025	\$ 308,500.00	9/4/2025
5310	8/14/2025	\$ 23,164.00	N/A
5339	9/15/2025	\$ 433,599.00	N/A

### Follow-up:

5310 - we do not have a date when we will receive this reimbursement  
 5339 - we have been in contact with ODOT & have been told that we should receive this reimbursement in Oct 2025

# Profit & Loss Budget Performance

August 31, 2025

Month 2 = 16.67% 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	7,121.29	7,000.00	121.29	14,524.63	14,000.00	524.63	75,000.00	19.37%
4022 PARATRANSIT FARES	1,960.00	1,470.00	490.00	3,546.00	2,920.00	626.00	17,500.00	20.26%
4110 NW NAVIGATOR	523.94	400.00	123.94	907.34	800.00	107.34	4,135.00	21.94%
4130 OTHER-VENDING	73.81	70.00	3.81	73.81	70.00	3.81	365.00	20.22%
4205 PROPERTY TAXES	3,322.90	13,000.00	(9,677.10)	13,014.83	25,000.00	(11,985.17)	1,400,000.00	0.93%
4206 PRIOR YEAR TAXES	2,839.94	700.00	2,139.94	4,815.60	1,300.00	3,515.60	17,500.00	27.52%
4207 PROPERTY TAX INTEREST	42.22	75.00	(32.78)	77.98	150.00	(72.02)	1,000.00	7.80%
4210 LAND SALES/US FISH & WILDLIFE	164.33	0.00	164.33	164.33	0.00	164.33	0.00	0.00%
4310 TIMBER SALES	75,957.39	38,500.00	37,457.39	75,957.39	38,500.00	37,457.39	154,000.00	49.32%
4315 MASS TRANSIT ASSESSMENT	39,795.56	0.00	39,795.56	39,795.56	28,750.00	11,045.56	115,000.00	34.60%
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	1,520.00	1,520.00	0.00	9,120.00	16.67%
4425 CHARGING STATION	113.77	45.00	68.77	113.77	45.00	68.77	180.00	63.21%
4505 INTEREST EARNED ON BANK ACCT	2,696.46	4,050.00	(1,353.54)	5,985.41	8,100.00	(2,114.59)	48,500.00	12.34%
4605 OTHER INCOME	20.00	225.00	(205.00)	678.00	425.00	253.00	2,500.00	27.12%
5203 OREGON STIF FUNDS-FORMULA	213,695.00	0.00	213,695.00	382,250.00	0.00	382,250.00	874,732.00	43.70%
5301 5311 ADMIN/OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	865,636.00	0.00%
5302 5310 MOBILITY MGT/PM	0.00	0.00	0.00	0.00	0.00	0.00	164,972.00	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>349,086.61</b>	<b>66,295.00</b>	<b>282,791.61</b>	<b>543,424.65</b>	<b>121,580.00</b>	<b>421,844.65</b>	<b>4,471,340.00</b>	<b>12.15%</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	197,179.04	190,000.00	(7,179.04)	352,060.52	352,000.00	(60.52)	2,002,054.00	17.58%
6111 TAXES	23,465.57	24,625.00	1,159.43	49,976.79	48,412.00	(1,564.79)	299,562.00	16.68%
6210 BENEFITS	49,313.51	41,966.00	(7,347.51)	83,265.20	83,932.00	666.80	503,590.00	16.53%
<b>SUB TOTAL WAGES/TAXES/BENEFITS</b>	<b>269,958.12</b>	<b>256,591.00</b>	<b>(13,367.12)</b>	<b>485,302.51</b>	<b>484,344.00</b>	<b>(958.51)</b>	<b>2,805,206.00</b>	<b>17.30%</b>
8000 AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00	0.00%
8001 PROFESSIONAL SERVICES	0.00	750.00	750.00	2,490.50	2,750.00	259.50	10,000.00	24.91%
8002 LEGAL COUNSEL	0.00	850.00	850.00	1,925.00	1,700.00	(225.00)	9,150.00	21.04%
8003 BANK/MERCHANT FEES	126.32	167.00	40.68	260.04	334.00	73.96	2,000.00	13.00%
8010 EQUIP LEASE/RENT	201.80	190.00	(11.80)	403.60	380.00	(23.60)	2,300.00	17.55%
8015 COMP/FURNITURE/DURABLE GOODS	101.89	1,800.00	1,698.11	981.89	2,250.00	1,268.11	10,000.00	9.82%
8020 B&M	717.05	7,500.00	6,782.95	6,187.63	24,750.00	18,562.37	105,850.00	5.85%
8023 BUILDING LEASE	173.00	167.00	(6.00)	346.00	334.00	(12.00)	2,000.00	17.30%
8031 ONLINE SUB/IT SERVICES	4,790.98	4,250.00	(540.98)	17,384.21	16,500.00	(884.21)	112,000.00	15.52%
8040 TELEPHONE/INTERNET	2,389.48	2,750.00	360.52	5,913.99	5,500.00	(413.99)	33,000.00	17.92%
8041 UTILITIES	2,388.61	2,625.00	236.39	5,249.99	5,250.00	0.01	36,000.00	14.58%
8050 HR/EMPLOYEE RECOGNITION	1,409.46	720.00	(689.46)	1,800.44	2,365.00	564.56	17,500.00	10.29%
8060 TRAVEL/TRAINING	386.25	500.00	113.75	812.43	1,700.00	887.57	12,500.00	6.50%
8080 OUTREACH/PRINTING	1,808.79	2,750.00	941.21	3,187.29	5,100.00	1,912.71	27,500.00	11.59%
8090 DUES, SUBSCRIPTIONS	185.99	1,000.00	814.01	1,049.98	2,000.00	950.02	30,000.00	3.50%
8091 IGA-DUES	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00%
8092 FEES/TAXES/LICENSES	0.00	150.00	150.00	399.92	350.00	(49.92)	1,850.00	21.62%
8100 INSURANCE	0.00	0.00	0.00	23,971.00	30,000.00	6,029.00	130,000.00	18.44%
8105 UNINSURED LOSS	0.00	1,200.00	1,200.00	0.00	2,200.00	2,200.00	12,500.00	0.00%
8110 LEGAL ADS	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00%
8112 MEETING EXPENSE	103.70	200.00	96.30	233.66	400.00	166.34	2,000.00	11.68%
8116 OFFICE SUPPLIES	990.52	850.00	(140.52)	1,614.34	1,675.00	60.66	10,000.00	16.14%
8170 FUEL	13,938.55	13,200.00	(738.55)	28,383.32	26,400.00	(1,983.32)	150,000.00	18.92%
8171 VEHICLE REPAIR/OUTSIDE SERVICES	3,715.42	8,575.00	4,859.58	8,824.10	16,650.00	7,825.90	101,000.00	8.74%
<b>SUB TOTAL MATERIALS/SERVICES</b>	<b>33,427.81</b>	<b>50,194.00</b>	<b>16,766.19</b>	<b>111,419.33</b>	<b>148,588.00</b>	<b>37,168.67</b>	<b>865,150.00</b>	<b>12.88%</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	63,370.00	0.00	63,370.00	63,370.00	0.00	309,168.00	20.50%
9200 CAPITAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	720,000.00	0.00%
<b>Total Expenses</b>	<b>366,755.93</b>	<b>370,155.00</b>	<b>3,399.07</b>	<b>660,091.84</b>	<b>696,302.00</b>	<b>36,210.16</b>	<b>4,699,524.00</b>	<b>14.05%</b>
<b>Total Net</b>	<b>(17,669.32)</b>	<b>(303,860.00)</b>	<b>279,392.54</b>	<b>(116,667.19)</b>	<b>(574,722.00)</b>	<b>458,054.81</b>	<b>(228,184.00)</b>	<b>-1.89%</b>

<p align="center"><b>Consolidated Balance Sheet</b>  <b>August 31, 2025</b></p>
---

**This Year**

Assets

1010 OVER/UNDER	14.95
1020 GENERAL CHECKING LC BANK	296,416.03
1030 LGIP - GENERAL FUND	419,313.60
1040 PAYROLL ACCOUNT LC BANK	5,534.14
1055 STIF LC BANK	225,418.91
1060 ODOT LOAN LC BANK	201,661.57
1065 CONTINGENCY	936,072.07
1095 CASH RECEIPTS CLEARING SYSTEM	(32.23)
1099 EFT CLEARING SYSTEM	(2,325.17)
1210 ACCOUNTS RECEIVABLE SYSTEM	(2,659.50)
1250 PROPERTY TAX RECEIVABLES	64,228.08
1251 PASS TRANSIT RECEIVABLES	(40.00)
Total Assets	<u>2,143,602.45</u>

Liabilities and Net Assets

2010 ACCOUNTS PAYABLE SYSTEM	50,042.92
2019 ACCOUNTS PAYABLE OTHER	(341.45)
2050 CREDIT CARD PAYABLE	277,696.57
2059 CREDIT CARD PAYMENT CLEARING	(276,416.22)
2060 PAYABLE TO NWN	(5,006.20)
2100 ACCRUED LABOR SYSTEM	43,104.37
2705 DEFERRED REVENUE	64,228.08
2805 ODOT LOAN	<u>275,000.00</u>
Total Liabilities	428,308.07

3000 FUND BALANCE	1,832,011.57
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Change in Net Assets	(116,717.19)
Total Net Assets	<u>1,715,294.38</u>

Total Liabilities and Net Assets	<u><u>2,143,602.45</u></u>
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**SUNSET EMPIRE TRANSPORTATION DISTRICT**  
**A/R Aging as of 08/31/2025**

<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	8/31/2025	2164	8/01/2025	Aug 2025 Parking Space #12	47.50	0.00	0.00	0.00	47.50
[6060] CLATSOP COUNTY SHERIFF	8/30/2025	2168	7/31/2025	Jul 2025 Bus Tokens	0.00	137.00	0.00	0.00	137.00
[6583] Sondra Carr	5/01/2025	2096	4/01/2025	Apr 2025 Parking-Space #10	0.00	0.00	0.00	47.50	47.50
[6583] Sondra Carr	7/31/2025	2133	7/01/2025	Jul 2025 Parking-Space #10	0.00	47.50	0.00	0.00	47.50
[6583] Sondra Carr	8/31/2025	2166	8/01/2025	Aug 2025 Parking-Space #10	47.50	0.00	0.00	0.00	47.50
[6214] TILLAMOOK COUNTY TRANSPORTATION DISTRICT	10/30/2024	2016	9/30/2024	Sep 2024 Bus Passes	0.00	0.00	0.00	100.00	100.00
[6214] TILLAMOOK COUNTY TRANSPORTATION DISTRICT	5/30/2025	2095	4/30/2025	Apr 2025 Bus Passes	0.00	0.00	0.00	440.00	440.00
<b>Total</b>					<b>95.00</b>	<b>184.50</b>	<b>0.00</b>	<b>587.50</b>	<b>867.00</b>

**SUNSET EMPIRE TRANSPORTATION DISTRICT**  
**AP Aging as of 08/31/2025**

<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>[6327] NORMAND MECHANICAL</b>									
8/26/2025	3062	9/10/2025	AC REPAIR & SRV -PM Bus #1802	505.25	505.25	505.25	0.00	0.00	0.00
<b>[6227] VERIZON BUSINESS</b>									
8/18/2025	6121395653	9/10/2025	07/19-08/18/2025 - CELLPHONE & TABLET SRV	711.60	711.60	711.60	0.00	0.00	0.00
<b>[6257] WESTERN STAR NW, INC</b>									
8/25/2025	PC201126323	9/10/2025	COMPRESSOR, BELT -PM Bus :01 #1802	1,068.65	1,068.65	1,068.65	0.00	0.00	0.00
8/27/2025	PC201126906	9/10/2025	TUBE,CPR WATER OUTLET - :01 PM Bus #1802	177.69	177.69	177.69	0.00	0.00	0.00
<b>Report Total</b>				<b>2,463.19</b>	<b>2,463.19</b>	<b>2,463.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**SUNSET EMPIRE TRANSPORTATION DISTRICT**  
**Check Listing as of 08/31/2025**

<u>Check Number</u>	<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>	<u>Check Amount</u>
23893	8/12/2025	[6193] SDIS - Invoices 2025-14, 2025-15, MED08012025	BENEFITS MEDICAL SDIS	34876.7	34,876.70
23898	8/12/2025	[6237] WILCOX + FLEGEL - 07/01-07/31/2025	FUEL	3614.25	14,390.58
		-FUEL SRV	FUEL	10130.26	
			FUEL	646.07	
<b>Total Checks</b>					<b>49,267.28</b>

# SUNSET EMPIRE TRANSPORTATION DISTRICT

## Reconciliation - CREDIT CARD

Run: 9/17/2025 @ 7:27 AM

Page: 1

Closing Balance from Previous Statement.....	8/08/2025	-1,527.03
0 Deposits and Other Additions Totaling.....		0.00
39 Checks and Other Withdrawals Totaling.....		3,625.97
1 Adjustments Totaling.....		1,527.03
0 Voids Totaling.....		0.00
Service Charge.....		0.00
Interest Earned.....		0.00
Closing Balance for this Statement.....	9/07/2025	-3,625.97
Difference.....		0.00
Cash Balance from General Ledger.....	9/07/2025	-261,588.33
Open Activity from Bank Register.....		0.00
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		-261,588.33

Date	Check	To	Check Description	Amount
✓ 8/08/2025	0002125	AMAZON	JONES -GOOSENECKMIC & CONNECTORS -MM	101.89
✓ 8/11/2025	0002125	AMAZON	JONES -RULERS & PENS -ED/OUTREACH MM	127.98
✓ 8/11/2025	0002125	AMAZON	JONES -HIVIZ DRAWSTRING BAGS - ED/OUTREACH MM	89.97
✓ 8/11/2025	0002125	MOTION ARRAY	JONES -07/12-08/11/2025 -VIDEO, AUDIO SOFTWARE SUBSCRIPT -MM	29.99
✓ 8/12/2025	0002125	AMAZON	JONES -HIVIZ VEST & BRACELETS - ED/OUTREACH MM	111.95
✓ 8/13/2025	0001365	AMAZON	GEISLER -SELF INKING RUBBER STAMP -OPS	9.45
✓ 8/13/2025	0001365	HOME DEPOT CREDIT SERVICES	GESILER -42 GL GARBAGE BAGS, 50CT & 4 CS DISINFET WIPES -JANITORIAL	85.09
✓ 8/14/2025	0002125	AMAZON	JONES -FAIR PRIZES -ED/OUTREACH MM	8.99
✓ 8/15/2025	0001365	AMAZON	GEISLER -PRINTER PAPER -OPS	40.96
✓ 8/15/2025	0002125	AMAZON	JONES -FAIR PRIZES -ED/OUTREACH MM	80.94
✓ 8/15/2025	0002125	AMAZON	JONES -PENCILS IN A BOX - ED/OUTREACH MM	19.99
✓ 8/16/2025	0008684	ADOBE, INC	PARKER -07/17-08/16/2025 -ONLINE SUBSCRIPT -ADMN	12.99
✓ 8/17/2025	0001365	AMAZON	GEISLER -STICKY NOTES -OPS	17.34
✓ 8/18/2025	0001365	ADOBE, INC	GEISLER -07/19-08/18/2025 -ONLINE SUBSCRIPT -OPS	19.99
✓ 8/18/2025	0001365	USPS	GEISLER -STAMPS -OPS	46.80
✓ 8/18/2025	0002125	ANYWORD	JONES -07/19-08/18/2025 -AI WRITING ASSIST SUBSCRIPT -MM	49.00
✓ 8/19/2025	0002125	AMAZON	JONES -TABLE COVERINGS - ED/OUTREACH MM	43.99
✓ 8/21/2025	0001365	AMAZON	GEISLER -PRINTER PAPER (RETURN) - OPS	-40.96
✓ 8/21/2025	0001365	AMAZON	GEISLER -COMET (CLEANER W/BLEACH) -JANITORIAL	7.49
✓ 8/21/2025	0003901	FRED MEYER	ROSS -BIRTHDAY CARDS -HR	45.96
✓ 8/22/2025	0001365	AMAZON	GEISLER -1 GL WINDEX -JANITORIAL	17.35
✓ 8/22/2025	0002125	FRED MEYER	JONES -CANDY & WATER - ED/OUTREACH MM	55.45
✓ 8/22/2025	0002125	SUNSET EMPIRE TRANSPORTATION DISTRICT	JONES -2 MONTHLY PASSES (FAIR PRIZES) -ED/OUTREACH MM	40.00
✓ 8/24/2025	0001365	AMAZON	GEISLER -PRITNER PAPER, DUSTER W/EXT, SCRUB BRUSHES -OPS/ JANITORIAL	62.94
✓ 8/24/2025	0002125	GRAMMARLY, INC	JONES -05/25-08/24/2025 -QRTLY AI WRITING ASSIST SUBSCRIPT -MM	60.00
✓ 8/26/2025	0001365	EBAY	GEISLER -DRIVER VISOR -PT	55.00
✓ 8/27/2025	0002125	PADDLE.NET	JONES -05/28-08/27/2025 -QRTLY NARRATION ASSIST SUBSCRIPT -MM	47.00

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

Run: 9/17/2025 @ 7:27 AM

Page: 2

✓ 8/27/2025	0002125	WALMART	JONES -PRESENTER & USB PORT -MM	75.81
✓ 8/28/2025	0001365	OCEAN CREST	GEISLER -COOLING SENSOR -PM Bus	59.85
			#2003	
✓ 9/02/2025	0003901	INDEED	ROSS -SPONSORED JOB POSTINGS -	135.89
			FR/PT	
✓ 9/03/2025	0001365	AMAZON	GEISLER -PLANTRONIC WIRELESS	129.00
			HEADSET -PT	
✓ 9/03/2025	0002125	OTTER.AI	JONES -09/03/2025-09/02/2026 -AI	99.99
			MEETING AGENT (CONF ROOM) -ADMN	

# SUNSET EMPIRE TRANSPORTATION DISTRICT

## Reconciliation - CREDIT CARD

Run: 9/17/2025 @ 7:27 AM

Page: 3

Date	Check	To	Check Description	Amount
✓ 9/04/2025	0008684	CVENT	PARKER -SDAO RISK MNGMNT REG FEE -J.G	25.00
✓ 9/04/2025	0008684	CVENT	PARKER -SDAO RISK MNGMNT REG FEE -L.H	25.00
✓ 9/04/2025	0008684	CVENT	PARKER -SDAO RISK MNGMNT REG FEE -M.R	25.00
✓ 9/04/2025	0008684	CVENT	PARKER -SDAO RISK MNGMNT REG FEE -D.C	25.00
✓ 9/05/2025	0001365	OREGON DEPT OF REVENUE	GEISLER -2024 VEH USE TAX VIN #34537 & 46485	40.16
✓ 9/05/2025	0001365	HOME DEPOT CREDIT SERVICES	GEISLER -BLEACH, PLATINUM DAWN - JANITORIAL	64.35
✓ 9/10/2025	0001365	OREGON DEPT OF REVENUE	GEISLER -2024 VEH USE TAX #34537 & 46485	1,673.38
<b>Total Unmarked Checks:</b>			<b>0.00</b>	
			<b>Total Checks:</b>	<b>3,625.97</b>

Date	Reference	Adjustment Description	Amount
✓ 8/18/2025	GC 23899	PAYMENT MADE FROM GEN CK STMT ENDING 08/08/2025	1,527.03
<b>Total Adjustments:</b>			<b>1,527.03</b>

## Sunset Empire Transportation District

Cash Flow Projection - Updated 09/17/2025

### Normal Expectation with Current Funding Issues

	Actual Jul 2025	Actual Aug 2025	Projected Sep 2025	Projected Oct 2025	Projected Nov 2025	Projected Dec 2025	Projected Jan 2026	Projected Feb 2026	Projected Mar 2026	Projected Apr 2026	Projected May 2026	Projected June 2026
<b>Beginning Cash</b>	<b>1,135,575</b>	<b>1,038,692</b>	<b>1,004,256</b>	<b>777,186</b>	<b>727,069</b>	<b>1,490,974</b>	<b>1,263,354</b>	<b>990,374</b>	<b>968,492</b>	<b>1,247,501</b>	<b>1,249,198</b>	<b>1,125,673</b>
<b>Sources of funds:</b>												
Fares	8,549	9,081	7,900	7,700	7,700	7,300	7,300	7,600	7,750	7,750	7,700	7,800
STIF Funding	168,555	213,695	-	218,683	-	-	-	218,683	-	-	218,683	-
ODOT Grant												
Reimbursements	-	-	-	720,000	-	-	-	-	515,304	257,652	-	257,652
Mass Transit												
Assessment	-	39,796	-		28,750	-	-	28,750	-	28,750	-	-
Property Taxes	11,703	6,205	50,000	105,500	975,000	50,000	50,000	50,000	42,000	25,000	25,000	25,000
Timber Revenue	-	75,957	-		38,500			38,500	-	-	38,500	-
Other	5,090	4,352	6,300	5,175	5,225	6,350	5,225	5,225	5,225	6,350	5,225	5,250
<b>Total Sources</b>	<b>193,898</b>	<b>349,087</b>	<b>64,200</b>	<b>1,057,058</b>	<b>1,055,175</b>	<b>63,650</b>	<b>62,525</b>	<b>348,758</b>	<b>570,279</b>	<b>325,502</b>	<b>295,108</b>	<b>295,702</b>
<b>Uses of funds:</b>												
Wages/Taxes/Benefits	215,344	269,958	233,770	233,770	233,770	233,770	233,770	233,770	233,770	233,770	233,770	233,736
Materials & Services	75,437	50,194	57,500	90,035	57,500	57,500	101,735	73,500	57,500	90,035	65,805	66,505
Debt Services	-	63,370	-	63,370	-	-	-	63,370	-	-	119,058	-
Capital Expenses	-	-	-	720,000	-	-	-	-	-	-	-	-
<b>Total Uses</b>	<b>290,782</b>	<b>383,522</b>	<b>291,270</b>	<b>1,107,175</b>	<b>291,270</b>	<b>291,270</b>	<b>335,505</b>	<b>370,640</b>	<b>291,270</b>	<b>323,805</b>	<b>418,633</b>	<b>300,241</b>
<b>Ending Cash</b>	<b>1,038,692</b>	<b>1,004,256</b>	<b>777,186</b>	<b>727,069</b>	<b>1,490,974</b>	<b>1,263,354</b>	<b>990,374</b>	<b>968,492</b>	<b>1,247,501</b>	<b>1,249,198</b>	<b>1,125,673</b>	<b>1,121,134</b>

**\*\*Cash flow projection does not include the use of contingency funds\*\***







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

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Date: September 23, 2025

To: Board of Commissioners

From: David Carr

Re: Agenda Item 10. a New Board Position & 10.b TAC Committee Nominees

Agenda Items 10a, New Board Position – Midterm Vacancy, and 10b, Transportation Advisory Committee (TAC) Nominees, have been prepared and coordinated by Executive Assistant Mary Parker in collaboration with Commissioner Tita Montero.



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

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Date: September 23, 2025

To: Board of Commissioners

From: David Carr

Re: Agenda Item 10.c RLS Audit Report Summary-Report

Enclosed for your review is the summary of the RLS Audit Report. This report provides an overview of the audit findings, and the actions taken to satisfy the findings.

RLS Audit Report Summary 2025

Item #	Topic #	Condition	Remedy	Timeframe	Assigned	Completion Date	file name
1	2157	Internal Controls - passes	procedures (4)	90 days	Kelly	8/22/2025	Day pass sales and distribution policy
2	2158	Training Tracking	Tracking mechanism	None	Maday	8/22/2025	Completed - confidential info
3	2159	Instructions ICE	Add emergency instructions	90 days	Jennifer	8/22/2025	M Response file No 2159
4	2160	Board Report Notice of Civil Rights	Include Civil rights complaint in board pack	None	Mary	8/22/2025	M Response file No 2160
5	2161	Vehicle / Asset Inventory	Inventory w/ data elements - (10)	90 days	Jennifer	8/22/2025	M Response file No 2161
6	2162	Facilities Maintenance Plan	Develop a facilities maintenance plan	90 days	Jennifer	8/22/2025	M Response file No 2162
7	2163	Real Property Federal Interest	Real Property Inventory	None	Jennifer	8/22/2025	Add to 2161
8	2164	Title VI plan out of date	update title VI plan (remove add criteria, contact, 4 factor analysis)	90 days	Jason	8/22/2025	M Response file No 2164
9	2165	Title VI notice to public (NTP)	update title VI NTP (remove add criteria, contact, 4 factor analysis) post	90 days	Jason	8/22/2025	M Response file No 2165
10	2166	ADA/Title VI complaint form update	Add check box for disability to form	90 days	Jason	8/22/2025	M Response file No 2166
11	2167	Refusal to transport policy	Disability exceptions, add appeal, staggered, involuntary breach.	90 days	Jennifer	8/22/2025	M Response file No 2167
12	2168	Paratransit applications late	21 day limit enforcement	90 days	Jennifer	8/22/2025	M Response file No 2168
13	2169	No show policy	Update no show policy	90 days	Jennifer	8/22/2025	M Response file No 2169



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

---

Date: September 23, 2025

To: Board of Commissioners

From: David Carr

Re: Agenda Item 11.a Schedule Budget Workshop 11.b Schedule Strategic Planning

The tentative schedule for the budget workshop is set for Monday, September 29, 2025, to be in the SETD conference room from 1 pm to 3 pm.

We have received one quote for strategic planning services and are actively coordinating with SDAO and an additional vendor to obtain further proposals. Our goal is to ensure the organization secures the most effective and cost-efficient support for this effort. We are tentatively planning to hold the strategic planning workshop in January 2026, and additional details, including final vendor selection and workshop logistics, will be provided to the Board as they are confirmed.

## 11.c New Business- Employee performance discussion

In accordance with Oregon Public Meetings Law and Oregon Government Ethics Law, I am submitting this report to ensure that all Board members have access to the same information and that our actions remain transparent to the public we serve. The purpose of this report is not to take action independently, but rather to provide relevant facts for the Board's collective consideration. As Chair, I have no authority to act on behalf of the Board without its explicit direction, nor do I hold any privileges to information not available to other members. This submission is intended solely to support the Board's responsibility to deliberate and decide in an open, accountable, and lawful manner.

1. Testimony submittal- On August 25th, at approximately 3:10 p.m., during the first meeting of the Committee on Transportation Funding, I spoke with Executive Director Carr while we were both viewing the live proceedings. During that conversation, Director Carr acknowledged the 48-hour window for submitting testimony and stated he would submit it immediately.

At the August 28th Board meeting, I reported to the Board with the understanding that the testimony had been submitted as discussed. My report and related statements were made on the assumption that the submission was complete. At no time during that meeting did Executive Director Carr indicate that the testimony had not been submitted or that he had encountered difficulties with the process.

On August 29th, while reviewing the Committee's meeting materials and testimony submissions, I was unable to locate any testimony from SETD or from Director Carr. I contacted Executive Director Carr that same day and subsequently received the attached written response.

2. Principal Payment Return- At our last meeting, the Board was informed by Executive Director Carr that the additional principal payment made in June 2025 (FY 24/25) had been returned. It was reported that, after a conversation with ODOT staff, Director Carr had inquired generally about whether a return might be possible, and that the funds were unexpectedly returned to SETD the following day.

In the course of my professional interactions with ODOT, I met with Cindy Lesmeister, the ODOT loan manager assigned to our account, on September 3rd. Following that meeting, I referenced the return of funds as having occurred quickly and without a formal request. Ms. Lesmeister indicated that my description did not match her recollection of the process. She then explained that multiple conversations and formal communications preceded the return of the funds, including an email from Arla Miller to Ms. Lesmeister on July 18th (with Director Carr

and others copied), followed by a status inquiry on July 24th, the date of our July Board meeting. The return of funds was processed on July 28th. Copies of the related emails were also provided to me and are attached.

In closing, I submit this information to the Board in the spirit of transparency and accountability, and to uphold our duty as a public body to operate in compliance with Oregon law. Any further discussion or action related to these matters rests with the full Board, and not with any individual member. By ensuring that all members have equal access to the same information, we strengthen both our decision-making process and the public's trust in our work. It is my responsibility to bring forward any material information that affects our operations, so that it may be considered by the full Board in a lawful and transparent manner.

**Testimony emails:**

From: Kathy Kleczek <kathy@ridethebus.org>  
Subject: Re: Inquiry on Testimony Submission for Transportation Bill  
Date: August 30, 2025 at 8:53:15 PM PDT  
To: David Carr <david@ridethebus.org>

Great! Thank you  
Kathy Kleczek  
Board Chair  
Sunset Empire Transportation District

On Aug 30, 2025, at 16:27, David Carr <david@ridethebus.org> wrote:

I have received the link. I will update the letter and send it off as soon as I can. (I'll have to run into the office but should be able to get to it tonight.)  
Thanks.

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**From:** Kathy Kleczek <kathy@ridethebus.org>

**Sent:** Saturday, August 30, 2025 2:58:27 PM  
**To:** David Carr <david@ridethebus.org>  
**Subject:** Re: Inquiry on Testimony Submission for Transportation Bill

David,  
Please confirm you received the link for submitting testimony and that you have been able to submit the testimony to the Committee and legislature regarding HB3991.

If you run into any issues please reach out before 4pm on Sunday.

Kathy Kleczek  
Board Chair  
Sunset Empire Transportation District

On Aug 29, 2025, at 22:40, David Carr <david@ridethebus.org> wrote:

I responded to Tita's email with my efforts to date and that I will continue to try to enter out testimony. I understand how you feel and I too am frustrated but was operating under the impression I still had some time to submit testimony. I don't have the same understanding of the legislative process and didn't recognize the urgency and the timing of the process. I would appreciate any assistance and insight you can provide.

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**From:** Kathy Kleczek <kathy@ridethebus.org>  
**Sent:** Friday, August 29, 2025 9:19:07 PM  
**To:** David Carr <david@ridethebus.org>  
**Subject:** Re: Inquiry on Testimony Submission for Transportation Bill

David,

Following the Republican press conference this morning, it is clear that their strategy is to remove the restrictions on payroll tax monies. This would mean reallocation of payroll tax funds away from transit. Because this would severely affect the STIF funding for SETD, it is vital that you stay on top of this and submit

testimony when the opportunity arises. The opportunity may be an extremely short window.

During our conversation on Monday August 25th at 3:10 PM, you confirmed that you would be submitting the SETD testimony to the Interim Joint Committee on Transportation Funding and acknowledged the 48-hour timeframe. You also mentioned you had found the link to do so. It is now unsettling to learn that you did not submit testimony at the hearing level but only emailed letters to only Sen. Weber and Rep. Javadi when you had 48 hours from the end of the hearing to submit our district's official stance and testimony for the benefit of the committee and hearing. Based on the conversation you and I had on August 25; I am dismayed that you did not contact me regarding any difficulties and only just mentioned any of your challenges in response to my specific inquiry when I couldn't find SETD testimony on OLIS. That you did not make clear what had actually happened with the SETD testimony during the SETD Board meeting is concerning. I spoke at the SETD meeting on the 28<sup>th</sup>, repeatedly about the testimony with the trust and understanding that it had been submitted as you had indicated you would do. Not clarifying that you had not submitted the testimony to the Committee during the SETS meeting is troubling.

At this point, the bill hangs in the balance, and SETD did not do everything possible to state our case, as the SETD Board emphasized they wanted you to do. You have acknowledged your recognition of SETD funding concerns. STIF funding is of highest concern which should have made stating SETD's position to the deciding governmental body a priority for you.

Sending the SETD position letter to only Senator Weber and Representative Javadi, two leaders who have already stated their opposition to the legislation, did not adequately share our position with the deciding body and was not the expectation of the SETD board.



Please forward to me the emails in which you sent the letter to Senator Weber and Representative Javadi.

Again, I want to stress that you need to closely monitor the proceedings in the legislature so that you can submit our SETD testimony and be appropriately recorded to the full voting body. The House will come back into session at 4pm on Sunday August 31<sup>st</sup>.

After the matter is closed at the legislature, we will need to discuss what has happened with our full board.

*Kathy Kleczek*

Sunset Empire Transportation District  
Chair of the Board of Commissioners  
Kathy@ridethebus.org

On Aug 29, 2025, at 5:17 PM, David Carr <david@ridethebus.org> wrote:

I tried to add testimony to HB3991 but was unable to. I'll try and monitor legislative activities over the weekend and see if an opportunity presents itself.

Thanks.

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**From:** David Carr <david@ridethebus.org>

**Sent:** Friday, August 29, 2025 4:07:18 PM

**To:** Kathy Kleczek <kathy@ridethebus.org>

**Subject:** Re: Inquiry on Testimony Submission for Transportation Bill

Please let me know if you find another opportunity and I will submit what ever additional info I can.

Thank you.

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**From:** David Carr <david@ridethebus.org>  
**Sent:** Friday, August 29, 2025 4:06:21 PM  
**To:** Kathy Kleczek <kathy@ridethebus.org>  
**Subject:** Re: Inquiry on Testimony Submission for Transportation Bill

I sent them to senator Weber and rep javadi. I was unable to submit testimony thru the web site as the links were not available. my calls to the numbers on the web sites went unreturned.

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**From:** Kathy Kleczek <kathy@ridethebus.org>  
**Sent:** Friday, August 29, 2025 4:01:36 PM  
**To:** David Carr <david@ridethebus.org>  
**Subject:** Inquiry on Testimony Submission for Transportation Bill

Dear David,

I hope your Friday is treating you well.

I am writing to inquire about the submission details of the testimony provided on behalf of the Sunset Empire Transportation District regarding the transportation bill. Could you please provide information on when and how the testimony was submitted?

As I have been waiting all day for any news on further testimony opportunity I have had the time to look up testimony already submitted. I was unable to find any SETD submission

Please advise,

Kathy Kleczek  
Board Chair  
Sunset Empire Transportation District

**Principal Payment Emails:**

From: BOEDIGHEIMER Shari L <Shari.L.BOEDIGHEIMER@odot.oregon.gov>  
Subject: RE: SETD Principal Payment  
Date: July 29, 2025 at 7:23:30 AM PDT  
To: MILLER Arla <Arla.MILLER@odot.oregon.gov>, LESMEISTER Cindy <Cindy.L.LESMEISTER@odot.oregon.gov>  
Cc: "david@ridethebus.org" <david@ridethebus.org>, Kelly Smith <kelly@ridethebus.org>, GARCIA Tammy <Tammy.GARCIA@odot.oregon.gov>, VISSAR Vanessa <Vanessa.VISSAR@odot.oregon.gov>

The payment processed last night.

Shari Boedigheimer  
Revenue & Expenditure Manager  
ODOT-Financial Services  
503-440-6618

**From:** MILLER Arla <Arla.MILLER@odot.oregon.gov> **Sent:** Thursday, July 24, 2025 2:21 PM **To:** LESMEISTER Cindy <Cindy.L.LESMEISTER@odot.oregon.gov> **Cc:** david@ridethebus.org; Kelly Smith <kelly@ridethebus.org>; BOEDIGHEIMER Shari L <Shari.L.BOEDIGHEIMER@odot.oregon.gov>; GARCIA Tammy <Tammy.GARCIA@odot.oregon.gov>; VISSAR Vanessa <Vanessa.VISSAR@odot.oregon.gov> **Subject:** RE: SETD Principal Payment

Good afternoon, Cindy,

Do you have any news about returning the principal payment to SETD?

Thank you.

Arla Miller  
Regional Transit Coordinator ~ 503-949-5415  
ODOT Public Transportation Division

Confederated Tribes of the Grand Ronde Community of Oregon, Clatsop County, Columbia County, Marion County, Polk County, Tillamook County, Yamhill County

[Arla.Miller@ODOT.Oregon.gov](mailto:Arla.Miller@ODOT.Oregon.gov)

[Oregon Department of Transportation : Public Transportation Funding Opportunities : Public --Transportation : State of Oregon](#)

355 Capital Street NE, MS 43

Salem, Oregon 97301

Monday through Friday 7:00 am to 3:30 pm

**From:** LESMEISTER Cindy <[Cindy.L.LESMEISTER@odot.oregon.gov](mailto:Cindy.L.LESMEISTER@odot.oregon.gov)>

**Sent:** Friday, July 18, 2025 3:37 PM **To:** MILLER Arla

<[Arla.MILLER@odot.oregon.gov](mailto:Arla.MILLER@odot.oregon.gov)> **Cc:** [david@ridethebus.org](mailto:david@ridethebus.org); Kelly

Smith <[kelly@ridethebus.org](mailto:kelly@ridethebus.org)>; BOEDIGHEIMER Shari L

<[Shari.L.BOEDIGHEIMER@odot.oregon.gov](mailto:Shari.L.BOEDIGHEIMER@odot.oregon.gov)>; GARCIA Tammy

<[Tammy.GARCIA@odot.oregon.gov](mailto:Tammy.GARCIA@odot.oregon.gov)>; VISSAR Vanessa

<[Vanessa.VISSAR@odot.oregon.gov](mailto:Vanessa.VISSAR@odot.oregon.gov)> **Subject:** RE: SETD Principal Payment

I have a meeting scheduled with Daniel Porter on Monday morning and I'll run it by him.

Cindy

**From:** MILLER Arla <[Arla.MILLER@odot.oregon.gov](mailto:Arla.MILLER@odot.oregon.gov)> **Sent:** Friday,

July 18, 2025 3:35 PM **To:** LESMEISTER Cindy

<[Cindy.L.LESMEISTER@odot.oregon.gov](mailto:Cindy.L.LESMEISTER@odot.oregon.gov)> **Cc:** [david@ridethebus.org](mailto:david@ridethebus.org);

Kelly Smith <[kelly@ridethebus.org](mailto:kelly@ridethebus.org)>; BOEDIGHEIMER Shari L

<[Shari.L.BOEDIGHEIMER@odot.oregon.gov](mailto:Shari.L.BOEDIGHEIMER@odot.oregon.gov)>; GARCIA Tammy

<[Tammy.GARCIA@odot.oregon.gov](mailto:Tammy.GARCIA@odot.oregon.gov)>; VISSAR Vanessa

<[Vanessa.VISSAR@odot.oregon.gov](mailto:Vanessa.VISSAR@odot.oregon.gov)> **Subject:** SETD Principal Payment

Hi Cindy,

I was talking with David Carr at Sunset Empire Transportation District (SETD) today. David asked if they could get the principal payment of \$168,555.00, they made back. They are facing some hardships if they do not get the payment back, due to Public Transportation Division not being able to reimburse with a quick turnaround time, as FTA is taking time getting us our funding.

Thank you.

## Arla Miller

Regional Transit Coordinator ~ 503-949-5415

ODOT Public Transportation Division

Confederated Tribes of the Grand Ronde Community of Oregon, Clatsop County, Columbia County, Marion County, Polk County, Tillamook County, Yamhill County

[Arla.Miller@ODOT.Oregon.gov](mailto:Arla.Miller@ODOT.Oregon.gov)

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355 Capital Street NE, MS 43

Salem, Oregon 97301

Monday through Friday 7:00 am to 3:30 pm



# Oregon

Tina Kotek, Governor



Department of Transportation  
Headquarters, Audit Services  
355 Capitol St. NE – MS31  
Salem, OR 97301-2528

August 25, 2025

Board of Commissioners  
Sunset Empire Transportation District  
900 Marine Drive  
Astoria, OR 97103

RE: ODOT Review of subrecipient single audit (2 CFR §200.331)  
Fiscal Year Ended June 30, 2023

The Oregon Department of Transportation (ODOT) has been assigned responsibility for ensuring that the Schedule of Expenditures of Federal Awards (SEFA) and Single Audit for the fiscal year ending June 30, 2023 were prepared and performed in compliance with §200.331 of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, found at 2 CFR Part 200, as applicable, and Oregon Accounting Manual Policy No. 30.40.00.

Specifically, ODOT reviewed Sunset Empire Transportation District (SETD) independent auditor report and related financial reports and schedules for assurance of compliance with grant agreement terms and that the internal controls exercised by SETD in administering those grant funds were appropriate. ODOT's review was performed on behalf of all State agencies passing federal funds through to SETD for the fiscal year. ODOT's acceptance of the audit constitutes acceptance by all agencies of the State of Oregon, although other State agencies may also contact you regarding specific grant monies.

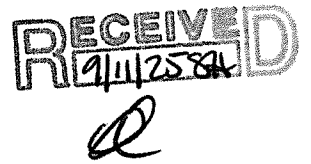
We have completed our review of SETD's SEFA and related Single Audit reports by its independent auditors for the fiscal year ended June 30, 2023 and conclude that SETD has materially complied with the major program requirements. However, it was noted that SETD's Single Audit Report for FYE 6/30/2023 was issued after the due date set forth in Single Audit Provisions of OMB's Uniform Guidance. Audits notified ODOT PTD about the late filing; ODOT PTD issued a management decision letter to address the reporting noncompliance on 10/1/2024 and SETD provided corrective action plan on 10/17/2024.

We appreciate the courteous assistance and cooperation we received from Kelly Smith, Financial Officer/Grant Administrator. The review was performed by Inna Smyth, External Auditor. If you have any questions or comments, please contact Inna at (503) 949-1885, or me at (503) 586-9390.

Sincerely,

Margaret Cole, CPA  
External Audit Manager  
Oregon Department of Transportation

CC: Suzanne Carlson, Division Administrator, ODOT Public Transportation Division  
Tova Peltz, Statewide Capital Program Engineer



Jim Santee  
42162 Bagley Lane  
Astoria, OR 97103  
503.458.6429  
james.a.santee@outlook.com

September 8, 2025

Sunset Empire Transportation District  
Astoria Transit Center  
900 Marine Drive  
Astoria, OR 97103

Ladies and Gentlemen:

To begin with, I want to know when full bus service will be restored to ALL of Clatsop County, including Svensen, Knappa, and Westport. This is a simple question deserving a simple answer. We are paying property taxes for this service, and we should be getting some value for our contributions. I fully understand how all of this became what it became.

Here are some background details: I was on the SETD board during the initial formation transitioning from a private contractor to a public agency program. This was an exciting period coupled with the purchasing of the Warrenton maintenance facility and later purchasing the property in downtown Astoria for the transit center. We were making huge leaps of forward-moving progress. If you remember the Lewis and Clark passenger train excursion service, I was responsible for that. At the same time, internal politics became terribly corrosive and there were external social and political pressures adding to the stress points. What surprised me the most was how ugly all of this became, but that is for another time to dig out of my file box.

I attempted to point out many of the problems that were at the boiling point and as time went on the internal problems multiplied which created a stranglehold on operations and community relationships. None of this had to happen. I retired from the Coast Guard and one of my jobs was program evaluation, systems inspections, and organizational evaluations. Based on my experience SETD became an absolute corrosive mess with staff failings and unnecessary political interference. When no one would stand back and look at the totality of the impending disaster I resigned and walked away. It was not worth the aggravation and legal liability exposure, but here is one point: About one year or so after I "threw in the towel", there was a final melt down. The District Attorney became involved, and I was interviewed and asked to turn over some of my notes. At the end of the investigation here is what one of the DA's staff members told me "Jim, if

they had listened to you, they would not have been in the trouble they are in now". I also had several people involved with this mess come to me and state the same per above.

Why did I dig up this ugly past? It was not that long ago that SETD had a similar situation with nearly the same dire outcome. Clatsop County needs a regular and consistent public transportation network covering the entire county. If there I no intention of implementing such services, then why does SETD exist?

Full disclosure: I have no intention of running for public office ever again nor demand dismantling of SETD. I want results and accountability, and there will be no Letters to the Editor of the Daily Amnesia. One note on this last remark: the Daily Amnesia is not unsoiled from the first meltdown.

One note of closing: I hold transit passes for Ottaway, Toronto, and London. I have commuted on BART, traveled extensively on the New York and Boston subway systems. I know how systems are supposed to operate, and the pressures of political interference and the hiccups of management stress points.

Getting back to basics: When will full transit services be restored to all of Clatsop County?

If you should ever want to get into the weeds of the original planning for SETD, let me know. It will be an interesting discussion and maybe a bit of sadness about what we could have been.

I wish you all the best.

A handwritten signature in black ink, appearing to be 'J. S.', with a stylized flourish at the end.



## **Jennifer Geisler**

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**From:** Kathy Kleczek  
**Sent:** Monday, September 22, 2025 9:05 AM  
**To:** Jennifer Geisler  
**Cc:** Jason Jones; David Carr  
**Subject:** Fwd: Special Session Transportation Budget - Support for Stable and Increased Transit Funding

Please include this letter under correspondence. Thank you,  
Kathy

Kathy Kleczek  
Board Chair  
Sunset Empire Transportation District

Begin forwarded message:

**From:** David Carr <david@ridethebus.org>  
**Date:** September 9, 2025 at 10:33:12 PDT  
**To:** Kathy Kleczek <kathy@ridethebus.org>  
**Cc:** Mary Parker <mary@ridethebus.org>  
**Subject:** FW: Special Session Transportation Budget - Support for Stable and Increased Transit Funding

Hi Kathy,  
Could you please share with the Board. (Mary is out of office for the remainder of the week.)  
Thanks!

**From:** Rep Javadi <Rep.CyrusJavadi@oregonlegislature.gov>  
**Sent:** Monday, September 8, 2025 5:10 PM  
**To:** David Carr <david@ridethebus.org>  
**Subject:** RE: Special Session Transportation Budget - Support for Stable and Increased Transit Funding

\*\*\*\*\*EXTERNAL SENDER\*\*\*\*\*

Hi David,

Thank you for your letter and for outlining so clearly what transit means to the people of Clatsop County. The examples you shared capture just how vital SETD is for connecting people to health care, food, work, school, and community life.

Rep. Javadi was glad to support the transportation funding package in the special session, knowing how critical stable funding is for rural transit systems like yours. He is hopeful that this step will not only stabilize services now but also help build a stronger foundation for the future. Reliable, accessible transit is essential for the health, safety, and resilience of our communities, and your leadership makes that clear.

Thank you again for the work you and your team do every day to keep people connected. Please continue to keep us updated on your needs as we move forward.

All the best,



**Mollie Javadi**

Chief of Staff

Office of Representative Cyrus Javadi

Oregon State Legislature

House District 32 | Tillamook County, Clatsop County, City of Clatskanie

Capitol Office: (503) 986-1432

*Please note that all email sent to and from this account is subject to disclosure under public records laws, and may be viewed by HD-32 legislative staff.*

**From:** David Carr <david@ridethebus.org>

**Sent:** Monday, September 8, 2025 4:00 PM

**To:** Rep Javadi <Rep.CyrusJavadi@oregonlegislature.gov>

**Cc:** Lansing John <John.Lansing@oregonlegislature.gov>

**Subject:** Special Session Transportation Budget - Support for Stable and Increased Transit Funding

**CAUTION: This email originated from outside the Legislature. Use caution clicking any links or attachments.**

Some people who received this message don't often get email from [david@ridethebus.org](mailto:david@ridethebus.org). [Learn why this is important](#)

Dear Representative Javadi,

I wanted to share an additional letter of testimony with you so that you can hear more from us about the impacts of this funding bill, and to respectfully ask for your continued support of rural transit in Clatsop County. We urge you to support legislation supporting rural transit and ask if you have any questions or would like to discuss in more detail to please reach out to me directly. Rural transit is a critical lifeline for many, and we need your help.

Best Regards,  
David Carr  
503-861-5399  
775-685-6504





**SUNSET EMPIRE  
TRANSPORTATION DISTRICT  
BOARD OF COMMISSIONERS MEETING  
September 2025 TEAM REPORTS**

- **Executive Director**
- **Operations**
- **Paratransit**
- **Mobility**
- **Human Resources**
- **Finance**



**SUNSET EMPIRE TRANSPORTATION DISTRICT**  
**BOARD OF COMMISSIONERS MEETING**  
**September 2025 TEAM REPORTS**  
**Chief Operation Officer Jennifer Geisler**

### **Meetings and Activities**

- Attended the NWOTA meeting in Tillamook at the Tillamook County Transportation District
  - Discussed website update for interactive map, trip plan improvements, real-time route tracking for riders, and adding Token Transit to the website.
- Met with AFLAC regarding employee benefits.
- Attend weekly Senior Staff meeting.
- Conducted daily MicroTransit meetings with dispatch staff.

### **Staffing**

- Conducted interviews with two potential driver candidates.
- We have posted an open position for Lot Attendant.
- All three Transportation Support Specialists are now located at the Astoria Transit Center.
  - They are answering all calls for both:
    - Option #1: Transit Center
    - Option #2: Scheduling and dispatching all curb-to-curb rides, including Paratransit, Dial-A-Ride, and MicroTransit services.
- In the process of also moving RideAssist Supervisor Nicholle Searle to Astoria TC for better connectivity for the department.

### **Operations**

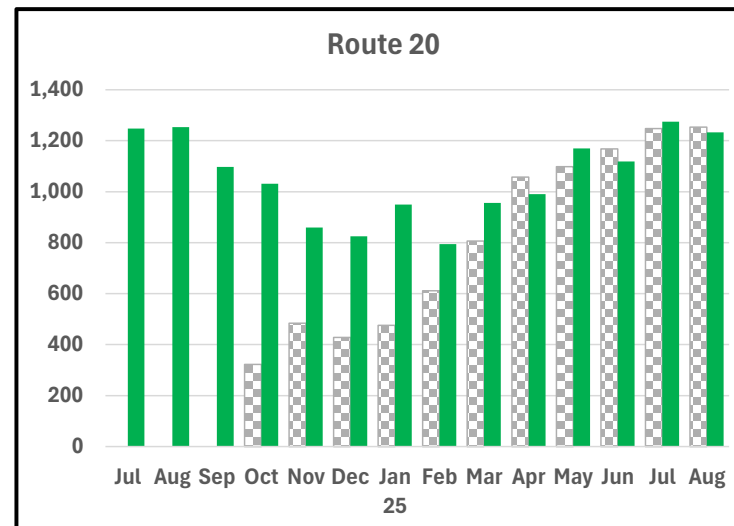
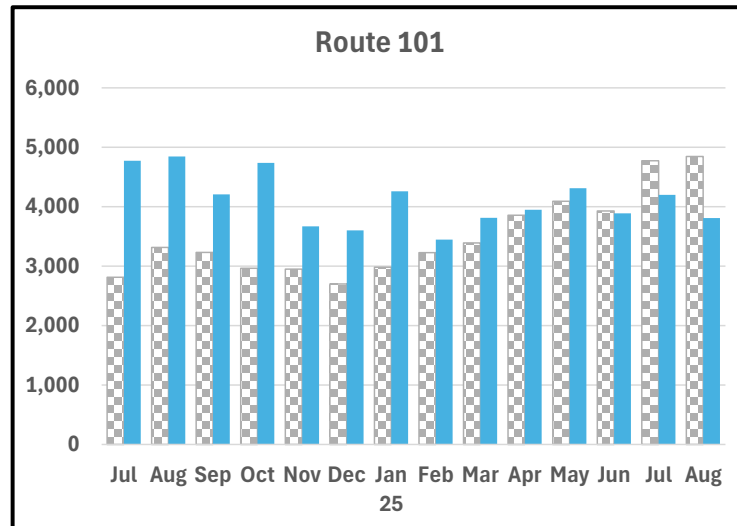
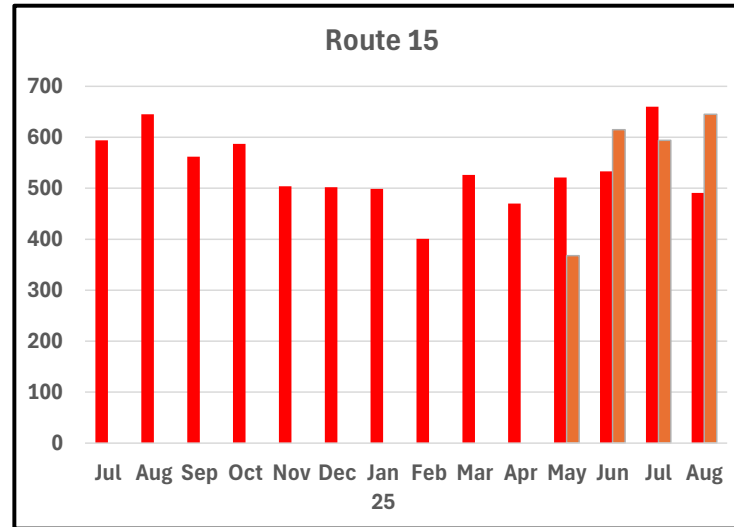
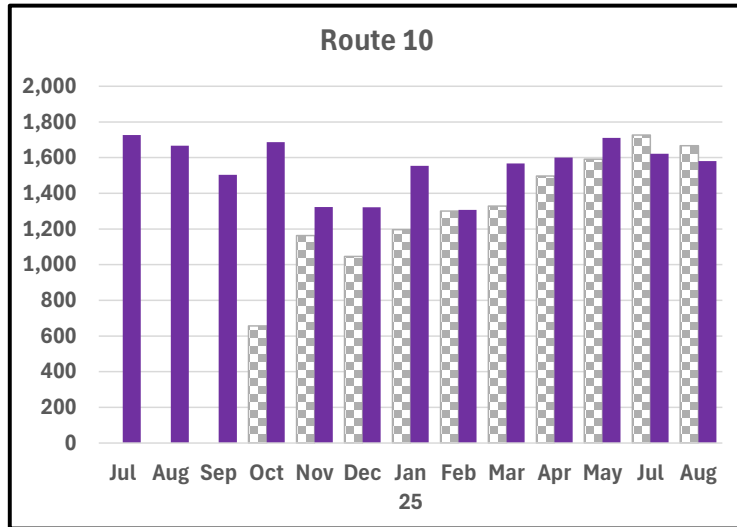
- Beginning October 1, the Transit Center will remain open from 8:00 a.m. to 5:00 p.m. and will no longer close during the lunch hour (12:00 – 1:00 p.m.).
- Three of the four new buses have been delivered and are in the process of being prepared for service, with a target start date of October 1. Bus #4 is scheduled to be delivered Friday, 9/19/2025.
- Opened additional availability for MicroTransit service.

### **Fleet Update**

- Four surplus buses are listed for auction on GovDeals.com:
  - Two motorcoaches (both used for the Lower Columbia Connector)
  - Bus 76 (Bluebird, originally purchased for the Lewis and Clark Centennial)
  - Bus 98 (Gillig)
- The Volvo currently has one bid placed.

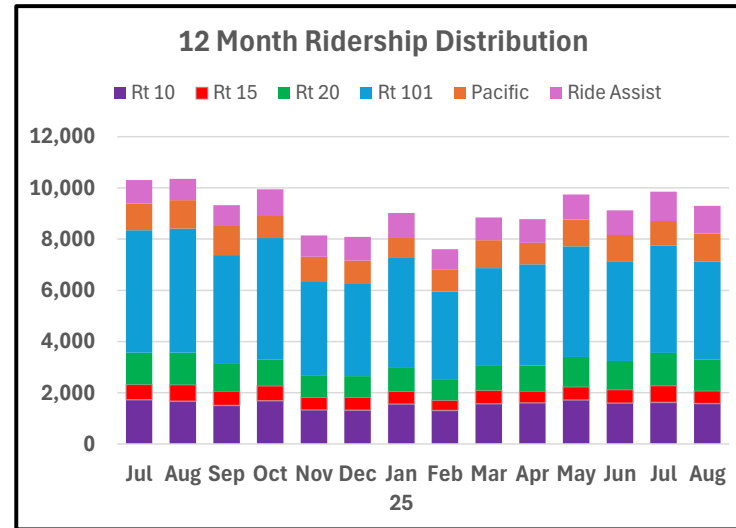
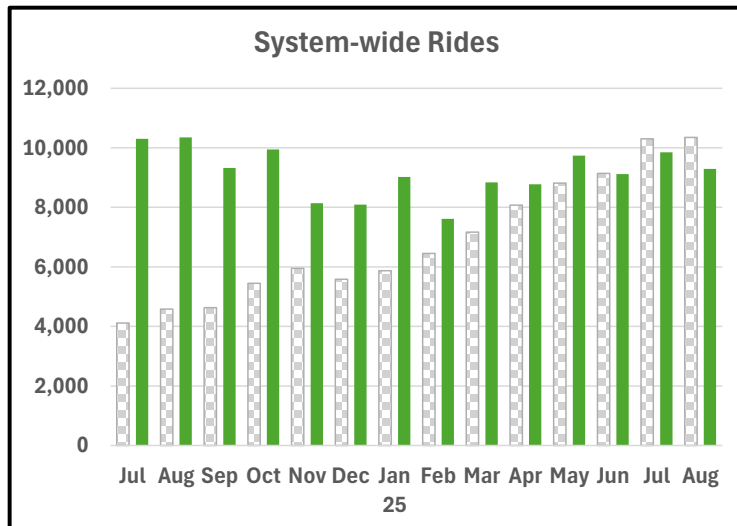
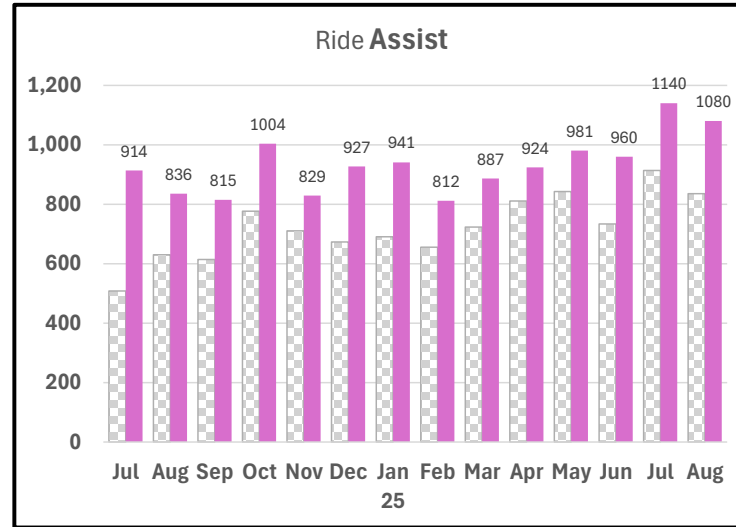
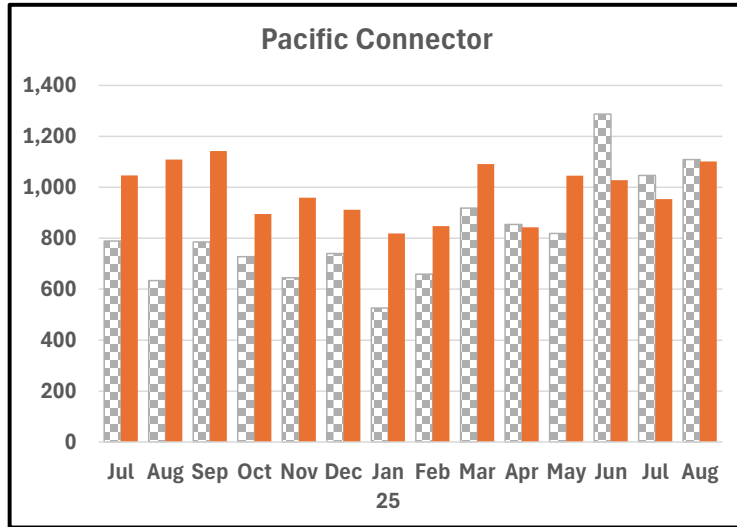
# SUNSET EMPIRE TRANSIT

## MONTHLY RIDERSHIP REPORT



Gray bars = Previous Year

# SUNSET EMPIRE TRANSIT MONTHLY RIDERSHIP REPORT



Gray bars = Previous Year





**SUNSET EMPIRE TRANSPORTATION DISTRICT**  
**BOARD OF COMMISSIONERS MEETING**  
**September 2025 TEAM REPORTS**  
**Ride Assist Nicholle Searle**

- **ACTIONS**

Continued help to the drivers and staff with their computer training

- **MEETINGS AND TRAININGS**

We started a daily Microtransit meeting. We meet daily via TEAMS and discuss growth, challenges, and ways to improve. It's a 5-10 minute morning meeting, that has been very helpful.

- **IMPROVING THE ORGANIZATION**

All three TSS's are now located at the Transit Center Permanently.

- **SERVICE DELIVERY AND OPERATIONS**

NWR- 9

SETD ADA- 1,060

SETD DIAL-A-RIDE- 38

MICROT- 16 Since pilot started

TOTAL RIDES-1,107

**ADA PARATRANSIT APPLICATIONS**

Number of completed applications received: 17

Number of incomplete applications received: 0

Number of interview/assessments scheduled: 0

Number of interview/assessments completed:17

Number of determinations made:

    Within 21 days: 17

    More than 21 days: 0

Determination by type:

    Unconditional: 15

    Conditional:2

    Temporary:0

    Not eligible: 0

Number of appeals requested: 0

Number of appeals heard: 0





**SUNSET EMPIRE TRANSPORTATION DISTRICT**  
**BOARD OF COMMISSIONERS MEETING**  
**September 2025 TEAM REPORTS**  
**MOBILITY MANAGEMENT Jason Jones**

**1. PROMOTE ACCESSIBILITY**

- a. In the month of August, I was able to conduct 2 connect events where I was able to hand out information and provide basic travel training principles to those who visited.
- b. I visited the Senior Center, Veterans' office, Warrenton, and Astoria High School to help with several individuals who were interested in the bus and Paratransit.

**2. FOCUSING ON THE INDIVIDUAL**

- a. I followed up with 7 individuals I worked with in July to gauge how often they were riding.
- b. I worked with 1 Veteran who was passing through the area but while he was here he wanted to learn how to use our transit. It was unique to him that the service connected with other transit Districts and he wanted to explore.

**3. EDUCATING AND BRINGING AWARENESS TO THE COMMUNITY**

- a. Helped 1 group with basic transit information.
- b. Attended an event hosted by CMH and handed out information.
- c. I attended the Clatsop County Health Coalition monthly meeting to speak on Micro Transit and our general service.
- d. Completed 1 travel training/awareness video.

**4. TRAVEL TRAINING AND ENGAGEMENT**

- a. In the month of August, I provided travel training and support to 10 individuals.
- b. 12 route assessments completed.
- c. 15 pre-training transit initiation runs completed.
- d. In August, I helped complete 5 ADA Paratransit applications.



**SUNSET EMPIRE TRANSPORTATION DISTRICT  
BOARD OF COMMISSIONERS MEETING  
September 2025 TEAM REPORTS  
HUMAN RESOURCE MANAGEMENT Maday Ross**

**1. ACTIONS**

- a. Track training and updating tracker
- b. Review resumes and interviewing candidates

**2. TRAINING ATTENDED**

- a. Turning Resistance and Conflict into Collaboration and Consensus (AMA)

**3. NEW HIRES/RETURNING EMPLOYEES**

- a. Interviewing candidates

**4. WORKPLACE DEMOGRAPHICS**

Male	11
Female	15
	26
Hispanic/Latino	5
Native American/ Indian	0
White	21
Two or more Races	0
	26



**SUNSET EMPIRE TRANSPORTATION DISTRICT**  
**BOARD OF COMMISSIONERS MEETING**  
**September 2025 TEAM REPORTS**  
**Kelly Smith – Finance Officer**

**1. ACTIONS**

**2. MEETINGS AND TRAININGS**

- A. AccuFund Purchasing & Requisitions Product Webinar
- B. Procurement training with SDAO

**3. IMPROVING THE ORGANIZATION**

- A. Met with AFLAC representatives to have a better understanding of how their program works & get ready for an employee presentation