



Sunset Empire Transportation District BOARD OF COMMISSIONERS

Board Meeting
May 28, 2026 | 9 a.m.

Meeting location: Astoria Transit Center, 900 Marine Drive, Astoria, OR 97103

Meeting link: <https://bit.ly/482F1FJ> | **Meeting ID:** 284 717 664 123 60 | **Passcode:** jN347Z5U

Dial in by phone: 1-872-333-9477 | **Phone conference ID:** 176 605 52#

Agenda

		Action	Responsible
Item 1 9 a.m.	Call to Order		Chair Kleczek
Item 2 9:01 a.m.	Pledge of Allegiance		Chair Kleczek
Item 3 9:03 a.m.	Roll Call		Chair Kleczek
Item 4 9:05 a.m.	Changes to Agenda	Review/Approval	Chair Kleczek
Item 5 9:10 a.m.	Public Comment (3-minute limit per person)		Public
Item 6 9:15 a.m.	Approval of Minutes a. Meeting April 30, 2026	Review/Approval	Chair Kleczek
Item 7 9:20 a.m.	Reports from Chair and Commissioners	Information/ Discussion	Commissioners
Item 8 9:30 a.m.	Committee Reports a. Board Policy Committee b. Executive Director Evaluation Committee c. NWACT d. TAC	Information/ Discussion	Commissioners
Item 9 9:45 a.m.	Annual Audit Report Presentation FY 2025 Audit	Information/ Discussion	Paul Nielson Isler CPA LLC
Item 10 10:00 a.m.	Financial Report	Review/Accept	Executive Director Carr
Item 11 10:05 a.m.	Continued Business a.Strategic Plan workshop report	Information/ Discussion	Mark Knudson SDAO
10:30 a.m.	b.City of Astoria IGA	Review/Approval	Executive Director Carr
10:35 a.m.	c.Clatsop Community College MOU	Review/Approval	Executive Director Carr
Item 12 10:40 a.m.	New Business a. Executive Assistant update	Informational	Chair Kleczek

Item 13 Executive Session 10:45 a.m.	Executive Session ORS 192.660(2)(i) Authorizes executive session to evaluate the performance of a chief executive officer or other public employee when the employee has not requested an open meeting		Chair Kleczek
Item 14 11:45 a.m.	Correspondence a. None	Information/ Discussion	Chair Kleczek
Item 15 11:50 a.m.	Executive Director Report	Information/ Discussion	Executive Director Carr
Item 16 11:55 a.m.	Team Reports	Information/ Discussion	Staff
Item 17 12 p.m.	Adjournment		Chair Kleczek

Times are approximate guidelines and may change.

This meeting location is accessible to people with disabilities. Upon request, SETD will make reasonable accommodation, including assistive listening devices, sign language interpreters, large print materials, or other auxiliary aids. Please contact David Carr at (503) 861-5399 or david@ridethebus.org at least 48 hours before the meeting to request accommodation.

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
CCO	Coordinated Care Organization
CK	Check
COMP	Computer
CONF	Conference
CPCCP	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
EFT	Electronic Funds Transfer
ELA	Emerging Leaders Academy
EQUIP	Equipment

FHWA	Federal Highway Administration
FTA	Federal Transit Administration
GF	General Fund
HR	Human Resources
IGA	Intergovernmental Agreement
IIJA	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	Center for 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 Transportation 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	Paratransit
PCA	Personal Care Attendant
PM	Preventative Maintenance
PTAC	Public Transportation Advisory Committee
PTD	Public Transit Division
PTSP	Public Transportation Service Provider
QE	Qualified Entity
QTR	Quarter
RAC	Rules Advisory Committee
RC	Ridecare
REHAB	Rehabilitation
RFP	Request for Proposals
RFQ	Request for Quotes
RIBTC	Rural and Intercity Bus Transportation Conference
SDAO	Special Districts Association of Oregon
SDIS	Special Districts Insurance Services
SETD	Sunset Empire Transportation District
SETD GF	Sunset Empire Transportation District General Fund
SETD GEN	Sunset Empire Transportation District General Fund
SIP	Service Improvement Program
SSP/0401	Account from Oregon Department of Human Services
STF	Special Transportation Fund
STIF	Statewide Transportation Improvement Fund
STIP	Statewide Transportation Improvement Program
STN	Statewide Transportation Network
STP	Statewide 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 Emissions Bus
ZEP	Zero Emissions Propulsion
ZEBRA	Zero Emissions Bus Resource Alliance



Sunset Empire Transportation District BOARD OF COMMISSIONERS

Item 6 Approval of Minutes

Date: May 28, 2026

Summary: Minutes from the regular board meeting on April 30, 2026 for board review.

Attachments:

- Minutes from the regular board meeting on April 30, 2026



SUNSET EMPIRE TRANSPORTATION DISTRICT
Board of Commissioners
April 30, 2026 | 9 a.m.
Board Meeting Minutes
Draft

Link to meeting video: <https://www.youtube.com/watch?v=SHgDJcRaCCQ>

1. CALL TO ORDER (00:00:10)

Chair Kathy Kleczek called the meeting to order at 9 a.m.

2. PLEDGE OF ALLEGIANCE (00:00:24)

3. ROLL CALL (00:00:47)

Commissioners present in person: Pamela Alegria, Tita Montero, Matthew Stolberg, Kathleen Teeple, Penny York, Kathy Kleczek. Guillermo Romero was absent.

Staff/visitors present: David Carr, Jennifer Geisler, Jason Jones, Jennifer Stangland, Sam Bedair, Sara Schilling, Craig Holt, Matt Malmsheimer.

Staff/visitors present virtually: Nicholle Searle, Victoria Davis, Samantha Halverson, Stephanie Rodriguez, Lauren Hedrick.

4. EXECUTIVE SESSION (00:01:25)

Chair Kleczek announced that the board was moving into executive session pursuant to ORS 192.660(2)(f) to consider information or records that are exempt by law from public inspection.

Chair Kleczek noted that representatives of the news media are specifically directed not to report on or otherwise disclose any of the deliberations or anything said about these subjects during the executive session, except to state the general subject of the session as previously announced. No decision may be made in executive session. At the end of the executive session, the board will return to open session and welcome the audience back into the room. Chair Kleczek said she expected the regular meeting to resume at about 9:30 a.m.

Chair Kleczek recessed the meeting into executive session at approximately 9:03 a.m.

Chair Kleczek called the regular meeting back to order at approximately 10:02 a.m.

5. CHANGES TO AGENDA (00:03:18)

Commissioner Montero moved to remove item 11b from the agenda, to remove consideration of board policy B-804 from 11a, and to add item 11e naming interim fund transfer authority. Commissioner Teeple seconded the motion.

	Alegria	Montero	Romero	Stolberg	Teeple	York	Kleczek
Aye	X	X		X	X	X	X
Nay							
Absent			X				

Motion passed unanimously.

5. PUBLIC COMMENT (00:05:06)

None

6. APPROVAL OF MINUTES (00:05:26)

Commissioner Stolberg moved to approve the minutes from the special meeting on March 13, 2026.

Commissioner Teeple seconded the motion.

	Alegria	Montero	Romero	Stolberg	Teeple	York	a
Aye	X	X		X	X	X	X
Nay							
Absent			X				

Motion passed unanimously.

Commissioner York moved to approve the minutes from the regular meeting on March 26, 2026.

Commissioner Stolberg seconded the motion.

	Alegria	Montero	Romero	Stolberg	Teeple	York	Kleczek
Aye	X	X		X	X	X	X
Nay							
Absent			X				

Motion passed unanimously.

7. REPORTS FROM CHAIR AND COMMISSIONERS (00:06:57)

Commissioner Stolberg: Reported that he likes the format of the minutes but requested that motions and seconds be set apart with italics or underlines. Chair Kleczek suggested bold text for ADA purposes. Commissioner Alegria suggested adding paragraphs when there are long blocks of text to make the minutes easier to read.

Commissioner Teeple: Nothing to report.

Commissioner York: Nothing to report.

Commissioner Montero: Reported that during the last month, she’s spoken with several riders who’ve asked questions or expressed concerns specific to Dial-a-Ride and paratransit. She requested that the board in June or July be given a presentation on those services.

Commissioner Alegria: Thanked the executive assistant for her work.

Commissioner York made a follow-up comment on Commissioner Montero’s report, saying she doesn’t oppose the request but is concerned in general about meeting length. Discussion followed about how board agendas are set.

Chair Kleczek: Reported that it’s been a busy time and that a lot of work has happened behind the scenes. She said she’s hopeful agendas will be lighter soon.

8. COMMITTEE REPORTS (00:15:04)

a. Board Policy Committee

Commissioner Montero reported that the committee has had several meetings, and a revised board policy is on the agenda for the board to consider at this meeting.

b. Executive Director Evaluation Committee

Commissioner York reported that the committee has met several times. An email about the evaluation survey went out yesterday and the survey itself will be sent out today. The board will get a summary report, and the evaluation will happen in closed session.

c. NWACT

Chair Kleczek noted that Commissioner Romero attended by phone. He can report on the meeting at the next board meeting.

d. TAC

Commissioner Alegria noted that the list of projects reviewed and recommended by the TAC are in the minutes in the board packet. She said the committee will discuss its bylaws at a later meeting. Chair Kleczek recommended discussing the bylaws at the next TAC meeting as the number of members needs clarity. Commissioner Montero noted that the board policy on the agenda for later in the meeting addresses the TAC’s numbers.

9. FINANCIAL REPORT (00:20:12)

Executive Director Carr introduced Jennifer Stangland, the new finance officer. Ms. Stangland presented the financial report for February and March 2026, including the dashboard, profit and loss budget performance, consolidated balance sheets, A/R and AP aging, check listings over \$5,000, credit card reconciliation and cash flow projection. Commissioners asked some clarifying questions and requested some formatting changes.

Commissioner Montero moved to accept the financial report.

Commissioner York seconded the motion.

	Alegria	Montero	Romero	Stolberg	Teeple	York	Kleczek
Aye	X	X		X	X	X	X
Nay							
Absent			X				

Motion passed unanimously.

10. CONTINUED BUSINESS

a. RVHT GRANT APPLICATION UPDATE (00:42:48)

Executive Director Carr reported that the district wasn't awarded the RVHT grant. He added that staff met with Carl Wiley, Clatsop Community Action's county veterans service officer, to discuss local veterans' transportation needs. Staff will work on outreach efforts with veterans but don't plan to pursue a similar grant at this time because of staff bandwidth constraints.

Commissioner Montero asked where veterans in need of additional transportation services are looking to travel. Mr. Carr reported that it's likely places like Longview and Portland. Commissioner Montero said she highly values veterans and thinks the district needs to provide them with service. If the district is looking at adding service, she wants to focus on making more services available to more people in the county. She wants the district to look, in a measured fashion, at how it adds services.

Commissioner Alegria noted that the Point is an option for out-of-county medical appointments. Perhaps that should be promoted more, she said.

11. NEW BUSINESS

a. REVISIONS TO BOARD POLICY B-312 (00:49:43)

Commissioner Montero reported that the Board Policy Committee is recommending approval of a revised board policy B-312, which deals with committees. She explained changes to the policy format and content.

**Commissioner Teeple moved to accept and adopt revised board policy B-312.
Commissioner York seconded the motion.**

Discussion: Commissioner Alegria asked about the purpose of a finance committee. Chair Kleczek noted that the board previously requested a finance committee.

Commissioner Alegria pointed out some questions on the attached committee application form that she feels are unnecessary. Commissioner Stolberg noted he's on the committee, and the idea with those questions was to get a feel for the candidate's background.

Commissioner York said there's been passing discussion in the Executive Director Evaluation Committee about doing an annual board self-evaluation. If there's interest, perhaps that's something that could be done at some point, she said.

Commissioner Montero said she values board self-evaluations. She feels it could be handled through an ad hoc committee.

Chair Kleczek said she believes SDAO has a template for board self-evaluation. It's something that could be handled in different ways.

	Alegria	Montero	Romero	Stolberg	Teeple	York	Kleczek
Aye	X	X		X	X	X	X
Nay							
Absent			X				

Motion passed unanimously.

c. 5310 AND 5311 GRANT APPLICATIONS (01:01:00)

Mr. Carr reported that the completed 5310 and 5311 applications are attached. During the April 24, 2026, TAC meeting, he went through each section and explained the projects in detail. For the sake of time, he asked if the board had any questions about the applications.

Commissioner Montero said she appreciated seeing the grant applications printed out.

Chair Kleczek noted that she’s listed as the authorized representative. Typically, the executive director is the authorized representative for grants. She also suggested a couple of other corrections.

Mr. Carr praised Jennifer Geisler for the work she did on the applications and thanked her.

Commissioner Montero moved to approve the submission of the 5310 and 5311 grants and authorize the executive director to sign.

Commissioner Stolberg seconded the motion.

Discussion: Commissioner Alegria suggested amending the motion so that it reflects that staff will make the discussed changes to the applications.

Commissioner Montero amended the motion to reflect that the board is voting to approve submission of the grants as amended.

Commissioner Stolberg accepted the amendment.

	Alegria	Montero	Romero	Stolberg	Teeple	York	Kleczek
Aye	X	X		X	X	X	X
Nay							
Absent			X				

Motion passed unanimously.

d. RESOLUTION 2026-03 NATIONAL SPECIAL DISTRICT DAY (01:14:37)

Chair Kleczek explained that the National Special Districts Association has been working hard to pass federal legislation recognizing special districts as an important form of local government. The first-ever National Special District Day is part of that effort, and a resolution proclaiming National Special District Day in SETD is in the packet for consideration.

Commissioner York moved to adopt Resolution 2026-03 recognizing National Special District Day and calling out SETD.

Commissioner Alegria seconded the motion.

Discussion: Commissioner Montero said that once it's approved, she'd like to see it sent to every city council in the county and the county commission.

	Alegria	Montero	Romero	Stolberg	Teeple	York	Kleczek
Aye	X	X		X	X	X	X
Nay							
Absent			X				

Motion passed unanimously.

Commissioner Montero volunteered to write the press release and send the resolution to the other local governments.

e. INTERIM FUNDS TRANSFER AUTHORITY (01:19:12)

Commissioner Montero moved to designate the responsibility to move funds on a temporary basis and until further notice to the executive director and the board secretary-treasurer. Commissioner Teeple seconded the motion.

Discussion: Commissioner York recommended withdrawing the motion and having someone else make it. Commissioner Montero agreed to withdraw the motion.

Chair Kleczek moved to designate on an interim basis Mobility Manager Jason Jones and Board Secretary-Treasurer Montero as the district's funds transfer people. Commissioner York seconded the motion.

Discussion: Chair Kleczek said that allows the district to maintain separation of duties and fill the roles on an interim basis until the Board Policy Committee can work out the policy going forward.

	Alegria	Montero	Romero	Stolberg	Teeple	York	Kleczek
Aye	X	X		X	X	X	X
Nay							
Absent			X				

Motion passed unanimously.

12. CORRESPONDENCE (01:24:04)

None

13. EXECUTIVE DIRECTOR REPORT (01:24:31)

Executive Director Carr reported on his work activities from March 26, 2026, through April 23, 2026.

14. TEAM REPORTS (01:41:22)

Staff members Jennifer Geisler, Jennifer Stangland, Jason Jones, Sam Bedair and Sara Schilling reported on their work activities from March 26, 2026, through April 23, 2026.

15. ADJOURNMENT (01:54:37)

**Commissioner Stolberg moved to adjourn the meeting.
Commissioner Alegria seconded the motion.**

	Alegria	Montero	Romero	Stolberg	Teeple	York	Kleczek
Aye	X	X		X	X	X	X
Nay							
Absent			X				

Motion passed unanimously.

The meeting was adjourned at 11:54 a.m.

Minutes prepared by SETD staff.

Minutes approved by:

Tita Montero, board secretary-treasurer

Action items from the meeting:

- Staff will amend the 5310 and 5311 grant applications as discussed and submit them
- Commissioner Montero will write a news release about National Special District Day and send information to local city councils and the county commission

Items in progress:

- Clatsop Community College MOU
- Legislative advocacy policy
- Report on audit/RLS progress



Sunset Empire Transportation District BOARD OF COMMISSIONERS

Item 8 Committee Reports

Date: May 28, 2026

Summary: Committee chairs and liaisons will provide an update on the work of their committees, including:

- Board Policy Committee
- Executive Director Evaluation Committee
- NWACT
- TAC



Sunset Empire Transportation District BOARD OF COMMISSIONERS

Item 9 Annual Audit Report Presentation- **FY 2025 Audit**

Date: May 28, 2026

Summary: The Board of Commissioners will receive a presentation of the FY 2025 Annual Audit Report from Paul Nielson, CPA, of Isler CPA LLC. The presentation will provide an overview of the District's audited financial statements, financial position, and auditor findings for the fiscal year.

Attachments

- SETD Financial Statements and Supplementary Information with Independent Auditor's Report
- Adjusted Journal Entry
- Financial Statement Grouping 2025

SUNSET EMPIRE TRANSIT DISTRICT
Clatsop County, Oregon
FINANCIAL STATEMENTS AND SUPPLEMENTARY
INFORMATION
YEAR ENDED JUNE 30, 2025
WITH INDEPENDENT AUDITOR'S REPORT

SUNSET EMPIRE TRANSIT DISTRICT

Year Ended June 30, 2025

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INTRODUCTORY SECTION

SUNSET EMPIRE TRANSIT DISTRICT

Year Ended June 30, 2025

Board of Commissioners

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

Executive Director

Debbie Boothe-Schmidt

District Address

Sunset Empire Transportation District
900 Marine Drive
Astoria, OR 97103

FINANCIAL SECTION

Independent Auditor's Report

Board of Commissioners
Sunset Empire Transportation District
Clatsop County, Oregon

Report on the Financial Statements

Opinions

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards of Audits of Oregon Municipal Corporations, we have issued our report dated May 15, 2026 on our consideration of the District's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Isler CPA



By: Paul R. Nielson, CPA, a member of the firm
Eugene, Oregon
May 15, 2026

SUNSET EMPIRE TRANSIT DISTRICT
Management's Discussion and Analysis
Year Ended June 30, 2025

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 2024-2025 by \$4,371,311, a decrease of \$442,243. Of this amount, \$1,957,598 (unrestricted net position) may be used to meet ongoing obligations, \$2,413,713 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, 2025

FINANCIAL ANALYSIS

Total assets, liabilities and net position were as follows:

	<u>2025</u>	<u>2024</u>	<u>Change 2024-2025</u>	<u>% Change 2024-2025</u>
Assets:				
Current assets	\$ 2,702,928	\$ 2,330,760	\$ 372,168	16.0 %
Noncurrent assets (net)	<u>2,413,713</u>	<u>2,544,590</u>	<u>(130,877)</u>	<u>(5.1)%</u>
Total assets	<u>5,116,641</u>	<u>4,875,350</u>	<u>241,291</u>	<u>4.9 %</u>
Liabilities:				
Current liabilities	600,097	390,581	209,516	53.6 %
Long-term liabilities	<u>145,233</u>	<u>555,701</u>	<u>(410,468)</u>	<u>(73.9)%</u>
Total liabilities	<u>745,330</u>	<u>946,282</u>	<u>(200,952)</u>	<u>(21.2)%</u>
Net position:				
Net investment in capital assets,	2,413,713	2,544,590	(130,877)	(5.1)%
Unrestricted	<u>1,957,598</u>	<u>1,384,478</u>	<u>573,120</u>	<u>41.4 %</u>
Total net position	<u>\$ 4,371,311</u>	<u>\$ 3,929,068</u>	<u>\$ 442,243</u>	<u>11.3 %</u>

Total assets increased for this fiscal year by \$241,291. Increases in current assets was \$241,291.

Total liabilities decreased by \$200,952 from last year.

Net position may serve as a useful indicator of the District's financial position. As of June 30, 2025, assets exceeded liabilities by \$4,371,311, a 11.3% increase from the prior period. Investment in capital assets, net of related debt are considered unavailable for current expenditure and account for the majority of the total net position. Unrestricted assets are normally the portion of net position used to finance day-to-day operations without constraints established by debt covenants or other legal requirements.

SUNSET EMPIRE TRANSIT DISTRICT
Management's Discussion and Analysis
Year Ended June 30, 2025

The following schedule presents a summary of revenues, expenses and increase in net position for the District and the amount and percentage change from 2024 to 2025:

	<u>2025</u>	<u>2024</u>	<u>Change</u>	<u>% Change</u>
Revenues:				
Property taxes	\$ 1,269,227	\$ 1,237,247	\$ 31,980	2.6 %
Intergovernmental Revenues	1,843,662	1,953,639	(109,977)	(5.6)%
Charges for Service	133,755	102,669	31,086	30.3 %
Other revenue	<u>475,538</u>	<u>452,177</u>	<u>23,361</u>	<u>5.2 %</u>
Total revenues	<u>3,722,182</u>	<u>3,745,732</u>	<u>(23,550)</u>	<u>(0.6)%</u>
Expenses:				
Community Services	<u>3,279,939</u>	<u>2,896,860</u>	<u>383,079</u>	<u>13.2 %</u>
Change in net position before Other financing sources (uses)	442,243	848,872	(406,629)	(47.9)%
Net position - beginning	<u>3,929,068</u>	<u>3,080,196</u>	<u>848,872</u>	<u>27.6 %</u>
Net position - ending	<u>\$ 4,371,311</u>	<u>\$ 3,929,068</u>	<u>\$ 442,243</u>	<u>11.3 %</u>

Total revenues decreased 23,550 or 0.6% due mainly to an decrease in grant funding.

Expenses increased by 383,079 or 13.2% due to a increase in transit service provided.

CAPITAL ASSETS

At June 30, 2025, the District had \$2,413,713 invested in capital assets net of depreciation. For the year ended June 30, 2025, 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 \$389,754 at June 30, 2025. See Note III.C. for additional information related to debt.

ECONOMIC FACTORS AND BUDGET INFORMATION

The budget outlook for 2026 estimates that the district's revenue will remain relatively flat and expenses will increase by 17%.

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, 2025

	General Fund	Adjustments	Government al Activities
Assets:			
Current assets:			
Cash and Cash Equivalents	\$ 2,284,468	\$ -	\$ 2,284,468
Receivables			
Intergovernmental Accounts Receivable	358,680	-	358,680
Property taxes	59,780	-	59,780
Total current assets	2,702,928	-	2,702,928
Noncurrent assets:			
Capital assets not being depreciated	-	586,488	586,488
Capital assets being depreciated	-	1,827,225	1,827,225
Total noncurrent assets	-	2,413,713	2,413,713
Total assets	\$ 2,702,928	\$ 2,413,713	\$ 5,116,641
Liabilities:			
Current liabilities:			
Accounts Payable	\$ 239,257	\$ -	\$ 239,257
Accrued Payroll Expenses	8,851	-	8,851
Compensated absences payable	-	107,468	107,468
Current portion of loan payable	-	244,521	244,521
Total current liabilities	248,108	351,989	600,097
Noncurrent liabilities:			
Loan payable	-	145,233	145,233
Total liabilities	248,108	497,222	745,330
Deferred inflows of resources:			
Unavailable revenue	59,780	(59,780)	-
Fund balance:			
Unassigned	2,395,040	-	
Total fund balance	2,395,040	-	
Total liabilities, deferred inflows of resources and fund balance	\$ 2,702,928		
Net position:			
Net investment in capital assets			2,413,713
Unrestricted			1,957,598
Total net position			4,371,311
Total liabilities and net position			\$ 5,116,641

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

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

SUNSET EMPIRE TRANSIT DISTRICT

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

Governmental Funds

For the Year Ended June 30, 2025

	<u>General Fund</u>	<u>Adjustments</u>	<u>Governmental Activities</u>
Revenues:			
Property taxes	\$ 1,273,675	\$ (4,448)	\$ 1,269,227
Intergovernmental revenue	1,843,662	-	1,843,662
Mass transit assessment	143,299	-	143,299
State timber sales	223,827	-	223,827
Charges for services	133,755	-	133,755
Contributions and donations	50,000	-	50,000
Other revenue	<u>58,412</u>	<u>-</u>	<u>58,412</u>
Total revenues	<u>3,726,630</u>	<u>(4,448)</u>	<u>3,722,182</u>
Expenditures:			
Personnel services	2,193,627	37,750	2,231,377
Materials and services	893,832	-	893,832
Debt service	422,235	(422,235)	-
Interest	-	23,853	23,853
Depreciation	<u>-</u>	<u>130,877</u>	<u>130,877</u>
Total expenditures / expenses	<u>3,509,694</u>	<u>(229,755)</u>	<u>3,279,939</u>
Excess (deficiency) of revenues over (under) expenditures / expenses	216,936	225,307	442,243
Other financing sources (uses):			
Net change in fund balance / net position	216,936	225,307	442,243
Fund balance / Net position:			
Beginning of year	<u>2,178,104</u>	<u>1,750,964</u>	<u>3,929,068</u>
End of year	<u>\$ 2,395,040</u>	<u>\$ 1,976,271</u>	<u>\$ 4,371,311</u>

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

- 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.

- Principal payments on debt are recorded as expenditures in the governmental funds and are reported as a reduction in the liability for governmental activities on the Statement of Net Position.

SUNSET EMPIRE TRANSIT DISTRICT

Notes to Financial Statements

June 30, 2025

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, 2025

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. 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, 2025

I. Summary of significant accounting policies (continued)

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

4. *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. The District reported no deferred outflows at June 30, 2025.

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.

5. *Compensated Absences*

Effective July 1, 2024, The District implemented GASB Statement No. 101, Compensated Absences. This Statement requires a single recognition and measurement model for all types of compensated absences and amends certain disclosure requirements. The adoption of GASB Statement No. 101 did not result in a restatement of prior period balances.

District employees earn vacation and sick leave in accordance with District personnel policies. Vacation leave is earned based on years of service and may be carried forward. Sick leave is earned at a fixed rate per pay period and may be accumulated without limit. Under the District's policy, employees are paid for unused vacation leave upon separation from service. Sick leave is not paid upon separation from service. In accordance with GASB Statement No. 101, a liability is recognized for leave that has been earned (attributable to services already rendered), accumulates, and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability is measured using pay rates in effect as of the financial statement date and includes salary-related payments such as the District's share of Social Security and Medicare taxes.

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. *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, 2025

I. Summary of significant accounting policies (continued)

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

7.. *Fund Balance 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.

8. *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, 2025

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, 2025 are comprised of:

	<u>2025</u>
Demand deposits	\$ 1,777,268
Local Government Investment Pool	<u>507,200</u>
Total cash	<u>\$ 2,284,468</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 and www.oregon.gov/treasury.

Custodial Credit Risk. The District's cash and investment balances are exposed to Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned. The Federal 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, 2025

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, 2025, 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 \$1,779,611.

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, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 586,488	\$ -	\$ -	\$ 586,488
Total capital assets not being depreciated	<u>586,488</u>	<u>-</u>	<u>-</u>	<u>586,488</u>
Capital assets being depreciated:				
Buildings	3,468,867	-	-	3,468,867
Equipment	<u>3,892,041</u>	<u>-</u>	<u>-</u>	<u>3,892,041</u>
Total capital assets being depreciated	<u>7,360,908</u>	<u>-</u>	<u>-</u>	<u>7,360,908</u>
Less accumulated depreciation for:				
Buildings	(1,583,150)	(79,833)	-	(1,662,983)
Equipment	<u>(3,819,656)</u>	<u>(51,044)</u>	<u>-</u>	<u>(3,870,700)</u>
Total accumulated depreciation	<u>(5,402,806)</u>	<u>(130,877)</u>	<u>-</u>	<u>(5,533,683)</u>
Total capital assets, being depreciated, net	<u>1,958,102</u>	<u>(130,877)</u>	<u>-</u>	<u>1,827,225</u>
Total capital assets, net	<u>\$ 2,544,590</u>	<u>\$ (130,877)</u>	<u>\$ -</u>	<u>\$ 2,413,713</u>

SUNSET EMPIRE TRANSIT DISTRICT

Notes to Financial Statements

June 30, 2025

III. Detailed notes (continued)

C. Debt obligations

The note payable that is a direct borrowings consist of the following at June 30, 2025:

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, 2025 follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Long-Term Portion
State of Oregon Department of Transportation Loan	\$ 788,136	\$ -	\$ (398,382)	\$ 389,754	\$ 244,521	\$ 145,233
Compensated absences	\$ 69,718	\$ 107,468	\$ (69,718)	\$ 107,468	\$ 107,468	\$ -

Annual debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 244,521	\$ 8,959	\$ 253,480
2027	145,233	1,711	146,944
Total	\$ 389,754	\$ 10,670	\$ 400,424

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, 2025, the District contributed \$37,786.

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.

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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues:				
Property taxes	\$ 1,318,500	\$ 1,318,500	\$ 1,273,675	\$ (44,825)
Intergovernmental revenue	2,703,633	2,703,633	879,268	(1,824,365)
Mass transit assessment	115,000	115,000	143,299	28,299
State timber revenue	165,000	165,000	223,827	58,827
Charges for services	80,500	80,500	133,755	53,255
Other revenue	<u>22,500</u>	<u>22,500</u>	<u>60,411</u>	<u>37,911</u>
Total revenues	<u>4,405,133</u>	<u>4,405,133</u>	<u>2,714,235</u>	<u>(1,690,898)</u>
Expenditures:				
Personnel services	2,864,000	2,864,000	2,193,627	670,373
Materials and services	938,000	938,000	893,832	44,168
Capital outlay	720,000	720,000	-	720,000
Debt Service	479,000	422,235	422,235	56,765
Contingency	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>
Total expenditures	<u>5,501,000</u>	<u>5,444,235</u>	<u>3,509,694</u>	<u>1,991,306</u>
Excess (deficiency) of revenues over (under) expenditures	(1,095,867)	(1,039,102)	(795,459)	300,408
Other financing sources (uses):				
Transfers in	-	-	964,394	964,394
Transfers out	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Total other financing sources (uses)	<u>(100,000)</u>	<u>-</u>	<u>964,394</u>	<u>1,064,394</u>
Net change in fund balance	(1,195,867)	(1,039,102)	168,935	1,364,802
Fund Balance:				
Beginning of year,	<u>1,321,500</u>	<u>1,321,500</u>	<u>2,178,104</u>	<u>856,604</u>
End of year	<u>\$ 125,633</u>	<u>\$ 282,398</u>	<u>\$ 2,347,039</u>	<u>\$ 2,221,406</u>

For GAAP reporting purposes this fund is combined with the Special Transportation Improvement Fund. The transfers in to the General fund and out from the Special Transportation Improvement fund are eliminated. The revenue in the Special Transportation fund is added to the General Fund revenue for GAAP purposes

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, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues:			
Intergovernmental revenue	\$ 1,047,017	\$ 964,394	\$ (82,623)
Total revenues	<u>1,047,017</u>	<u>964,394</u>	<u>(82,623)</u>
Expenditures:			
Excess (deficiency) of revenues over (under) expenditures	1,047,017	964,394	(82,623)
Other financing sources (uses):			
Transfers Out	<u>(1,317,961)</u>	<u>(964,394)</u>	<u>353,567</u>
Net change in fund balance	(270,944)	-	270,944
Fund Balance:			
Beginning of year	<u>465,000</u>	<u>-</u>	<u>(465,000)</u>
End of year	<u>\$ 194,056</u>	<u>\$ -</u>	<u>\$ (194,056)</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

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, 2025, 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 May 15, 2026. 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



By: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
May 15, 2026

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

Board of Commissioners
Sunset Empire Transportation District
Clatsop County, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Sunset Empire Transportation District ("District"), as of and for the year ended June 30, 2025, 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 May 15, 2026.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of This Report

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

Isler CPA

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive style with a large, prominent "P" and "N".

By: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
May 15, 2026

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

Board of Commissioners
Sunset Empire Transportation District
Clatsop County, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Sunset Empire Transportation District with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Sunset Empire Transportation District's major federal programs for the year ended June 30, 2025. Sunset Empire Transportation District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Sunset Empire Transportation District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States;ⁱ and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).^j Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Sunset Empire Transportation District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Sunset Empire Transportation District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Sunset Empire Transportation District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Sunset Empire Transportation Districts compliance based on our audit. 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, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Sunset Empire Transportation Districts compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Sunset Empire Transportation District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Sunset Empire Transportation District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Sunset Empire Transportation District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Isler CPA

A handwritten signature in black ink that reads "Paul R. Nielson". The signature is written in a cursive style with a long, sweeping tail on the letter "n".

By: Paul Nielson, CPA, a member of the firm
Eugene, Oregon
May 15, 2026

SUNSET EMPIRE TRANSIT DISTRICT
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

Section I – Summary of Auditor’s Results

Financial Statements:

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

Federal Awards:

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

Identification of Major Federal Award Programs:

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

Section III – Federal Award Findings and Questioned Costs

None

SUNSET EMPIRE TRANSIT DISTRICT

Schedule of Expenditures of Federal Awards

For the Year Ended

June 30, 2025

Federal Grantor / Pass-Through Grantor / Program or Cluster Title Federal ALN Number	ALN Number	Federal or Pass- Through Award Identification Number	Total Expenditures
U.S. Department of Transportation			
<i>Passed through Oregon Department of Transportation</i>			
Transit Services Programs Cluster			
Enhanced Mobility for Seniors and Individuals with Disabilities	20.513	35786	\$ 110,530
Formula Grants for Rural Areas	20.509	35433	<u>768,646</u>
Total Expenditures of Federal Awards			<u><u>\$ 879,176</u></u>

Notes to Schedule of Expenditures of Federal Awards

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Sunset Empire Transportation District under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 US Code of Federal Regulations (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a selected portion of the operation of Sunset Empire Transportation District, it is not intended to and does not present the financial position, changes in financial position, or cash flow for Sunset Empire Transportation District.

2. Summary of Significant Accounting Policies

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

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

No amounts were provided to subrecipients.

Sunset Empire Transit District

8010

Year End: June 30, 2025

Prepared by In-Chrg Review Manager Review

Journal Entries: Adjusting

PRN 5/8/2026

Date: 7/1/2024 To 6/30/2025

Partner Review EQCR Review Other Review

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
CAJE2	6/30/2025	CASH RECEIPTS CLEARING SYSTEM	1095	SRF01			-226.22		
CAJE2	6/30/2025	EFT CLEARING SYSTEM	1099	SRF01		2,325.17			
CAJE2	6/30/2025	ACCOUNTS RECEIVABLE SYSTEM	1210	100		2,779.00			
CAJE2	6/30/2025	PASS TRANSIT RECEIVABLES	1251	100			-340.00		
CAJE2	6/30/2025	FIXED ROUTE FARES	4010	100			-4,537.95		
		To adjust other receivables							
CJE 2	6/30/2025	PREPAID WORK COMP	1425	100		30,325.13			
CJE 2	6/30/2025	WORKER'S COMP SDIS INS	6115	100			-30,325.13		
		Client entry to fix workers comp not clearing out prepaid							
IAJE1	6/30/2025	PROPERTY TAX RECEIVABLES	1250	100	71011		-4,447.97		
IAJE1	6/30/2025	DEFERRED REVENUE	2705	100	71011	4,447.97			
		To adjust property taxes receivable							
IAJE2	6/30/2025	ODOT LOAN	2805	100		872,580.00			
IAJE2	6/30/2025	FUND BALANCE	3000	100			-869,975.00		
IAJE2	6/30/2025	OTHER INCOME	4605	100			-2,605.00		
		To remove long-term debt and adjust immaterial difference in opening fund balance							
CAJE 1	6/30/2025	GRANTS RECEIVABLE	1215	100		331,756.00			

CAJE 1	6/30/2025	5311 ADMIN/OPERATIONS	5301 301	-18,492.00
CAJE 1	6/30/2025	5311 ADMIN/OPERATIONS	5301 301	-290,008.00
CAJE 1	6/30/2025	5310 MOBILITY MGT/PM	5302 302	
CAJE 1	6/30/2025	5310 MOBILITY MGT/PM	5302 302	-23,256.00

Client Entry to record State
receivables

IAJE 1	6/30/2025	PR SUTA	2112 100	6210	-836.22
IAJE 1	6/30/2025	OR STATE W/H	2113 100	6210	-442.74
IAJE 1	6/30/2025	FED W/H TAX PAYABLE	2114 100	6210	-19.54
IAJE 1	6/30/2025	FSA-PT	2121 100	6210	-58.96
IAJE 1	6/30/2025	OR-WBF ASSESSMENT	2123 100	6210	-0.10
IAJE 1	6/30/2025	BENEFITS MEDICAL SDIS	2124 100	6210	-4,302.41
IAJE 1	6/30/2025	AFLAC-AT	2130 100	6210	-111.20
IAJE 1	6/30/2025	AFLAC-PT	2131 100	6210	-61.10
IAJE 1	6/30/2025	MASA	2135 100	6210	-14.00
IAJE 1	6/30/2025	WAGES	6010 100	6210	5,846.27

To clear out immateril debit
balances in payable accounts.

1,250,059.54 -1,250,059.54

Net Income (Loss) 218,935.28

5/13/2026

3:15 PM

Sunset Empire Transit District

8000

Year End: June 30, 2025

Prepared by

In-Chrg Review

Manager Review

Trial Balance

PRN 4/28/2026

Partner Review

EQCR Review

Other Review

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/24	%Chg
1010 100 OVER/UNDER	14.95	0.00	0.00	14.95		0.00	0
1020 100 GENERAL CHECKING LC BANK	0.00	0.00	0.00	0.00		20,192.88	(100)
1030 100 LGIP - GENERAL FUND	0.00	0.00	0.00	0.00		1,008,417.17	(100)
1041 100 PAYROLL ACCOUNT LC BANK	0.00	0.00	0.00	0.00		23,942.81	(100)
1055 100 STIF LC BANK	0.00	0.00	0.00	0.00		464,271.14	(100)
1060 100 ODOT LOAN LC BANK	0.00	0.00	0.00	0.00		201,661.57	(100)
1065 100 CONTINGENCY	0.00	0.00	0.00	0.00		418,538.87	(100)
1096 100 CASH RECEIPTS CLEARING SYSTEM	0.00	0.00	0.00	0.00		3,812.22	(100)
1098 100 EFT CLEARING SYSTEM	0.00	0.00	0.00	0.00		(2,325.17)	(100)
1020 SRF01 GENERAL CHECKING LC BANK	312,488.97	0.00	0.00	312,488.97		0.00	0
1030 SRF01 LGIP - GENERAL FUND	507,199.56	0.00	0.00	507,199.56		0.00	0
1040 SRF01 PAYROLL ACCOUNT LC BANK	26,566.02	0.00	0.00	26,566.02		0.00	0
1055 SRF01 STIF LC BANK	303,151.59	0.00	0.00	303,151.59		0.00	0
1060 SRF01 ODOT LOAN LC BANK	201,661.57	0.00	0.00	201,661.57		0.00	0
1065 SRF01 CONTINGENCY	933,385.06	0.00	0.00	933,385.06		0.00	0
1095 SRF01 CASH RECEIPTS CLEARING SYSTEM	226.22	(226.22)	0.00	0.00		0.00	0
1099 SRF01 EFT CLEARING SYSTEM	(2,325.17)	2,325.17	0.00	0.00		0.00	0
Governmental Activites	2,282,368.77	2,098.95	0.00	2,284,467.72		2,138,511.49	7
1.1.100 Cash and Cash Equivalents	2,282,368.77	2,098.95	0.00	2,284,467.72		2,138,511.49	7
1100 100 CASH HELD FOR OTHER FUNDS	358,414.57	0.00	0.00	358,414.57		911,336.62	(61)
1101 100 CASH HELD FOR OTHER FUNDS	0.00	0.00	0.00	0.00		(2,138,511.49)	(100)
1100 201 CASH HELD FOR OTHER FUNDS	(113,679.57)	0.00	0.00	(113,679.57)		(113,679.57)	0
1100 202 CASH HELD FOR OTHER FUNDS	(201,247.66)	0.00	0.00	(201,247.66)		(201,247.66)	0
1100 203 CASH HELD FOR OTHER FUNDS	3,393,484.86	0.00	0.00	3,393,484.86		2,429,090.86	40

1100 301 CASH HELD FOR OTHER FUNDS	(1,688,041.99)	0.00	0.00	(1,688,041.99)	(1,328,421.86)	27
1100 302 CASH HELD FOR OTHER FUNDS	57,252.28	0.00	0.00	57,252.28	82,096.40	(30)
1100 303 CASH HELD FOR OTHER FUNDS	3,000.00	0.00	0.00	3,000.00	3,000.00	0
1100 304 CASH HELD FOR OTHER FUNDS	(6,076.43)	0.00	0.00	(6,076.43)	(6,076.43)	0
1100 306 CASH HELD FOR OTHER FUNDS	260,257.72	0.00	0.00	260,257.72	260,257.72	0
1100 401 CASH HELD FOR OTHER FUNDS	102,095.41	0.00	0.00	102,095.41	102,095.41	0
1100 402 CASH HELD FOR OTHER FUNDS	60.00	0.00	0.00	60.00	60.00	0
1100 SRF01 CASH HELD FOR OTHER FUNDS	(2,215,519.19)	0.00	0.00	(2,215,519.19)	0.00	0
1100 SRF03 CASH HELD FOR OTHER FUNDS	50,000.00	0.00	0.00	50,000.00	0.00	0
Governmental Activities	0.00	0.00	0.00	0.00	0.00	0
1.1.100.204 Cash and Cash Equivalents, Restricted	0.00	0.00	0.00	0.00	0.00	0
1210 100 ACCOUNTS RECEIVABLE SYSTEM	(2,779.00)	2,779.00	0.00	0.00	0.00	0
1251 100 PASS TRANSIT RECEIVABLES	340.00	(340.00)	0.00	0.00	0.00	0
1210 301 ACCOUNTS RECEIVABLE SYSTEM	0.00	0.00	0.00	0.00	104,765.00	(100)
Governmental Activities	(2,439.00)	2,439.00	0.00	0.00	104,765.00	(100)
1.1.300.104 Trade Accounts Receivable	(2,439.00)	2,439.00	0.00	0.00	104,765.00	(100)
1250 100 PROPERTY TAX RECEIVABLES	64,228.08	(4,447.97)	0.00	59,780.11	64,228.08	(7)
1.1.300.154 Property Taxes Receivable	64,228.08	(4,447.97)	0.00	59,780.11	64,228.08	(7)
1215 100 GRANTS RECEIVABLE	0.00	331,756.00	0.00	331,756.00	0.00	0
1210 302 ACCOUNTS RECEIVABLE SYSTEM	26,924.00	0.00	0.00	26,924.00	23,256.00	16
Governmental Activities	26,924.00	331,756.00	0.00	358,680.00	23,256.00	1442
1.1.300.554 Grants Receivable	26,924.00	331,756.00	0.00	358,680.00	23,256.00	1442
1425 100 PREPAID WORK COMP	(30,325.13)	30,325.13	0.00	0.00	0.00	0
1.1.900.104 Prepaid Expenses	(30,325.13)	30,325.13	0.00	0.00	0.00	0
2010 100 ACCOUNTS PAYABLE SYSTEM	(225,756.08)	0.00	0.00	(225,756.08)	(67,923.55)	232

2019 100 ACCOUNTS PAYABLE OTHER	341.45	0.00	0.00	341.45	341.45	0
2111 100 SOCIAL SECURITY TAX-EMPLOYER	315.65	0.00	0.00	315.65	315.65	0
2010 301 ACCOUNTS PAYABLE SYSTEM	(17,798.17)	0.00	0.00	(17,798.17)	(12,028.36)	48
2010 302 ACCOUNTS PAYABLE SYSTEM	(69.12)	0.00	0.00	(69.12)	(155.96)	(56)
Governmental Activites	(242,966.27)	0.00	0.00	(242,966.27)	(79,450.77)	206
2.1.200 Accounts Payable	(242,966.27)	0.00	0.00	(242,966.27)	(79,450.77)	206
2050 100 CREDIT CARD PAYABLE	(274,670.94)	0.00	0.00	(274,670.94)	(230,289.42)	19
2059 100 CREDIT CARD PAYMENT CLEARING	273,907.72	0.00	0.00	273,907.72	226,524.38	21
2060 100 PAYABLE TO NWN	4,472.61	0.00	0.00	4,472.61	2,160.54	107
Governmental Activites	3,709.39	0.00	0.00	3,709.39	(1,604.50)	(331)
2.1.200.904 Other Payables	3,709.39	0.00	0.00	3,709.39	(1,604.50)	(331)
2100 100 ACCRUED LABOR SYSTEM	(7,373.00)	0.00	0.00	(7,373.00)	(7,373.00)	0
2.1.300.104 Accrued Payroll	(7,373.00)	0.00	0.00	(7,373.00)	(7,373.00)	0
2112 100 PR SUTA	836.22	(836.22)	0.00	0.00	0.00	0
2113 100 OR STATE W/H	442.74	(442.74)	0.00	0.00	0.00	0
2114 100 FED W/H TAX PAYABLE	19.54	(19.54)	0.00	0.00	0.00	0
2121 100 FSA-PT	58.96	(58.96)	0.00	0.00	0.00	0
2123 100 OR-WBF ASSESSMENT	0.10	(0.10)	0.00	0.00	0.06	(100)
2124 100 BENEFITS MEDICAL SDIS	4,302.41	(4,302.41)	0.00	0.00	0.00	0
2130 100 AFLAC-AT	111.20	(111.20)	0.00	0.00	0.00	0
2131 100 AFLAC-PT	61.10	(61.10)	0.00	0.00	0.00	0
2133 100 GARNISHMENTS	(1,158.12)	0.00	0.00	(1,158.12)	0.00	0
2135 100 MASA	14.00	(14.00)	0.00	0.00	0.00	0
2141 100 RETIREMENT-ER 457	(320.35)	0.00	0.00	(320.35)	0.00	0
Governmental Activites	4,367.80	(5,846.27)	0.00	(1,478.47)	0.06	(2464217)
2.1.300.154 Accrued Payroll Taxes	4,367.80	(5,846.27)	0.00	(1,478.47)	0.06	(2464217)
2805 100 ODOT LOAN	(872,580.40)	872,580.00	0.00	(0.40)	0.00	0

2.2.100.104 Long-term Debt	(872,580.40)	872,580.00	0.00	(0.40)	0.00	0
2705 100 DEFERRED REVENUE	(64,228.08)	4,447.97	0.00	(59,780.11)	(64,228.08)	(7)
2.3.404 Deferred Inflows - Property Taxes	(64,228.08)	4,447.97	0.00	(59,780.11)	(64,228.08)	(7)
3000 100 FUND BALANCE	103,943.81	(869,975.00)	0.00	(766,031.19)	(682,099.81)	12
3000 201 FUND BALANCE	113,679.57	0.00	0.00	113,679.57	113,679.57	0
3000 202 FUND BALANCE	201,247.66	0.00	0.00	201,247.66	201,247.66	0
3000 203 FUND BALANCE	(2,429,090.86)	0.00	0.00	(2,429,090.86)	(1,149,331.88)	111
3000 301 FUND BALANCE	1,235,458.90	0.00	0.00	1,235,458.90	1,190,043.10	4
3000 302 FUND BALANCE	(105,196.44)	0.00	0.00	(105,196.44)	(107,175.20)	(2)
3000 303 FUND BALANCE	(3,000.00)	0.00	0.00	(3,000.00)	(3,000.00)	0
3000 304 FUND BALANCE	6,076.43	0.00	0.00	6,076.43	16,440.30	(63)
3000 306 CARES	(260,257.72)	0.00	0.00	(260,257.72)	(260,257.72)	0
3000 401 FUND BALANCE	(102,095.41)	0.00	0.00	(102,095.41)	(102,095.41)	0
3000 402 FUND BALANCE	(60.00)	0.00	0.00	(60.00)	(60.00)	0
3000 SRF01 FUND BALANCE	(66,834.63)	0.00	0.00	(66,834.63)	(54,988.63)	22
Governmental Activities	(1,306,128.69)	(869,975.00)	0.00	(2,176,103.69)	(837,598.02)	160
3.1.204 Fund Balance	(1,306,128.69)	(869,975.00)	0.00	(2,176,103.69)	(837,598.02)	160
4205 100 PROPERTY TAXES	(1,248,675.47)	0.00	0.00	(1,248,675.47)	(1,210,684.11)	3
4206 100 PRIOR YEAR TAXES	(23,786.55)	0.00	0.00	(23,786.55)	(24,600.09)	(3)
4207 100 PROPERTY TAX INTEREST	(1,060.23)	0.00	0.00	(1,060.23)	(970.20)	9
4210 100 LAND SALES/US FISH & WILDLIFE	(152.54)	0.00	0.00	(152.54)	(158.45)	(4)
Governmental Activities	(1,273,674.79)	0.00	0.00	(1,273,674.79)	(1,236,412.85)	3
4.1.100.104.100 Property Taxes	(1,273,674.79)	0.00	0.00	(1,273,674.79)	(1,236,412.85)	3
5203 203 OREGON STIF FUNDS-FORMULA	(857,278.00)	0.00	0.00	(857,278.00)	(1,172,643.00)	(27)
5206 203 OREGON STIF FUNDS – POPULATION	(107,116.00)	0.00	0.00	(107,116.00)	(107,116.00)	0
5301 301 5311 ADMIN/OPERATIONS	(460,146.00)	(308,500.00)	0.00	(768,646.00)	(604,605.00)	27
5302 302 5310 MOBILITY MGT/PM	(87,366.00)	(23,256.00)	0.00	(110,622.00)	(58,907.00)	88

5304 304 TRANSPORTATION OPTIONS	0.00	0.00	0.00	0.00	(10,368.37)	(100)
Governmental Activites	(1,511,906.00)	(331,756.00)	0.00	(1,843,662.00)	(1,953,639.37)	(6)
4.1.100.204 Intergovernmental Revenues	(1,511,906.00)	(331,756.00)	0.00	(1,843,662.00)	(1,953,639.37)	(6)
4315 100 MASS TRANSIT ASSESSMENT	(143,298.95)	0.00	0.00	(143,298.95)	(132,959.55)	8
4.1.100.604 Mass Transit Assesment	(143,298.95)	0.00	0.00	(143,298.95)	(132,959.55)	8
4310 100 TIMBER SALES	(223,827.16)	0.00	0.00	(223,827.16)	(264,559.75)	(15)
4.1.100.654 State Timber Sales	(223,827.16)	0.00	0.00	(223,827.16)	(264,559.75)	(15)
4010 100 FIXED ROUTE FARES	(91,039.60)	(4,537.95)	0.00	(95,577.55)	(67,582.81)	41
4020 100 DIAL-A-RIDE	(586.00)	0.00	0.00	(586.00)	(624.00)	(6)
4021 100 MEDICAID FARES - IGA	(3,068.00)	0.00	0.00	(3,068.00)	(4,518.00)	(32)
4022 100 PARATRANSIT FARES	(18,280.25)	0.00	0.00	(18,280.25)	(14,944.05)	22
4110 100 NW NAVIGATOR	(4,783.97)	0.00	0.00	(4,783.97)	(4,321.07)	11
4130 100 OTHER-VENDING	(344.15)	0.00	0.00	(344.15)	(199.67)	72
4410 100 BILLBOARD LEASE	(1,200.00)	0.00	0.00	(1,200.00)	(1,200.00)	0
4420 100 PARKING SPACE LEASE	(9,112.28)	0.00	0.00	(9,112.28)	(8,692.50)	5
4425 100 CHARGING STATION	(802.76)	0.00	0.00	(802.76)	(586.97)	37
Governmental Activites	(129,217.01)	(4,537.95)	0.00	(133,754.96)	(102,669.07)	30
4.1.100.704 Charges for Services	(129,217.01)	(4,537.95)	0.00	(133,754.96)	(102,669.07)	30
5810 SRF03 MICRO TRANSIT REVENUE	(50,000.00)	0.00	0.00	(50,000.00)	0.00	0
4.1.204 Contributions and Donations from Private Sources	(50,000.00)	0.00	0.00	(50,000.00)	0.00	0
4505 100 INTEREST EARNED ON BANK ACCT	(54,858.73)	0.00	0.00	(54,858.73)	(39,518.25)	39
4605 100 OTHER INCOME	(2,947.66)	(2,605.00)	0.00	(5,552.66)	(15,138.28)	(63)
Governmental Activites	(57,806.39)	(2,605.00)	0.00	(60,411.39)	(54,656.53)	11
4.1.900 Other Revenue	(57,806.39)	(2,605.00)	0.00	(60,411.39)	(54,656.53)	11

6017 100 JURY DUTY	510.56	0.00	0.00	510.56	0.00	0
5.2.154.100 Employee Expenses - Payroll and Compensation	510.56	0.00	0.00	510.56	0.00	0
6010 100 WAGES	861,985.99	5,846.27	0.00	867,832.26	796,101.59	9
6011 100 OVERTIME	42,102.68	0.00	0.00	42,102.68	13,658.30	208
6012 100 SICK	64,376.10	0.00	0.00	64,376.10	43,020.61	50
6013 100 HOLIDAY	20,153.68	0.00	0.00	20,153.68	15,352.27	31
6014 100 FLEX HOLIDAY/PERSONAL	30,110.16	0.00	0.00	30,110.16	25,905.68	16
6015 100 VACATION	76,016.39	0.00	0.00	76,016.39	63,268.57	20
6016 100 BEREAVEMENT	2,815.20	0.00	0.00	2,815.20	3,262.24	(14)
6010 301 WAGES	409,793.77	0.00	0.00	409,793.77	300,034.58	37
6011 301 OVERTIME	23,563.45	0.00	0.00	23,563.45	12,188.60	93
6013 301 HOLIDAY	7,587.80	0.00	0.00	7,587.80	4,192.59	81
6010 302 WAGES	72,383.63	0.00	0.00	72,383.63	40,710.92	78
6013 302 HOLIDAY	1,337.36	0.00	0.00	1,337.36	817.94	64
Governmental Activites	1,612,226.21	5,846.27	0.00	1,618,072.48	1,318,513.89	23
5.2.154.100.100 Payroll and Compensation - Salaries and Wages	1,612,226.21	5,846.27	0.00	1,618,072.48	1,318,513.89	23
6111 100 PR TAXES-MEDICARE	16,117.74	0.00	0.00	16,117.74	12,130.17	33
6112 100 PR TAXES-SOC SECURITY	67,728.42	0.00	0.00	67,728.42	51,866.57	31
6113 100 PR TAXES-SUTA	24,519.56	0.00	0.00	24,519.56	16,033.23	53
6114 100 WORKER'S COMP WBF	303.69	0.00	0.00	303.69	250.43	21
6115 100 WORKER'S COMP SDIS INS	41,762.99	(30,325.13)	0.00	11,437.86	32,255.55	(65)
6116 100 PAID LEAVE OREGON	4,369.78	0.00	0.00	4,369.78	3,345.91	31
6114 203 WORKER'S COMP WBF	0.00	0.00	0.00	0.00	0.02	(100)
6111 301 PR TAXES-MEDICARE	6,388.02	0.00	0.00	6,388.02	4,580.45	39
6112 301 PR TAXES-SOC SECURITY	27,314.73	0.00	0.00	27,314.73	19,585.18	39
6113 301 PR TAXES-SUTA	9,233.65	0.00	0.00	9,233.65	6,485.88	42
6114 301 WORKER'S COMP WBF	153.38	0.00	0.00	153.38	116.81	31
6115 301 WORKER'S COMP SDIS INS	14,233.99	0.00	0.00	14,233.99	10,689.36	33
6116 301 PAID LEAVE OREGON	1,762.20	0.00	0.00	1,762.20	1,263.69	39
6111 302 PR TAXES-MEDICARE	1,050.76	0.00	0.00	1,050.76	590.31	78

6112 302 PR TAXES-SOC SECURITY	4,493.39	0.00	0.00	4,493.39	2,524.26	78
6113 302 PR TAXES-SUTA	1,230.75	0.00	0.00	1,230.75	738.83	67
6114 302 WORKER'S COMP WBF	19.47	0.00	0.00	19.47	11.80	65
6115 302 WORKER'S COMP SDIS INS	104.21	0.00	0.00	104.21	58.66	78
6116 302 PAID LEAVE OREGON	289.98	0.00	0.00	289.98	162.84	78
Governmental Activites	221,076.71	(30,325.13)	0.00	190,751.58	162,689.95	17
5.2.154.200.100 Employee Benefits - Payroll Taxes	221,076.71	(30,325.13)	0.00	190,751.58	162,689.95	17
6210 100 RETIREMENT	27,292.68	0.00	0.00	27,292.68	19,963.82	37
6210 301 RETIREMENT	8,829.77	0.00	0.00	8,829.77	7,413.77	19
6210 302 RETIREMENT	1,663.18	0.00	0.00	1,663.18	1,010.68	65
Governmental Activites	37,785.63	0.00	0.00	37,785.63	28,388.27	33
5.2.154.200.300 Employee Benefits - Employee Pensions and Benefits	37,785.63	0.00	0.00	37,785.63	28,388.27	33
6211 100 HRA CLAIMS	3,124.94	0.00	0.00	3,124.94	3,082.67	1
5.2.154.200.900 Employee Benefits - Other	3,124.94	0.00	0.00	3,124.94	3,082.67	1
6212 100 HEALTH INSURANCE	220,252.38	0.00	0.00	220,252.38	188,633.36	17
6213 100 FSA/HRA EXP	1,207.87	0.00	0.00	1,207.87	1,386.33	(13)
6212 301 HEALTH INSURANCE	107,455.05	0.00	0.00	107,455.05	71,017.00	51
6213 301 FSA/HRA EXP	0.00	0.00	0.00	0.00	9.00	(100)
6212 302 HEALTH INSURANCE	14,385.74	0.00	0.00	14,385.74	8,615.69	67
6213 302 FSA/HRA EXP	80.29	0.00	0.00	80.29	75.66	6
6213 304 FSA/HRA EXP	0.00	0.00	0.00	0.00	4.50	(100)
Governmental Activites	343,381.33	0.00	0.00	343,381.33	269,741.54	27
5.2.154.300.100 Insurance Expense - Group Insurance	343,381.33	0.00	0.00	343,381.33	269,741.54	27
8000 100 AUDIT	54,200.00	0.00	0.00	54,200.00	41,000.00	32
8001 100 PROFESSIONAL SERVICES	73,634.28	0.00	0.00	73,634.28	47,736.20	54
8002 100 LEGAL COUNSEL	13,316.11	0.00	0.00	13,316.11	13,404.55	(1)
8003 100 BANK FEES	31.05	0.00	0.00	31.05	4.30	622

8004 100 MERCHANT SERVICES	1,699.69	0.00	0.00	1,699.69	1,233.71	38
8010 100 EQUIP LEASE/RENT	2,524.70	0.00	0.00	2,524.70	2,421.60	4
8015 100 COMPUTER HARDWARE/SOFTWARE	4,839.20	0.00	0.00	4,839.20	337.50	1334
8016 100 OFFICE FURNITURE & EQUIP	2,453.96	0.00	0.00	2,453.96	402.16	510
8017 100 SMALL TOOLS	2,477.00	0.00	0.00	2,477.00	0.00	0
8019 100 OTHER DURABLE GOODS	859.70	0.00	0.00	859.70	127.88	572
8020 100 B&M GENERAL	67,940.98	0.00	0.00	67,940.98	22,623.94	200
8021 100 B&M JANITORIAL	3,229.20	0.00	0.00	3,229.20	910.34	255
8022 100 B&M SHELTER CLEAN & REPAIR	11,330.00	0.00	0.00	11,330.00	11,210.00	1
8023 100 BUILDING LEASE	2,234.00	0.00	0.00	2,234.00	1,896.00	18
8031 100 WEB/ONLINE SW SUB	7,891.76	0.00	0.00	7,891.76	12,865.21	(39)
8032 100 IT SERVICES/CONTRACTS	79,893.90	0.00	0.00	79,893.90	91,284.98	(12)
8040 100 TELEPHONE/INTERNET	20,230.60	0.00	0.00	20,230.60	20,597.99	(2)
8041 100 ELECTRICITY	21,016.39	0.00	0.00	21,016.39	18,467.43	14
8042 100 GAS	5,000.02	0.00	0.00	5,000.02	5,193.27	(4)
8043 100 WATER	8,131.40	0.00	0.00	8,131.40	8,477.41	(4)
8050 100 DRUG/ALCOHOL/BG CHECKS	191.13	0.00	0.00	191.13	0.00	0
8051 100 DRIVER'S CERT REIM (CDL)	644.00	0.00	0.00	644.00	710.27	(9)
8052 100 UNIFORMS	1,623.96	0.00	0.00	1,623.96	892.16	82
8053 100 ADS (HR JOB POSTING)	3,726.17	0.00	0.00	3,726.17	770.98	383
8054 100 EMPLOYEE RECOGNITION	4,893.49	0.00	0.00	4,893.49	2,678.88	83
8055 100 HR EXPENSES (ID BADGES, MISC)	95.00	0.00	0.00	95.00	211.91	(55)
8060 100 CONF REGISTRATION FEES	75.00	0.00	0.00	75.00	0.00	0
8061 100 TRAINING	23,719.57	0.00	0.00	23,719.57	1,067.51	2122
8062 100 TRAVEL-MODE	0.00	0.00	0.00	0.00	334.34	(100)
8063 100 TRAVEL-MEALS	130.19	0.00	0.00	130.19	185.60	(30)
8064 100 TRAVEL-LODGING	0.00	0.00	0.00	0.00	369.93	(100)
8071 100 TRAINING-BOARD	690.00	0.00	0.00	690.00	0.00	0
8072 100 TRAVEL-MODE-BOARD	719.60	0.00	0.00	719.60	0.00	0
8074 100 TRAVEL-LODGING-BOARD	1,088.46	0.00	0.00	1,088.46	0.00	0
8076 100 ELECTION FEES	9,771.07	0.00	0.00	9,771.07	0.00	0
8080 100 EDUCATION/OUTREACH-PUBLIC	5,573.84	0.00	0.00	5,573.84	2,962.82	88
8081 100 PRINTING	2,896.47	0.00	0.00	2,896.47	3,215.73	(10)
8082 100 EVENT SUPPLIES	0.00	0.00	0.00	0.00	27.92	(100)
8090 100 DUES, SUBSCRIPTIONS	16,519.21	0.00	0.00	16,519.21	23,930.87	(31)

8091 100 IGA-DUES	3,000.00	0.00	0.00	3,000.00	15,000.00	(80)
8092 100 FEES/INTEREST CHRGS	381.07	0.00	0.00	381.07	619.61	(38)
8093 100 TAXES/LICENSES/BUS REG FEES	64.40	0.00	0.00	64.40	300.51	(79)
8100 100 GENERAL LIABILITY	49,686.39	0.00	0.00	49,686.39	28,943.11	72
8102 100 PROPERTY	16,850.02	0.00	0.00	16,850.02	11,545.48	46
8103 100 AUTO	19,868.09	0.00	0.00	19,868.09	22,434.21	(11)
8104 100 CYBER	5,933.17	0.00	0.00	5,933.17	5,933.17	0
8105 100 UNINSURED LOSS/ACCIDENT REPORTS	4,100.92	0.00	0.00	4,100.92	9,325.19	(56)
8110 100 LEGAL ADS	1,508.93	0.00	0.00	1,508.93	1,145.12	32
8112 100 MEETING EXPENSE	2,119.63	0.00	0.00	2,119.63	1,033.89	105
8116 100 OFFICE SUPPLIES	8,464.25	0.00	0.00	8,464.25	7,685.75	10
8118 100 POSTAGE	776.51	0.00	0.00	776.51	606.73	28
8173 100 PM OUTSIDE SERVICES	360.00	0.00	0.00	360.00	0.00	0
8017 301 SMALL TOOLS	8,134.31	0.00	0.00	8,134.31	441.55	1742
8020 301 B&M GENERAL	651.01	0.00	0.00	651.01	1,172.54	(44)
8021 301 B&M JANITORIAL	1,679.15	0.00	0.00	1,679.15	400.27	320
8022 301 B&M SHELTER CLEAN & REPAIR	5,719.36	0.00	0.00	5,719.36	965.00	493
8032 301 IT SERVICES/CONTRACTS	5,663.61	0.00	0.00	5,663.61	4,959.82	14
8040 301 TELEPHONE/INTERNET	9,484.89	0.00	0.00	9,484.89	10,198.74	(7)
8050 301 DRUG/ALCOHOL/BG CHECKS	2,092.53	0.00	0.00	2,092.53	3,969.66	(47)
8051 301 DRIVER'S CERT REIM (CDL)	1,579.00	0.00	0.00	1,579.00	1,094.00	44
8052 301 UNIFORMS	830.17	0.00	0.00	830.17	88.30	840
8061 301 TRAINING	109.00	0.00	0.00	109.00	290.00	(62)
8063 301 TRAVEL-MEALS	0.00	0.00	0.00	0.00	41.60	(100)
8080 301 EDUCATION/OUTREACH-PUBLIC	109.95	0.00	0.00	109.95	944.98	(88)
8081 301 PRINTING	1,635.70	0.00	0.00	1,635.70	1,559.45	5
8090 301 DUES, SUBSCRIPTIONS	15,320.12	0.00	0.00	15,320.12	14,873.90	3
8093 301 TAXES/LICENSES/BUS REG FEES	5.00	0.00	0.00	5.00	0.00	0
8116 301 OFFICE SUPPLIES	17.96	0.00	0.00	17.96	181.58	(90)
8118 301 POSTAGE	76.66	0.00	0.00	76.66	0.00	0
8170 301 FUEL	148,275.60	0.00	0.00	148,275.60	108,794.87	36
8171 301 VEHICLE REPAIR/OUTSIDE SERVICES	15,503.73	0.00	0.00	15,503.73	4,774.44	225
8172 301 PARTS	7,111.49	0.00	0.00	7,111.49	44,755.66	(84)
8173 301 PM OUTSIDE SERVICES	60,937.49	0.00	0.00	60,937.49	4,708.81	1194
8174 301 TIRE PURCHASES	13,380.36	0.00	0.00	13,380.36	3,764.21	255

8175 301 TOWING	2,151.74	0.00	0.00	2,151.74	607.00	254
8180 301 SHOP SUPPLIES	13,526.63	0.00	0.00	13,526.63	4,083.83	231
8181 301 SHOP RENTALS	15.99	0.00	0.00	15.99	0.00	0
8015 302 COMPUTER HARDWARE/SOFTWARE	1,679.74	0.00	0.00	1,679.74	198.97	744
8017 302 SMALL TOOLS	2,999.00	0.00	0.00	2,999.00	0.00	0
8040 302 TELEPHONE/INTERNET	1,767.20	0.00	0.00	1,767.20	1,739.80	2
8050 302 DRUG/ALCOHOL/BG CHECKS	115.25	0.00	0.00	115.25	86.13	34
8055 302 HR EXPENSES (ID BADGES, MISC)	44.82	0.00	0.00	44.82	0.00	0
8061 302 TRAINING	0.00	0.00	0.00	0.00	40.00	(100)
8080 302 EDUCATION/OUTREACH-PUBLIC	3,041.73	0.00	0.00	3,041.73	1,079.23	182
8081 302 PRINTING	0.00	0.00	0.00	0.00	105.75	(100)
8082 302 EVENT SUPPLIES	0.00	0.00	0.00	0.00	80.41	(100)
8090 302 DUES, SUBSCRIPTIONS	1,602.92	0.00	0.00	1,602.92	109.99	1357
8116 302 OFFICE SUPPLIES	165.86	0.00	0.00	165.86	152.89	8
8173 302 PM OUTSIDE SERVICES	0.00	0.00	0.00	0.00	1,975.00	(100)
Governmental Activites	893,832.45	0.00	0.00	893,832.45	660,364.54	35
5.2.200.104 G&A - Administrative Fees and Other	893,832.45	0.00	0.00	893,832.45	660,364.54	35
9040 100 DEBT SERVICE & INT FEES	422,035.00	0.00	0.00	422,035.00	236,610.00	78
8092 301 FEES/INTEREST CHRGS	200.00	0.00	0.00	200.00	0.00	0
Governmental Activites	422,235.00	0.00	0.00	422,235.00	236,610.00	78
5.9.104.300 Interest Expense and Fiscal Charges	422,235.00	0.00	0.00	422,235.00	236,610.00	78
5010 100 ODOT LOAN DISBURSEMENT REVENUE	0.00	0.00	0.00	0.00	(275,000.00)	(100)
6.6.204.100 Debt Issuance Proceeds	0.00	0.00	0.00	0.00	(275,000.00)	(100)
	0.00	0.00	0.00	0.00	0.00	0
Net Income (Loss)	(144,442.53)			218,935.28	1,340,506.26	(84)

5/13/2026

3:25 PM



Sunset Empire Transportation District BOARD OF COMMISSIONERS

Item 10 Financial Report

Date: May 28, 2026

Summary: Financial report

Attachments:

- Line-item definitions
- AP
- Reconciliation – credit card
- Bank Statements
 - Contingency
 - General Checking
 - LGIP
 - Payroll Account
 - ODOT Loan Funding
 - STIF
- OTIB Loan Table

Line Item Definitions
RESOURCES

Budget Line Name (Resources)	When Received	Description/Comments
Available Cash on Hand		Anticipated Cash Available as of July 1 of the budget year.
Previously Levied Taxes Estimated to be Received	Throughout the year	Property Taxes Paid late
Interest	Monthly	Interest Earned on all Bank checking Accounts
Fares	Daily/Monthly	Bus Fares
Rentals	Monthly	Parking Spaces
Commission/Proceeds	Quarterly/Annually	Vending Machines, Charging Station, Billboard
State Timber Revenue	Quarterly	Revenue from State Timber Sales
State Mass Transit Payroll Distribution	Quarterly	Payroll tax for Employees within the Boundaries of a Transportation District. Not more than 0.6% of Gross Wages.
Other	As Received	Laminating Fees, Scrap Metal sold to Astoria Auto Wrecking, Reimbursements
ODOT - §5310 Mobility Mgmt/Preventive Maint	Quarterly	Reimbursement for Mobility Management & Preventive Maintenance
ODOT - §5311 Operations	Quarterly	Reimbursement for Operations & Admin Costs
STIF Formula Fund	Quarterly	Statewide Transportation Improvement Fund
Taxes Estimated to be Received	Throughout the year	Current Year Property Taxes

Line Item Definitions
REQUIREMENTS

Budget Line Name (Requirements)	General Ledger Codes	Description/Examples
Salaries & Wages	6010	Hourly & Salary Wages, Overtime, Sick, Vacation, Holiday, Flex Holiday/Personal, Bereavement, Sick FMLA - Emergency
Payroll Expenses	6111	Taxes - Medicare, Social Security, SUTA, Paid Leave Oregon, Worker's Benefit Fund (WBF), Worker's Comp
Employee Benefits	6210	Retirement, Health/Dental Insurance, Life Insurance, Disability Insurance, Health Reimbursemnt Account Claims (HRA Claims), HRA Expense, Recruitment Referral
Provider Services	7010	Veteran Rides - Volunteer Driver Reimbursements
Audit	8000	Annual audit plus single audit
Advertising	8053	Employement
Bank Fees/Merchant Fees	8003	Bank fees, Square fees (Transit Center sales on iPad), Token Transit (Smart Phone Fares on Buses)
Building Grounds and Maintenance	8020	Garbage Service, Shelter Cleaning, Elevator Maintenance, Cleaning Supplies, Back Flow Testing (Required Certification by Plumber)
Building Lease	8023	Storage Unit (District Record Archives)
Computer Information Technology Services	8031, 8032	Ifocus (Computer & Network Support), Trillium (Website and GTFS Maintenance), AccuFund (Accounting Software), AngelTrax (Video on buses, bus tracking)
Conferences, Training, and Travel	8060	All training, conferences & travel for employees and board members
Drug and Alcohol Testing/Background Checks	8050	Drug tests (New Hires & DOT Randon Tests) & Background Checks (New Hires)
Dues and Subscriptions	8090	Swiftly (Fixed Route Tablets on Buses), Special Districts of Oregon (SDOA),Community Transit Association of America (CTAA), Oregon Cooperative Procurement Program (OrCPP), Government Finance Officers Association (GFOA), Society for HR Management (SHRM)
IGA Dues and Fees	8091	Northwest Oregon Tranist Alliance (NWATA)
Comp/Furniture/Small tools	8015	Computers, Audio Software Licensing, Video Software Licensing, Parking Permits, Office Furniture
Equipment Lease	8010	Copy Leases (Astoria)

Line Item Definitions
REQUIREMENTS

General
Ledger
Codes

Budget Line Name (Requirements)	General Ledger Codes	Description/Examples
Outreach	8080	Rural Transit Day, Rider Appreciation, Veteran's Standdown, Rosa Parks Day, Spanish Translation, Posters, Banners, Stickers
Employee Recognition	8054	Holiday Party, Gift Cards, Birthdays
Election Fees	8076	Election Fees - Board Member Elections
Fuel	8071	Fuel
Insurance	8100	Property, Liability, Auto (Bus Fleet), Cyber
Legal Ads	8110	Budget Meeting Notices Published
Legal Counsel	8002	Attorney Fees
Uninsured Loss	8105	Deductabl for accidents - up to \$5,000 per accident
Office Supplies	8116	Paper, Stamps, Pens, Folders, Paper Clips, etc.
Printing	8081	Copier Service Contract and per copy fees
Professional Services	8001	HR Answers, Interium Director, Stategic Planning
Taxes/Licenses/Interest	8092	Secretary of State, Late Fees, Registrations
Telecommunications/Internet	8040	Office Phones, Cell Phones, Tablets, District Internet
Uniforms	8052	Uniforms - Bus Drivers, Mechanic
Utilities	8041	Electric, Gas, Water/Sewer
Vehicle Maintenance and Repair	8171	Tires, Brakes, Lights, Fluids, Sensors, Oil Pumps, Windshields, Towing, Labor for Outside Repairs
Shop Supplies	8180	Gloves, WD40, Eye Protection, Shop Towels

SUNSET EMPIRE TRANSPORTATION DISTRICT
Past 60 days AP CK Paid (by Invoice Date)

Due Date	Vendor	Pay From	Description	Invoice Date	Activity Date	Amount	Type	Paid	Reference	Invoice
4/03/2026	AFLAC REMITTANCE PROCESSING SRV	1 GEN CHKG LC BANK	Pay period ending 3/14/2026,AFLACPT	3/20/2026	3/20/2026	\$175.36	Payroll	\$175.36		2026-06
4/17/2026	AFLAC REMITTANCE PROCESSING SRV	1 GEN CHKG LC BANK	Pay period ending 3/28/2026,AFLACPT,AFLACAT	4/03/2026	4/03/2026	\$243.77	Payroll	\$243.77		2026-07
5/01/2026	AFLAC REMITTANCE PROCESSING SRV	1 GEN CHKG LC BANK	Pay period ending 4/11/2026,AFLACPT,AFLACAT	4/17/2026	4/17/2026	\$243.77	Payroll	\$243.77		2026-08
5/15/2026	AFLAC REMITTANCE PROCESSING SRV	1 GEN CHKG LC BANK	Pay period ending 4/25/2026,AFLACPT	5/01/2026	5/01/2026	\$175.36	Payroll	\$175.36		2026-09
						\$838.26		\$838.26		
4/05/2026	AMALGAMATED TRANSIT UNION, LOCAL 757	1 GEN CHKG LC BANK	Pay period ending 2/28/2026,ATUDed	3/06/2026	3/06/2026	\$267.84	Payroll	\$267.84		2026-05
5/03/2026	AMALGAMATED TRANSIT UNION, LOCAL 757	1 GEN CHKG LC BANK	Pay period ending 3/28/2026,ATUDed	4/03/2026	4/03/2026	\$267.84	Payroll	\$267.84		2026-07
5/31/2026	AMALGAMATED TRANSIT UNION, LOCAL 757	1 GEN CHKG LC BANK	Pay period ending 4/25/2026,ATUDed	5/01/2026	5/01/2026	\$267.84	Payroll	\$267.84		2026-09
						\$803.52		\$803.52		
4/22/2026	AMAZON	CREDIT CARD	YELTON -AUTOMATIC TRANSMISSION FLUSHING MACHINE -SHOP SUPPLIES	3/27/2026	3/27/2026	\$882.48	<none>	\$882.48	8646	3272026 (On CC Reconcile)
4/08/2026	ASTORIA FORD	1 GEN CHKG LC BANK	LATCH ASY -HOOD -PM Bus #1702	3/24/2026	3/24/2026	\$143.47	<none>	\$143.47		5076700
4/22/2026	ASTORIA FORD	1 GEN CHKG LC BANK	SWITCH ASY -PM Bus #1702	4/08/2026	4/08/2026	\$44.01	<none>	\$44.01		5076803
5/06/2026	ASTORIA FORD	1 GEN CHKG LC BANK	LAMP ASY -PM Bus #1702	4/16/2026	4/16/2026	\$31.02	<none>	\$31.02		5076855
5/06/2026	ASTORIA FORD	1 GEN CHKG LC BANK	HOSE/WATER HEATER -PM Bus #1702	4/17/2026	4/17/2026	\$68.25	<none>	\$68.25		5076858
4/22/2026	ASTORIA FORD	1 GEN CHKG LC BANK	HOSE, 2 GROMMET -PM Bus#1702, 2 GROMMET -PM Bus#1701	4/22/2026	4/22/2026	\$125.02	<none>	\$125.02		5076894
5/06/2026	ASTORIA FORD	1 GEN CHKG LC BANK	HUB ASY -WHEEL -PM Bus #1701	4/30/2026	4/30/2026	\$364.99	<none>	\$364.99		5076953
5/06/2026	ASTORIA FORD	1 GEN CHKG LC BANK	HANDLE -PM Bus #1701	4/30/2026	4/30/2026	\$58.01	<none>	\$58.01		5076954
						\$834.77		\$834.77		
4/08/2026	ASTOUND BROADBAND POWERED BY WAVE	1 GEN CHKG LC BANK	04/01-04/30/2026 -TELEPHONE & INTERNET SRV (28 LINES)	4/01/2026	4/01/2026	\$1,341.70	<none>	\$1,341.70		121315701-0012130
5/06/2026	ASTOUND BROADBAND POWERED BY WAVE	1 GEN CHKG LC BANK	05/01-05/31/2026 -TELEPHONE & INTERNET SRV (28 LINES)	5/01/2026	5/01/2026	\$1,341.70	<none>	\$1,341.70		121315701-0012189
						\$2,683.40		\$2,683.40		
4/08/2026	BIO-MED TESTING SERVICES, INC	1 GEN CHKG LC BANK	DRUG, ALCOHOL SCREENING -PT	4/03/2026	4/03/2026	\$60.00	<none>	\$60.00		124725
5/14/2026	BIO-MED TESTING SERVICES, INC	1 GEN CHKG LC BANK	DRUG, ALCOHOL SCREENING -FR	5/07/2026	5/07/2026	\$180.00	<none>	\$180.00		125299
						\$240.00		\$240.00		
4/22/2026	CARD SERVICE CENTER	1 GEN CHKG LC BANK	03/09-04/08/2026 -STMT	4/08/2026	4/08/2026	\$3,435.49	<none>	\$3,435.49	9221	4082026
5/14/2026	CARD SERVICE CENTER	1 GEN CHKG LC BANK	04/09-05/08/2026 -STMT	5/08/2026	5/08/2026	\$6,034.86	<none>	\$6,034.86	9221	5082026
						\$9,470.35		\$9,470.35		
4/08/2026	CENTRIC ELEVATOR CORPORATION OF OREGON	1 GEN CHKG LC BANK	04/01-04/30/2026 -ELEVATOR SRV & MAINTENANCE	4/01/2026	4/01/2026	\$292.20	<none>	\$292.20		85930
5/06/2026	CENTRIC ELEVATOR CORPORATION OF OREGON	1 GEN CHKG LC BANK	05/01-05/31/2026 -ELEVATOR SRV & MAINTENANCE	5/01/2026	5/01/2026	\$292.20	<none>	\$292.20		86456
						\$584.40		\$584.40		

SUNSET EMPIRE TRANSPORTATION DISTRICT
Past 60 days AP CK Paid (by Invoice Date)

Due Date	Vendor	Pay From	Description	Invoice Date	Activity Date	Amount	Type	Paid	Reference	Invoice
5/06/2026	CITY OF ASTORIA	1 GEN CHKG LC BANK	02/01-03/31/2026 -WATER SRV TC	3/31/2026	3/31/2026	\$654.02	<none>	\$654.02		009947-000 03312026
						\$654.02				
4/08/2026	CITY OF WARRENTON	1 GEN CHKG LC BANK	03/01-03/31/2026 -WATER SRV OPS	3/31/2026	3/31/2026	\$462.24	<none>	\$462.24		0013682-000 03312026
5/14/2026	CITY OF WARRENTON	1 GEN CHKG LC BANK	04/01-04/30/2026 -WATER SRV OPS	4/30/2026	4/30/2026	\$470.37	<none>	\$470.37		0013682-000 04302026
						\$932.61		\$932.61		
4/08/2026	COMMERCIAL ADJUSTMENT COMPANY	1 GEN CHKG LC BANK	Pay period ending 03/28/2026 (CS#24CV45796)	3/28/2026	3/28/2026	\$354.35	<none>	\$354.35		3282026
4/22/2026	COMMERCIAL ADJUSTMENT COMPANY	1 GEN CHKG LC BANK	Pay period ending 04/11/2026 (CS#24CV45796)	4/11/2026	4/11/2026	\$383.43	<none>	\$383.43		4112026
5/06/2026	COMMERCIAL ADJUSTMENT COMPANY	1 GEN CHKG LC BANK	Pay period ending 04/25/2026 (CS#24CV45796)	4/25/2026	4/25/2026	\$390.83	<none>	\$390.83		4252026
5/14/2026	COMMERCIAL ADJUSTMENT COMPANY	1 GEN CHKG LC BANK	Pay period ending 05/09/2026 (CS#24CV45796)	5/09/2026	5/09/2026	\$362.55	<none>	\$362.55		5092026
						\$1,491.16		\$1,491.16		
5/14/2026	COMPUTERWORKS NFP SOLUTIONS	1 GEN CHKG LC BANK	04/21 -w/Sam & Jennifer (review security settings & A/P payroll tax payments), 04/27 -w/Jennifer Reports to excel to print - Maryellen	4/30/2026	4/30/2026	\$481.25	<none>	\$481.25		7176
						\$481.25		\$481.25		
4/08/2026	DEL'S OK POINT-S TIRE	1 GEN CHKG LC BANK	WHEEL SWITCH & MOUNT -SHOP SUPPLIES	3/19/2026	3/19/2026	\$338.01	<none>	\$338.01		1119445
5/06/2026	DEL'S OK POINT-S TIRE	1 GEN CHKG LC BANK	WHEEL SWITCH & MOUNT -PM Bus #1701	4/22/2026	4/22/2026	\$312.94	<none>	\$312.94		1120658
5/06/2026	DEL'S OK POINT-S TIRE	1 GEN CHKG LC BANK	STEM REBUILD -PM Bus #2102	4/23/2026	4/23/2026	\$21.06	<none>	\$21.06		1120694
						\$672.01		\$672.01		
4/08/2026	EO MEDIA GROUP	1 GEN CHKG LC BANK	12/01-12/31/2024 -COAST WEEKEND (4 WKENDS @ \$168.75) (HAPPY HOLIDAY X 2 =-\$537.50) -ED/OUTREACH (RCVD 04/03/2026)	4/01/2026	4/03/2026	\$1,212.50	<none>	\$1,212.50	M.P	1224EO12096
4/08/2026	EO MEDIA GROUP	1 GEN CHKG LC BANK	01/01-01/31/2025 -COAST WEEKEND (5 WKENDS @ \$168.75) (CONNECT EVENT X 2 =-\$487.50) -ED/OUTREACH (RCVD 04/03/2026)	4/01/2026	4/03/2026	\$1,331.25	<none>	\$1,331.25	M.P	0125EO12096
4/08/2026	EO MEDIA GROUP	1 GEN CHKG LC BANK	02/01-02/28/2025 -COAST WEEKEND (4 WKENDS @ \$168.75 - ED/OUTREACH (RCVD 04/03/2026)	4/01/2026	4/03/2026	\$675.00	<none>	\$675.00	M.P	0225EO12096
4/08/2026	EO MEDIA GROUP	1 GEN CHKG LC BANK	03/01-03/31/2025 -COAST WEEKEND (4 WKENDS @ \$168.75) - ED/OUTREACH/ HELP WANTED @ \$734.74, APPRECIATION DAYS X 2 =-\$1852.50, COAST MAG -\$1380.00 (RCVD 04/03/2026)	4/01/2026	4/03/2026	\$4,642.24	<none>	\$4,642.24	M.P	0325EO12096
4/08/2026	EO MEDIA GROUP	1 GEN CHKG LC BANK	04/01-04/30/2025 -COAST WEEKEND (4 WKENDS @ \$168.75) - ED/OUTREACH/ FINALIST =-\$250.00 (RCVD 04/03/2026)	4/01/2026	4/03/2026	\$925.00	<none>	\$925.00	M.P	0425EO12096
4/08/2026	EO MEDIA GROUP	1 GEN CHKG LC BANK	05/01-05/31/2025 -COAST WEEKEND (5 WKENDS @ \$168.75) - ED/OUTREACH (RCVD 04/03/2026)	4/01/2026	4/03/2026	\$843.75	<none>	\$843.75	M.P	0525EO12096
4/08/2026	EO MEDIA GROUP	1 GEN CHKG LC BANK	11/01-11/30/2024 -COAST WEEKEND (4 WKENDS @ \$168.75) - ED/OUTREACH (RCVD 04/03/2026)	4/01/2026	4/03/2026	\$675.00	<none>	\$675.00	M.P	1124EO12096
5/06/2026	EO MEDIA GROUP	1 GEN CHKG LC BANK	04/21/2026 -BUDGET MEETING	4/21/2026	4/21/2026	\$117.60	<none>	\$117.60		12026 00002133
						\$10,422.34		\$10,422.34		
4/22/2026	FIRST-CITIZENS BANK & TRUST CO	1 GEN CHKG LC BANK	03/22-04/20/2026 -COPIER LEASE ASTORIA	4/20/2026	4/20/2026	\$201.80	<none>	\$201.80		49031094
						\$201.80		\$201.80		

SUNSET EMPIRE TRANSPORTATION DISTRICT
Past 60 days AP CK Paid (by Invoice Date)

Due Date	Vendor	Pay From	Description	Invoice Date	Activity Date	Amount	Type	Paid	Reference	Invoice
4/08/2026	GILLIG, LLC	1 GEN CHKG LC BANK	BEARING ROD -PM Bus #2102	3/25/2026	3/25/2026	\$38.23	<none>	\$38.23		41421341
4/08/2026	GILLIG, LLC	1 GEN CHKG LC BANK	WINDOW FRAME FIXED (Not our Invoice)	3/25/2026	3/25/2026	\$3,936.21	<none>	\$3,936.21		41421342
4/08/2026	GILLIG, LLC	1 GEN CHKG LC BANK	WINDOW FRAME FIXED (Not our invoice #41421342 -Credit)	3/27/2026	3/27/2026	-\$3,936.21	<none>	-\$3,936.21		5062297
						\$38.23		\$38.23		
4/08/2026	HAGLUND KELLEY, LLP	1 GEN CHKG LC BANK	01/21-02/24/2026 -LEGAL ADVISE (#14674.001)	2/24/2026	4/03/2026	\$600.00	<none>	\$600.00		2242026
5/06/2026	HAGLUND KELLEY, LLP	1 GEN CHKG LC BANK	02/25-03/26/2026 -LEGAL ADVISE (#14674.001)	3/26/2026	3/26/2026	\$1,775.00	<none>	\$1,775.00		3262026
						\$2,375.00		\$2,375.00		
4/22/2026	IFOCUS CONSULTING	1 GEN CHKG LC BANK	12/01/2025-11/30/2026 -GO DADDY WEB SEC (5YR), DOMAIN RENEWAL (2YR), NETWORK CONSULTING SRV (RCVD 04/17/25)	4/01/2026	4/01/2026	\$315.76	<none>	\$315.76		17039
4/08/2026	IFOCUS CONSULTING	1 GEN CHKG LC BANK	04/01-04/30/2026 -IT SRVS: NETWORK & STORAGE, CTO, AUDITING, MANAGED CARE WORKSTATIONS	4/01/2026	4/01/2026	\$4,090.00	<none>	\$4,090.00		17215
4/08/2026	IFOCUS CONSULTING	1 GEN CHKG LC BANK	04/01-04/30/2026 -WEB ACCESS & REPAIR, ONLINE SUBSCRIPT (STED OFFICES)	4/01/2026	4/01/2026	\$773.55	<none>	\$773.55		17224
5/06/2026	IFOCUS CONSULTING	1 GEN CHKG LC BANK	POWER SUPPLY -ADMN	4/06/2026	4/06/2026	\$60.00	<none>	\$60.00		17238
5/06/2026	IFOCUS CONSULTING	1 GEN CHKG LC BANK	05/01-05/31/2026 -IT SRVS: NETWORK & STORAGE, CTO, AUDITING, MANAGED CARE WORKSTATIONS	5/01/2026	5/01/2026	\$4,090.00	<none>	\$4,090.00		17263
5/06/2026	IFOCUS CONSULTING	1 GEN CHKG LC BANK	05/01-05/31/2026 -WEB ACCESS & REPAIR, ONLINE SUBSCRIPT (STED OFFICES)	5/01/2026	5/01/2026	\$773.55	<none>	\$773.55		17281
						\$10,102.86		\$10,102.86		
4/22/2026	INDEED, INC	CREDIT CARD	CARR -SPONSORED JOB POSTINGS -ADMN	4/02/2026	4/02/2026	\$300.00	<none>	\$300.00	6572	4022026 (On CC Reconcile)
5/06/2026	INDEED, INC	1 GEN CHKG LC BANK	APR 2026 -SPONSORED JOB POSTINGS	4/30/2026	4/30/2026	\$355.81	<none>	\$355.81		US126-03330947
						\$355.81		\$355.81		
4/08/2026	JACKSON & SON OIL, INC	1 GEN CHKG LC BANK	03/01-03/31/2026 -FUEL SRV	3/31/2026	3/31/2026	\$505.24	<none>	\$505.24		113300
5/06/2026	JACKSON & SON OIL, INC	1 GEN CHKG LC BANK	04/01-04/30/2026 -FUEL SRV	4/30/2026	4/30/2026	\$735.69	<none>	\$735.69		113688
						\$1,240.93		\$1,240.93		
4/05/2026	MASA	1 GEN CHKG LC BANK	Pay period ending 2/28/2026,MASADed	3/06/2026	3/06/2026	\$81.00	Payroll	\$81.00		2026-05
5/03/2026	MASA	1 GEN CHKG LC BANK	Pay period ending 3/28/2026,MASADed	4/03/2026	4/03/2026	\$42.00	Payroll	\$42.00		2026-07
5/31/2026	MASA	1 GEN CHKG LC BANK	Pay period ending 4/25/2026,MASADed	5/01/2026	5/01/2026	\$202.00	Payroll	\$202.00		2026-09
						\$325.00		\$325.00		
4/08/2026	NORTH COAST TRUCK PARTS	1 GEN CHKG LC BANK	GASKET -PM Bus #1801	3/24/2026	3/24/2026	\$6.25	<none>	\$6.25		370432
						\$6.25		\$6.25		
4/22/2026	NW NATURAL	1 GEN CHKG LC BANK	02/11-03/12/2026 -GAS SRV -TC (RCVD 04/14/2026)	3/12/2026	3/12/2026	\$444.98	<none>	\$444.98		1360752-8 03122026
4/22/2026	NW NATURAL	1 GEN CHKG LC BANK	03/12-04/10/2026 -GAS SRV -TC	4/10/2026	4/10/2026	\$343.06	<none>	\$343.06		1360752-8 04102026
4/08/2026	NW NATURAL	1 GEN CHKG LC BANK	02/20-03/23/2026 -GAS SRV -OPS	3/23/2026	3/23/2026	\$230.70	<none>	\$230.70		770728-4 03232026
5/06/2026	NW NATURAL	1 GEN CHKG LC BANK	03/23-04/21/2026 -GAS SRV -OPS	4/21/2026	4/21/2026	\$223.13	<none>	\$223.13		770728-4 04212026
						\$1,241.87		\$1,241.87		
4/08/2026	NW NAVIGATOR LUXURY COACHES	1 GEN CHKG LC BANK	03/28/2026 -WK ENDING SALES	3/28/2026	3/28/2026	\$218.79	<none>	\$218.79		R03282026
4/08/2026	NW NAVIGATOR LUXURY COACHES	1 GEN CHKG LC BANK	04/04/2026 -WK ENDING SALES	4/04/2026	4/04/2026	\$290.61	<none>	\$290.61		R04042026
4/22/2026	NW NAVIGATOR LUXURY COACHES	1 GEN CHKG LC BANK	04/11/2026 -WK ENDING SALES	4/11/2026	4/11/2026	\$210.37	<none>	\$210.37		R04112026
4/22/2026	NW NAVIGATOR LUXURY COACHES	1 GEN CHKG LC BANK	04/18/2026 -WK ENDING SALES	4/18/2026	4/18/2026	\$313.65	<none>	\$313.65		R04182026

SUNSET EMPIRE TRANSPORTATION DISTRICT
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Due Date	Vendor	Pay From	Description	Invoice Date	Activity Date	Amount	Type	Paid	Reference	Invoice
5/06/2026	NW NAVIGATOR LUXURY COACHES	1 GEN CHKG LC BANK	04/25/2026 -WK ENDING SALES	4/25/2026	4/25/2026	\$360.74	<none>	\$360.74		R04252026
5/06/2026	NW NAVIGATOR LUXURY COACHES	1 GEN CHKG LC BANK	05/02/2026 -WK ENDING SALES	5/02/2026	5/02/2026	\$313.65	<none>	\$313.65		R05022026
5/14/2026	NW NAVIGATOR LUXURY COACHES	1 GEN CHKG LC BANK	05/09/2026 -WK ENDING SALES	5/09/2026	5/09/2026	\$266.22	<none>	\$266.22		R05092026
						\$1,974.03		\$1,974.03		
4/08/2026	O'REILLY AUTOMOTIVE, INC	1 GEN CHKG LC BANK	11 OZ MAF CLNR -SHOP SUPPLIES	3/24/2026	3/24/2026	\$11.69	<none>	\$11.69		3920 455581
4/08/2026	O'REILLY AUTOMOTIVE, INC	1 GEN CHKG LC BANK	6 5QT MOTOROIL -SHOP SUPPLIES	4/01/2026	4/01/2026	\$167.94	<none>	\$167.94		3920 456746
4/22/2026	O'REILLY AUTOMOTIVE, INC	1 GEN CHKG LC BANK	6 ANTIFREEZE -SHOP SUPPLIES, 2 DISC PAD SET -PM Bus #2001	4/13/2026	4/13/2026	\$209.35	<none>	\$209.35		3920 458617
4/22/2026	O'REILLY AUTOMOTIVE, INC	1 GEN CHKG LC BANK	2 BRAKE ROTORS -PM Bus# 2002	4/17/2026	4/17/2026	\$220.00	<none>	\$220.00		3920 459325
4/22/2026	O'REILLY AUTOMOTIVE, INC	1 GEN CHKG LC BANK	6 1GL ANTIFREZ, 6QT MOTOROIL, 2 OIL FILTERS -SHOP SUPPLIES	4/21/2026	4/21/2026	\$299.90	<none>	\$299.90		3920 459906
5/06/2026	O'REILLY AUTOMOTIVE, INC	1 GEN CHKG LC BANK	3 OIL FILTERS -PM Bus #2102	4/23/2026	4/23/2026	\$123.57	<none>	\$123.57		3920 460123
5/06/2026	O'REILLY AUTOMOTIVE, INC	1 GEN CHKG LC BANK	12 -1QRT TRANS FLD -PM Bus #21	4/27/2026	4/27/2026	\$143.88	<none>	\$143.88		3920 460675
5/06/2026	O'REILLY AUTOMOTIVE, INC	1 GEN CHKG LC BANK	OIL CAP -PM Bus #2102	4/27/2026	4/27/2026	\$6.22	<none>	\$6.22		3920 460746
5/06/2026	O'REILLY AUTOMOTIVE, INC	1 GEN CHKG LC BANK	2 WASHER NOZLES, WASHER HOSE -PM Bus #3	4/29/2026	4/29/2026	\$28.31	<none>	\$28.31		3920 461030
5/06/2026	O'REILLY AUTOMOTIVE, INC	1 GEN CHKG LC BANK	12 -14OZ BRAKE CLN, 2 -12OZ WD-40 -SHOP SUPPLIES	4/29/2026	4/29/2026	\$62.86	<none>	\$62.86		3920 461057
5/06/2026	O'REILLY AUTOMOTIVE, INC	1 GEN CHKG LC BANK	2 OIL FILTERS -PM Bus #2004	5/01/2026	5/01/2026	\$25.18	<none>	\$25.18		3920 461377
						\$1,298.90		\$1,298.90		
4/08/2026	OCEAN CREST CHEVROLET	1 GEN CHKG LC BANK	DIAGNOSIS SHIFT SLIPPING -PM Bus #2002	3/31/2026	3/31/2026	\$173.25	<none>	\$173.25		216535
						\$173.25		\$173.25		
4/22/2026	ODP BUSINESS SOLUTIONS, LLC	1 GEN CHKG LC BANK	BLUE FILE LABEL -TC	4/11/2026	4/11/2026	\$38.76	<none>	\$38.76		4.6607E+11
4/22/2026	ODP BUSINESS SOLUTIONS, LLC	1 GEN CHKG LC BANK	BLEACH, TP, PAPER TOWELS, CLEANER, -JANITORIAL/ PAPER, TAPE, FORKS & SPOONS, POST-ITS- TC	4/13/2026	4/13/2026	\$207.31	<none>	\$207.31		4.66071E+11
						\$246.07		\$246.07		
4/05/2026	OREGON DEPT OF REVENUE	<any>	Pay period ending 2/28/2026,EmpPLOR,EmpSuta,OTT,PLOR,SwtOR,EmpWBF,WBF	3/06/2026	3/06/2026	\$6,799.57	Payroll	\$6,799.57		2026-05
4/19/2026	OREGON DEPT OF REVENUE	<any>	Pay period ending 3/14/2026,EmpPLOR,EmpSuta,OTT,PLOR,SwtOR,EmpWBF,WBF	3/20/2026	3/20/2026	\$6,475.17	Payroll	\$6,475.17		2026-06
4/15/2026	OREGON DEPT OF REVENUE	<any>	Pay period ending 3/12/2026,EmpPLOR,EmpSuta,EmpWBF,OTT,PLOR,SwtOR,WBF	3/16/2026	3/16/2026	\$415.15	Payroll	\$415.15		2026-06
5/03/2026	OREGON DEPT OF REVENUE	<any>	Pay period ending 3/28/2026,EmpPLOR,EmpSuta,EmpWBF,OTT,PLOR,SwtOR,WBF	4/03/2026	4/03/2026	\$6,595.32	Payroll	\$6,595.32		2026-07
5/17/2026	OREGON DEPT OF REVENUE	<any>	Pay period ending 4/11/2026,EmpPLOR,EmpSuta,EmpWBF,OTT,PLOR,SwtOR,WBF	4/17/2026	4/17/2026	\$6,615.83	Payroll	\$6,615.83		2026-08
4/11/2026	OREGON DEPT OF REVENUE	<any>	Pay period ending 3/12/2026,EmpPLOR,EmpSuta,OTT,PLOR,SwtOR	3/12/2026	3/12/2026	\$605.97	Payroll	\$605.97		2026-09

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5/31/2026	OREGON DEPT OF REVENUE	<any>	Pay period ending 4/25/2026,EmpPLOR,EmpSuta,EmpWBF,OTT,PLOR,SwtOR,WBF	5/01/2026	5/01/2026	\$6,644.95	Payroll	\$6,644.95		2026-09
6/14/2026	OREGON DEPT OF REVENUE	<any>	Pay period ending 5/09/2026,EmpPLOR,EmpSuta,EmpWBF,OTT,PLOR,SwtOR,WBF	5/15/2026	5/15/2026	\$6,346.12	Payroll	\$6,346.12		2026-10
								\$40,498.08		
4/22/2026	OREGON STATE POLICE	1 GEN CHKG LC BANK	DRIVING RECORDS/ BG CK -ADMN	4/07/2026	4/07/2026	\$45.00	<none>	\$45.00		ARZ20499
						\$45.00		\$45.00		
4/22/2026	PACIFIC POWER	1 GEN CHKG LC BANK	03/16-04/14/2026-ELECTRICITY -OPS	4/14/2026	4/14/2026	\$823.31	<none>	\$823.31		23157628-001 1 04142026
4/22/2026	PACIFIC POWER	1 GEN CHKG LC BANK	03/12-04/10/2026 -ELECTRICITY -TC	4/10/2026	4/10/2026	\$637.75	<none>	\$637.75		70301738-001 4 04102026
						\$1,461.06		\$1,461.06		
5/03/2026	PACIFCSOURCE ADMINISTRATORS	<any>	Pay period ending 3/28/2026,FSAHealth	4/03/2026	4/03/2026	\$579.86	Payroll	\$579.86		2026-07
5/17/2026	PACIFCSOURCE ADMINISTRATORS	<any>	Pay period ending 4/11/2026,FSAHealth	4/17/2026	4/17/2026	\$102.08	Payroll	\$102.08		2026-08
5/31/2026	PACIFCSOURCE ADMINISTRATORS	<any>	Pay period ending 4/25/2026,FSAHealth	5/01/2026	5/01/2026	\$102.08	Payroll	\$102.08		2026-09
								\$784.02		
5/14/2026	PEOPLEOPS STRATEGY	CREDIT CARD	CARR -INDEPENDENT CONSULTANT, 3RD PARTY WORKPLACE INVESTIGATION -HR	5/01/2026	5/01/2026	\$690.00	<none>	\$690.00	6572	17 (On CC Reconcile)
4/22/2026	PRECISION ALIGNMENT, LLC	1 GEN CHKG LC BANK	KING PIN REPAIR -PM Bus #2101	4/15/2026	4/15/2026	\$6,857.29	<none>	\$6,857.29		9533
						\$6,857.29		\$6,857.29		
4/08/2026	RECOLOGY WESTERN OREGON	1 GEN CHKG LC BANK	03/01-03/21/2026 -GARBAGE SRV TC	3/31/2026	3/31/2026	\$122.99	<none>	\$122.99		28895936
5/06/2026	RECOLOGY WESTERN OREGON	1 GEN CHKG LC BANK	04/01-04/30/2026 -GARBAGE SRV TC	4/30/2026	4/30/2026	\$122.99	<none>	\$122.99		29115391
						\$245.98		\$245.98		
4/22/2026	SAFEKEEPING STORAGE CENTERS -WARRENTON	1 GEN CHKG LC BANK	06/01-06/30/2026 -MONTHLY STORAGE SRV -UNITS C26	4/30/2026	4/30/2026	\$173.00	<none>	\$173.00		6302026
						\$173.00		\$173.00		
4/05/2026	SDIS	1 GEN CHKG LC BANK	Pay period ending 2/28/2026,DentalBen,LTDBen,LifeBen,MedicalBen,STDBen	3/06/2026	3/06/2026	\$13,748.20	Payroll	\$13,748.20		2026-05
4/19/2026	SDIS	1 GEN CHKG LC BANK	Pay period ending 3/14/2026,DentalBen,MedicalBen	3/20/2026	3/20/2026	\$14,201.00	Payroll	\$14,201.00		2026-06
5/03/2026	SDIS	1 GEN CHKG LC BANK	Pay period ending 3/28/2026,DentalBen,LTDBen,LifeBen,MedicalBen,STDBen	4/03/2026	4/03/2026	\$15,146.30	Payroll	\$15,146.30		2026-07
5/17/2026	SDIS	1 GEN CHKG LC BANK	Pay period ending 4/11/2026,DentalBen,MedicalBen	4/17/2026	4/17/2026	\$15,549.00	Payroll	\$15,549.00		2026-08
4/08/2026	SDIS	1 GEN CHKG LC BANK	Adj Med/Dental	4/01/2026	4/01/2026	\$1,324.00	Payroll	\$1,324.00		MED04012026
5/06/2026	SDIS	1 GEN CHKG LC BANK	Adj LTDBen,LifeBen,STDBen	5/01/2026	5/01/2026	\$41.10	Payroll	\$41.10		MED05012026
						\$60,009.60		\$60,009.60		
4/08/2026	SEASIDE CHAMBER OF COMMERCE	1 GEN CHKG LC BANK	05/01/2026-04/30/2027 -COMMERCE MEMBERSHIP DUES	4/30/2026	4/30/2026	\$250.00	<none>	\$250.00		1852
						\$250.00		\$250.00		
5/14/2026	SOLUTIONS YES, LLC	1 GEN CHKG LC BANK	2/07-05/06/2026 -QRTYLY COPIER LEASE (ASTORIA)	5/06/2026	5/06/2026	\$1,350.50	<none>	\$1,350.50		INV488323
						\$1,350.50		\$1,350.50		

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4/08/2026	TIMILON CORPORATION	1 GEN CHKG LC BANK	05/01/2025-04/30/2026 -ENVIROKLENZ AIR & ODOR PURIFICAITON COMPOUNDS -OPS/TC	3/25/2026	3/25/2026	\$690.00	<none>	\$690.00		39872
						\$690.00		\$690.00		
5/14/2026	TONKIN CHEVROLET	CREDIT CARD	YELTON -REPAIR PUMP, BRAKE WARRANTY RECALL -PM Bus #2002	4/19/2026	4/19/2026	\$1,393.97	<none>	\$1,393.97	8646	4192026 (On CC Reconcile)
4/05/2026	UNITED STATES TREASURY	<any>	Pay period ending 2/28/2026,EmpFica,EmpFicaMed,FWT,Fica,FicaMed	3/06/2026	3/06/2026	\$14,646.66	Payroll	\$14,646.66		2026-05
4/15/2026	UNITED STATES TREASURY	<any>	Pay period ending 3/12/2026,EmpFica,EmpFicaMed,FWT,Fica,FicaMed	3/16/2026	3/16/2026	\$747.19	Payroll	\$747.19		2026-06
4/19/2026	UNITED STATES TREASURY	<any>	Pay period ending 3/14/2026,EmpFica,EmpFicaMed,FWT,Fica,FicaMed	3/20/2026	3/20/2026	\$14,117.70	Payroll	\$14,117.70		2026-06
5/03/2026	UNITED STATES TREASURY	<any>	Pay period ending 3/28/2026,EmpFica,EmpFicaMed,FWT,Fica,FicaMed	4/03/2026	4/03/2026	\$14,217.03	Payroll	\$14,217.03		2026-07
5/17/2026	UNITED STATES TREASURY	<any>	Pay period ending 4/11/2026,EmpFica,EmpFicaMed,FWT,Fica,FicaMed	4/17/2026	4/17/2026	\$14,558.17	Payroll	\$14,558.17		2026-08
4/11/2026	UNITED STATES TREASURY	<any>	Pay period ending 3/12/2026,EmpFica,EmpFicaMed,FWT,Fica,FicaMed	3/12/2026	3/12/2026	\$1,173.75	Payroll	\$1,173.75		2026-09
5/31/2026	UNITED STATES TREASURY	<any>	Pay period ending 4/25/2026,EmpFica,EmpFicaMed,FWT,Fica,FicaMed	5/01/2026	5/01/2026	\$14,929.11	Payroll	\$14,929.11		2026-09
5/31/2026	UNITED STATES TREASURY	<any>	Pay period ending 5/01/2026,EmpFica,EmpFicaMed,Fica,FicaMed	5/01/2026	5/01/2026	\$302.62	Payroll	\$302.62		2026-10
6/14/2026	UNITED STATES TREASURY	<any>	Pay period ending 5/09/2026,EmpFica,EmpFicaMed,FWT,Fica,FicaMed	5/15/2026	5/15/2026	\$14,794.55	Payroll	\$14,794.55		2026-10
						\$89,486.78				
4/05/2026	VALIC-JPM CHASE	<any>	Pay period ending 2/28/2026,401ABen,457Ded,457Roth,457MedBen	3/06/2026	3/06/2026	\$3,988.99	Payroll	\$3,988.99		2026-05
4/11/2026	VALIC-JPM CHASE	1 GEN CHKG LC BANK	Pay period ending 3/12/2026,401ABen	3/12/2026	3/12/2026	\$122.84	Payroll	\$122.84		2026-09
4/15/2026	VALIC-JPM CHASE	1 GEN CHKG LC BANK	Pay period ending 3/12/2026,401ABen,457Ded	3/16/2026	3/16/2026	\$184.88	Payroll	\$184.88		2026-06
4/19/2026	VALIC-JPM CHASE	1 GEN CHKG LC BANK	Pay period ending 3/14/2026,401ABen,457Ded,457Roth	3/20/2026	3/20/2026	\$2,399.86	Payroll	\$2,399.86		2026-06
5/03/2026	VALIC-JPM CHASE	<any>	Pay period ending 3/28/2026,401ABen,457Ded,457Roth,457MedBen	4/03/2026	4/03/2026	\$2,554.99	Payroll	\$2,554.99		2026-07
5/17/2026	VALIC-JPM CHASE	<any>	Pay period ending 4/11/2026,401ABen,457Ded,457Roth	4/17/2026	4/17/2026	\$2,300.19	Payroll	\$2,300.19		2026-08
5/31/2026	VALIC-JPM CHASE	<any>	Pay period ending 4/25/2026,401ABen,457Ded,457Roth,457MedBen	5/01/2026	5/01/2026	\$2,480.42	Payroll	\$2,480.42		2026-09
6/14/2026	VALIC-JPM CHASE	<any>	Pay period ending 5/09/2026,401ABen,457Ded,457Roth	5/15/2026	5/15/2026	\$2,867.25	Payroll	\$2,867.25		2026-10
						\$16,899.42				
4/08/2026	VAN DUSEN BEVERAGES, INC	1 GEN CHKG LC BANK	03/01-03/31/2026 -2 COOLER RENTAL (@ \$17.50)	3/31/2026	3/31/2026	\$35.00	<none>	\$35.00		SO 9409
4/08/2026	VAN DUSEN BEVERAGES, INC	1 GEN CHKG LC BANK	02/24-03/30/2026 -6 WATER SRV (@ \$9.00)	3/30/2026	3/30/2026	\$54.00	<none>	\$54.00		SO 9482
5/06/2026	VAN DUSEN BEVERAGES, INC	1 GEN CHKG LC BANK	04/01-04/27/2026 -4 WATER SRV (@ \$9.00)	4/27/2026	4/27/2026	\$36.00	<none>	\$36.00		SO 10527
5/06/2026	VAN DUSEN BEVERAGES, INC	1 GEN CHKG LC BANK	04/01-04/30/2026 -2 COOLER RENTAL (@ \$17.50)	4/30/2026	4/30/2026	\$35.00	<none>	\$35.00		SO 10677
						\$160.00		\$160.00		
4/08/2026	VERIZON BUSINESS	1 GEN CHKG LC BANK	02/19-03/18/2026 -CELLPHONE & TABLET SRV	3/18/2026	3/18/2026	\$233.32	<none>	\$233.32		6138919497
5/06/2026	VERIZON BUSINESS	1 GEN CHKG LC BANK	03/19-04/18/2026 -CELLPHONE & TABLET SRV	4/18/2026	4/18/2026	\$397.79	<none>	\$397.79		6141438888
						\$631.11		\$631.11		

SUNSET EMPIRE TRANSPORTATION DISTRICT
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<u>Due Date</u>	<u>Vendor</u>	<u>Pay From</u>	<u>Description</u>	<u>Invoice Date</u>	<u>Activity Date</u>	<u>Amount</u>	<u>Type</u>	<u>Paid</u>	<u>Refer ence</u>	<u>Invoice</u>
4/08/2026	WESTERN STAR NW, INC	1 GEN CHKG LC BANK	10GL HEADER DEF, HEADER O RING-UREA TANK -PM Bus #2004	3/31/2026	3/31/2026	\$1,451.01	<none>	\$1,451.01		PC1134677:01
4/08/2026	WESTERN STAR NW, INC	1 GEN CHKG LC BANK	RELAY 12V -PM Bus #2004	3/31/2026	3/31/2026	\$38.30	<none>	\$38.30		PC201134663:01
4/08/2026	WESTERN STAR NW, INC	1 GEN CHKG LC BANK	ENGINE AIR FILTER -PM Bus #2004	3/31/2026	3/31/2026	\$348.53	<none>	\$348.53		PC201134733:01
4/22/2026	WESTERN STAR NW, INC	1 GEN CHKG LC BANK	DEF SUPPLY -SHOP SUPPLIES	4/07/2026	4/07/2026	\$699.24	<none>	\$699.24		PC201134862:01
4/22/2026	WESTERN STAR NW, INC	1 GEN CHKG LC BANK	DEF RETURN -SHOP SUPPLIES	4/07/2026	4/07/2026	-\$699.24	<none>	-\$699.24		PC201134991:01
4/22/2026	WESTERN STAR NW, INC	1 GEN CHKG LC BANK	DEF SUPPLY/RETURN -SHOP SUPPLIES	4/07/2026	4/07/2026	\$804.82	<none>	\$804.82		PC201134992:01
4/22/2026	WESTERN STAR NW, INC	1 GEN CHKG LC BANK	HEADER DEF SYSTEM REPLACED, DIAGNOSTICS -PM Bus #2004	4/10/2026	4/10/2026	\$1,538.75	<none>	\$1,538.75		SR201077590:01
5/06/2026	WESTERN STAR NW, INC	1 GEN CHKG LC BANK	HEADER DEF SYSTEM, REPLACED, DIAGNOSTICS -PM Bus #2004 (MISC SUPPLIES)	4/10/2026	4/10/2026	\$123.81	<none>	\$123.81		SR201077590:01 B
						\$4,305.22		\$4,305.22		
4/08/2026	WILCOX + FLEGEL	1 GEN CHKG LC BANK	03/01-03/31/2026 -FUEL SRV	3/31/2026	3/31/2026	\$16,794.87	<none>	\$16,794.87		CK14858
5/06/2026	WILCOX + FLEGEL	1 GEN CHKG LC BANK	04/01-04/30/2026 -FUEL SRV	4/30/2026	4/30/2026	\$18,421.91	<none>	\$18,421.91		CL 18584
						\$35,216.78		\$35,216.78		
Total AP						AP CK Total		\$160,429.61		
CC Recon						Part of CC Recon		\$3,266.45		Required PO's
Paid Payroll or EFT/ACH						Payroll/EFT/ACH		\$147,668.30		

SUNSET EMPIRE TRANSPORTATION DISTRICT
Reconciliation - CREDIT CARD

Run: 5/13/2026 @ 3:56 PM

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Closing Balance from Previous Statement.....	4/07/2026	-3,435.49
0 Deposits and Other Additions Totaling.....		0.00
62 Checks and Other Withdrawals Totaling.....		6,034.86
1 Adjustments Totaling.....		3,435.49
0 Voids Totaling.....		0.00
Service Charge.....		0.00
Interest Earned.....		0.00
Closing Balance for this Statement.....	5/08/2026	-6,034.86
Difference.....		0.00
<hr/>		
Cash Balance from General Ledger.....	5/08/2026	-293,157.80
Open Activity from Bank Register.....		0.00
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		-293,157.80

Date	Check	To	Check Description	Amount
✓ 4/08/2026	0000374	MOTION ARRAY	JONES -04/08-05/07/2026 -VIDEO, AUDIO SOFTWARE SUBSCRIPT -MM	39.99
✓ 4/08/2026	0008646	AMAZON	YELTON -EXHAUST CAP -PM Bus #1801	13.99
✓ 4/09/2026	0008646	AMAZON	YELTON -HARD ROLL PAPER TOWELS - OPS	63.62
✓ 4/09/2026	0008646	AMAZON	YELTON -TOILET PAPER -OPS	56.72
✓ 4/09/2026	0008646	AMAZON	YELTON -ROOFING HARNESS -OPS	28.99
✓ 4/10/2026	0000374	GOOGLE ONE	JONES -04/09-05/08/2026 -CLOUD STORAGE SRV (2TB PLAN) -MM	49.99
✓ 4/10/2026	0008646	AMAZON	YELTON -WHEELCHAIR TIE-DOWN STRAPS -OPS	45.25
✓ 4/10/2026	0008646	AMAZON	YELTON -DEPOSIT BAGS -OPS	17.99
✓ 4/10/2026	0008646	AMAZON	YELTON -LIGHT BULBS -OPS	13.39
✓ 4/12/2026	0006572	AMAZON	CARR -NEWSPAPER FRAME -ADMN	17.78
✓ 4/12/2026	0008646	NUMBER AND FOLD	YELTON -FEED WHEELS FOR FOLDING MACHINE -TC	111.85
✓ 4/13/2026	0008646	AMAZON	YELTON -SOLDERING IRON KIT STATION -SHOP	59.99
✓ 4/14/2026	0006572	FIELDPRINT	CARR -LIVESCAN BACKGROUND CK -J.S	12.50
✓ 4/15/2026	0000374	VISTAPRINT	JONES -BANNER/ HIRE POSTERS	105.14
✓ 4/15/2026	0000374	VISTAPRINT	JONES -2ND BANNER/ HIRE POSTERS	105.14
✓ 4/15/2026	0000374	VISTAPRINT	JONES -BANNER/ HIRE POSTERS W/DRIVER ON BUS	159.99
✓ 4/15/2026	0008646	AMAZON	YELTON -WHEELCHAIR TIE-DOWN ACCESSORIES -PT	58.10
✓ 4/15/2026	0008646	AMAZON	YELTON -LITHIUM BUTTON CELL BATTERIES -SHOP SUPPLIES	23.60
✓ 4/16/2026	0000514	USPS	GEISLER -CERTIFIED MAIL -HR	6.93
✓ 4/19/2026	0000374	HOME DEPOT CREDIT SERVICES	JONES -2 FOLDABLE TABLES -MM - ED/OUTREACH	89.96

SUNSET EMPIRE TRANSPORTATION DISTRICT
Reconciliation - CREDIT CARD

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✓ 4/19/2026	0000374	HOME DEPOT CREDIT SERVICES	JONES -GARB BAGS, TAPE MEASURE - MM	17.94
✓ 4/19/2026	0008646	AMAZON	YELTON -VINYL REPAIR PATCHES -SHOP SUPPLIES	26.98
✓ 4/19/2026	0008646	TONKIN CHEVROLET	YELTON -REPAIR PUMP, BRAKE WARRANTY RECALL -PM Bus #2002	1,393.97
✓ 4/19/2026	0008646	TPS TRUCK PARTS & SERVICE	YELTON -TRANSYND ATF -PM Bus #2102	117.40
✓ 4/20/2026	0008646	AMAZON	YELTON -DOUBLE SIDED TAPE -OPS	17.99
✓ 4/23/2026	0006572	SMARTSIGN.COM	CARR -VINYL PARKING PERMITS FOR CAR WINDOW (SETD EMPLOYEES & LEASES)	239.75
✓ 4/23/2026	0008646	AMAZON	YELTON -FOG LIGHTS -OPS	27.19
✓ 4/23/2026	0008646	LIQUID SPRING, LLC	YELTON -LINKAGE & BOLTS -PM Bus #2501	65.44
✓ 4/24/2026	0008646	NUMBER AND FOLD	YELTON -FEED SHAFT FOR FOLDING MACHINE -TC	82.16
✓ 4/26/2026	0008646	AMAZON	YELTON -EMERGENCY EXIT HANDLES - Bus #2001 & 2002	21.46
✓ 4/27/2026	0000374	GROK xAI	JONES 04/27-05/26/2026 -GENERATIVE AI CHATBOT -MM	30.00
✓ 4/27/2026	0000374	MICROSOFT	JONES -03/28-04/27/2026 -MICROSOFT SOFTWARE SUBSCRIPT -MM	12.00

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

Run: 5/13/2026 @ 3:56 PM

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Date	Check	To	Check Description	Amount
✓ 4/28/2026	0008646	INDUSTRIAL PRODUCTS	YELTON -BACK UP MONITOR -PM Bus #2102	216.76
✓ 4/29/2026	0000514	USPS	GEISLER -STAMPS -PT	78.00
✓ 4/29/2026	0006572	GAETANO'S MARKET & DELI	CARR -BUDGET COMMITTEE LUNCH - Board	196.70
✓ 4/29/2026	0008646	AMAZON	YELTON -CHARGING CABLES -TABLETS	15.99
✓ 4/29/2026	0008646	CHEFSTORE	YELTON -COFFEE, CUPS, STIRRERS - OPS	63.44
✓ 4/29/2026	0008646	PARTSHAUS TECHNOLOGIES, INC	YELTON -OIL FILTER TUBE KITS -PM Bus #2102	14.68
✓ 4/30/2026	0006572	FIELDPRINT	CARR -LIVESCAN BACKGROUND CK -C.S	12.50
✓ 4/30/2026	0008646	AMAZON	YELTON -PRINTER PAPER -OPS	90.00
✓ 4/30/2026	0008646	AMAZON	YELTON -PLATFORM GUIDE BLOCKS - SHOP SUPPLIES	39.95
✓ 5/01/2026	0000514	TRACTOR SUPPLY	GEISLER -RUBBER MAT, YELLOW SPRAY PAINT -OPS	56.98
✓ 5/01/2026	0008646	AMAZON	YELTON -GARDEN HOSE -OPS	57.80
✓ 5/01/2026	0008646	AMAZON	YELTON -MAGNETIC HOOKS -TC	15.95
✓ 5/01/2026	0008646	AMAZON	YELTON -IMPACT WRENCH -SHOP SUPPLIES	129.99
✓ 5/01/2026	0008646	EBAY	YELTON -POWERED MIRROR HEAD ASSEMBLY -PM Bus #2101	99.99
✓ 5/01/2026	0008646	HOME DEPOT CREDIT SERVICES	YELTON -GARB BAGS, WIPES, CLEANER -OPS	115.65
✓ 5/03/2026	0006572	INDEED, INC	CARR -APR SPONSORED JOB POSTINGS -ADMN (PAID AP CK #24281 CREDIT OWED)	355.81
✓ 5/03/2026	0006572	PEOPLEOPS STRATEGY	CARR -INDEPENDENT CONSULTANT, 3RD PARTY WORKPALCE INVESTIGATION -HR	690.00
✓ 5/05/2026	0008646	AMAZON	YELTON -RELAYS -SHOP SUPPLIES	9.49
✓ 5/05/2026	0008646	AMAZON	YELTON -CLEARANCE LIGHTS -SHOP SUPPLIES	44.85
✓ 5/05/2026	0008646	AMAZON	YELTON -HAZMAT SUIT W/ HOOD -OPS	47.48
✓ 5/06/2026	0006572	FIELDPRINT	CARR -LIVESCAN BACKGROUND CK - C.W	12.50
✓ 5/06/2026	0008646	AMAZON	YELTON -FILE HOLDER -OPS	9.99
✓ 5/07/2026	0006572	ADOBE, INC	CARR -SOFTWARE ACCESS & ONLINE SUBSCRIPT (05/06-06/05/2026 STANDARD DC & PRO)	115.94
✓ 5/07/2026	0006572	FIELDPRINT	CARR -LIVESCAN BACKGROUND CK -K.Z	12.50
✓ 5/07/2026	0008646	AMAZON	YELTON -MAGNETIC HOOKS -OPS	13.59
✓ 5/07/2026	0008646	HOME DEPOT CREDIT SERVICES	YELTON -PROPANE, LIGHTS -OPS	52.70
✓ 5/07/2026	0008646	HOME DEPOT CREDIT SERVICES	YELTON -LIGHTS, BALLAST & BOLTS - OPS	63.91

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

Run: 5/13/2026 @ 3:56 PM

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✓ 5/08/2026	0000374	MOTION ARRAY	JONES -05/08-06/07/2026 -VIDEO, AUDIO SOFTWARE SUBSCRIPT -MM	39.99
✓ 5/08/2026	0006572	AMAZON	CARR -OFFICE PENS -ADMN	32.55
✓ 5/08/2026	0008646	EBAY	YELTON -BULLENTIN BOARD -OPS	195.99
Total Unmarked Checks:			0.00	
			Total Checks:	6,034.86
Date	Reference	Adjustment Description		Amount
✓ 4/22/2026	GC 24256	PAYMENT MADE FROM GEN CK STMT ENDING 04/07/2026		3,435.49
Total Unmarked Adjustments:			0.00	
			Total Adjustments:	3,435.49



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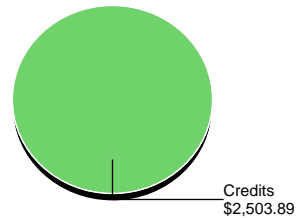
Statement Date: April 30, 2026

Premium Business Money Market

ACCOUNT ACTIVITY SUMMARY

Statement period number of days	30	Dividend earned this statement	\$2,503.89
Average balance	\$952,001.25	Annual percentage yield earned	3.25 %
Total service charge this period	\$0.00		
Year to date dividend	\$10,556.67		

Previous balance	03/31/2026	\$952,001.25
Deposits	1	\$2,503.89
Withdrawals	0	\$0.00
Ending balance	04/30/2026	\$954,505.14



DEPOSITS

Date	Description	Amount
04/30/2026	INTEREST COMPOUNDED	\$2,503.89

Number of Deposits 1 **Total Deposits \$2,503.89**

DAILY BALANCE SUMMARY

Date	Amount
04/30/2026	\$954,505.14



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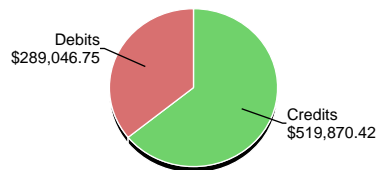
Statement Date: April 30, 2026

Public Funds Non Interest DDA

ACCOUNT ACTIVITY SUMMARY

Statement period number of days	30
Average balance	\$94,211.48
Total service charge this period	\$0.00

Previous balance	03/31/2026	\$47,112.40
Deposits	61	\$519,870.42
Withdrawals	77	\$289,046.75
Ending balance	04/30/2026	\$277,936.07



Transaction History

Description	Amount
/01/2026	
04/01/2026	
04/01/2026	
04/01/2026	
04/01/2026	
04/01/2026	
04/02/2026	
04/03/2026	
04/03/2026	
04/03/2026	
04/03/2026	
04/06/2026	
04/06/2026	



Account Statement - Transaction Summary

For the Month Ending **April 30, 2026**

SUNSET EMPIRE TRANS DIST - SUNSET EMPIRE TRANS DISTRICT - 4992

Oregon LGIP	
Opening Balance	1,288,259.09
Purchases	54,044.87
Redemptions	(507,600.00)
<hr/>	
Closing Balance	\$834,703.96
Dividends	3,819.99

Asset Summary		
	April 30, 2026	March 31, 2026
Oregon LGIP	834,703.96	1,288,259.09
<hr/>		
Total	\$834,703.96	\$1,288,259.09



Account Statement

For the Month Ending **April 30, 2026**

SUNSET EMPIRE TRANS DIST - SUNSET EMPIRE TRANS DISTRICT - 4992

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Balance
Oregon LGIP					
Opening Balance					1,288,259.09
04/01/26	04/01/26	SFMS Fr:Administrative Services, Dept 70Qtrly Mass Transit Assessment	1.00	37,450.32	1,325,709.41
04/03/26	04/03/26	Transfer from Clatsop County - CLATSOP COUNTY	1.00	7,924.76	1,333,634.17
04/08/26	04/08/26	Redemption - ACH Redemption	1.00	(215,000.00)	1,118,634.17
04/10/26	04/10/26	Transfer from Clatsop County - CLATSOP COUNTY	1.00	4,849.80	1,123,483.97
04/30/26	04/30/26	Redemption - ACH Redemption	1.00	(292,600.00)	830,883.97
04/30/26	05/01/26	Accrual Income Div Reinvestment - Distributions	1.00	3,819.99	834,703.96
Closing Balance					834,703.96

	Month of April	Fiscal YTD July-April		
Opening Balance	1,288,259.09	507,199.56	Closing Balance	834,703.96
Purchases	54,044.87	1,607,114.70	Average Monthly Balance	1,162,041.38
Redemptions	(507,600.00)	(1,279,610.30)	Monthly Distribution Yield	4.00%
Closing Balance	834,703.96	834,703.96		
Dividends	3,819.99	31,277.60		



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Statement Date: April 30, 2026

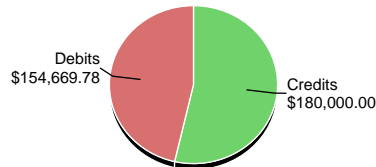
Account Number:

Public Funds Non Interest DDA

ACCOUNT ACTIVITY SUMMARY

Statement period number of days	30
Average balance	\$23,478.17
Total service charge this period	\$0.00

Previous balance	03/31/2026	\$51,606.18
Deposits	3	\$180,000.00
Withdrawals	11	\$154,669.78
Ending balance	04/30/2026	\$76,936.40



DEPOSITS

Date	Description	Amount
04/08/2026	FROM XXXXXXXX3943 state and federal taxes	\$41,000.00
04/14/2026	FROM XXXXXXXX3943 Payroll	\$70,000.00
04/30/2026	FROM XXXXXXXX3943 Payroll	\$69,000.00

Number of Deposits 3

Total Deposits \$180,000.00

WITHDRAWALS

Date	Description	Amount
04/03/2026	SUNSET EMPIRE TR Sunset Empire Tr DEBIT PAYROLL	\$46,233.18
04/08/2026	IRS SUNSET EMPIRE TRANSPOR ACH DEBIT USATAXPYMT 270649814810296	\$14,217.03
04/08/2026	IRS SUNSET EMPIRE TRANSPOR ACH DEBIT USATAXPYMT 270649881086526	\$16,038.64
04/10/2026	OR REVENUE DEPT SUNSET EMPIRE TRANSPOR ACH DEBIT TAXPAYMENT 1391000448	\$4,378.00



SUNSET EMPIRE TRANS DISTRICT

Account Number:

WITHDRAWALS (continued)

Date	Description	Amount
04/14/2026	OR REVENUE DEPT SUNSET EMPIRE TRANSPOR ACH DEBIT TAXPAYMENT 638846848	\$61.57
04/14/2026	OR REVENUE DEPT SUNSET EMPIRE TRANSPOR ACH DEBIT TAXPAYMENT 152107904	\$68.33
04/17/2026	OR REVENUE DEPT SUNSET EMPIRE TRANSPOR ACH DEBIT TAXPAYMENT 165914496	\$2,155.75
04/17/2026	OR REVENUE DEPT SUNSET EMPIRE TRANSPOR ACH DEBIT TAXPAYMENT 1567836032	\$2,388.96
04/17/2026	SUNSET EMPIRE TR Sunset Empire Tr DEBIT PAYROLL	\$47,954.32
04/20/2026	IRS SUNSET EMPIRE TRANSPOR ACH DEBIT USATAXPYMT 270651042612135	\$14,558.17
04/21/2026	OR REVENUE DEPT SUNSET EMPIRE TRANSPOR ACH DEBIT TAXPAYMENT 248432512	\$6,615.83

Number of Withdrawals 11

Total Withdrawals \$154,669.78

DAILY BALANCE SUMMARY

Date	Amount	Date	Amount	Date	Amount
04/03/2026	\$5,373.00	04/14/2026	\$81,609.43	04/21/2026	\$7,936.40
04/08/2026	\$16,117.33	04/17/2026	\$29,110.40	04/30/2026	\$76,936.40
04/10/2026	\$11,739.33	04/20/2026	\$14,552.23		



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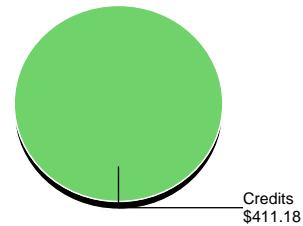
Statement Date: April 30, 2026

Premium Business Money Market

ACCOUNT ACTIVITY SUMMARY

Statement period number of days	30	Dividend earned this statement	\$411.18
Average balance	\$202,536.01	Annual percentage yield earned	2.50 %
Total service charge this period	\$0.00		
Year to date dividend	\$1,285.62		

Previous balance	03/31/2026	\$202,536.01
Deposits	1	\$411.18
Withdrawals	0	\$0.00
Ending balance	04/30/2026	\$202,947.19



DEPOSITS

Date	Description	Amount
04/30/2026	INTEREST COMPOUNDED	\$411.18
Number of Deposits 1		Total Deposits \$411.18

DAILY BALANCE SUMMARY

Date	Amount
04/30/2026	\$202,947.19



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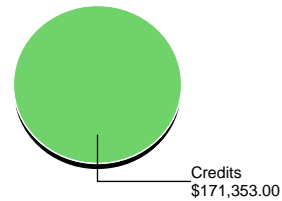
Statement Date: April 30, 2026

Public Funds Non Interest DDA

ACCOUNT ACTIVITY SUMMARY

Statement period number of days	30
Average balance	\$528,999.91
Total service charge this period	\$0.00

Previous balance	03/31/2026	\$426,874.54
Deposits	2	\$171,353.00
Withdrawals	0	\$0.00
Ending balance	04/30/2026	\$598,227.54



DEPOSITS

Date	Description	Amount
04/09/2026	ODOT STIF - SUNSET EMPIRE T ACH CREDIT ODOT PYMNT	\$30,152.00
04/14/2026	ODOT STIF - SUNSET EMPIRE T ACH CREDIT ODOT PYMNT	\$141,201.00

Number of Deposits 2

Total Deposits \$171,353.00

DAILY BALANCE SUMMARY

Date	Amount	Date	Amount
04/09/2026	\$457,026.54	04/14/2026	\$598,227.54



LOAN HISTORY
Sunset Empire Transportation District
 OTIB Loan # 0073

Loan Date: 5/5/2023 Remaining Draws: \$ - Maturity Date: 9/1/2027
 Loan Amt: \$ 1,010,000.00 Interest Rate: 3.00%
 Fund/FD 645-03
 OTIB0073/LAV

Transaction Date	Calc Int To	DISBURSEMENT	PAYMENT AMOUNT	ACCRUED INTEREST	# DAYS	PAID INTEREST	PRINCIPAL	BALANCE	Interest Due
5/8/2023		\$ 5,000.00		\$ -	0	\$ -	\$ -	\$ 5,000.00	Loan fee
5/8/2023	5/8/2023	500,000.00		-	0	-	-	505,000.00	
6/22/2023	6/22/2023	2,250.00		1,851.67	44	-	-	507,250.00	Loan fee
6/22/2023	6/22/2023	225,000.00		-	0	-	-	732,250.00	1,851.67
7/24/2023	7/24/2023	1,950.00		1,952.67	32	-	-	734,200.00	Loan fee
7/24/2023	7/24/2023	195,000.00		-	0	-	-	929,200.00	3,804.34
8/23/2023	8/1/2023		46,500.00	542.03	7	4,346.37	42,153.63	887,046.37	-
9/30/2023	9/30/2023	800.00		4,361.31	59	-	-	887,846.37	Loan fee
9/30/2023	9/30/2023	80,000.00			0	-	-	967,846.37	4,361.31
11/15/2023	11/1/2023		63,370.00	2,500.27	31	6,861.58	56,508.42	911,337.95	-
1/23/2024	2/1/2024		63,370.00	6,835.03	90	6,835.03	56,534.97	854,802.98	-
5/6/2024	5/1/2024		63,370.00	6,411.02	90	6,411.02	56,958.98	797,844.00	-
8/1/2024	8/1/2024		63,370.00	5,983.83	90	5,983.83	57,386.17	740,457.83	-
11/1/2024	11/1/2024		63,370.00	5,553.43	90	5,553.43	57,816.57	682,641.26	-
2/26/2025	2/1/2025		63,370.00	5,119.81	90	5,119.81	58,250.19	624,391.07	-
5/1/2025	5/1/2025		63,370.00	4,682.93	90	4,682.93	58,687.07	565,704.00	-
7/10/2025	7/11/2025		168,555.00				168,555.00	397,149.00	- Principal only p
7/11/2025	7/11/2025		(168,555.00)		0	-	(168,555.00)	565,704.00	Principal only p
8/1/2025	8/1/2025		63,370.00	4,242.78	90	4,242.78	59,127.22	506,576.78	
11/1/2025	11/1/2025		63,370.00	3,799.33	90	3,799.33	59,570.67	447,006.11	
2/1/2026	2/1/2026		63,370.00	3,352.55	90	3,352.55	60,017.45	386,988.66	
	5/1/2026		63,370.00	2,902.41	90	2,902.41	60,467.59	326,521.07	
	8/1/2026		63,370.00	2,448.91	90	2,448.91	60,921.09	265,599.98	
	11/1/2026		63,370.00	1,992.00	90	1,992.00	61,378.00	204,221.98	
	2/1/2027		63,370.00	1,531.66	90	1,531.66	61,838.34	142,383.64	
	5/1/2027		63,370.00	1,067.88	90	1,067.88	62,302.12	80,081.52	
	8/1/2027		80,682.13	600.61	90	600.61	80,081.52	-	
		\$ 1,010,000.00	\$ 1,077,732.13	\$ 67,732.13			\$ 67,732.13	\$ 1,010,000.00	



Sunset Empire Transportation District BOARD OF COMMISSIONERS

Item 11a Strategic Plan workshop report

Date: May 28, 2026

Summary: A presentation from Mark Knudson of Special Districts Association of Oregon (SDAO) regarding the District’s Strategic Plan workshop from February 16, 2026. The presentation will provide an overview of the strategic planning process, key findings, and recommended next steps. The Board will hear the presentation and acknowledge receipt of the report.

Attachments

- SDAO Cover Letter
- Strategic Plan workshop Summary Report

May 1, 2026

Sunset Empire Transit District
Kathy Kleczek, Board Chair & David Carr, Executive Director
900 Marine Drive
Astoria, Oregon 97103

Subject: Strategic Planning Workshop Summary Report

Dear Chair Kleczek and Mr. Carr,

Attached for your Board's consideration is the final version of the Strategic Planning Workshop Summary Report. This report captures the process, findings, and recommendations of Sunset Empire Transit District's (the District's) strategic planning workshop facilitated by SDAO on February 16, 2026.

The report documents the District's highest priority goals and outlines the District's vision, mission, and values as proposed by the workshop participants. These recommendations are intended to establish the District's strategic direction, help guide future decisions such as funding and services, and support routine operations. Given the significance of these recommendations, SDAO recommends the Board adopt the attached report by board action.

The Board and staff are cautioned that implementation of the identified goals will likely be an iterative process. It may be necessary to make future adjustments to the priorities and associated projects based on new information (e.g., the scope, schedule, and budget for the identified goals), available resources, and the evolving needs of the District. As a roadmap for the strategic direction of the District, SDAO recommends the Board establish a process to formalize any future changes to the recommendations identified in the report.

In addition, SDAO recommends that the District adopt a practice of providing periodic reports to the Board and public on progress toward achieving the goals identified in the report. This might include a standing Board meeting agenda item each quarter for status updates and notable progress toward achieving the District goals.

It has been a pleasure working with the District on this project and we wish you the very best in implementing the ambitious goals identified in the attached report. Please share SDAO's sincere appreciation to the Board, TAC Members, and staff who assisted us throughout the project.

Sincerely,



Mark Knudson, PE
Senior Consultant



Sunset Empire Transit District

Strategic Planning Workshop Summary Report

Workshop Date: February 16, 2026

Report Date: May 1, 2026

Prepared by



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Background & Report Overview

The Sunset Empire Transit District (SETD, the District) has experienced significant challenges during the past few years and has made notable changes during the past several months, including appointment of a new Executive Director. Given these events, SETD committed to prepare a strategic plan to identify District goals and prioritize near-term actions needed to establish the future direction of the District. To support the District in achieving these objectives, SETD contracted with the Special Districts Association of Oregon (SDAO) Consultant Services Program for Strategic Planning Facilitation and Support Services.

SDAO attended the District board meeting on January 22, 2026 and presented an overview of suggested objectives and an approach for preparation of a strategic plan. The Board expressed support for the planning process proposed by SDAO and, with the assistance of District staff, scheduled a day-long strategic planning workshop February 16, 2026. The Board also invited members of the newly appointed Technical Advisory Committee (TAC) and senior staff to attend the workshop. SDAO also provided a “Homework Assignment,” attached as Appendix A, to help workshop participants prepare for the workshop.

This Strategic Planning Workshop Summary Report summarizes the background, activities, and results of the strategic planning workshop. This report also summarizes the goals and priorities identified by the attendees and outlines suggested next steps to complete the strategic planning process and prepare a strategic plan.

Workshop Attendees & Agenda

On February 16, 2026, the District Board of Directors held a public meeting to conduct the strategic planning workshop. Workshop attendees are listed below in Table 1. The agenda for the workshop is attached as Appendix B.

Table 1: Strategic Planning Workshop Attendees

Who	Role	Who	Role
Kathy Kleczek	Board Chair	David Carr	Executive Director
Matthew Stolberg	Board Member	Kelly Smith	Staff
Kathleen Teeple	Board Member	Jason Jones	Staff
Pamela Alegria	Board Member	Jennifer Geisler	Staff
Penny York	Board Member	Sam Bedair	Staff
Tita Montero	Board Member	Sara Schilling	Staff
Melvin Jasmin	TAC	Butch McConnell	Observer – Senior Center
Leah Griffith	TAC	Mark Knudson	SDAO Facilitator
Mitra Vazeen	TAC		

One attendee left the workshop early, with their input to the SWOT exercise and goal identification captured after adjournment. This attendee did not vote in the goal prioritization process.

Strategic Plan Objectives

SDAO's Senior Consultant reviewed the following suggested objectives for the District's strategic planning process:

- Provide Future Focus - build on past successes and prepare for future challenges
- Define Organizational Direction - identify board-established goals
- Increase Internal Alignment - identify policy and resource requirements
- Increase Efficiency - focus limited resources to achieve highest priorities
- Grow Culture - identify and support expectations for the organization, board and staff
- Increase Accountability - identify tools to measure progress toward achieving goals
- **This is a First Step** - improvement & refinements with future updates to the plan

Workshop Ground Rules

Participants identified and agreed to the following ground rules for the workshop:

1. Everyone participates and contributes
 - This is a collaborative team effort; everyone has an opportunity to comment
 - There are no differences in expectations for Board Members, TAC and Staff participation – participation by all attendees is encouraged
2. Ideas and suggestions are for the benefit of the District and community
 - No personal agendas or “axes to grind”
 - Assume positive intent; suggestions & comments are not personal or targeted
3. This is a judgement-free zone
 - Free thinking is encouraged ... no bad or crazy ideas
 - Avoid initial evaluation of ideas ... details & evaluation will follow
4. Don't Let Perfect Be The Enemy of Good
 - This is first step; improvements & refinements will be part of future updates
5. Be focused – be mindful of the clock and agenda
6. Speak clearly and loud enough for all to hear
 - Ask for comments to be repeated if needed
7. Listen for understanding
 - Ask for clarification as needed
8. Be polite
 - Raise your hand when you have something to add or have a question
 - Don't interrupt

Vision, Mission & Values

SDAO's Senior Consultant provided an overview of typical statements of an organization's vision mission and values including:

- Vision: Why the organization exists and future aspirations
- Mission: What services the organization provides
- Values: Guiding principles for How services are provided

Together, the vision, mission and values can be used to guide the District in realizing its aspirations for the future as well as meeting the community's current needs for transit services and supporting the economic health and vitality of the community.

Participants reviewed and discussed the District's existing mission statement (circa 2013?):
"Provide safe, reliable, relevant and sustainable transportation services to Clatsop County with professionalism, integrity and courtesy."

After discussion, drafting of options and further refinement, the participants agreed to the following ***preliminary statements*** of SETD's updated vision, mission and values.

Vision:

We aspire to be a trusted essential public service connecting people to destinations and opportunities.

Mission:

To provide sustainable, high-performing public transit services to destinations in Clatsop County and connections beyond.

Values:

As effective stewards of public resources, SETD is committed to:

- Ensuring the safety of riders, the community and employees
- Supporting ethical practices including transparency and honesty at all levels of the organization
- Demonstrating responsible use of public funds
- Providing high-quality customer service
- Providing reliable on-time performance
- Supporting continuous improvement and innovation to adapt to the evolving transit needs of the community
- Providing accessibility and inclusion for all users
- Being a reliable partner in the community economy
- Supporting employee engagement and development

These proposed statements of the District’s vision, mission and values should be considered as DRAFTS, and are subject to further review, refinement, and formal adoption by the SETD Board.

Strengths, Weaknesses, Opportunities & Threats (SWOT)

SDAO’s Senior Consultant provided an overview and objectives of a SWOT exercise to help identify the District’s strengths, weaknesses, opportunities and threats. In general, terms were defined as:

- Strengths: Advantages we have that support our continued success
- Weaknesses: Factors we control that are limiting our effectiveness
- Opportunities: External factors that could help us grow or improve
- Threats: External factors that could impede or derail our efforts

Drawing from their homework, each participant used “yellow sticky notes” to list and organize their suggested topics into groups of strengths, weakness, opportunities and threats. A complete list of the SWOT results is attached as Appendix C. The SWOT topics most frequently identified by the participants are summarized below in Table 2.

Table 2: Summary of Most Frequent SWOT Topics*

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • SETD Staff (13) • Board (7) • Strong relationships with local partners (4) • Service diversity (3) • ODOT support, expectations (2) • Media support, collaborative media (2) 	<ul style="list-style-type: none"> • Funding (17) • Age of equipment & systems (9) • Aging technology (5) • Staff (3) • Lack of community support, trust (2) • Website isn’t very helpful (2) • Layout of facilities (2)
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Community awareness-appreciation (11) • Funding & finances (6) • Shared services / partnerships (5) • Expand microtransit & on-demand opportunities, Astoria Trolley (4) • Increase ridership (4) • Improve finance & operations plans (3) • Students – CCC & MERTS (2) • SDAO programs & guidance (2) 	<ul style="list-style-type: none"> • Shortage of good staff, drivers (5) • Increasing operating costs (4) • Lack or loss of public trust (4) • Reduced, decreasing ridership (3) • Geography & population distribution (2) • Unstable funding (2) • Bad publicity (2) • Cybersecurity / web presence (2)

* Table 2 includes only those SWOT topics that were identified more than once, with (XX) designating the number of times the topic was mentioned. Refer Appendix C for a complete list of all SWOT topics that were identified, including sub-topics and clarifying comments.

District Goals – Identification & Prioritization

Participants used the following process to identify and prioritize potential District goals:

1. Brainstorming: Each participant was given an opportunity to identify proposed District goals for the next three to five years
2. Refinement: Proposed goals were further defined, refined and grouped with goals that had similar areas of focus or emphasis (several goals had multiple areas of emphasis)
3. Review: Participants reviewed the proposed goals to clarify and confirm their understanding of the goals
4. Dot Voting: Participants were given eight adhesive dots to vote for their highest priority goals
5. Review & Confirm: Results of the dot voting process were summarized by the facilitator and discussed by the participants to confirm a shared understanding of the goals and resulting priorities

Workshop participants identified a total of 36 proposed goals during the brainstorming process. In addition, two goals were suggested after the meeting had adjourned, which and were not considered by the group during the prioritization voting process. These two unscored goals are included in the list of proposed goals to document all the goals that were identified.

During the refinement process, each goal was assigned a Primary Focus Areas, including:

- Community Connections: goals intended to further enhance the District’s relationship with the community
- Ridership: goals intended to help expand ridership and retain existing riders
- Internal Resources: goals intended to improvements to the District’s existing resources and programs including but not limited to budgets, funding, technology and facilities
- Employees: goals pertaining to existing staff resources
- Other: goals that don’t neatly fit into another category

Many the proposed goals provide benefits in more than one of the focus areas (e.g., a goal pertaining to facility improvements would apply to Internal Resources as well as benefiting Ridership and Community Connections). Therefore, the concept of a goal having a Primary Focus Area is just that; a primary focus but not a sole focus. For this reason, limited effort was made to further define the focus areas and refine goal assignments into a primary focus area.

The proposed goals and the resulting count of prioritization votes are included in Appendix D. The list of goals is presented as both an unranked list, with goals listed in the order in which they were identified during the brainstorming process, and as a ranked list with goals sorted by priority based on the number of priority votes (i.e., dots) each goal received.

A frequency distribution of the priority voting results was prepared and is also included in Appendix D for reference. This frequency distribution served as the basis for assigning priority ratings (e.g., high, medium and low) for each goal. This analysis showed that the six highest

rated goals represent 17% of all the goals identified. These ‘top six’ highest rated goals were designated as high priority goals and are summarized below in Table 4.

Table 4: High Priority Goals*

Focus Area	Title	Description	Votes	Priority
Internal Resources	Technology for Efficiencies and Data-driven Decisions	Acquire and apply new technologies to obtain operational efficiencies and provide financial reports to support data-driven decision-making	9	High
Ridership	Update Passenger Infrastructure	Improvements to passenger infrastructure (e.g., shelters, signage, lighting, trash cans, fare box, etc.) to enhance passenger experience	9	High
Internal Resources	Financial Sustainability Plan	Establish plan to further improve financial stability of district, including taking advantage of funding opportunities & grants when available	8	High
Internal Resources	Planning Roadmap for Essential Functions	Establish roadmap for improvements to essential functions (e.g., technology & cybersecurity, safety, transit ops, communications, etc.) to enhance workforce, compliance, operations, and financial controls	8	High
Internal Resources	Website Update	Rebuild district website to comply with accessibility requirements by April 2027 and to improve customer accessibility and awareness	8	High
Community Connections	Enhanced Community Connections & Outreach	Strengthen connections with and expand outreach in community to increase trust, recognition and partnerships with community organizations (e.g., local government, businesses, schools, etc.) - includes "refresh" of district identity	8	High

* This table lists only the six goals identified as high priority. Refer Appendix D for a complete list of all proposed goals and prioritization voting results.

While the participants identified these six goals as their highest priorities at this time, the Board and staff are encouraged to be flexible and responsive to emerging opportunities that could enhance services within the community and/or further stabilize the District’s financial position. It is important to stay open to new opportunities, adapt to changing needs, and reprioritize efforts as circumstances evolve over time.

Next Steps and Recommendations

During the workshop, Board members requested they receive a final draft of this Workshop Summary Report to assist the Board and Budget Committee during the upcoming budget development process.

After completion of this Workshop Summary Report, District staff will prepare an Implementation Plan for the highest priority goals. The Implementation Plan is intended to serve as an “Action Plan” to describe the specific activities – including policies, projects, plans, and improvements – needed to realize the District’s highest priority goals. The Action Plan should also identify the anticipated budget, resources, and schedule for the proposed activities to help serve as a work planning tool.

SDAO recommends that after development of the Implementation Plan, the District consolidate this Workshop Summary Report and the Action Plan into a draft Strategic Plan. Depending on the preference of the Board, it may be appropriate to make the draft Strategic Plan available for public review, Board member review and comments, and formal Board adoption of the resulting final Strategic Plan.

Finally, SDAO recommends that the District adopt a practice of providing periodic progress reports to the Board and public on the status of activities identified in Strategic Plan. This might include a standing Board meeting agenda item each quarter for status updates on activities identified in the Action Plan and notable progress toward achieving the District goals. It is suggested the progress reports include a summary of work accomplished since the previous report, challenges and issues that have been encountered, and work planned for the next reporting period.

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Appendix A – Homework Assignment

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Board & Staff Homework

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1. **Confirmation of Vision, Mission & Values** (see attached worksheet, page 2)
 - Vision: A statement of *Why* the organization exists and its future aspirations
 - Mission: A statement of *What* services the organization provides
 - Values: A list of guiding principles for *How* services are provided

Questions to Consider:

- a. Are these statements consistent with the needs of the community?
- b. Do these statements point us in the right direction?
- c. Do these statements accurately reflect the Board's expectations?
- d. What changes to existing statements are needed?

Assignment: Please come to the workshop prepared to discuss your comments and observations about the District's Vision, Mission & Values

2. **Identify Strengths, Weaknesses, Opportunities & Threats (SWOT)** (see attached worksheet, page 3)

- Strengths: Advantages we have that support our continued success
- Weaknesses: Factors we control that are limiting our effectiveness
- Opportunities: External factors that could help us grow or improve
- Threats: External factors that could impede or derail our efforts

Questions to Consider:

- a. What's working? What's not working?
- b. What does the future hold for the District?
- c. What's holding us back? What obstacles are in our way?
- d. Who are our allies, our adversaries, and WHY?

Assignment: Please come to the workshop with your list of the District's Strengths, Weaknesses, Opportunities and Threats. These are often just one or two words but consider WHY these are important.

3. **Suggested District Goals** (see attached worksheet, page 4)

- Goal: An aspirational statement of what we should accomplish (tactical) or what we want to be (visionary) – to provide direction, purpose, expectations
- SMART Goal: A goal that is Specific, Measurable, Achievable, Relevant and Time-Bound

Questions to Consider:

- a. What do we want to accomplish in the next 3 to 5 years (or more)?
- b. How will this goal ultimately benefit the district?
- c. For each goal, is there a deadline? Is it urgent, important or both?

Assignment: Please come to the workshop with your list of Suggested Goals, how each goal will benefit the District, and the relative priority of each goal.

Board & Staff Homework

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Vision, Mission & Values

Vision:

SETD currently does not have a vision statement. If it did, what are the Board's aspirations for what the district should become?

Examples of Vision Statements from other transit agencies:

- **Spokane Transit:** "Connecting everyone to opportunity."
- **TriMet (Portland):** To be the leader in delivering safe, convenient, sustainable, and integrated mobility options necessary for our region to be recognized as one of the world's most livable places.
- **The Rapid (Grand Rapids):** A future where citizens can live conveniently without owning a car, choosing transit for an easy, economical, and efficient way to get around, supporting sustainability and economic development.

Mission:

SETD's existing mission statement (circa 2013?) is:

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

Is this mission statement still current? What changes would you make?

Examples of Mission Statements from other transit agencies:

- **Spokane Transit:** "We provide safe, inclusive, convenient, and efficient public transportation services to Spokane area communities."
- **Metro Transit (Minneapolis/St. Paul):** "We connect people, strengthen communities, and improve lives by delivering high-quality public transportation."
- **Community Transit (Snohomish County):** "We help people get from where they are to where they want to be."

Values:

SETD currently does not have a list of organizational values. If it did, what values should the board use as guiding principles & guardrails for decisions?

Possible examples for your consideration:

- **Safety:** Ensuring the well-being of employees and customers.
- **Integrity/Trust:** Honesty, transparency, and responsible use of public resources.
- **Customer Service:** Exceeding expectations, being responsive, and providing a welcoming experience.
- **Innovation:** Embracing new technology and processes for better service.
- **Sustainability:** Focusing on long-term financial, environmental, and social benefits.
- **Community Focus:** Serving the diverse needs of the region.
- **Reliability:** Committed to consistently providing on-time service.

Board & Staff Homework

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SUGGESTED GOALS

Goal – Summary Description (The What)	Priority – Is this goal Important, Urgent or Both? A deadline?	Prerequisites – What else is needed to achieve this goal?



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Appendix B – Workshop Agenda

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AGENDA

<u>Time</u>	<u>Activity</u>	<u>Who</u>
9:00 – 9:15	Convene, Roll Call, Introductions	Chair, All
9:15 – 9:30	Agenda, Process Overview & Ground Rules	SDAO
9:30 – 10:30	Vision, Mission & Values Update	All
10:30 – 10:40	Break	All
10:40 – 11:45	Strengths, Weaknesses, Opportunities & Threats	All
11:45– 12:15	Lunch	All
12:15 – 1:45	Goal Identification & Definition	All
1:45 – 2:00	Goal Prioritization – Part 1	All
2:00 – 2:15	Break	All
2:15 – 2:45	Goal Prioritization – Part 2	All
2:45 – 3:00	Recap, Next Steps & Meeting Evaluation	SDAO
3:00	Adjourn	Chair

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Appendix C – SWOT Exercise Results

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SWOT Exercise Results

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • SETD Staff (13) <ul style="list-style-type: none"> ○ Dedicated staff / drivers (5) ○ Experienced new director (3) ○ Committed, community oriented (2) ○ Staff dedication to success ○ Fabulous mechanic ○ Professional staff • Board (7) <ul style="list-style-type: none"> ○ Revitalized board, engaged board (2) ○ board leadership (2), enthusiastic members, dedicated to success • Strong relationships with local partners (4) - other agencies, representatives, city, county, Northwest Connector • Service diversity (3) - combination of fixed-route and on-demand services to meet mobility needs, micro transit, dial-a-ride • ODOT support / clear state expectations (2) • Media support, collaborative media (2) • Strength of new TAC • Fully staffed – Board, TAC & employees • Eagerness to look at how to improve • Diverse funding (multiple sources) • Good mix of historical & new views • Focused route map – less chaos • Customer service; committed to safety & reliability • High rider satisfaction • Local community support • Cost-efficient operations • Supports older adults and people with disabilities • Fixed routes are established and equipped (e.g., stops, benches, shelters) • Facilities are large enough • Some new vehicles • Little-to-no traffic congestion in community (seasonal) • Clean audit history past 3-4 years • Experienced finance & compliance patterns (e.g., auditor) • SETD is “tested” (by past challenges) • Access to SDAO 	<ul style="list-style-type: none"> • Funding (17) <ul style="list-style-type: none"> ○ Funding, funding uncertainty, funding threats, unknown fed & state future funding, ODOT funding instability, funding restrictions (10) ○ Funding constraints (2) ○ Financial instability (severe) ○ Depend on grant funds & reimburse ○ Debt ○ Effects from past financial instability ○ Changing funding opportunities • Age of equipment & systems (9) <ul style="list-style-type: none"> ○ Old systems & processes (2) ○ Old vehicles, fleet & facilities (3) • Aging technology (5) <ul style="list-style-type: none"> ○ Technology gaps, changing tech ○ Old laptops ○ Dial-a-ride procedures / system • Staff (3) <ul style="list-style-type: none"> ○ Difficult to recruit staff & drivers ○ Difficult to get/keep CDL drivers ○ Dependable staff (lack of) ○ Leadership not familiar with OR laws • Lack of community support, trust (2) • Website isn’t very helpful (2) • Layout of facilities; not purpose-built (2) • Bad publicity / past failures • Lack of financial plan • Limited internal funds for innovation • Budget structure limitations • Team cohesion (lack of) • No transportation to/from PDX Airport • Communication gaps internal & external • Lack of experience with OR’s and laws • Some policies outdated / need update • Operating procedures (SOPs) outdated • Priorities not established • Board-staff relationship • Legacy of toxic behaviors might arise • Lack of board work sessions • Freshman (new) board members • Response plan for weather events • Operational challenges • Connectivity; shortage of stops • Low ridership • Size of the county (service area) • Ruts; reliance on past habits

SWOT Exercise Results

OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Community awareness-appreciation (11) <ul style="list-style-type: none"> ○ Increase community outreach (seniors, students/youth, reliant public, businesses, government) ○ Increase public trust, perception (2) ○ Repair past PR damage ○ Increase public awareness ○ Hope & goodwill of community ○ Importance & value of transit ○ Range of available methods for users • Funding & finances (6) <ul style="list-style-type: none"> ○ Creative funding opportunities (STIF, FTA, MT, RUHT) + new opportunities ○ Local revenue thru partnerships & pass programs, new revenue sources ○ Multi-year financial model & solid contingency plan ○ Funding task force • Shared services / partnerships (5) <ul style="list-style-type: none"> ○ Create new productive relationships ○ Community partnerships ○ Solidify partnerships • Expand microtransit & on-demand opportunities, Astoria Trolley (4) • Increase ridership (4) <ul style="list-style-type: none"> ○ Providing safe, reliable service ○ Regional connections, service quality • Improve finance & operations plans (3) <ul style="list-style-type: none"> ○ Resources allocation ○ Data-driven planning ○ Systems / reports • Students – CCC & MERTS (2) • SDAO programs & guidance (2) • Onboard/orient new board members faster • Document and apply dial-a-ride policy • Review policies of other providers • People can't afford vehicles, take transit • More low-income housing & less parking • Growing tourism = more need for transit • 15% population growth from 2010-2024 • Fleet modernization • New staff • Explore new methods • Cross-training / workforce development • Leverage new energy & perspectives • Lease out space • Technology • Unlimited! 	<ul style="list-style-type: none"> • Shortage (hard to hire & keep) good staff & drivers (5) <ul style="list-style-type: none"> ○ Local economy / pay / housing costs ○ CDL requirements (2) ○ Mechanic ○ Lack of depth of staffing ○ Lack of succession planning • Increasing operating costs (4) <ul style="list-style-type: none"> ○ Increasing fuel costs ○ Costs to maintain safe, sound fleet • Lack or loss of public trust (4) • Reduced / decreasing ridership (3) • Geography & population distribution (2) • Unstable funding (2) <ul style="list-style-type: none"> ○ Potential economic downturn • Bad publicity (2) • Cybersecurity / web presence (2) • Loss of services / reduced routes • Weak policies • Hard for rural transit to be sustainable • Bad customer service • Lack of understanding / awareness by customers who “should” use transit • Residual effects of past financial mismanagement • Natural disasters; tsunamis, earthquake, floods (wildfire) • Volatile seasonal tourism stresses district plans • Congestion (on roads during summer) • Any rapid change to disability programs, legislation, regulatory/compliance, personnel, board makeup, organizational structure, operators, health regs/laws



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Appendix D – Proposed District Goals

- Brainstorming, Unranked List
- Ranked List, Sorted by Priority

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Strategic Planning Workshop - February 16, 2026**District Goals - Brainstorming Unranked List**

ID #	Focus Area	Title	Description	Votes
1	Community Connections	Community Involvement & Outreach	Increase engagement with community through outreach activities and education to increase community awareness of SETD and services	4
2	Ridership	Rider Education Program	Expand & modernize training information to help residents, tourist & disabled customers know how to ride the bus	6
3	Internal Resources	Capital Replacement Plan	Raise the standard of quality of facilities and equipment	3
4	Internal Resources	Financial Sustainability Plan	Establish plan to further improve financial stability of district, including taking advantage of funding opportunities & grants when available	8
5	Community Connections	Connectivity & Punctuality	Improve operations to further enhance connectivity and punctuality of service	0
6	Employees	Be an Employer of Choice	Make modifications to become recognized as an employer of choice	0
7	Internal Resources	Planning Roadmap for Essential Functions	Establish roadmap for improvements to essential functions (e.g., technology & cybersecurity, safety, transit ops, communications, etc.) to enhance workforce, compliance, operations, and financial controls	8
8	Internal Resources	Safety & Security	Identify a plan and make improvements to formalize and strengthen safety & security for customers and employees	5
9	Ridership	Service Optimization	Optimize services and schedules from passengers' perspective rather than just speed and efficiency	2
10	Internal Resources	Technology for Efficiencies and Data-driven Decisions	Acquire and apply new technologies to obtain operational efficiencies and provide financial reports to support data-driven decision-making	9
11	Employees	Employee Training & Succession	Establish comprehensive employee training program and succession plan to enhance workforce stability	4
12	Other	Microtransit Funding	Obtain at least two grants for microtransit	2
13	Other	Board Policy Manual	Review and update existing board policy manual by 1/1/27	0
14	Community Connections	Expanded Outreach	Provide broader outreach to include all economic classes and tourists	5

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District Goals - Brainstorming Unranked List

ID #	Focus Area	Title	Description	Votes
15	Ridership	Customer Approval Ratings	Increase ridership by having strong customer approval ratings	1
16	Employees	Employee Recognition Program	Establish employee recognition and incentive award program to support workforce retention, morale and culture	2
17	Internal Resources	Website Update	Rebuild district website to comply with accessibility requirements by April 2027 and to improve customer accessibility and awareness	8
18	Internal Resources	District URL	Obtain and implement new dot-gov URL for district website and emails	1
19	Community Connections	Astoria-Warrenton Area Chamber of Commerce	Efforts as needed to obtain a position on the Astoria-Warrenton Area Chamber of Commerce	2
20	Community Connections	Regional Business Connections	Become active participant in all chambers of commerce and business associations in Clatsop County (e.g., Cannon Beach, CEDR, ColPac, North Coast Tourism Management Network, Oregon Destination Assoc, etc.)	5
21	Ridership	Information Kiosks	Establish information kiosks at key destinations (e.g., hospital, hotels, shopping centers, etc.)	1
22	Ridership	Wait Time Information Boards	Establish real-time wait time information boards at key stops	0
23	Community Connections	Enhanced Community Connections & Outreach	Strengthen connections with and expand outreach in community to increase trust, recognition and partnerships with community organizations (e.g., local government, businesses, schools, etc.) - includes "refresh" of district identity	8
24	Ridership	Update Passenger Infrastructure	Improvements to passenger infrastructure (e.g., shelters, signage, lighting, trash cans, fare box, etc.) to enhance passenger experience	9
25	Other	Environmentally Sustainable Transit	Improvements as needed to demonstrate commitment to environmental sustainability of operations, equipment, and facilities	3
26	Other	US 30 Connectivity	Improvements to facilities and operations to improve connectivity with US Hwy 30 (e.g., park & ride lot(s), downtown circulator route(s))	2

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District Goals - Brainstorming Unranked List

ID #	Focus Area	Title	Description	Votes
27	Other	Downtown Streetcar	Reestablish downtown streetcars (e.g., equipment, routes, etc.)	1
28	Internal Resources	Transit Planner	Establish (fund, recruit and fill) and transit planner staff position	4
29	Community Connections	Partnership with Hotels	Establish partnership with hotels and lodging (e.g., hotels, motels, short-term rental services) to enhance outreach to tourists	3
30	Ridership	Focus on Current Riders	Maintain focus and support on existing riders	2
31	Community Connections	Commuter Benefits	Work with local businesses to identify options and benefits for commuters	0
32	Community Connections	Student Benefits	Work with local schools and institutions to increase visibility and awareness of benefits for students	1
33	Other	Rural Community Connections	Provide connections to rural communities (e.g., Jewel) for commuters and seasonal employment	1
34	Community Connections	Tongue Point Job Corps Center	Complete memorandum of understanding with Tongue Point JCC	0
35	Community Connections	City/County Elected Officials Meeting	Become a regular participant in the City/Countywide Elected Officials Meetings held by the Clatsop County Board of Commissioners	1
36	Other	Land Use & Development Coordination	Work as needed to assure transit becomes a partner in land use and development process (e.g., encourage bus stops become included in new developments)	7
37	Other	Daily Service *	Provide service seven days a week	0
38	Other	Adverse Event Notification *	Communicate adverse events in a timely manner	0

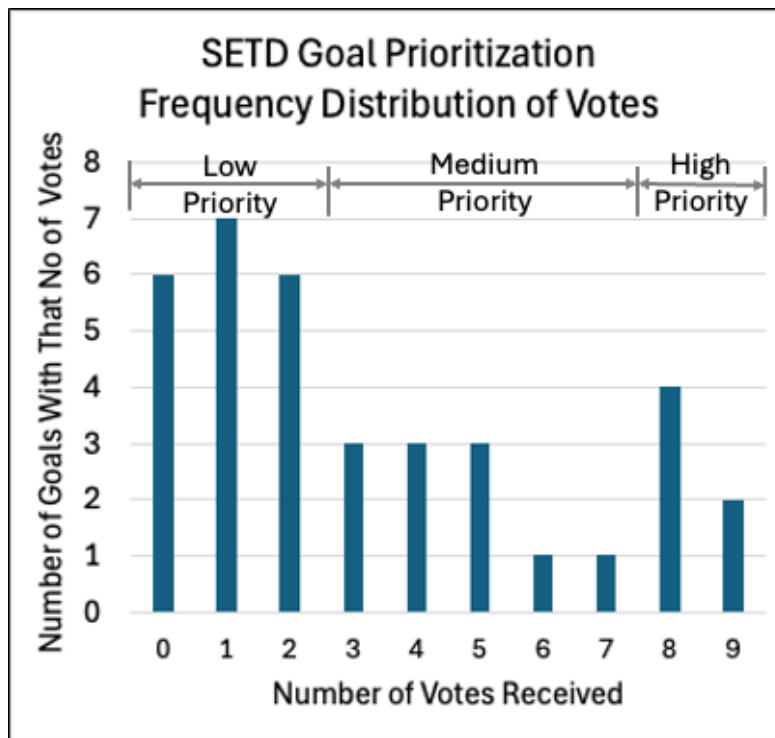
* Goal identified after meeting adjourned; not voted on

Sunset Empire Transit District
Strategic Planning Workshop – February 16, 2026

Frequency Distribution of Priority Voting Results

Number of Votes Received	Number of Goals With That Number of Votes	% of all Goals	Cumulative Frequency	Priority Rating
0	6*	17%	17%	Low
1	7	19%	36%	Low
2	6	17%	53%	Low
3	3	8%	61%	Medium
4	3	8%	69%	Medium
5	3	8%	78%	Medium
6	1	3%	81%	Medium
7	1	3%	83%	Medium
8	4	11%	94%	High
9	2	6%	100%	High

* Does not include two goals identified after the workshop adjourned



Strategic Planning Workshop - February 16, 2026**District Goals - Ranked List, Sorted by Priority**

ID #	Focus Area	Title	Description	Votes	Priority
10	Internal Resources	Technology for Efficiencies and Data-driven Decisions	Acquire and apply new technologies to obtain operational efficiencies and provide financial reports to support data-driven decision-making	9	High
24	Ridership	Update Passenger Infrastructure	Improvements to passenger infrastructure (e.g., shelters, signage, lighting, trash cans, fare box, etc.) to enhance passenger experience	9	High
4	Internal Resources	Financial Sustainability Plan	Establish plan to further improve financial stability of district, including taking advantage of funding opportunities & grants when available	8	High
7	Internal Resources	Planning Roadmap for Essential Functions	Establish roadmap for improvements to essential functions (e.g., technology & cybersecurity, safety, transit ops, communications, etc.) to enhance workforce, compliance, operations, and financial controls	8	High
17	Internal Resources	Website Update	Rebuild district website to comply with accessibility requirements by April 2027 and to improve customer accessibility and awareness	8	High
23	Community Connections	Enhanced Community Connections & Outreach	Strengthen connections with and expand outreach in community to increase trust, recognition and partnerships with community organizations (e.g., local government, businesses, schools, etc.) - includes "refresh" of district identity	8	High
36	Other	Land Use & Development Coordination	Work as needed to assure transit becomes a partner in land use and development process (e.g., encourage bus stops become included in new developments)	7	Medium
2	Ridership	Rider Education Program	Expand & modernize training information to help residents, tourist & disabled customers know how to ride the bus	6	Medium
8	Internal Resources	Safety & Security	Identify a plan and make improvements to formalize and strengthen safety & security for customers and employees	5	Medium
14	Community Connections	Expanded Outreach	Provide broader outreach to include all economic classes and tourists	5	Medium
20	Community Connections	Regional Business Connections	Become active participant in all chambers of commerce and business associations in Clatsop County (e.g., Cannon Beach, CEDR, ColPac, North Coast Tourism Management Network, Oregon Destination Assoc, etc.)	5	Medium

Strategic Planning Workshop - February 16, 2026**District Goals - Ranked List, Sorted by Priority**

ID #	Focus Area	Title	Description	Votes	Priority
1	Community Connections	Community Involvement & Outreach	Increase engagement with community through outreach activities and education to increase community awareness of SETD and services	4	Medium
11	Employees	Employee Training & Succession	Establish comprehensive employee training program and succession plan to enhance workforce stability	4	Medium
28	Internal Resources	Transit Planner	Establish (fund, recruit and fill) and transit planner staff position	4	Medium
3	Internal Resources	Capital Replacement Plan	Raise the standard of quality of facilities and equipment	3	Medium
25	Other	Environmentally Sustainable Transit	Improvements as needed to demonstrate commitment to environmental sustainability of operations, equipment, and facilities	3	Medium
29	Community Connections	Partnership with Hotels	Establish partnership with hotels and lodging (e.g., hotels, motels, short-term rental services) to enhance outreach to tourists	3	Medium
9	Ridership	Service Optimization	Optimize services and schedules from passengers' perspective rather than just speed and efficiency	2	Low
12	Other	Microtransit Funding	Obtain at least two grants for microtransit	2	Low
16	Employees	Employee Recognition Program	Establish employee recognition and incentive award program to support workforce retention, morale and culture	2	Low
19	Community Connections	Astoria-Warrenton Area Chamber of Commerce	Efforts as needed to obtain a position on the Astoria-Warrenton Area Chamber of Commerce	2	Low
26	Other	US 30 Connectivity	Improvements to facilities and operations to improve connectivity with US Hwy 30 (e.g., park & ride lot(s), downtown circulator route(s))	2	Low
30	Ridership	Focus on Current Riders	Maintain focus and support on existing riders	2	Low
15	Ridership	Customer Approval Ratings	Increase ridership by having strong customer approval ratings	1	Low
18	Internal Resources	District URL	Obtain and implement new dot-gov URL for district website and emails	1	Low
21	Ridership	Information Kiosks	Establish information kiosks at key destinations (e.g., hospital, hotels, shopping centers, etc.)	1	Low

Strategic Planning Workshop - February 16, 2026**District Goals - Ranked List, Sorted by Priority**

ID #	Focus Area	Title	Description	Votes	Priority
27	Other	Downtown Streetcar	Reestablish downtown streetcars (e.g., equipment, routes, etc.)	1	Low
32	Community Connections	Student Benefits	Work with local schools and institutions to increase visibility and awareness of benefits for students	1	Low
33	Other	Rural Community Connections	Provide connections to rural communities (e.g., Jewel) for commuters and seasonal employment	1	Low
35	Community Connections	City/County Elected Officials Meeting	Become a regular participant in the City/Countywide Elected Officials Meetings held by the Clatsop County Board of Commissioners	1	Low
5	Community Connections	Connectivity & Punctuality	Improve operations to further enhance connectivity and punctuality of service	0	Low
6	Employees	Be an Employer of Choice	Make modifications to become recognized as an employer of choice	0	Low
13	Other	Board Policy Manual	Review and update existing board policy manual by 1/1/27	0	Low
22	Ridership	Wait Time Information Boards	Establish real-time wait time information boards at key stops	0	Low
31	Community Connections	Commuter Benefits	Work with local businesses to identify options and benefits for commuters	0	Low
34	Community Connections	Tongue Point Job Corps Center	Complete memorandum of understanding with Tongue Point JCC	0	Low
37	Other	Daily Service *	Provide service seven days a week	0	Low
38	Other	Adverse Event Notification *	Communicate adverse events in a timely manner	0	Low

* Goal identified after meeting adjourned; not voted on



Sunset Empire Transportation District BOARD OF COMMISSIONERS

Item 11b City of Astoria Intergovernmental Agreement (IGA)

Date: May 28, 2026

Summary: The Board of Commissioners will review a proposed Intergovernmental Agreement (IGA) between Sunset Empire Transportation District and the City of Astoria. The agreement outlines cooperative responsibilities and coordination between the agencies in support of transportation-related services, operations, and community partnerships.

Approval of the agreement will allow the District to continue collaborative efforts with the City of Astoria and support ongoing operational and community service objectives.

Recommended Board Action: Staff recommends the Board approve and authorize execution of the Intergovernmental Agreement between Sunset Empire Transportation District and the City of Astoria.

Attachments

- Intergovernmental Agreement between the City of Astoria and Sunset Empire Transportation District

INTERGOVERNMENTAL AGREEMENT BETWEEN SUNSET EMPIRE TRANSPORTATION DISTRICT AND THE CITY OF ASTORIA

This Agreement is between the Sunset Empire Transportation District (“SETD”) and the City of Astoria (“the CITY”), both individually without distinction as “Party” and collectively as the “Parties.”

SECTION 1: AUTHORITY

This Agreement is entered into pursuant to the authority granted by ORS 190.110 and 283.110, allowing units of local government to enter into agreements with other units of local government to cooperate in performing duties, exercising powers or administering policies or programs.

SECTION 2: PURPOSE

The City and SETD both wish to ensure that City residents have adequate transportation in the event of emergencies, both large and small. The City and SETD both also want to ensure that the provision of such emergency transportation is adequately funded and that both the City and SETD are adequately protected from potential liability from the provision of such emergency transportation.

SECTION 3: EFFECTIVE DATE AND DURATION

This Agreement begins on May 20 2026 or the date of the last signature to this Agreement, whichever occurs last, (“Effective Date”). The minimum duration of this Agreement shall be one year from the Effective Date unless terminated earlier in accordance with Section 7 below. The Parties may enter into a renewal of this Agreement annually.

SECTION 4: AUTHORIZED REPRESENTATIVES

4.1 SETD’S AUTHORIZED REPRESENTATIVE IS:

David Carr Executive Director
Sunset Empire Transportation District
900 Marine Drive, Astoria, OR 97103
775-685-6504
david@ridethebus.org

4.2 THE CITY'S AUTHORIZED REPRESENTATIVES ARE:

Brian McCarthy Deputy Fire Chief/Emergency Manager
Astoria Fire Department
555 30th St, Astoria, OR 97103
971-286-8404
bmccarthy@astoria.gov

**INTERGOVERNMENTAL AGREEMENT BETWEEN
SUNSET EMPIRE TRANSPORTATION DISTRICT AND
THE CITY OF ASTORIA**

Daniel C. Crutchfield Fire Chief
Astoria Fire Department
555 30th St, Astoria, OR 97103
503-298-8413
dcrutchfield@astoria.gov

4.3 A Party may designate a new Authorized Representative by written notice to the other Party.

SECTION 5: RESPONSIBILITIES OF EACH PARTY

5.1 SETD'S RESPONSIBILITIES: Upon request, SETD will provide bus transportation for an agreed upon duration during an emergency. The number and type of transportation will be dependent on size and nature of the emergency at the discretion of the Executive Director for SETD. Sunset Empire Transportation District may temporarily modify or suspend normal operations in support of emergency response activities upon authorization by the Executive Director or designee. Such modifications may include, but are not limited to, route deviations, reassignment of vehicles or staff, temporary suspension of regular service, or adjusted operating hours. All actions shall comply with applicable safety regulations, labor agreements, and employee work-hour requirements. The City of Astoria shall be notified as soon as practicable and all actions taken shall be documented. Normal operations shall resume as soon as reasonably practicable following the emergency at the discretion of the Executive Director for SETD or his designee.

4.2 CITY'S RESPONSIBILITIES: The City shall request emergency transportation as soon as reasonably possible. The request shall be made by the representatives of the City to the representative of SETD. The emergency designation and use of transportation shall be mutually agreed upon by the Parties' representatives. The City shall bear the cost of all transportation services provided by SETD as set forth in Section 6, below.

SECTION 6: COMPENSATION AND PAYMENT TERMS

All costs associated with the emergency use of SETD transportation, including fuel costs, wages, salaries and benefits that would not otherwise be incurred by SETD, and any insurance deductible should an accident occur during emergency use, shall be paid by the City. Costs payable by the City associated with emergency use of SETD services shall be submitted by the City for consideration and reimbursement through established disaster assistance programs. Payment of such costs to Sunset Empire Transportation District shall be the obligation of the City regardless of whether such costs are financed in whole or in part by any disaster assistance program.

SECTION 7: TERMINATION

7.1 This Agreement may be terminated at any time by mutual written agreement of the Parties.

7.2 A Party may terminate this Agreement upon 30 days written notice to the other Party.

**INTERGOVERNMENTAL AGREEMENT BETWEEN
SUNSET EMPIRE TRANSPORTATION DISTRICT AND
THE CITY OF ASTORIA**

7.3 A Party may terminate this Agreement immediately upon written notice to the other Party, or at such later date as the terminating Party may specify in such notice, upon the occurrence of any of the following events:

- 7.3.1** The terminating Party fails to receive funding, appropriations, limitations, allotments, or other expenditure authority at levels sufficient in the terminating Party's reasonable administrative discretion, to perform its duties under this Agreement;
- 7.3.2** Federal or state laws, rules, regulations or guidelines are modified or interpreted in such a way that the terminating Party's performance under this Agreement is prohibited or the terminating Party is prohibited from paying for such performance from the planned funding source;
- 7.3.3** The other Party materially breaches a covenant, warranty or obligation under this Agreement, or fails to perform its duties within the time specified in this Agreement or any extension of that time, or so fails to pursue its duties as to endanger that Party's performance under this Agreement in accordance with its terms, and such breach or failure is not cured within 20 calendar days after delivery of the terminating Party's notice to the other Party of such breach or failure, or within such longer period of cure as the terminating Party may specify in such notice.

SECTION 8: AMENDMENTS

The terms of this Agreement may not be waived, altered, modified, supplemented or otherwise amended, in any manner whatsoever, except by written mutual agreement of the Parties.

SECTION 9: NOTICE

Except as otherwise expressly provided in this Agreement, any notices to be given relating to this Agreement will be given in writing by email, personal delivery, facsimile, or mailing the same, postage prepaid, to a Party's Authorized Representative at the address, number or email address set forth in this Agreement, or to such other addresses or numbers as a Party may indicate pursuant to this Section 9.

SECTION 10: SURVIVAL

All rights and obligations cease upon termination of this Agreement, except for those rights and obligations that by their nature or express terms survive termination of this Agreement. Termination will not prejudice any rights or obligations accrued to the Parties prior to termination.

SECTION 11: SEVERABILITY

If any term or provision of this Agreement is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions will not be affected, and the rights and obligations of the Parties will be construed and enforced as if the Agreement did not contain the particular term or provision held to be invalid.

**INTERGOVERNMENTAL AGREEMENT BETWEEN
SUNSET EMPIRE TRANSPORTATION DISTRICT AND
THE CITY OF ASTORIA**

SECTION 12: COUNTERPARTS

This Agreement may be executed in several counterparts, all of which when taken together will constitute one agreement, notwithstanding that all Parties are not signatories to the same counterpart. Each copy of the Agreement so executed will constitute an original.

SECTION 13: LIABILITY, INDEMNIFICATION, AND INSURANCE

- 13.1 City Indemnification:** The City shall defend, indemnify, and hold harmless SETD, its officers, employees, and agents from any and all liability, loss, expense (including reasonable attorneys' fees), or claims for injury or damages arising out of the performance of this Agreement, but only to the extent such liability, loss, expense, or claims result from the negligent acts or omissions of the City, its officers, agents, or employees. The City shall maintain appropriate insurance at its own expense during the term of this Agreement, including: Commercial General Liability insurance with limits of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate. Such insurance shall designate SETD as an additional named insured and shall provide proof of insurance upon request by SETD.
- 13.2 SETD Indemnification:** SETD shall defend, indemnify, and hold harmless the City, its officers, employees, and agents from any and all liability, loss, expense (including reasonable attorneys' fees), or claims for injury or damages arising out of the performance of this Agreement, but only to the extent such liability, loss, expense, or claims result from the negligent acts or omissions of SETD, its officers, agents, or employees. SETD shall maintain appropriate insurance at its own expense during the term of this Agreement, including: Commercial General Liability insurance with limits of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate and Workers' Compensation insurance as required by Oregon law. Such insurance shall designate the City as an additional named insured and shall provide proof of insurance upon request by the City.

SECTION 14: RECORDS

The Parties shall create and maintain records documenting their performance under this Agreement. The Oregon Secretary of State's Office, the federal government, the other Party, and their duly authorized representatives shall have access to the books, documents, papers, and records of a Party that are directly related to this Agreement for the purposes of making audit, examination, excerpts, and transcripts for a period of six years after termination of this Agreement.

SECTION 15: COMPLIANCE WITH LAW

In connection with their activities under this Agreement, the Parties shall comply with all applicable federal, state and local laws and regulations.

SECTION 16: NO THIRD-PARTY BENEFICIARIES

SETD and the City are the only Parties to this Agreement and are the only Parties entitled to enforce its terms. Nothing in this Agreement gives, is intended to give, or will be construed to give or provide any benefit or right, whether directly, indirectly or otherwise, to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of the terms of this Agreement.

SECTION 17: FORCE MAJEURE

Neither Party is responsible for any failure to perform or any delay in performance of any obligation under this Agreement due to any event or cause which is beyond that Party's reasonable control.

SECTION 18: MERGER, WAIVER AND MODIFICATION


This Agreement and all exhibits and attachments, if any, constitute the entire agreement between the Parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Agreement. No waiver, consent, modification or change of terms of this Agreement will bind either Party unless in writing and signed by both Parties. Such waiver, consent, modification or change, if made, will be effective only in the specific instance and for the specific purpose given.

SECTION 19: SUBCONTRACTS AND ASSIGNMENT

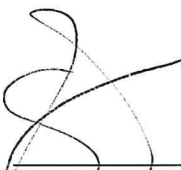
- 19.1 Neither Party may enter into any subcontracts for the performance of any of its obligations under this Agreement, without the prior written consent of the other Party.
- 19.2 Neither Party may assign, delegate or transfer any of its rights or obligations under this Agreement, without the prior written consent of the other Party.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date set forth below. The individuals executing this Agreement on behalf of their respective entities represent and warrant that they have the right, power, legal capacity, and appropriate authority to enter into this Agreement on behalf of the entity for which they sign.

Signed this 20 day of May 2026:



Kathy Kleczek
Board Chair
Sunset Empire Transportation



Sean Fitzpatrick
Mayor
City of Astoria

Approved as to form
May 19, 2026



INTERGOVERNMENTAL AGREEMENT BETWEEN
SUNSET EMPIRE TRANSPORTATION DISTRICT AND
THE CITY OF ASTORIA



Sunset Empire Transportation District BOARD OF COMMISSIONERS

Item 11c Clatsop Community College Memorandum of Understanding (MOU)

Date: May 28, 2026

Summary: The Board of Commissioners will review a proposed Memorandum of Understanding (MOU) between Sunset Empire Transportation District and Clatsop Community College (CCC). The agreement outlines cooperative responsibilities and coordination between the agencies in support of transportation-related services, operations, and community partnerships.

Approval of the agreement will allow the District to continue collaborative efforts with Clatsop Community College and support ongoing operational and community service objectives.

Recommended Board Action: Staff recommends the Board approve and authorize execution of the Memorandum of Understanding between Sunset Empire Transportation District and Clatsop Community College.

Attachments

- Memorandum of Understanding between Clatsop Community College and Sunset Empire Transportation District

Memorandum of Understanding (MOU)

Between
Sunset Empire Transportation District (SETD)
and
Clatsop Community College (CCC)

I. Purpose

This Memorandum of Understanding (“MOU”) establishes the terms and conditions between the Sunset Empire Transportation District (“SETD”) and Clatsop Community College (“CCC”) (collectively, the “Parties,” and individually, a “Party”) for the provision of fare-free public transit services to CCC students, faculty, and staff.

The purpose of this MOU is to promote equitable access to transportation, support student success and workforce participation, reduce transportation-related barriers, and encourage increased utilization of public transit services. This agreement further defines the roles, responsibilities, and commitments of each Party, and outlines the mutual benefits derived from this partnership in support of the broader community.

II. Expectations

The expectations of this agreement include encouraging increased ridership of transit, paratransit, and dial-a-ride services. The community college will support SETD staff by providing opportunities for outreach to students, faculty, and staff to promote these services.

CCC will allow SETD to distribute marketing materials and conduct presentations to support these efforts. Additionally, CCC will provide appropriate staff support and assist with communication and distribution of materials.

This agreement outlines the mutual benefits, commitments, and responsibilities of both parties. SETD considers this partnership a significant opportunity to better serve the community and the college, and anticipates that this agreement will strengthen the relationship between the organizations.

III. Benefits for CCC

- All CCC students, faculty, and staff shall have fare-free access to SETD transit and paratransit services upon presentation of a valid CCC identification card.
 - SETD will provide information about its services at the beginning of each school year during new student orientation and/or CCC's benefits fair, including details on transit, paratransit, and dial-a-ride services.
 - SETD will offer travel training services to individuals or groups to encourage transit usage.
 - Additional information and resources regarding SETD services will be provided upon request.
-

IV. Benefits for SETD

- SETD will benefit from increased transit and paratransit ridership.
- SETD will benefit from improved communication with students and a collaborative relationship with college staff and administration.
- SETD will receive access to and support during new student orientation and other student informational events.
- SETD will be provided with a calendar of events, as well as space (including tables and chairs) to distribute materials and engage with students.
- Additional information and resources regarding SETD services will be provided upon request.

III. CCC Support for SETD

CCC shall provide the following support to SETD during the term of this Memorandum of Understanding:

- **Facility Access**
CCC shall make available conference rooms or other public-use spaces for SETD-related activities up to three (3) times per calendar year, subject to availability and CCC's standard facility use policies.
- **Marketing and Communications Support**
CCC shall collaborate with SETD staff to develop and disseminate social media and other promotional content. CCC shall also encourage its departments and students to participate in the creation and distribution of content that supports SETD programs and promotes public transit usage.
- **Orientation and Outreach Activities**
CCC shall invite SETD staff to participate in CCC-hosted campus orientation at the beginning of the school year and other outreach events for the purpose of distributing transit-related materials, including but not limited to schedules, maps, and promotional materials encouraging students to utilize public transit services.

- **Paratransit Coordination**

CCC shall coordinate with the SETD Mobility Management team to promote awareness of paratransit services and to support access to such services for students with disabilities.

IV. Duration

- This Agreement shall begin on **January 1, 2026**, and remain in effect for one (1) year.
 - The Agreement will automatically renew annually unless either party requests changes.
 - Both parties will review the Agreement at least sixty (60) days prior to renewal.
-

V. Other Provisions

- SETD and CCC are independent entities. Nothing in this Agreement shall be deemed to create a joint venture, partnership, joint employer, or other type of relationship. Neither Party shall have the right to direct the activities of the other Party or its employees, agents, students, or members. Neither Party shall have authority to represent or bind the other Party except as expressly authorized in writing.
 - This Agreement involves no direct financial exchange. Each Party shall be solely responsible for its costs and expenses associated with this Agreement.
 - Either party may terminate this Agreement with sixty (60) days' written notice.
 - In the event of a dispute or problems arising from this agreement the parties agree to report incidents or issues within 10 days of occurrence and report on replies or remedies within 30 days.
-

VI. Merger Clause

This document constitutes the entire Agreement between SETD and CCC. No waiver, consent, modification, or change of terms shall be binding unless made in writing and signed by both parties. Such modifications shall be effective only for the specific instance and purpose stated. There are no oral or written understandings or representations not specified herein. By signing below, each party acknowledges that it has read, understood, and agrees to be bound by this Agreement's terms and conditions.

VII. Insurance and Indemnity

- **CCC Indemnification:** CCC shall defend, indemnify, and hold harmless SETD, its officers, employees, and agents from any and all liability, loss, expense (including reasonable attorneys' fees), or claims for injury or damages arising out of the performance of this Agreement, but only to the extent such liability, loss, expense, or claims result from the negligent acts or omissions of CCC, its officers, agents, or employees. CCC shall maintain appropriate insurance at its own expense during the term of this Agreement, including:
 - Commercial General Liability insurance with limits of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate
 - Workers' Compensation insurance as required by Oregon law.

Such insurance shall designate SETD as an additional named insured and shall provide proof of insurance upon request by SETD.

- **SETD Indemnification:** SETD shall defend, indemnify, and hold harmless CCC, its officers, employees, and agents from any and all liability, loss, expense (including reasonable attorneys' fees), or claims for injury or damages arising out of the performance of this Agreement, but only to the extent such liability, loss, expense, or claims result from the negligent acts or omissions of SETD, its officers, agents, or employees. SETD shall maintain appropriate insurance at its own expense during the term of this Agreement, including:
 - Commercial General Liability insurance with limits of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate
 - Workers' Compensation insurance as required by Oregon law.

Such insurance shall designate CCC as an additional named insured and shall provide proof of insurance upon request by CCC.

VIII. Compliance and Severability

Both parties shall comply with all applicable Federal, State, and Local laws and ordinances in connection with this Agreement. If any term or provision of this Agreement is declared invalid or illegal by a court of competent jurisdiction, the remaining provisions shall remain in full force and effect, and the rights and obligations of the parties shall be construed as if the invalid provision had not been included.

IX. Termination and Duration

- This Agreement may be terminated by mutual consent of both parties or by either party upon sixty (60) days' written notice delivered by certified mail or in person.
- Both parties agree to make a good faith effort to avoid termination mid-quarter or at a time that would negatively impact either party.

- Upon signature by authorized representatives of both parties, this Agreement shall be effective from **January 1, 2026**, through **December 31, 2026 and thereafter automatically renew per section IV of this agreement**, unless modified, terminated, or extended by mutual agreement.
- This Agreement shall automatically renew annually unless cancelled by either party with at least sixty (60) days' prior written notice before the end of the contract term.

X.

Contact at SETD

David Carr, Executive Director

David@ridethebus.org

503-861-5399

Contact at CCC

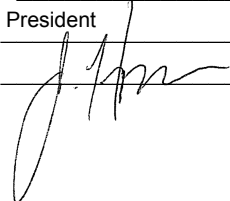
Briana Smith
Benefits Navigator / Foundation Specialist
Clatsop Community College
Towler 104
1651 Lexington Ave
Astoria, OR 97103
503-338-2598
bsmith@clatsopcc.edu

Signatures

For Sunset Empire Transportation District (SETD)

Name: _____
Title: _____
Date: _____

For Clatsop Community College (CCC)

Name: Jarrod Hogue
Title: President
Date:  _____



Sunset Empire Transportation District BOARD OF COMMISSIONERS

Item 12 Executive Assistant update

Date: May 28, 2026

Summary: Executive Director David Carr will update the Board of Commissioners on the status of the open position of Executive Assistant.



Sunset Empire Transportation District BOARD OF COMMISSIONERS

Item 15 Executive Director Report

Name: David Carr

Title: Executive Director

Date: May 28, 2026

Actions:

- Cowlitz Wahkiakum Council of Governments presentation on SETD
- City of Astoria Board Meeting – ILA approval – Brian McCarthy
- Model 1 Bus Demonstration – Derek Wyman
- Budget preparation – Budget Officer
- FY25 Audit review – Isler CPA Paul Nielson
- Strategic Plan Report finalized – SDAO Mark Knudsen
- Grants applications submitted – Jennifer Geisler
 - 5310 and 5311
- 5339 grant update – Jennifer Geisler

Meetings and training:

- Clatsop County Transportation Safety Action Plan (TSAP) Task Force
- Met with ODOT on Ensign Lane Bus Shelter Pad – Rickie Yelton
- Cinco De Mayo staff meeting – All Staff
- CEDR Meeting – County Executives
- ODOT Meetings / grant training and info – Arla Miller and others
- OTC Meeting – Online
- Meeting with Job Corp for MOU – Mac McGoldrick

Improving the organization:

- Recruitment and retention emphasis – Senior Staff
- Hiring – Senior Staff

Service delivery and operations:

- Acted as Budget officer
- Strategic plan report – operations next steps



Sunset Empire Transportation District BOARD OF COMMISSIONERS

Operation Report

Name: Jennifer Geisler

Title: Chief Operations Officer

Date: May 28, 2026

Actions

- Continued operator recruitment efforts and coordination of CDL training activities to support staffing needs and service continuity.
- Maintained ongoing fleet maintenance schedules and facility upkeep to support safe and reliable operations.
- Coordinated Memorial Day service planning, including public outreach and service notifications.
- Continued emphasis on safety, customer service, and operational reliability throughout all departments.
- Completed the initial Federal Formula Grant Applications for 5310 Rural Apportionment, Surface Transportation Block Grant (STBG) and 5311 for 2027-2029 reporting requirements.

Meetings and Trainings

- Participated in internal staff coordination meetings related to operations, scheduling, maintenance, and customer service.
- Conducted ongoing employee communication and support meetings to address operational needs and workplace concerns.
- Continued coordination of CDL training activities and pre-employment processing for prospective employees.
- Participated in safety discussions, operational reviews, and staff training activities.
- Coordinated preparation activities and prepared meeting packets for the May 15, 2026 Budget Committee Meeting and the May 28, 2026 Board of Commissioners Meeting.

Improving the Organization

- Continued efforts to strengthen communication and collaboration between departments and employees.
- Maintained focus on improving customer service and overall operational reliability.
- Continued monitoring of service performance and passenger feedback to identify areas for improvement.
- Supported employee development through ongoing training and operational guidance.
- Continued emphasis on maintaining clean vehicles and professional service standards.
- Worked to improve administrative tracking, reporting, and internal organizational processes.
- Continued planning efforts to support summer service readiness and operational preparedness.

Service Delivery and Operations

- Memorial Day service information was prepared and distributed through district communication channels to ensure public awareness of holiday operations.
- Operational coverage remained stable despite ongoing staffing challenges.
- Driver staffing shortages have continued to impact Paratransit scheduling flexibility, requiring adjustments to ride request windows, maintain service coverage and operational efficiency.



SUNSET EMPIRE TRANSPORTATION DISTRICT
BOARD OF COMMISSIONERS MEETING
January 2026 TEAM REPORTS
Human Resources Manager Sam Bedair

HR Department Report

Prepared by: Sam Bedair, HR Manager
Meeting Date: May, 2026

1. Recruitment and Talent Acquisition

Efforts continue to strengthen recruitment initiatives and expand the District's candidate pipeline, particularly for CDL driver positions.

- **Driver Recruitment Campaign:** Recruitment advertising has been expanded through exterior bus magnets and banners displayed at both District facilities. Additional advertising placements inside buses are being developed to further increase visibility and attract qualified candidates.
 - **CDL Training Program:** The District's CDL training program remains active as part of efforts to reduce hiring barriers and develop internal talent. Currently, **two candidates are enrolled and have successfully obtained their CDL permits**. Coordination with union leadership remains ongoing regarding potential service commitment requirements to ensure compliance with labor agreements; no formal update has been received at this time.
 - **Educational Partnership Development:** Staff continue working with **Joann, Program Coordinator at Tillamook Community College**, to establish a recruitment partnership focused on connecting with CDL program graduates.
 - **Executive Assistant Recruitment:** The Executive Assistant position remains posted on the District website, and interviews with qualified candidates are ongoing.
-

2. Policy Updates and Workforce Documentation

Job descriptions across the organization have been reviewed and updated to reflect current operational responsibilities and reporting structures. Draft versions will be distributed to the Board following this meeting for review and feedback.

3. Compliance and Benefits Oversight

The District is currently evaluating employee benefits administration vendors to identify opportunities to enhance benefit offerings while managing overall organizational costs.

Additional compliance oversight efforts continue in key HR operational areas, including:

- Employee benefits administration
 - Drug and alcohol screening program compliance
 - Workforce documentation and policy alignment
-

4. Risk Management

- **Staff Safety Training:** TAC Committee Chair **Johnathan Niebuhr**, a certified CPR/First Aid/AED instructor, has offered to provide training to District staff at no cost. Based on standard market rates, this represents an estimated savings of approximately **\$40 per employee**.
 - **Risk Management Alliance Membership:** The District has joined the **Risk Management Alliance**, creating opportunities to collaborate with other public agencies, share best practices, and strengthen organizational risk prevention, safety, and compliance efforts.
-

5. Workforce Snapshot

Ethnicity Breakdown (28 Employees)

- **Caucasian:** 23 employees (82.1%)
- **Latino/Hispanic:** 2 employees (7.1%)
- **Other (including Native American, Alaska Native, or mixed backgrounds):** 3 employees (10.7%)

Gender Representation

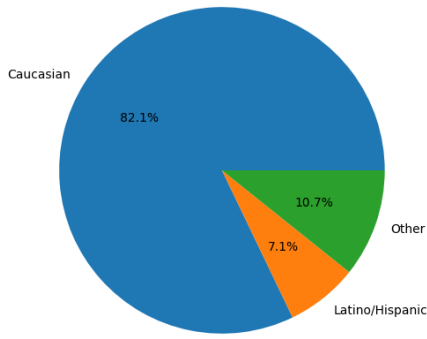
- **Female:** 11 employees (39.3%)
- **Male:** 17 employees (60.7%)

Workforce Distribution

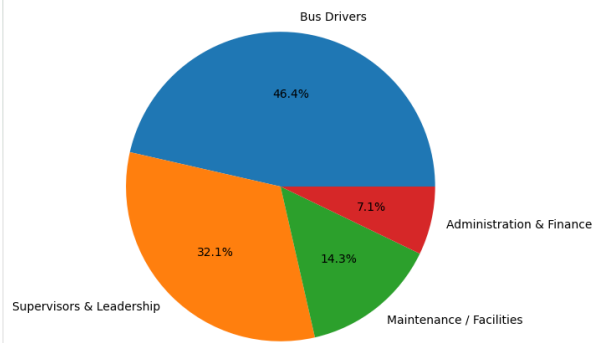
- **Bus Drivers:** 13 employees (46.4%)
- **Supervisors & Leadership:** 9 employees (32.1%)
- **Maintenance / Facilities:** 4 employees (14.3%)
- **Administration & Finance:** 2 employees (7.1%)

- The workforce remains strongly focused on frontline transit operations, with nearly half of employees serving in driver positions. Leadership, maintenance, and administrative staff continue to provide essential operational oversight and organizational support.

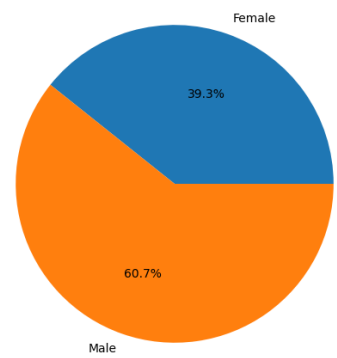
Ethnicity Breakdown (28 Employees)



Workforce Distribution



Gender Representation





Sunset Empire Transportation District BOARD OF COMMISSIONERS

Mobility Report

Name: Jason Jones

Title: Mobility Manager

Date: May 14, 2026

Actions:

- Provided 12 Travel Training sessions.
- Held 1 Transit Engagement sessions: Astoria Senior Center.
- Provided assistance to Clatsop Retirement Center

Meetings:

- Rural Transportation think tank meeting.
- Met with a local business about my future attendance at a Veteran breakfast.
- Scheduled and streamed multiple public meetings for the District.
- Published 4 SETD public meetings to YouTube.

Improving the organization:

- Continued to refine the budget to align with SETD goals.
- Recorded 4 YouTube travel training videos and posted 2 YouTube shorts.

Service delivery and operations:

- Processed 18 ADA applications.
- Took 12 enhanced calls where I developed trip plans, toured the website and provided guidance in how to ride the bus from Portland to Astoria.



Sunset Empire Transportation District



MEMORIAL DAY

— **MAY 25, 2026** —

**ALL SETD WEEKDAY ROUTE'S
WILL BE RUNNING**



Astoria Transit Center CLOSED



DÍA DE LOS CAÍDOS

— **25 DE MAYO DE 2026** —

**TODAS LAS SETD RUTAS DE LUNES A
VIERNES ESTARAN CORRIENDO**



Centro de tránsito de Astoria CERRADO



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please call 503.861.7433

Para solicitar esta información en un formato alternativo,
please llame al 503.861.7433

From: [Matthew Stolberg](#)
To: [Questions](#)
Cc: [David Carr](#); [Tita Montero](#); [Pamela Alegria](#); [Penny York](#); [Guillermo Romero](#); [Kathleen Teeple](#); [Kathy Kleczek](#)
Subject: Paratransit services incident
Date: Friday, May 15, 2026 6:39:55 PM

*****EXTERNAL SENDER*****

I am writing to you as a rider of paratransit services at Sunset Empire Transportation. I recently had an experience that left me with some questions about how services are being rendered to the community.

On 08 May 2026 I was on a scheduled transport to Gearhart for a medical appointment, on the return leg. I had made advanced arrangements to be picked up at the Dairy Queen, as it was a safe space to wait for the van. Arrangements were made for that location because I was to wait for an hour beyond my exit from the physician appointment. My scheduled pickup from that location was to be between 5:00 p.m. and 5:30 p.m.

At 5:02 p.m. I received a phone call from Lauren at the Transit Center informing me of a delay in my expected pickup. She told me that the van would arrive between 5:30 p.m. and 5:45 p.m. I responded that this timing would be acceptable and that I would be waiting inside the restaurant for the van to arrive.

The van did not arrive by 5:45 p.m. I remained waiting in the DQ lobby. At 5:59 p.m. I called the Transit Center, as it had already closed, I left a phone message stating that I had not been picked up and inquired as to any further updates. At this time my concern about whether the van would be able to return grew to a significant anxiety response. By 6:10 p.m. I began to have symptoms of my panic disorder and contemplated calling 911 for medical assistance. This is a rare occurrence for me.

Fortunately the van driver appeared outside at 6:17 p.m. I was able to load onto the van and was returned home.

I am concerned that paratransit passengers do not seem to have any means of communication after the Transit Center closes even though they are still actively engaged in their service needs. I did consult the Sunset Empire website at the time to find any way to communicate with the operations about the situation. A real and present need to be returned home by the paratransit van exists. Local taxi companies will not transport a person with a wheelchair or electric mobility device, even if we are able to load/unload the device ourselves. Barring being blessed with a friend who has the space and ability to return you home, you are left with no options. None. Even had I called Medix, my mobility chair would have been left behind. I just want you to understand the stakes here.

I cannot say that I have any solution. I can only suggest that perhaps a prompt in your telephone system that leads to an operations employee after hours, during transit times, might help. I understand. as a rider that even after hours there is someone on the other end of the radio traffic that drivers communicate with. I do not know if that is even feasible.

Please consider this incident and any others that are of similar circumstance in order to explore solutions. I am not asking for a 24 hour phone line. I just thought that a route to communication that relayed driver status to the rider might alleviate stress and anxiety.

Thank you for your consideration.

Mattley Stolberg