



**December 20th, 2023**  
**Regular Meeting of the Board of Directors**  
**of the Hood River County Transportation District**

**224 Wasco Loop, Board Conference Room**  
**Hood River, OR 97031**  
**4:00pm – 5:30pm**

**Agenda**

The Hood River County Transportation District Board of Director's Meeting can be attended live through Zoom conferencing technology. **Members of the public can attend by calling (253)215-8782, Meeting ID: 810 8452 3816, Password: 409367 or by using the below link:**  
<https://us02web.zoom.us/j/81084523816?pwd=L3I4eUttZWU5OXZEYkUjUmZlQ2lOQT09>

- 1) Call Meeting to Order – 4:00pm**
- 2) Roll Call:** Greg Pack - Chair, Megan Ramey – Vice Chair, Meghan Larivee, Gisela Ayala-Echeverria, Eleazar Reyes, Tamra Taylor, Matt Althoff
- 3) November 15, 2023, Meeting Minutes – Greg Pack 4:05 pm**
- 4) Public Comment**

*Public Comment Note:* This part of the agenda is reserved for members of the public to address the Board on any issue. Please note the following instructions:

- a. To indicate that you would like to provide testimony, please use the raise your hand button.
  - b. For those attending via phone only, press \*9 on your phone to raise your hand.
  - c. When it is your time to speak, your name will be called.
    - i. For those attending via phone only, the last four (4) digits of your phone number will be called.
  - d. Please state your name, city of residence, and whom you are representing for the audio recording.
    - i. Once you have provided testimony, your hand will be lowered. Please do not raise your hand again. Only one opportunity to speak is provided.
  - e. For those unable or not wanting to speak publicly, testimony may be provided via e-mail at [Amy.schlappi@catransit.org](mailto:Amy.schlappi@catransit.org)
  - f. Three (3) minutes per community member.
- 5) FY23 Financial Audit Report – AJ Olson RTO & Company 4:10pm**
  - 6) Quarterly Financial Report – Emily Beckett Merina & CO 4:30pm**
  - 7) Resolutions & Action Items – 4:40 pm**
    - a. Approval of FY23 Audit
    - b. Approval of Eligible Check Signers
  - 8) Operations Manager Report – Jeff Acciaioli – 4:50pm**



- a. Employee of the Month
- b. Performance Report
- c. Ridership
- d. Rosauer's Stop

**9) Executive Director's Report – Amy Schlappi – 5:05pm**

- a. RTAP Conference Update
- b. Pending Grants Update
- c. STIF Advisory Committee Update

**10) Discussion Items – 5:20pm**

**11) Upcoming Events**

- a. December 25<sup>th</sup> – No Operations
- b. January 1<sup>st</sup> – No Operations

**12) Adjournment – 5:30pm**

*To request a reasonable accommodation or language interpreter, including alternative formats and translation of printed materials, please contact CAT's Administration Office no later than 48 hours prior to the meeting at 541-386-4202 (voice) or 7-1-1 (TTY through Oregon Relay Service).*

*Take CAT to the Meeting! Call (541) 386-4202 for more information on routes and services that come to the CAT Administrative Offices. Masks are required to be worn while on CAT buses and at CAT offices.*

*Se Habla Español.*



**Wednesday, November 15<sup>th</sup>, 2023**  
**Regular Meeting of the Board of Directors**  
**of the Hood River County Transportation District**

**224 Wasco Loop, Board Conference Room**  
**Hood River, OR 97031**  
**4:00 p.m. – 5:30 p.m.**

**Meeting Minutes**

**1. Call Meeting to Order**

Greg called the Board of Directors Meeting to order at 4:01 PM.

**2. Roll Call**

Tiah took roll call: Greg Pack – Board Chair, Megan Ramey – Vice Chair, Meghan Larivee (left 5:01) at Gisela Ayala-Echeverria, Eleazar Reyes, Matt Althoff, Tamra Taylor (arrived at 4:22)

**Absent:**

**Staff:** Amy Schlappi, Tiah Mayhew, Jeff Acciaioli, Tim Ravins

**Public:** Jovi Arellano (ODOT), Darrell Roberts (left at 4:06), Adrian

**3. Approval of October 18<sup>th</sup>, 2023, Board of Director Meeting Minutes**

Greg asked if there were any changes that the board would like to make to the October 18th meeting minutes. The meeting minutes were included in the board meeting materials.

**Motion:** Meghan L. made a motion to approve the October 18th Meeting Minutes. The motion was seconded by Gisela.

**Approved by:** Gisela, Meghan L, Megan R, Greg, Eleazar

**Opposed by:** None

**4. Public Comment**

Thanks were given to Darrell for his service to the Board.

Amy read a letter from Tamara Shannon of Teacup Nordic stating she would be willing to ride with CAT staff to help determine a North bound and potential South bound stop. She supports CAT conducting a trial to move the current stop location to Teacup entrance.

**5. Resolution & Action Items**

**a. Oath of Office for new Board member**

Greg completed reading the oath with Matt Althoff at 4:10 PM. Greg expressed his thanks to Matt for being a member.



**b. Review of Board Committees**

Amy reviewed existing committees created in 2021 as Statewide Transportation Improvement Fund Advisory Committee, Budget Committee, Operations Committee, Equity Committee and Transit Master Plan Citizen Advisory Committee. Amy asked the Board to remove the Operations Committee, Equity Committee and Transit Master Plan Advisory Committee and for Board members to sign up for remaining committees. Greg asked for some support for the request to remove three committees. Amy stated the information the Operations Committee gathered in the past is now addressed in normal Board meetings and the Equity Committees purpose is very similar to the purpose of the STIF Advisory Committee so those concerns will still be met. The Transit Master Plan has been completed meaning there is no longer a need for the Transit Master Plan Advisory Committee.

Amy reviewed the open committee positions. Meghan L. volunteered for the STIF Committee. Greg volunteered Tamra for the Budget Committee. Matt volunteered for the Budget Committee. Eleazar volunteered for the STIF Committee

**Motion:** Meghan L. made a motion to approve the removal of the Transit Master Plan Advisory Board, Operations Committee and Equity Committee and approve budget committee members. The motion was seconded by Megan R.

**Approved by:** Gisela, Meghan L, Megan R, Matt, Greg, Eleazar

**Opposed by:** None

**c. Gorge-To-Mountain Pay Rate Differential Program**

Tiah proposed a pay rate differential to employees when driving the Gorge-to-Mountain Express service stating that operators need additional training and experience as the conditions are more difficult. Tiah is asking the board to approve \$1 more per hour to operators when driving the Gorge-To-Mountain Express service only. The total extra expense was given and is within budget. Matt asked if this is enough incentive to compensate for extra demand on drivers. Based on the feedback Amy and Jeff provided they feel it is enough incentive.

**Motion:** Gisela made a motion to approve the Gorge-To-Mountain pay rate differential. The motion was seconded by Meghan L.

**Approved by:** Gisela, Matt, Meghan L, Megan R, Greg, Eleazar

**Opposed by:** None

**d. Board Executive Committee election of Secretary Treasurer**



Amy asked for nominations for the Secretary Treasurer position. Greg noted that Tamara had expressed interest in the position and Tamara confirmed. No other nominees.

**Motion:** Matt made a motion to nominate Tamra Taylor as the Executive Board Secretary Treasurer. The motion was seconded by Gisela.

**Approved by:** Gisela, Matt, Meghan L, Megan R, Greg, Eleazar, Tamra

Opposed by: None

**e. Proposal to remove Government Camp stop from Gorge-To-Mountain Express service**

Amy gave data showing 1.4% of the 7,910 total riders of the Gorge-To-Mountain Express boarded at the Government Camp stop. The removal will allow better service to Teacup Lake Nordic area as riders leaving Mt Hood Meadows will now not have to ride all the way to Government Camp before Teacup. Time of the trip to Government Camp stop and back to Meadows on average took 1-2 hours depending on traffic and weather. The cost of wages and operating expenses for the stop add an estimated \$20,000, about 15% of the total route expense. ODOT is currently assisting with funding and removal of the stop would ensure we don't have to use funds dedicated to CATs other routes. Most delays experienced on the service were encountered between Mt. Hood Meadows and Government Camp which delays the last pickup of the day at Meadows. The wait time for riders leaving Meadows at the end of the day were up to 1.5 hours. ODOTs reduction in road maintenance could add to these delays. If approved the removal will be advertised in local newspapers including in the Sandy and Clackamas areas, and social media platforms.

There was discussion of the ODOT reduction in staffing and funding, and the potential issues it may create on the Government Camp side of Mt. Hood. With less plowing and sanding. Megan R. asked for clarification on the Teacup Lake drop off areas, also reiterated the use of the term "crash" instead of "accident".

**Motion:** Tamara made a motion to remove the Government Camp stop from the Gorge-to-Mountain service. The motion was seconded by Megan R.

**Approved by:** Gisela, Matt, Meghan L, Megan R, Greg, Eleazar

Opposed by: None

Tamara encouraged everyone to like and share Facebook and social media posts announcing the stop removal.

**6. Financial Report**

Tiah presented the October budget versus actuals and the statement of activity, noting that the financial situation is looking good so far. We have started to see reimbursements coming in and submission for Q1 reimbursements has started. The audit is in full swing, and some final documents have been requested. The single audit



has started and gone smoothly so far. LGIP account is awaiting approval and should be moving forward soon.

## **7. Operations Manager Report – Jeff Acciaioli**

### **a. Performance Report**

Jeff stated safety score is down to 88 due to an increase in speeding but we did have a decrease in harsh events. Also, noting a feature in Samsara that will help with rolling stop data. It has just been enabled and hopes to have some data from that feature in the next meeting. Tamara asked for clarification on the speeding, wondering if any of that was just from the Samsara system or from police. Jeff stated it is just from the vehicle tracking program.

Regarding the missing data for Fixed OTP and DAR OTP on the performance report, Jeff said we are still in a demo process for 3 new dispatching programs. Currently no change has been made but staff have been reducing the use of Downtowner.

Miles driven are down, fuel costs are down to \$0.41/mile. The cost of fuel has dropped slightly. We had 1 customer complaint, 3 vehicle incidents, and 9 customer incidents. The increase in customer incidents is due to stronger emphasis for staff to report such incidents. The one formal customer complaint was a disabled passenger that did not get off at their planned stop and was stranded by the driver at Gateway Transit Center. It was confirmed in Samsara that we did provide service to the stop; it is unclear why the passenger did not exit. They were picked up at Gateway by their caretaker. We have since reviewed our service with the caretaker and provided additional resources and instructions to use our buses. Sarah worked with the customer, and we believe it has been resolved on good terms.

All vehicle incidents were small and handled internally.

We have seen a rise in incidents with our more vulnerable populations and are currently looking into training opportunities for our staff. Focusing on diffusing a situation and de-escalation. Some examples were asked for and Jeff recalled an incident where a police officer dropped off a passenger at a bus stop, but they did not have fare to board the bus. They became hostile by removing trash from a trashcan and throwing it. A Field Supervisor responded to the area of the incident and was concerned for a personal vehicle and a bus due to arrive. Amy stated we worked with local police and reviewed with staff when to notify police and what to do during an active situation. Amy reiterated we are working on the best way to train staff and work with local agencies for working with vulnerable population or high stress situations. Greg asked if we currently train staff with any de-escalation techniques, Jeff stated we do not. Amy stated we are looking at finding effective training to implement for our staff. A possible upcoming



training with TriMet is available for Jeff and Amy. Gisela also suggested someone she has worked with on these issues.

**b. Winter Update**

Only one van does not have studded tires as of now. All vehicles are now equipped with a winter emergency kit including water and snacks.

**c. Employee of the Month**

Jeff explained that Zach McFarland, was chosen for the employee of the month. Zach has come a long way with the company and is stepping up efforts in the office, also covering shifts as well. His flexibility with tasks is appreciated and his communication is in a clear and kind manner.

**d. Gorge-To-Mountain Service Update**

The schedule should be finalized in the next week or so. Hoping to start the service on Dec. 9th

Tamara Shannon verified that she is willing to help with determining the Teacup stop location, Amy let her know a follow up would be coming to schedule that. Greg thanked her for her public comment.

**8. Executive Director Report – Amy Schlappi**

**a. Facility Update**

Amy discussed the replacement of the buildings HVAC system; the procurement process has been completed and the contract will be finalized soon. Work should begin sometime in the next 3 weeks. Amy has confirmed with ODOT that some funds from STIF can be used.

**b. Staffing Update**

Amy introduced Tim Ravins as the new Administrative Assistant.

**c. Flag Stop Policy Update**

We are keeping to the policy for now, due to a lack of progress on adding additional formal bus stops.

**9. Discussion Items**

Amy shared her experience at the M pact Transit and Community Conference in Phoenix, AZ. She presented the Gorge-To-Mountain service to conference attendees about how to use transit to gain access to trails and recreation. She had discussions with The Director of Safety at TriMet, as well as TriMet’s Director of Diversity, Equity and Inclusion. Also touching base on future coordination of fares with TriMet and safety issues at Gateway Transit Center for our passengers.



Matt asked Jeff for clarification on highlighted cells in the Ridership Data report. The highlighted changes are small but updated from previous ridership data presented to The Board. Matt also requested an additional line showing a year over year change for the data on ridership. Greg agreed that the data would be helpful.

**10. Upcoming Events**

- a. CAT Board & Employee Holiday Party – December 9<sup>th</sup>  
Amy asked that attendees RSVP as this is a catered event.

**11. Adjournment – 5:07 PM**

**Motion:** Tamra made a motion to adjourn the meeting at 5:07 PM. The motion was seconded by Gisela.

**Approved by:** Gisela, Tamra, Eleazar, Greg, Megan R., Matt

**Opposed By:** None

The Hood River County Transportation District Board of Directors meeting minutes are prepared and presented in summary form. Video recordings of the meetings are on file at CAT and are part of the approved minutes. If you would like to watch the recording of the meeting, please contact Tim Ravins [tim@catransit.org](mailto:tim@catransit.org), or call (541) 386-4202.

Prepared by: Tim Ravins, Administrative Assistant

A handwritten signature in black ink, appearing to read "Tamra Taylor", with a long, sweeping horizontal line above the name.

Approved by: Tamra Taylor, Secretary-Treasurer



## Memorandum

**To:** Hood River County Transportation District – Board of Directors  
**From:** Emily Beckett, CPA  
**Date:** December 14, 2023  
**Re:** Quarterly Financial Report Analysis

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### Statement of Financial Position (Balance Sheet)

**Cash Availability** – Total available cash at the end of November 2023 was almost \$1.3m – a \$2k decrease over this time last year. While the total cash balance is almost unchanged, management is still working on redistributing the cash between several new accounts, which can be seen in the change in individual account balances.

**Accounts Receivable** – Open A/R at the end of November was \$117k, \$106k more than this time last year. The largest outstanding receivable at the end of November was a \$82K pledge from the USDA Forest Service for the Dog Mountain Service and MF Transportation Ambassadors Program.

**Accounts Payable** – The amount due to vendors and not yet paid at the end of November 2023 was \$1k, a \$40k decrease from the bills that were outstanding at the end of November 2022.

**Credit Cards & Other Current Liabilities** – The credit card balances between this November and last November are almost identical with totals just under \$700. Management plans to pay this balance before the due date in December.

**Net Position (Equity)** – The total net position (or “equity”) of the District as of November 30, 2023 was just under \$1.4m, a \$146k increase from this time last year. This includes a \$377k negative adjustment in FY23 related to the change in basis of accounting from accrual to modified cash basis. This adjustment will be moved into the retained earnings account in the FY24, once the FY23 audit is finalized.

### Statement of Activity (Income Statement)

**Revenue** – Total revenue earned fiscal-year-to-date through the end of November was \$1.3m, which is \$110k more than earnings at this time last year.

**Fuel** – Fuel expenses for July through November totaled \$102k, which is both under budget and under the prior year comparative expense by \$28k and \$45k respectively.

**Operation Expenses** – Repairs and preventative maintenance, tires, shop supplies and bus repair expenses through the end of November totaled \$33k, which is less than 50% of both the amount budgeted in FY24 and spent at this time in FY23.

**Communication** – Dispatch, GPS software, 2-way radio software, and cellular data expenses through the end of November were \$22k. This amount is \$6k under the amount budgeted and \$6k more than actual FY23 expense at the end of November.

**Vehicle Insurance** – Due to the change from accrual to modified cash basis of accounting, vehicle insurance is paid and expensed for the full cost at the time of payment, which typically occurs in June each year. Due to this change, management anticipates the vehicle and liability insurance costs will remain significantly under FY23 expense until the end of the current fiscal year.

**Driver Expenses** – As of the end of November, driver expenses were \$4k, which is both below budget and the FY23 expense at this time last year.

**Advertising** – Advertising expense so far in FY24 totaled \$10k, \$7k under the budgeted amount. With the Gorge Pass partnership alleviating the need for the District to advertise individually, the FY24 expense is \$14k under FY23 expense as of the end of November.

**Grant / Contract Match Funds** – Grant and contract match funds for FY24 were \$68k as of November 2023, a \$47k increase over this time last year, but still \$10k under budget. This is attributed to the Multnomah Falls Transportation Ambassadors program.

**Gross Profit** – Gross profit for activity through the end of November was \$1.1m, which is approximately \$150k better than both the budget and the gross profit at this time last year.

**Administrative Expenses** – Administration expenses through the end of November totaled \$89k which is \$13k more than both the amount budgeted and the expenses in FY23 through November. The largest administrative expense for FY24 is the \$34k (50%) downpayment for the HVAC replacement that was paid to A & E Heating in November. The total estimated cost for the updated system is \$68k, which is a non-recurrent cost that was budgeted for.

**Personnel** – Total personnel expenses through the end of the November were \$626k which is \$77k less than last year at this time and \$104k less than the prorated budget amount of \$730k. The positive variance distribution is approximately 30% administrative and 70% direct service personnel.

**Capital Outlay** – There have yet to be any vehicles leased or purchased in the current year. The only capital outlay so far in FY24 was \$2k for a bike rack. Management anticipates the majority of capital outlay will occur in the last half of FY24.

**Net Income** – Net income for the first five months of FY24 was \$400k, which is \$246k more than this time last year and \$236k more than budget.

## **Basis of Accounting – Additional Comments and Considerations**

The District has historically used the full accrual basis of accounting, but moved to modified cash basis as of July 1, 2022. As this basis of accounting is not specifically outlined by Generally Accepted Accounting Principles (GAAP), it is up to the District to determine which modifications to the cash basis of accounting they want to make and report.

The District can determine which, if any, of the below types of transactions they would like to track and record in a way similar to the accrual basis of accounting, so long as the modifications are reasonable, clearly stated, and consistently applied.

Full Accrual accounts that can be added to (modify) the cash basis of accounting:

- Revenue receivable –pledges made but not yet received
- Prepaid expenses – liabilities that are not yet incurred, but have already been paid
- Fixed assets – capital assets with a useful life of more than one year
- Accounts payable – goods or services that have been received but have yet to be paid
- Credit card payable – credit balances on short-term credit accounts held in the District's name
- Payroll payable – wages not yet paid for hours worked and wage-related liabilities withheld that have yet to be remitted (such as retirement, taxes, and union dues)

There is no set standard for which items should be included in the District's modification to cash basis, as the state allows each District to determine the items for reporting purposes that would be most helpful for their given size, complexity, and industry.

I would strongly encourage the Board to consider which of these types of accounts, if any, would be the most important items to consider in your decision making. I would further encourage the board to clearly and specifically outline this in a Resolution defining the basis of accounting the District is using for reporting purposes.



# Columbia Area Transportation

Monthly Financial Reports - Modified Accrual Basis  
July 1, 2023 - November 30, 2023

Prepared on  
December 14, 2023

These statements are presented on the modified accrual basis of accounting, which is a different basis of accounting than the modified cash basis the District uses for reporting purposes.

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Unaudited - Should Be Used For Management Purposes Only

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# Columbia Area Transit

## Statement of Financial Position Comparison

As of November 30, 2023

	TOTAL			
	AS OF NOV 30, 2023	AS OF NOV 30, 2022 (PY)	CHANGE	% CHANGE
<b>ASSETS</b>				
Current Assets				
Bank Accounts				
1000 Umpqua - Operating (6906)	201,773.04	126,784.32	74,988.72	59.15 %
1001 Umpqua - Money Market (STIF Funds)	115,527.77		115,527.77	
1005 Umpqua - Savings (3232)	0.00	29,998.11	(29,998.11)	(100.00 %)
1020 Hood River County - LGIP	960,463.02	1,122,646.15	(162,183.13)	(14.45 %)
1050 Petty Cash	100.00	229.25	(129.25)	(56.38 %)
<b>Total Bank Accounts</b>	<b>\$1,277,863.83</b>	<b>\$1,279,657.83</b>	<b>\$ (1,794.00)</b>	<b>(0.14 %)</b>
Accounts Receivable				
1200 Accounts Receivable	117,770.00	10,948.00	106,822.00	975.72 %
<b>Total Accounts Receivable</b>	<b>\$117,770.00</b>	<b>\$10,948.00</b>	<b>\$106,822.00</b>	<b>975.72 %</b>
<b>Total Current Assets</b>	<b>\$1,395,633.83</b>	<b>\$1,290,605.83</b>	<b>\$105,028.00</b>	<b>8.14 %</b>
<b>TOTAL ASSETS</b>	<b>\$1,395,633.83</b>	<b>\$1,290,605.83</b>	<b>\$105,028.00</b>	<b>8.14 %</b>
<b>LIABILITIES AND EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 Accounts Payable	959.00	41,746.45	(40,787.45)	(97.70 %)
<b>Total Accounts Payable</b>	<b>\$959.00</b>	<b>\$41,746.45</b>	<b>\$ (40,787.45)</b>	<b>(97.70 %)</b>
Credit Cards				
2105 Columbia Bank Visa (2801) (deleted)	0.00	691.25	(691.25)	(100.00 %)
2120 Umpqua - Credit Card	699.98		699.98	
<b>Total Credit Cards</b>	<b>\$699.98</b>	<b>\$691.25</b>	<b>\$8.73</b>	<b>1.26 %</b>
<b>Total Current Liabilities</b>	<b>\$1,658.98</b>	<b>\$42,437.70</b>	<b>\$ (40,778.72)</b>	<b>(96.09 %)</b>
<b>Total Liabilities</b>	<b>\$1,658.98</b>	<b>\$42,437.70</b>	<b>\$ (40,778.72)</b>	<b>(96.09 %)</b>
Equity				
3005 Prior Period Adjustments	(376,694.51)	(376,694.51)	0.00	0.00 %
3010 Retained Earnings	1,370,187.09	1,470,987.38	(100,800.29)	(6.85 %)
Net Revenue	400,482.27	153,875.26	246,607.01	160.26 %
<b>Total Equity</b>	<b>\$1,393,974.85</b>	<b>\$1,248,168.13</b>	<b>\$145,806.72</b>	<b>11.68 %</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,395,633.83</b>	<b>\$1,290,605.83</b>	<b>\$105,028.00</b>	<b>8.14 %</b>

# Columbia Area Transit

## Statement of Cash Flows

July - November, 2023

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Revenue	400,482.27
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1200 Accounts Receivable	-106,770.00
2000 Accounts Payable	-13,898.14
2115 Key Bank Credit Card (1893) (deleted)	-7,801.60
2120 Umpqua Credit Card	699.98
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-127,769.76</b>
<b>Net cash provided by operating activities</b>	<b>\$272,712.51</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$272,712.51</b>
Cash at beginning of period	1,005,151.32
<b>CASH AT END OF PERIOD</b>	<b>\$1,277,863.83</b>

# Columbia Area Transit

## Statement of Activity

July - November, 2023

	TOTAL			
	JUL - NOV, 2023	JUL - NOV, 2022 (PY)	CHANGE	% CHANGE
<b>Revenue</b>				
4001 Fare Revenue	87,777.35	103,504.77	-15,727.42	-15.19 %
4100 Contract Revenue	102,484.00	40,044.00	62,440.00	155.93 %
4200 Federal Funds	635,510.82	379,182.09	256,328.73	67.60 %
4700 State Funds	315,052.00	495,533.00	-180,481.00	-36.42 %
4800 Tax Revenue				
4870 Property Taxes	200,765.69	196,828.92	3,936.77	2.00 %
<b>Total 4800 Tax Revenue</b>	<b>200,765.69</b>	<b>196,828.92</b>	<b>3,936.77</b>	<b>2.00 %</b>
4900 Other Revenue				
4902 Interest Income	9,990.39	6,097.82	3,892.57	63.84 %
4903 Property Tax - Interest on Unseg Taxes	27.75	35.31	-7.56	-21.41 %
4905 Investment Earnings	0.36	1.02	-0.66	-64.71 %
4910 Sales of Equipment	7,803.75	27,940.76	-20,137.01	-72.07 %
4920 Misc Revenue	523.99		523.99	
<b>Total 4900 Other Revenue</b>	<b>18,346.24</b>	<b>34,074.91</b>	<b>-15,728.67</b>	<b>-46.16 %</b>
<b>Total Revenue</b>	<b>\$1,359,936.10</b>	<b>\$1,249,167.69</b>	<b>\$110,768.41</b>	<b>8.87 %</b>
<b>Cost of Goods Sold</b>				
5005 Vehicle Expense	3,545.00	-40.00	3,585.00	8,962.50 %
5019 Fuel	102,182.18	147,628.19	-45,446.01	-30.78 %
5020 Operation Expenses	32,999.78	66,593.10	-33,593.32	-50.45 %
5100 Communication Expense	22,064.65	15,669.83	6,394.82	40.81 %
5200 Vehicle Insurance		4,339.00	-4,339.00	-100.00 %
5500 Driver Expenses	3,850.45	8,706.43	-4,855.98	-55.77 %
5600 Advertising & Marketing	10,498.07	24,361.82	-13,863.75	-56.91 %
5700 Grant/Contract Match Funds	67,773.32	20,783.86	46,989.46	226.09 %
<b>Total Cost of Goods Sold</b>	<b>\$242,913.45</b>	<b>\$288,042.23</b>	<b>\$ -45,128.78</b>	<b>-15.67 %</b>
<b>GROSS PROFIT</b>	<b>\$1,117,022.65</b>	<b>\$961,125.46</b>	<b>\$155,897.19</b>	<b>16.22 %</b>
<b>Expenditures</b>				
7000 Administrative Expenses				
7003 Building Expenses	52,612.40	15,387.55	37,224.85	241.92 %
7100 Office Supplies & Expenses	7,901.03	14,496.23	-6,595.20	-45.50 %
7300 Professional Fees	22,034.42	39,772.31	-17,737.89	-44.60 %
7400 Other Administrative Expense	6,255.95	5,715.43	540.52	9.46 %
<b>Total 7000 Administrative Expenses</b>	<b>88,803.80</b>	<b>75,371.52</b>	<b>13,432.28</b>	<b>17.82 %</b>
8000 Personnel Expense				
8003 Administrative Personnel Expense				
8005 Administrative Wages & Salary	81,476.64	108,595.83	-27,119.19	-24.97 %
8030 Administrative Employer Taxes	7,124.25	9,052.66	-1,928.41	-21.30 %
8080 Administrative Benefits	1,500.22	2,947.79	-1,447.57	-49.11 %
<b>Total 8003 Administrative Personnel Expense</b>	<b>90,101.11</b>	<b>120,596.28</b>	<b>-30,495.17</b>	<b>-25.29 %</b>

# Columbia Area Transit

## Statement of Activity

July - November, 2023

	TOTAL			
	JUL - NOV, 2023	JUL - NOV, 2022 (PY)	CHANGE	% CHANGE
8103 Direct Service Personnel Expense				
8105 Direct Service Wages & Salary	428,475.07	462,333.49	-33,858.42	-7.32 %
8130 Direct Service Employer Taxes	67,749.71	47,592.58	20,157.13	42.35 %
8180 Direct Service Benefits	39,601.09	72,515.57	-32,914.48	-45.39 %
<b>Total 8103 Direct Service Personnel Expense</b>	<b>535,825.87</b>	<b>582,441.64</b>	<b>-46,615.77</b>	<b>-8.00 %</b>
<b>Total 8000 Personnel Expense</b>	<b>625,926.98</b>	<b>703,037.92</b>	<b>-77,110.94</b>	<b>-10.97 %</b>
9000 Capital Outlay				
9010 Vehicles & Operational Items	1,809.60		1,809.60	
9020 Vehicles Lease or Purchase		12,500.00	-12,500.00	-100.00 %
9032 Sale of Assets & Insurance Claim Receipts		16,340.76	-16,340.76	-100.00 %
<b>Total 9000 Capital Outlay</b>	<b>1,809.60</b>	<b>28,840.76</b>	<b>-27,031.16</b>	<b>-93.73 %</b>
<b>Total Expenditures</b>	<b>\$716,540.38</b>	<b>\$807,250.20</b>	<b>\$ -90,709.82</b>	<b>-11.24 %</b>
NET OPERATING REVENUE	\$400,482.27	\$153,875.26	\$246,607.01	160.26 %
NET REVENUE	\$400,482.27	\$153,875.26	\$246,607.01	160.26 %



# Columbia Area Transit

## Budget vs. Actuals: FY24 Adopted Budget - FY24 P&L

July - November, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Revenue</b>				
4001 Fare Revenue	87,777.35	89,000.00	(1,222.65)	98.63 %
4100 Contract Revenue	102,484.00	43,426.65	59,057.35	235.99 %
4200 Federal Funds	635,510.82	297,283.00	338,227.82	213.77 %
4700 State Funds	315,052.00	660,134.25	(345,082.25)	47.73 %
4800 Tax Revenue	200,765.69	196,800.00	3,965.69	102.02 %
4900 Other Revenue				
4902 Interest Income	9,990.39	0.00	9,990.39	
4903 Property Tax - Interest on Unseg Taxes	27.75	0.00	27.75	
4905 Investment Earnings	0.36	8,333.35	(8,332.99)	0.00 %
4910 Sales of Equipment	7,803.75	4,000.00	3,803.75	195.09 %
4920 Misc Revenue	523.99	4,166.65	(3,642.66)	12.58 %
<b>Total 4900 Other Revenue</b>	<b>18,346.24</b>	<b>16,500.00</b>	<b>1,846.24</b>	<b>111.19 %</b>
<b>Total Revenue</b>	<b>\$1,359,936.10</b>	<b>\$1,303,143.90</b>	<b>\$56,792.20</b>	<b>104.36 %</b>
<b>Cost of Goods Sold</b>				
5005 Vehicle Expense	3,545.00	3,000.00	545.00	118.17 %
5019 Fuel	102,182.18	130,000.00	(27,817.82)	78.60 %
5020 Operation Expenses	32,999.78	70,416.69	(37,416.91)	46.86 %
5100 Communication Expense	22,064.65	28,600.00	(6,535.35)	77.15 %
5500 Driver Expenses	3,850.45	6,175.00	(2,324.55)	62.36 %
5600 Advertising & Marketing	10,498.07	17,166.65	(6,668.58)	61.15 %
5700 Grant/Contract Match Funds	67,773.32	78,000.00	(10,226.68)	86.89 %
<b>Total Cost of Goods Sold</b>	<b>\$242,913.45</b>	<b>\$333,358.34</b>	<b>\$ (90,444.89)</b>	<b>72.87 %</b>
<b>GROSS PROFIT</b>	<b>\$1,117,022.65</b>	<b>\$969,785.56</b>	<b>\$147,237.09</b>	<b>115.18 %</b>
<b>Expenditures</b>				
7000 Administrative Expenses				
7003 Building Expenses	52,612.40	16,900.00	35,712.40	311.32 %
7100 Office Supplies & Expenses	7,901.03	7,500.00	401.03	105.35 %
7300 Professional Fees	22,034.42	45,891.70	(23,857.28)	48.01 %
7400 Other Administrative Expense	6,255.95	5,241.65	1,014.30	119.35 %
<b>Total 7000 Administrative Expenses</b>	<b>88,803.80</b>	<b>75,533.35</b>	<b>13,270.45</b>	<b>117.57 %</b>
8000 Personnel Expense				
8003 Administrative Personnel Expense				
8005 Administrative Wages & Salary	81,476.64	100,650.85	(19,174.21)	80.95 %
8030 Administrative Employer Taxes	7,124.25	15,010.45	(7,886.20)	47.46 %
8080 Administrative Benefits	1,500.22	9,187.10	(7,686.88)	16.33 %
<b>Total 8003 Administrative Personnel Expense</b>	<b>90,101.11</b>	<b>124,848.40</b>	<b>(34,747.29)</b>	<b>72.17 %</b>
8103 Direct Service Personnel Expense				
8105 Direct Service Wages & Salary	428,475.07	452,608.75	(24,133.68)	94.67 %
8130 Direct Service Employer Taxes	67,749.71	70,630.40	(2,880.69)	95.92 %
8180 Direct Service Benefits	39,601.09	82,237.50	(42,636.41)	48.15 %
<b>Total 8103 Direct Service Personnel Expense</b>	<b>535,825.87</b>	<b>605,476.65</b>	<b>(69,650.78)</b>	<b>88.50 %</b>

# Columbia Area Transit

## Budget vs. Actuals: FY24 Adopted Budget - FY24 P&L

July - November, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total 8000 Personnel Expense</b>	<b>625,926.98</b>	<b>730,325.05</b>	<b>(104,398.07)</b>	<b>85.71 %</b>
9000 Capital Outlay	1,809.60	0.00	1,809.60	
<b>Total Expenditures</b>	<b>\$716,540.38</b>	<b>\$805,858.40</b>	<b>\$ (89,318.02)</b>	<b>88.92 %</b>
NET OPERATING REVENUE	<b>\$400,482.27</b>	<b>\$163,927.16</b>	<b>\$236,555.11</b>	<b>244.31 %</b>
Other Revenue				
9910 Beginning Fund Balance		1,245,000.00	(1,245,000.00)	
<b>Total Other Revenue</b>	<b>\$0.00</b>	<b>\$1,245,000.00</b>	<b>\$ (1,245,000.00)</b>	<b>0.00%</b>
Other Expenditures				
9950 Contingency		261,381.00	(261,381.00)	
9960 Restricted Funds		100,000.00	(100,000.00)	
9970 Reserve for Future Use		600,000.00	(600,000.00)	
<b>Total Other Expenditures</b>	<b>\$0.00</b>	<b>\$961,381.00</b>	<b>\$ (961,381.00)</b>	<b>0.00%</b>
NET OTHER REVENUE	<b>\$0.00</b>	<b>\$283,619.00</b>	<b>\$ (283,619.00)</b>	<b>0.00%</b>
NET REVENUE	<b>\$400,482.27</b>	<b>\$447,546.16</b>	<b>\$ (47,063.89)</b>	<b>89.48 %</b>

# Columbia Area Transit

## A/R Aging Summary

As of November 30, 2023

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
City of Stevenson		10,000.00				\$10,000.00
Columbia Gorge Tourism	887.00			1,819.00		\$2,706.00
MCEDD (The Link)			3,940.00			\$3,940.00
R.E.I. - Recreational Equipment Inc.					8,640.00	\$8,640.00
Skamania County Community Events and Recreation			10,000.00			\$10,000.00
USDA Forest Service	82,484.00					\$82,484.00
<b>TOTAL</b>	<b>\$83,371.00</b>	<b>\$10,000.00</b>	<b>\$13,940.00</b>	<b>\$1,819.00</b>	<b>\$8,640.00</b>	<b>\$117,770.00</b>

# Columbia Area Transit

## Bill Payment List

November 2023

DATE	NUM	VENDOR	AMOUNT
1000	1000	C. I. B. - Operating (6906)	
11/03/2023	22355	Darrell Roberts	(30.00)
11/03/2023	22356	Meghan Larivee	(30.00)
11/03/2023	22357	Greg Pack	(30.00)
11/03/2023	22354	State of Oregon - Department of Transportation Public Transportation Division	(2,512.44)
11/03/2023	22358	Greg Pack	(30.00)
11/20/2023	22359	Louis Allaway	(543.18)
11/21/2023	22360	Romaine Electric	(2,095.69)
11/21/2023	22361	Bohn's Printing	(74.20)
11/21/2023	22362	Downtowner App, LLC	(1,000.00)
11/21/2023	22363	Ortigoza	(40.00)
11/21/2023	22364	Sirius Media, LLC	(626.75)
11/21/2023	22365	VanKoten & Cleaveland, LLC	(35.00)
11/21/2023	22366	Gorge Area Business Assistance	(586.58)
11/21/2023	22367	Sign Media	(160.00)
11/21/2023	22368	Valencia Lawn Care LLC	(600.00)
11/21/2023	22369	MCEDD	(579.68)
11/21/2023	22370	Mount Adams Transportation Service - MATS	(503.68)
11/21/2023	22371	Skamania County	(503.68)
11/21/2023	22372	A & E Heating	(34,040.50)
11/21/2023	22373	Day Wireless Systems	(450.00)
11/21/2023	22374	Special Districts Insurance	(12,283.24)
11/21/2023	22375	Amalgamated Transit Union	(626.46)
11/21/2023	22376	Gorge Auto Parts	(33.63)
11/21/2023	22377	SDAO	(2,415.00)
11/21/2023	22378	Cintas	(193.36)
11/21/2023	22379	H2 Oregon	(18.90)
11/21/2023	22380	Napa Auto Parts	(1,254.60)
11/21/2023	22381	Point S Tire & Auto Service	(485.93)
11/21/2023	22382	Nick Herman	(2,491.00)
11/21/2023	22383	Greg Pack	(30.00)
11/21/2023	22384	Meghan Larivee	(30.00)
11/22/2023		Valic	(1,503.50)
11/22/2023		Spectrum Enterprise-Time Warner Cable	(239.96)
11/22/2023		Valic	(1,716.98)
11/22/2023		Valic	(1,605.49)
11/22/2023		Valic	(1,494.50)
11/29/2023		UniteGPS LLC	(767.00)
11/29/2023		UniteGPS LLC	(767.00)
11/29/2023		UniteGPS LLC	(767.00)
11/29/2023		UniteGPS LLC	(767.00)
<b>Total for 1000 1000 C. I. B. - Operating (6906)</b>			<b>\$ (73,961.93)</b>

# Columbia Area Transit

## Statement of Activity

July - November, 2023

	TOTAL
Revenue	
4001 Fare Revenue	
4002 Fare Collections	66,089.75
4003 Employer Pass Prg	17,401.60
<b>Total 4001 Fare Revenue</b>	<b>83,491.35</b>
4200 Federal Funds	
4205 Planning Grant 5305 - 35131	7,064.00
4206 GO Vets - 35343	15,154.00
4305 5310 Funds - 35149	16,022.00
4306 35527 STIF Formula	147,440.00
4507 Falls to Locks - 07995	17,314.00
4595 CIT - Mass Transit Pysl Distb	23,178.82
4598 CARES - 35387	409,338.00
<b>Total 4200 Federal Funds</b>	<b>635,510.82</b>
4700 State Funds	
4706 STIF Discretionary - 35102	57,790.00
4730 STIF Formula - 35033	257,262.00
<b>Total 4700 State Funds</b>	<b>315,052.00</b>
4800 Tax Revenue	
4870 Property Taxes	
4871 Property Tax - Prior Year	2,179.45
4875 Property Tax - Current Year	198,586.24
<b>Total 4870 Property Taxes</b>	<b>200,765.69</b>
<b>Total 4800 Tax Revenue</b>	<b>200,765.69</b>
4900 Other Revenue	
4902 Interest Income	9,990.39
4903 Property Tax - Interest on Unseg Taxes	27.75
4905 Investment Earnings	0.36
4910 Sales of Equipment	7,803.75
4920 Misc Revenue	523.99
<b>Total 4900 Other Revenue</b>	<b>18,346.24</b>
Unapplied Cash Payment Revenue	0.00
<b>Total Revenue</b>	<b>\$1,253,166.10</b>
Cost of Goods Sold	
5005 Vehicle Expense	
5012 Vehicle Janitorial Expense	3,545.00
<b>Total 5005 Vehicle Expense</b>	<b>3,545.00</b>

# Columbia Area Transit

## Statement of Activity

July - November, 2023

	TOTAL
5019 Fuel	102,894.40
5020 Operation Expenses	
5021 Preventative Maint & Vehicle Repair	
5022 Preventative Maintenance	7,676.43
5023 Vehicle Repair	19,617.40
<b>Total 5021 Preventative Maint &amp; Vehicle Repair</b>	<b>27,293.83</b>
5024 Tires	1,960.58
5025 Shop Supplies & Tools	2,545.37
<b>Total 5020 Operation Expenses</b>	<b>31,799.78</b>
5100 Communication Expense	
5130 2-Way Radio Software	2,250.00
5133 Scheduling Software	122.50
5134 Maintenance Tracking Program	1,475.60
5135 GPS Tracking Software	6,534.87
5139 Dispatch Program	7,600.00
5145 Radio - Purchases, Repairs & Maint	1,229.37
5165 Cellular Data	2,974.81
<b>Total 5100 Communication Expense</b>	<b>22,187.15</b>
5500 Driver Expenses	
5505 Driver Medical Exams, Vacc.	1,617.00
5510 Driver Training	160.00
5515 Drug & Alcohol Testing	1,891.50
5520 Uniforms	181.95
<b>Total 5500 Driver Expenses</b>	<b>3,850.45</b>
5600 Advertising & Marketing	10,498.07
5700 Grant/Contract Match Funds	
5709 Match - MCEDD	3,737.39
5750 Legal Ad - Public Notices	430.00
5760 Partner Distributions - Gorge Pass	8,225.51
5770 Grant Contract & Professional Services	68,492.84
<b>Total 5700 Grant/Contract Match Funds</b>	<b>80,885.74</b>
<b>Total Cost of Goods Sold</b>	<b>\$255,660.59</b>
GROSS PROFIT	<b>\$997,505.51</b>

# Columbia Area Transit

## Statement of Activity

July - November, 2023

	TOTAL
<hr/>	
Expenditures	
7000 Administrative Expenses	
7003 Building Expenses	
7004 Rent - Building	2,000.00
7005 Building Repairs & Maintenance	35,785.60
7008 Landscape Maintenance	2,780.00
7010 Building Utilities	9,799.37
7015 Telephone	72.26
7020 Fire and Security	428.85
7025 Janitorial	2,346.32
<b>Total 7003 Building Expenses</b>	<b>53,212.40</b>
7100 Office Supplies & Expenses	
7106 Office Equipment	628.00
7108 Computer Software	1,781.46
7110 Printing & Copying	1,272.57
7112 Office Supplies & Postage	348.91
7115 Dues & Subscriptions	4,180.09
<b>Total 7100 Office Supplies &amp; Expenses</b>	<b>8,211.03</b>
7300 Professional Fees	
7311 Audit & Bookkeeping	11,900.00
7314 Legal Counsel	2,085.00
7323 Administrative Fees & Licenses	4,005.67
7325 Payroll Processing Fees	4,043.75
<b>Total 7300 Professional Fees</b>	<b>22,034.42</b>
7400 Other Administrative Expense	
7405 Board Expense	360.00
7410 Interest & Bank Charges	78.35
7412 Merchant Fees	1,392.44
7417 Team Building	893.36
7421 Travel - Meals & Lodging	2,854.54
7426 Staff Training	677.26
<b>Total 7400 Other Administrative Expense</b>	<b>6,255.95</b>
<b>Total 7000 Administrative Expenses</b>	<b>89,713.80</b>
8000 Personnel Expense	
8003 Administrative Personnel Expense	
8005 Administrative Wages & Salary	
8007 Administrative - Regular Wages	64,226.88
8010 Administrative - PTO	6,208.44
8011 Administrative - Holiday	3,010.00
8021 Administrative - Healthcare Stipend	7,726.62
8022 Administrative - Cell Phone Stipend	304.70

# Columbia Area Transit

## Statement of Activity

July - November, 2023

	TOTAL
<b>Total 8005 Administrative Wages &amp; Salary</b>	<b>81,476.64</b>
8030 Administrative Employer Taxes	
8031 Administrative - FICA	4,636.11
8032 Administrative - Medicare	1,084.25
8034 Administrative - State. Unemp, SUTA	1,192.45
8036 Administrative - Worker's Benefit Fund	18.05
8038 Administrative - Paid Leave Oregon	193.39
<b>Total 8030 Administrative Employer Taxes</b>	<b>7,124.25</b>
8080 Administrative Benefits	
8081 Administrative - Medical, Dental, Life Ins	102.78
8083 Administrative - 403(b) Employer Match	1,397.44
<b>Total 8080 Administrative Benefits</b>	<b>1,500.22</b>
<b>Total 8003 Administrative Personnel Expense</b>	<b>90,101.11</b>
8103 Direct Service Personnel Expense	
8105 Direct Service Wages & Salary	
8107 Direct Service - Regular Wages	325,290.99
8109 Direct Service - Overtime	20,634.89
8110 Direct Service - PTO	42,740.25
8111 Direct Service - Holiday	14,373.67
8118 Direct Service - Bonus	200.00
8119 Direct Service - Bilingual Bonus	253.88
8121 Direct Service - Healthcare Stipend	24,233.49
8122 Direct Service - Cell Phone Stipend	747.90
<b>Total 8105 Direct Service Wages &amp; Salary</b>	<b>428,475.07</b>
8130 Direct Service Employer Taxes	
8131 Direct Service - FICA	25,153.37
8132 Direct Service - Medicare	5,882.66
8134 Direct Service - State Unemp, SUTA	35,562.67
8136 Direct Service - Worker's Benefit Fund	148.71
8138 Direct Service - Paid Leave Oregon	1,002.30
<b>Total 8130 Direct Service Employer Taxes</b>	<b>67,749.71</b>
8180 Direct Service Benefits	
8181 Direct Service - Medical, Dental, Life Ins	35,036.95
8183 Direct Service - 403(b) Employer Match	4,564.14
<b>Total 8180 Direct Service Benefits</b>	<b>39,601.09</b>
<b>Total 8103 Direct Service Personnel Expense</b>	<b>535,825.87</b>
<b>Total 8000 Personnel Expense</b>	<b>625,926.98</b>
9000 Capital Outlay	
9010 Vehicles & Operational Items	1,809.60
<b>Total 9000 Capital Outlay</b>	<b>1,809.60</b>



# Columbia Area Transit

## Statement of Activity

July - November, 2023

	TOTAL
Unapplied Cash Bill Payment Expense	241.00
<b>Total Expenditures</b>	<b>\$717,691.38</b>
NET OPERATING REVENUE	<b>\$279,814.13</b>
NET REVENUE	<b>\$279,814.13</b>



# Memo

**To:** HRCTD - BOARD OF DIRECTORS  
**From:** Amy Schlappi  
**Date:** 12/20/2023  
**Re:** Approval of Audit & Acceptance of Auditor Comments

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## **Background**

A.J. Olson and his team at RTO & Company completed the FY2023 Audit and provided a Significant Deficiencies Letter, Letter to Management, and Financial Statement.

## **Action Required**

The board should discuss and vote on approving the FY2023 Audit. Staff will then send the audit documents and management response to the Oregon Secretary of State and ODOT.

## **Recommendation**

CAT staff recommends that the board approves the FY2023 Audit as presented.

## **Attachments:**

None



# Memo

**To:** HRCTD - BOARD OF DIRECTORS  
**From:** Amy Schlappi  
**Date:** 12/20/2023  
**Re:** Eligible Check Signers

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## **Background**

In 2020 the board made the decision to reduce the amount of eligible check signers from all board members to the executive committee board members only, the Executive Director and the Transit Operations Manager. Each time there is a change in any of those roles the board must approve the updated list of eligible check signers.

## **Action Required**

The board should discuss and vote on approving Tamra Taylor as an eligible check signer now that Darrell Roberts has left the board and Tamra was voted by the board to take his place as Secretary/Treasurer on the Executive Committee.

## **Recommendation**

CAT staff recommends that the board approves the approved list of Eligible Check Signers as described below and remove Darrell Roberts former board Secretary/Treasurer from all HRCTD financial accounts.

Approved List of Eligible Check Signers for Hood River County Transportation District Accounts:

Greg Pack, HRCTD Board Chair  
Megan Ramey, HRCTD Board Vice-Chair  
Tamra Taylor, HRCTD Board Secretary/Treasurer  
Amy Schlappi, HRCTD Executive Director  
Jeff Acciaioli, HRCTD Transit Operations Manager

## **Attachments:**

None



## November 2023 Operations Report

Safety Scores				
Category	November 2023	October 2023	September 2023	August 2023
Overall Safety Score	86	88	89	88
Crashes	0	0	0	0
Harsh Events	5	2	6	8
% Speed -Moderate	2.4%	1.8%	2.2%	1.7%
% Speed- Heavy	.08%	0.1%		.1%
% Speed - Severe	.09%	0.06%	.2%	.05%
			.06%	

- Safety Score has Decreased to 86. This is due to an increase in severe speeding.
- Percentage of over speed limit is defined by the percentage of drive time where speeding occurred.

Operations Data				
Category	November 2023	October 2023	September 2023	August 2023
Fixed OTP				
DAR OTP				
Hours Driven	1,171	1,138	1,111	1,389
Miles Driven	34,129	36,563	37,590	47,097
Fuel Cost	\$12,087	\$15,345	\$18,899	\$21,660
Fuel Cost per Mile	\$0.35	\$0.41	\$0.50	\$0.46
Reported Incidents				
Category	November 2023	October 2023	September 2023	August 2023
Formal Customer Complaints	0	1	3	0
Vehicle Incidents	1	3	6	2
Customer Incidents	3	9	7	0
Vandalism	0	0	0	0

- Formal Complaints:
  - None!
- Vehicle Incidents:

- All incidents were small and handled internally.
- Customer Incidents:
  - An individual who was waiting for a rider backed into an employee vehicle. Police handled issue.
  - A couple of issues with riders. We referred individuals to the travel trainer for more personalized service.

Other updates:

- Gorge-to-Mountain started on Saturday.

**EMPLOYEE OF THE MONTH:**

**Allen Potter**



### Ridership

	Nov. 23	Oct.23	Sep. 23	Aug. 23	Jul. 23	Jun. 23	May. 23	Apr. 23	Mar. 23	Feb. 23	Jan. 23	Dec. 22	Nov. 22
Dial-A-Ride	421	414	354	315	305	289	300	262	312	318	266	244	216
Upper Valley	350	423	436	551	525	598	570	495	505	341	402	375	414
The Dalles	0	0	0	0	0	477	420	437	398	340	308	292	384
Hood River Connector	24	60	68	95	116	54	43	35	39	43	21	27	43
Hood River City	1620	1793	1848	2016	2148	1737	1664	1725	1630	1401	1300	1103	1296
Cascade Locks	0	0	2	134	89	64	82	53	71	71	56	69	53
Columbia Gorge Express	2488	3381	3456	5226	5187	3749	2916	2627	2699	2034	1841	1515	2043
Gorge to Mountain	0	0	0	0	0	0	0	0	2090	2247	2510	1063	0
Dog Mountain	0	0	0	0	0	793	2104	205	0	0	0	0	0
White Salmon Wknd	0	0	24	108	94	0	0	0	0	0	0	0	0
All Routes	4903	6071	6188	8445	8464	7761	8099	5839	7744	6795	6704	4688	4449
% Change Compared to Prev Month	-19%												
% Change Compared to Same Month Previous Year	10%												

### Hours of Service

	Nov. 23	Oct.23	Sep. 23	Aug. 23	Jul. 23	Jun. 23	May. 23	Apr. 23	Mar. 23	Feb. 23	Jan. 23	Dec. 22	Nov. 22
Dial-A-Ride	180	198	180	113	93	105	110	93	207	171	189	56	39
Upper Valley	165	182	165	190	165	181	182	165	189	157	173	180	165
The Dalles	0	0	0	0	0	112	115	110	116	103	111	106	110
Hood River Connector	38	41	40	41	41	39	41	40	41	37	40	28	40
Hood River City	313	337	333	339	332	327	336	323	356	322	345	334	314
Cascade Locks	0	0	8	38	33	36	36	33	38	32	35	42	38
Columbia Gorge Express	475	508	548	725	725	702	508	491	502	454	486	542	508
Gorge to Mountain	0	0	0	0	0	0	0	0	371	383	405	0	0
Dog Mountain	0	0	0	0	0	129	166	37	0	0	0	0	0
White Salmon Wknd	0	0	12	32	44	0	0	0	0	0	0	0	0
All Routes	1171	1266	1286	1478	1433	1631	1494	1292	1820	1659	1784	1288	1214

### Boardings Per Hour

	Nov. 23	Oct.23	Sep. 23	Aug. 23	Jul. 23	Jun. 23	May. 23	Apr. 23	Mar. 23	Feb. 23	Jan. 23	Dec. 22	Nov. 22
Dial-A-Ride	2.3	2.1	2.0	2.7	3.3	2.8	2.7	2.8	1.5	1.9	1.4	4.4	5.5
Upper Valley	2.1	2.3	2.6	2.9	3.2	3.3	3.1	3.0	2.7	2.2	2.3	2.1	2.5
The Dalles	0.0	0	0	0	0.0	4.3	3.7	4.0	3.4	3.3	2.8	2.8	3.5
Hood River Connector	0.6	1.5	1.7	2.3	2.8	1.4	1.0	0.9	1.0	1.2	0.5	1.0	1.1
Hood River City	5.2	5.3	5.5	6.2	6.5	5.3	5.0	5.3	4.6	4.4	3.8	3.3	4.1
Cascade Locks	0.0	NA	0.2	3.4	2.7	1.8	2.3	1.6	1.9	2.2	1.6	1.6	1.4
Columbia Gorge Express	5.2	6.7	6.3	6.8	7.2	5.3	5.7	5.4	5.4	4.5	3.8	2.8	4.0
Gorge to Mountain	0.0	0	0	0	0	0	0	0	5.6	5.8	6.1	0	0
Dog Mountain	0.0	0	0	0	0	6.1	12.7	5.5	0	0	0	0	0
White Salmon Wknd	0.0	0	2	3.3	2.1	0	0	0	0	0	0	0	0
All Routes	4.2	4.8	4.8	5.7	5.9	4.8	5.4	4.5	4.3	4.1	3.8	3.6	3.7



**Wednesday, November 30<sup>th</sup>, 2023**  
**Hood River County Transportation District**  
**STIF Advisory Committee Meeting**

**224 Wasco Loop, Board Conference Room**  
**Hood River, OR 97031**  
**4:00pm – 5:00pm**  
**Meeting Minutes**

**1. Call Meeting to Order:**

Amy called the Statewide Transportation Improvement Funds (STIF) Advisory Committee to order at 4:05 p.m.

**2. Roll Call:**

**Committee members present:** Kevin Liburdy (City of Hood River Planning Department), Lexi Stickel (PacificSource), Taylor Engel (Providence Dethman House)

**Staff:** Amy Schlappi, Tiah Mayhew, Tim Ravins, Sara Crooks (Mid-Columbia Economic Development District)

**Absent:** Rachelle Begay (CRITFC), Ivy Collins (Student), Gisela Ayala Echeverria (CAT Board Member), Meghan Larivee (CAT Board Member), Eleazar Reyes (CAT Board Member).

*Note: Staff continued with meeting even though quorum was not met since the agenda did not include any decisions that needed to be made. This was an informational meeting only.*

Introductions for Sara Crooks, our Travel Trainer for Hood River and Wasco counties and Tim Ravins, the new Administrative Assistant.

**3. End of Year Report Highlights**

Amy shared highlights of CAT's Fiscal Year 2023 (July 1<sup>st</sup> 2022 – June 30<sup>th</sup>, 2023) programs. The low-income fare program distributed 2,300 student passes. Also, with Sara's contributions the Gorge Transit Connect Program has expanded. Free and discounted fares through our partners have been popular. Targeted service to low-income Individuals has continued with the same frequency to Cascade Locks, Upper Valley, and Dial-a-Ride. Outreach to Vulnerable Populations was highlighted by our introduction of bilingual brochures, Gorge Vets, Dial-a-Ride and Gorge Transit Connect programs. Videos were produced that show helpful instructions and topics for riders. The Maintain Existing Services Project helped with maintain existing service levels even with inflation, unexpected costs, and grant fluctuation. Our Capital & Replacement Program has seen us replace 3 vehicles with more to come. ADA Access Improvements project has remained on hold.



Kevin asked about the City of Hood River's role with concern to the location of bus stops and if there was any hold up on the City's end. Amy replied it is not being held up by the city but dedication of time and resources on CAT's side have held up official route changes that will determine ADA needs.

Vulnerable Populations Outreach "new users" data point from meeting materials was clarified for Kevin by Amy.

## 5. Project 1 - Service Operations

Amy introduced the first project for this current biennium. Strategies for using these funds have us creating tasks within the projects allowing for more flexible distribution of funds.

Task 1: Targeted service to vulnerable populations within Hood River County, this funds Cascade Locks, Upper Valley, Dial a Ride and Portland Medical Shuttle service. Approximately \$10k under budget. We are looking at potentially making Medical Shuttle Service an on-demand service, currently it is only available on Tuesday and Thursday. Kevin agreed that scheduling medical appointments around days we offer the service could be difficult. Taylor asked if the time frame to book Medical Shuttles and their price were still the same (2 weeks in advance and \$20 each way) and described some experiences with her residents and medical shuttles. Moving the program under the Gorge Transit Connect program was mentioned by Sara. Lexi asked if we are contracted with *Modivcare*, which we are not currently. Lexi offered to help with that. Discussions with CAT and *Modivcare* have begun to potentially supplement our one Dial a Ride driver. Amy has experienced some difficulty with the process.

Cascade Locks used to have a deviated fixed route, separate from Columbia Gorge Express, but that was removed due to low ridership. Cascade Locks residents who need custom pick ups and drop offs are encouraged to use the Dial a Ride service. Contacts for Sara are needed in Cascade Locks of people who work with vulnerable populations.

Upper Valley has the same level of service but comments from the community have expressed concern with deviated stops delaying regular service. Amy is hoping by spring or summer of 2024 to provide weekend service, transition deviated fixed route to fixed and continue to offer on-demand service.

Task2: Maintain Existing Services funding for Hood River City route, Hood River Connect and match for Gorge to Mountain and Columbia Gorge Express. These services have remained unchanged and are roughly \$50k under budget. Some of which will be used for our HVAC system replacement in the office. But also, the introduction of Upper Valley additional services soon. Splitting the Hood River city route will divide the circular





route into an East and West sections requiring bus stops on both sides of the road.

## **6. Project 2 - Mobility Services**

Task 1: This project funds the free fare Student Program and Gorge Transit Connect free and discounted fares. This past quarter we handed out 310 free student passes and 48 low-income fares have been distributed. Currently \$700 under budget. Sara has been working on changing the approach of educating the students on how to use our system. Also marketing material and flyers are being used to help with this.

Task2: Vanpool and Mobility Services is to implement a vanpool program; we have contracted with *Commute Options* to manage the program for us. Under budget by \$5k. Local organizations will get compensation for their use of the program.

CAT is finalizing an agreement for our E-bike lending library. The bikes will be housed here at the CAT facility and be available to community members and riders will be able to rent e-bikes from us for free. Kevin had a question regarding bike maintenance and if that was included in the grant funding currently. The initial grant is just for getting the project started, but riders may be asked but not required to pay a nominal fund to offset maintenance. STIF funds should be able to contribute to maintenance. More information on maintenance funding will come from Amy.

Task 3: Outreach and Awareness of Services is targeted outreach, marketing material and travel training to vulnerable populations. Increasing community awareness of our services and a match for our Travel Trainer salary. Increasing outreach to schools, seniors and LEP individuals making it more user friendly. New, useful swag will be coming. Updating and reviewing brochures and combining schedules to streamline the understanding of our services.

## **7. Project 3 – Capital Expansion and Replacement**

Task 1: Used for match of capital grants for vehicle replacements. We have received 2 proposals for new Columbia Gorge Express buses, under budget by \$7k. Optimistic delivery time of new buses is by end of 2024. New grant applications include one for a new, dependable trolley and a Gorge to Mountain bus with dedicated gear storage areas.

Task 2: ADA improvements are on hold until we have new bus stop locations finalized. Under budget by \$25k. A federal grant for electrification of fleet and improve bus stops could be used for this.

## **8. Project 4 – Program Reserve**

Task 1: We have not had to use this yet, but we are anticipating using some funds to match grants and cover unanticipated costs.



**The meeting was adjourned at 4:50 pm.**

The Hood River County Transportation District STIF meeting minutes are prepared and presented in summary form. Video recordings of the meetings are on file at CAT and are part of the approved minutes. If you would like to watch the recording of the meeting, please contact Tim Ravins [tim@catransit.org](mailto:tim@catransit.org), or call (541) 386-4202.

Prepared by: Tim Ravins, Administrative Assistant

A handwritten signature in black ink, appearing to read "Tim Ravins", with a long horizontal flourish extending to the left.

Approved by:



**RTO & COMPANY**  
Certified Public Accountants

305 E. Fifth Street  
The Dalles, OR 97058  
phone [541] 296.2000  
fax [541] 296.5636  
www.rto.cpa

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Hood River Transportation District  
224 Wasco Loop  
Hood River, OR 97031

Dear Members of the Board of Directors:

We have completed our audit of the District's financial statements for the fiscal year ended June 30, 2023 and our audit report has been issued. The purpose of this letter is to advise you of matters that came to our attention during the audit and to make recommendations to your staff.

- 1) ACH automatic payments are currently not going through any formal approval process. We recommend implementing a list of vendors that have automatic ACH payments set up and having the Board review and approve the list annually as an added control over expenditure authorization.
- 2) We recommend including the payroll approval (done via email) with the supporting payroll documentation that is uploaded to QuickBooks Online. This will make the approval easier to retrieve and clearly show the date payroll was approved and by whom.

We would like to take the opportunity to commend the District's staff on their responsiveness and communication throughout the audit process. This proved essential in the timely completion of the audit and was much appreciated.

Thank you for the opportunity to be of service to the District.

For RTO & Company  
The Dalles, Oregon 97058  
December 18, 2023



**RTO & COMPANY**  
Certified Public Accountants

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Board of Directors & Management  
Hood River Transportation District  
224 Wasco Loop  
Hood River, OR 97031

In planning and performing our audit of the financial statements of the governmental activities and the major fund of Hood River Transportation District as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Hood River Transportation District's internal control over financial reporting (internal control) as a basis for designing 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 Hood River Transportation District's internal control. Accordingly, we do not express an opinion on the effectiveness of Hood River Transportation District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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. We did not identify any deficiencies in internal control that we consider to be a material weakness.

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. We consider the following deficiencies in internal control to be significant deficiencies:

**2023-1** The District controls over the SEFA preparation were insufficient to produce an accurate and up to date SEFA prior to the audit commencing. Without adequate controls over SEFA preparation, a materially misstated SEFA may go undetected and insufficient audit testing and major program coverage may result.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

For RTO & Company  
The Dalles, Oregon 97058  
December 18, 2023

HOOD RIVER COUNTY TRANSPORTATION DISTRICT

HOOD RIVER COUNTY, OREGON

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023

HOOD RIVER COUNTY TRANSPORTATION DISTRICT

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023

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HOOD RIVER COUNTY TRANSPORTATION DISTRICT  
BOARD OF DIRECTORS AND ADMINISTRATIVE OFFICERS  
FOR THE YEAR ENDED JUNE 30, 2023

<u>NAME</u>	<u>POSITION</u>	<u>TERM EXPIRES</u>
Lara Dunn	Director	2023
Leti Moretti	Director	2023
Darrell Roberts	Secretary-Treasurer	2025
Megan Ramey	Vice Chair	2025
Meghan Larivee	Director	2025
Greg Pack	Chair	2025
Tamra Taylor	Director	2027

ADMINISTRATIVE OFFICERS

Amy Schlappi	Executive Director
Tiah Mayhew	Office Manager

All addresses (unless otherwise noted) are as follows:  
224 Wasco Loop  
Hood River, OR 97031



**FINANCIAL SECTION**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Hood River County Transportation District  
The Dalles, Oregon 97058

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying modified cash basis financial statements of the governmental activities and the major fund of Hood River County Transportation District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and the major fund of Hood River County Transportation District, as of June 30, 2023, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

***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 Hood River County Transportation 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.

***Emphasis of Matter – Change in Accounting Principle***

As discussed in Note 9 to the financial statements, as of and for the year ended June 30, 2023, the District changed its method of accounting to the modified cash basis of accounting. Our opinion is not modified with respect to this matter.

### ***Emphasis of Matter – Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of American. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1; and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for

the purpose of expressing an opinion on the effectiveness of Hood River County Transportation 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 Hood River County Transportation 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Hood River County Transportation District's basic financial statements. The General Fund budgetary basis fund financial statement and 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*, are 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 was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 General Fund budgetary basis fund financial statement 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 Matters***

#### *Other Information*

Management is responsible for the other information included in the annual report. The other information comprises the introductory section as listed in the table of contents but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do

not express an opinion or any form of assurance thereon.

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

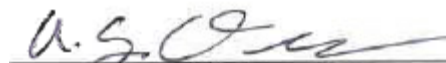
## **Report on Other Legal and Regulatory Requirements**

### *Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2023, on our consideration of Hood River Transportation District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, 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 Hood River Transportation 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 Hood River Transportation District's internal control over financial reporting and compliance.

### *Other Reporting Required by Oregon Minimum Standards*

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 18, 2023 on our consideration of 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.



For RTO & Company  
The Dalles, OR 97058  
December 18, 2023

## **BASIC FINANCIAL STATEMENTS**

HOOD RIVER COUNTY TRANSPORTATION DISTRICT  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS

JUNE 30, 2023  
(all amounts are in dollars)

<u>ASSETS:</u>	
Cash and Cash Equivalents	1,005,151
Capital Assets (Note 4):	
Nondepreciable, Land	436,003
Depreciable, Net of Accumulated Depreciation	<u>2,683,435</u>
 TOTAL ASSETS	 <u>4,124,589</u>
 <u>LIABILITIES:</u>	
Credit Card Payable	<u>7,802</u>
 TOTAL LIABILITIES	 <u>7,802</u>
 <u>NET POSITION:</u>	
Net Investment in Capital Assets	3,119,438
Restricted by Grant Stipulations	200,000
Unrestricted	<u>797,350</u>
 <u>TOTAL NET POSITION</u>	 <u><u>4,116,788</u></u>

(SEE NOTES TO THE BASIC FINANCIAL STATEMENTS)

HOOD RIVER COUNTY TRANSPORTATION DISTRICT

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

FOR THE YEAR ENDED JUNE 30, 2023

(all amounts are in dollars)

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>PROGRAM REVENUES</u>			<u>Net Expenses/ Revenues and changes in Net Position</u>
		<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>
Administration	(553,060)	-	-	-	(553,060)
Public Transportation	(2,329,095)	264,809	2,052,239	422,912	410,865
<b><u>TOTAL GOVERNMENTAL ACTIVITIES:</u></b>	<b><u>(2,882,154)</u></b>	<b><u>264,809</u></b>	<b><u>2,052,239</u></b>	<b><u>422,912</u></b>	<b><u>(142,194)</u></b>

General Revenues:

Property Taxes	217,316
Interest income	19,869
Gain (Loss) on Sale of Fixed Assets	(191,513)
Total General Revenues	45,672

Change in Net Position (96,523)

Net Position -- Beginning of the Year 4,594,591

Prior Period Adjustment (See Note 10) (381,281)

Net Position -- End of the Year 4,116,788

(SEE NOTES TO THE BASIC FINANCIAL STATEMENTS)



HOOD RIVER COUNTY TRANSPORTATION DISTRICT

BALANCE SHEET - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2023

(all amounts are in dollars)

	<u>GENERAL FUND</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS:</u>		
Cash and Cash Equivalents	1,005,151	1,005,151
<u>TOTAL ASSETS</u>	<u>1,005,151</u>	<u>1,005,151</u>
 <u>LIABILITIES &amp; FUND BALANCE</u>		
<u>LIABILITIES:</u>		
Credit Card Payable	7,802	7,802
<u>TOTAL LIABILITIES</u>	<u>7,802</u>	<u>7,802</u>
 <u>FUND BALANCE:</u>		
Restricted by Grant Stipulations	200,000	200,000
Unassigned	797,350	797,350
<u>TOTAL FUND BALANCE</u>	<u>997,350</u>	<u>997,350</u>
 <u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>1,005,151</u>	<u>1,005,151</u>

(SEE NOTES TO THE BASIC FINANCIAL STATEMENTS)

HOOD RIVER COUNTY TRANSPORTATION DISTRICT

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2023

(all amounts are in dollars)

Total Fund Balance -- Governmental Funds	997,350
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>3,119,438</u>
Net Position of Governmental Activities	<u><u>4,116,788</u></u>

(SEE NOTES TO THE BASIC FINANCIAL STATEMENTS)

HOOD RIVER COUNTY TRANSPORTATION DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2023

(all amounts are in dollars)

	GENERAL FUND	TOTAL GOVERNMENTAL FUNDS
<u>REVENUES:</u>		
Taxes	217,316	217,316
Intergovernmental Revenue	2,475,151	2,475,151
Charges for Services	264,809	264,809
Interest	19,869	19,869
<u>TOTAL REVENUES</u>	<u>2,977,145</u>	<u>2,977,145</u>
 <u>EXPENDITURES:</u>		
Current:		
Administration	553,060	553,060
Public Transportation	2,052,922	2,052,922
Capital Outlay	543,849	543,849
<u>TOTAL EXPENDITURES</u>	<u>3,149,830</u>	<u>3,149,830</u>
 Excess of Revenues Over (Under) Expenditures	 (172,686)	 (172,686)
 <u>OTHER FINANCING SOURCES (USES):</u>		
Sale of Fixed Assets	58,391	58,391
<u>TOTAL OTHER FINANCING SOURCES (USES):</u>	<u>58,391</u>	<u>58,391</u>
 Net Change in Fund Balance	 (114,295)	 (114,295)
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	 1,488,339	 1,488,339
 PRIOR PERIOD ADJUSTMENT (SEE NOTE 10)	 <u>(376,695)</u>	 <u>(376,695)</u>
 <u>FUND BALANCE - END OF YEAR</u>	 <u>997,350</u>	 <u>997,350</u>

(SEE NOTES TO THE BASIC FINANCIAL STATEMENTS)

HOOD RIVER COUNTY TRANSPORTATION DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE TO THE STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(all amounts are in dollars)

Net Change in Fund Balance -- Governmental Funds (114,295)

Capital asset additions are reported in the governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense.

Less Depreciation Expense	(243,698)
Plus Capital Asset Additions	511,374
Less Unrecovered Cost of Disposals	<u>(249,904)</u>

Change in Net Position (96,523)

(SEE NOTES TO THE BASIC FINANCIAL STATEMENTS)

HOOD RIVER COUNTY TRANSPORTATION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

Hood River County Transportation District (the "District") is a subdivision of state government and functions as a local unit under the direction of a seven-member elected board of directors. The District was formed on July 1, 1993 and organized under the provisions of Oregon Revised Statutes (ORS) Chapter 267, the District is authorized to levy taxes and charge fares to fund the operations of the District and issue general obligation bonds and revenue bonds.

As discussed further below, these financial statements have been prepared on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) established by the Governmental Accounting Standards Board (GASB). These modified cash basis financial statements generally meet the presentation and disclosure requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements and the constraints of the measurement and recognition criteria of the modified cash basis of accounting. The more significant of the District's accounting policies are described below:

**REPORTING ENTITY:**

Generally accepted accounting principles require the financial statements present the District (the primary government) and all component units. Component units, as established by the Governmental Accounting Standards Board (GASB) Statement 61, are separate organizations that are included in the District's reporting entity because of the significance of their operational or financial relationships with the District. All significant activities and organizations with which the District exercises oversight responsibility have been considered for inclusion in the basic financial statements.

Based upon the application of the above criteria, the District has no component units. As a result, all significant activities of the organization have been included in the basic financial statements.

**BASIS OF PRESENTATION:**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS:**

The Statement of Net Position and the Statement of Activities report information on all the non-fiduciary governmental activities of the District as a whole within the limitations of modified cash basis of accounting. Governmental activities are generally financed through taxes, intergovernmental revenues, and other nonexchange revenues. Program revenues include 1) charges to those who use or directly benefit from transportation services and 2) grants and contributions

that are restricted to meeting the operating requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues. The District has no business-type activities.

#### **FUND FINANCIAL STATEMENTS:**

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows, liabilities, deferred inflows, net position or fund balance, revenues, and expenditures or expenses. The District's funds are organized into one major category: governmental. The District has no proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets, deferred outflows, liabilities, deferred inflows, revenues, or expenditures or expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type.
- b. Total assets, deferred outflows, liabilities, deferred inflows, revenues, or expenditures or expenses of that individual governmental fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are grouped in the financial statements as follows:

#### **Governmental Fund Types**

General Fund: The General Fund is the District's primary operating fund and is always classified as a major fund. Currently, this is the District's only fund. The principal revenue sources are grants, charges for services, property taxes, and interest.

#### **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING:**

Measurement focus is a term used to describe what transactions or events are recorded within the various financial statements. Basis of accounting refers to when and how transactions or events are recorded, regardless of the measurement focus applied.

#### **MEASUREMENT FOCUS**

The government-wide financial statements are reported using the economic resources measurement focus within the limitations of the modified cash basis of accounting. Under this measurement focus, all assets, and associated with the activities are generally reported within the limitations of modified cash basis of accounting.

The governmental fund financial statements are reported using the current financial resources measurement focus within the limitations of the modified cash basis of accounting. Only current financial assets and liabilities are generally included on the balance sheets. The operating statement presents sources and uses of available spendable financial resources during a given period. Fund balance is the measure of available spendable financial resources at the end of the period.

### **BASIS OF ACCOUNTING**

The financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than GAAP as established by GASB. This basis of accounting involves modifications to the cash basis of accounting to report in the statements of net position or balance sheets cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include investments, capital assets and related depreciation, and short-term and long-term liabilities arising from cash transactions or events.

This modified cash basis of accounting differs from GAAP primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures are not recorded in these financial statements. The only exception is the District's year end credit card balance which is listed as Credit Card Payable in the financial statements. In addition, other economic assets, deferred outflows, liabilities, and deferred inflows that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value.

If the District utilized the basis of accounting recognized as generally accepted in the United States, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financial statements would be presented on the full accrual basis of accounting.

### **FINANCIAL POSITION**

#### **CASH AND CASH EQUIVALENTS:**

For the purpose of financial reporting, "cash and cash equivalents" include all demand and savings accounts, and certificates of deposit or short term investments with an original maturity of three months or less.

The District's investments consist of monies deposited and invested in a fiduciary capacity by Hood River County. These investments are not rated and are carried at cost which approximates fair value. Authorized investments are prescribed in Oregon Revised Statutes. These funds are not SEC registered. Hood River County, including the investment pool, is audited annually in compliance with Oregon Revised Statutes.

**CAPITAL ASSETS:**

The District’s modified cash basis of accounting reports capital assets from cash transactions or events and reports depreciation, when appropriate.

**Government-Wide Financial Statements**

In the government-wide financial statements, capital assets arising from cash transactions or events are accounted for as assets in the Statement of Net Position. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable. Replacements, which improve or extend the lives of property, are capitalized. Interest incurred during construction is not capitalized on capital assets. Maintenance, repairs and equipment replacements of a routine nature are charged to expenditures as incurred and are not capitalized. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year.

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

Multi-modal facility	40 years
Vehicles and buses	10 years
Office equipment	3-7 years

**Fund Financial Statements**

In the fund financial statements, capital assets arising from cash transactions or events acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

**CREDIT CARD PAYABLE**

The District’s year-end credit card balance is accrued and included here as a modification to the pure cash basis of accounting in the District’s financial statements.

**LONG TERM DEBT**

All long-term bonds, notes and other debt arising from cash transactions or events to be repaid from the governmental resources are reported as liabilities in the government-wide statements. Currently the District has no debt.

**NET POSITION/FUND BALANCE CLASSIFICATIONS**

**Government-Wide Financial Statements**

Net Position is classified and displayed in three components:

**Net Investment in Capital Assets** – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those



assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

**Restricted** – This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

**Unrestricted Net Position** – This component of net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets”.

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District’s policy is to apply restricted net position first.

### **Fund Financial Statements**

The difference among assets, deferred outflows, liabilities, and deferred inflows of governmental funds is reported as fund balances with respective levels of constraint. In the fund financial statements, Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting, and Governmental Fund Type Definitions (GASB 54) define the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the five balance components listed:

**Nonspendable** – Includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

**Restricted** – Consists of amounts that can only be used for the specific purpose stipulated by external resource providers, constitutional provisions, or enabling legislation.

**Committed** – Consists of amounts that can only be used for the specific purposes determined by a formal action of the District’s highest level of decision-making authority, which includes resolutions. Those committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action (resolution) it employed previously to commit those amounts.

**Assigned** – Consists of amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The authority for assigning fund balance is expressed by the Board of Directors, or their designee.

**Unassigned** – Residual classification of fund balance that includes all spendable amounts that have not been restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources

(committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use it is the District's policy to use committed resources first, then assigned, and then unassigned, as they are needed.

**COMPENSATED ABSENCES:**

The District's policies permit employees vacation and compensatory time credits. Accumulated unpaid vacation and compensatory time cannot exceed 176 hours and is earned at a rate between 3.09 to 6.74 hours per pay period (depending on years of service). Vacation benefits are intended to provide eligible employees with a period of paid rest and relaxation away from work. Accordingly, employees are encouraged to schedule vacations each year, and to use all earned vacation benefits. Sick leave is not payable upon termination. Because the liability for compensated absences does not result from cash basis transactions, no liability for compensated absences has been recorded in the District's financial statements.

**PROPERTY TAXES:**

Real property taxes are levied and attached as enforceable lien on property as of July 1 of each fiscal year. Real property taxes may be paid in full by November 15 with a 3% discount, or paid in three equal payments on November 15, February 15, and May 15. Hood River County, Oregon makes all assessments of property value and levies and collects property taxes for all levying districts within the County.

**USE OF ESTIMATES:**

The preparation of financial statements in accordance with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that effect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense). Actual results could differ from those estimates.

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:**

**BUDGET AND BUDGETARY ACCOUNTING**

Annual budgets for all funds are adopted on a basis consistent with Oregon Revised Statutes (ORS 294 – Local Budget Law). The budget is prepared on the current resources, modified cash basis of accounting for each fiscal year July 1 to June 30.

The budget process includes a series of notices and publications culminating with the budget hearing. After the public hearing has been held, the Board enacts the resolutions to adopt the budget, make appropriations, and declare the ad valorem tax levy for all funds. The Appropriations Resolution contains amounts for personal services, materials and services, capital outlay, debt service, interfund transfers and operating contingency. This is the level of control for authorized expenditures. The level of expenditures is monitored throughout the year. Transfers are made from operating contingency or between the major object classifications of the appropriation for each fund as required

to prevent an over-expenditure. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriations resolution. A supplemental budget requires hearings before the public, publication in newspapers, and approval by the Board of Directors. Original and supplemental budgets may be modified by the use of appropriations transfers between the level of controls. Such transfers require the approval of the Board of Directors.

Expenditures cannot legally exceed the appropriation levels. Appropriations for all funds lapse at the end of the fiscal year.

**EXCESS OF EXPENDITURES OVER APPROPRIATIONS:**

The District had no instances whereby any of its expenditures exceeded appropriations for the fiscal year ended June 30, 2023.

**3. CASH AND INVESTMENTS:**

The District's cash and investments (recorded at cost) are categorized as follows:

Checking and Savings Accounts	\$ 279,175
Hood River County Treasurer	<u>725,976</u>
	<u>\$ 1,005,151</u>

Custodial Credit Risk—Deposits – Custodial credit risk for deposits is the risk that in the event of a bank failure, the government's deposits may not be returned to it. In order to minimize this risk, state statutes require banks holding public funds to become members of the Public Funds Collateralization Program (PFCP, a multiple financial institution collateral pool created by the Office of the State Treasurer.) To qualify, participating banks must pledge collateral against any public fund deposits in excess of deposit insurance. The amount of collateral is set by the PFCP between 10% and 110% of each bank's public fund deposits based on their net worth and level of capitalization. Although the PFCP creates a shared liability structure for participating bank depositories, it does not guarantee that all funds are 100% protected. At June 30, 2023, the District did not have any deposits exposed to custodial credit risk or a formal policy to address this type of risk.

Deposits with Financial Institutions – Deposits with financial institutions consist of bank demand deposits with institutions qualified under the Public Funds Collateralization Program (ORS 295). The total bank balance per the bank statements was \$291,021, all of which was covered by federal depository insurance.

Investments – Oregon Revised Statutes 294.035 authorizes the District to invest in general obligations of the U.S. government and its agencies, bankers' acceptances, commercial paper rated A-2 or better by Standard & Poor's Corporation or P-2 by Moody's Investors Service, and the State of Oregon Local Government Investment Pool (LGIP), among others. The only investments held by the District at June 30, 2023 were amounts deposited with Hood River County and were not rated.

The deposits with the County have the general characteristics of a demand deposit

account in that any participating entity may withdraw cash at any time without prior notice.

The District's position with the County is stated at cost which approximates the fair value.

Foreign Currency Risk – Oregon Revised Statutes prohibit investments that are not U.S. Dollar-denominated; therefore, the District is not exposed to this risk.

Custodial Credit Risk—Investments – Custodial credit risk for investments is the risk that, in the event of failure of the counterparty (e.g., broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in possession of another party. At June 30, 2023, the District did not have any investments exposed to custodial credit risk or a formal policy designed to address this type of risk.

Credit Risk—Investments – Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments are unrated.

Concentration of Credit Risk—Investments – Concentration of credit risk is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. There are no investments in any one issuer that represent five percent or more of the District's total investments. At June 30, 2023, The District did not have a formal policy designed to address this type of risk.

Interest Rate Risk—Investments – Interest rate risk is the risk that changes in interest rates demanded by the market will adversely affect the value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its value to changes in market interest rates. At June 30, 2023, the District did not have a formal policy designed to limit this type of risk.

4. **CAPITAL ASSETS:**

The following is a summary of property, plant, and equipment accounts, and related accumulated depreciation for the year-ended June 30, 2023:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Non-Depreciable				
Land	\$ 436,003	\$ -	\$ -	\$ 436,003
Depreciable				
Vehicles and Equipment	1,477,719	511,374	(483,591)	1,505,501
Buildings & Improvements	2,235,846	-	-	2,235,846
Transit Improvements	828,907	-	-	828,907
Subtotal	<u>4,978,475</u>	<u>511,374</u>	<u>(483,591)</u>	<u>5,006,256</u>
Accumulated Depreciation				
Vehicles and Equipment	(887,006)	(143,168)	233,687	(796,487)
Buildings & Improvements	(678,576)	(56,716)	-	(735,292)
Transit Improvements	(311,225)	(43,813)	-	(355,038)
Subtotal	<u>(1,876,807)</u>	<u>(243,698)</u>	<u>233,687</u>	<u>(1,886,818)</u>
<b>TOTAL CAPITAL ASSETS</b>	<b>\$ <u>3,101,667</u></b>	<b>\$ <u>267,676</u></b>	<b>\$ <u>(249,904)</u></b>	<b>\$ <u>3,119,438</u></b>

Depreciation expense of \$243,698 is recorded as a program expense in the accompanying Statement of Activities for the year ended June 30, 2023.

**5. RETIREMENT PLAN:**

The District has adopted a deferred compensation plan and a matching and contribution plan under sections 457(b) and 401(a) of the Internal Revenue Code (IRC), respectively. The plan is administered by AIG Valic. Employees who complete one year of service and whose compensation is at least \$5,000 per year are eligible to participate in the plan. Eligible employees may elect to defer eligible compensation subject to limits established by IRC Section 567(b) immediately upon hire and the District matches employee deferrals up to 4% of annual compensation. The District Board of Directors has the authority to establish or amend the plan's provisions and contribution requirements. During the year ended June 30, 2023, the District contributed \$15,680 to the Plan and employees contributed a total of \$19,488. For the fiscal year ended 2022 those contributions were \$7,613 and \$8,820 respectively. And for the fiscal year ended 2021 contributions were \$1,989 and \$4,334.

**6. RISK MANAGEMENT:**

The District purchases commercial insurance policies to insure against most hazards. There have been no significant reductions in the District's insurance coverage, in any risk category, from coverage in the prior year. No losses were incurred during the prior three years ended June 30, 2023 that exceeded the District's insurance coverage.

**7. COMMITMENTS AND CONTINGENT LIABILITIES:**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time although the District expects such

amounts, if any, to be immaterial.

**8. SUBSEQUENT EVENTS:**

Subsequent events have been evaluated through the date of this financial statement with management. The date of this financial statement is also the issuance date. Management is not aware of any additional subsequent events requiring recognition or disclosure in the financial statements.

**9. CHANGE IN ACCOUNTING PRINCIPLE:**

The District has changed its method of accounting to the modified cash basis of accounting (described in Note 1) for the fiscal year ended June 30, 2023. The District believes this new method of accounting will benefit the users of the financial statements, both internal and external by simplifying financial statement presentation. The effect of the change is presented in Note 10 below, Prior Period Adjustment.

**10. PRIOR PERIOD ADJUSTMENT:**

As described in Note 9 above, Change in Accounting Principle, the District changed its method of accounting to the modified cash basis of accounting. Accordingly, the beginning net position was restated to eliminate revenue recorded but not yet collected and add back expenditures incurred but not yet paid as of July 1, 2022.

The net effect of these restatements are as follows:

<u>Governmental Funds:</u>	<u>General Fund</u>
July 1, 2022 Fund Balance -- Originally Reported	1,488,339
GAAP to Modified Cash Basis Adjustment	<u>(376,695)</u>
July 1, 2022 Fund Balance -- Restated Modified Cash Basis	<u><u>1,111,644</u></u>
<u>Government - Wide Statements:</u>	<u>Governmental Activities</u>
July 1, 2022 Net Position -- Originally Reported	4,594,591
GAAP to Modified Cash Basis Adjustment	<u>(381,281)</u>
July 1, 2022 Net Position -- Restated Modified Cash Basis	<u><u>4,213,310</u></u>

OTHER INFORMATION

HOOD RIVER COUNTY TRANSPORTATION DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
WITH BUDGETARY COMPARISONS - BUDGETARY BASIS - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2023

(all amounts are in dollars)

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
<u>REVENUES:</u>				
Taxes	210,000	210,000	217,316	7,316
Intergovernmental Revenue	2,972,766	2,972,766	2,475,151	(497,615)
Charges for Services	260,000	260,000	264,809	4,809
Interest	61,258	61,258	19,869	(41,389)
<u>TOTAL REVENUES:</u>	<u>3,504,024</u>	<u>3,504,024</u>	<u>2,977,145</u>	<u>(526,879)</u>
<u>EXPENDITURES:</u>				
Current:				
Personnel Services	1,725,703	1,725,703	1,637,244	88,459
Materials & Services	1,041,748	1,041,748	968,737	73,011
Capital Outlay	957,760	957,760	543,849	413,911
<u>TOTAL EXPENDITURES</u>	<u>3,725,211</u>	<u>3,725,211</u>	<u>3,149,830</u>	<u>575,381</u>
Excess of Revenues Over (Under) Expenditures	(221,187)	(221,187)	(172,686)	48,501
<u>OTHER FINANCING SOURCES (USES):</u>				
Sale of Fixed Assets	-	-	58,391	58,391
<u>TOTAL OTHER FINANCING SOURCES (USES):</u>	<u>-</u>	<u>-</u>	<u>58,391</u>	<u>58,391</u>
Net Change in Fund Balance	(221,187)	(221,187)	(114,295)	106,892
<u>FUND BALANCE - BEGINNING OF YEAR</u>	1,403,056	1,297,951	1,488,339	190,388
Prior Period Adjustment (See Note 10)	-	-	(376,695)	(376,695)
<u>FUND BALANCE - END OF YEAR</u>	<u>1,181,869</u>	<u>1,076,764</u>	<u>997,350</u>	<u>(79,414)</u>



OTHER FINANCIAL SCHEDULES

**Hood River Transportation District  
Schedule of Expenditures of Federal Awards  
6/30/2023  
(all amounts are in dollars)**

<u>FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL AL NUMBER</u>	<u>PASS SUB GRANT NUMBER</u>	<u>GRANT PERIOD</u>	<u>PROGRAM OR AWARD AMOUNT RECEIVED</u>	<u>PROGRAM OR AWARD AMOUNT EXPENDED</u>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>					
<b><u>PASSED THROUGH STATE DEPARTMENT OF TRANSPORTATION:</u></b>					
<i>Formula Grants for Rural Areas and Tribal Transit Program (COVID-19 Funding)</i>					
CARES Project Admin & Operations	20.509	34740	3/21/21-6/30/23	3,056	3,056
CARES/5311 Project Admin & Operations	20.509	34976	6/29/21-6/30/23	390,176	213,748
CARES Project Admin & Operations	20.509	35387	6/29/21-6/30/23	<u>191,358</u>	<u>488,538</u>
<i>Total AL 20.509</i>				<u>584,590</u>	<u>705,342</u>
5310 PM, Mobility Management, Route Signing	20.513	35149	7/1/21-6/30/23	93,766	130,934
Metrol and Non-Metrol Planning Grant	20.515	35131	7/1/21-6/30/23	48,491	52,936
Buses and Bus Facilities Formula Grant	20.526	34216	7/1/20-12/31/23	422,912	422,912
<b><u>TOTAL U.S. DEPARTMENT OF EDUCATION</u></b>				<u>1,149,759</u>	<u>1,312,124</u>
<b><u>TOTAL FEDERAL AWARDS</u></b>				<u>1,149,759</u>	<u>1,312,124</u>

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

**Hood River Transportation District  
Notes to the Schedule of Federal Awards  
For the Year Ended June 30, 2023**

**NOTE 1 – BASIS OF PRESENTATION:**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant awards activity of Hood River Transportation District under programs of the federal government for the year ended June 30, 2023. The information in this SEFA is presented in accordance with the 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). Because the SEFA presents only a selected portion of the operations of the District, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

Expenditures reported in the SEFA are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the SEFA represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 – INDIRECT COST RATE**

The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 4 – SUBRECIPIENTS**

No amounts were provided to sub recipients.

**NOTE 5 – NON-CASH AWARDS**

The District did not receive any non-cash awards during the fiscal year ended June 30, 2023.

**Hood River Transportation District  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023**

**Section 1**

Financial Statements:

Summary of Auditor's Results

1.	Type of auditor's report issued?	Unmodified
2.	Internal controls over financial reporting:	
	a. Material weaknesses identified?	No
	b. Significant deficiencies identified not considered to be material weaknesses?	Yes
3.	Noncompliance material to financial statements noted?	No

Federal Awards

1.	Internal Controls over major programs:	
	a. Material weaknesses identified?	No
	b. Significant deficiencies identified not considered to be material weaknesses?	Yes
2.	Type of auditor's report issued on compliance for major programs?	Unmodified
3.	Any audit findings disclosed which are required to be reported in accordance with section 200.516(a) of the Uniform Guidance?	No
4.	Identification of major programs:	
	a. Formula Grants for Rural Areas and Tribal Transit Program	20.509 (5311)
5.	The dollar threshold used to distinguish between Type A and Type B programs?	750,000
6.	Qualification as a low-risk auditee: The District did not qualify as a low-risk auditee for the year ended June 30, 2023.	

**Section 2**

Financial Statement Findings

Finding 2023-01 Insufficient Tracking and Separating of Federal Awards

**Type of Finding:** Significant Deficiency

**Criteria:** The District's internal control, as defined by the COSO framework, should be sufficient to accurately determine, and separately track, federal and state grants and the timing of when federal awards are spent according to the modified cash basis of accounting.

**Condition:** The District's controls over the SEFA preparation were insufficient to produce an accurate and up to date SEFA prior to the audit commencing.

**Cause:** The District is new to Single Audits and SEFA preparation and is inexperienced in separating federal vs state awards and appropriately tracking differences between federal award spending and federal award receipts.

**Effect:** Without adequate controls over SEFA preparation, a materially misstated SEFA may go undetected potentially leading to misidentification of major programs or insufficient single audit program coverage.

**Recommendation:** We recommend the District thoroughly review all supporting documentation when making a determination if a grant is originally sourced from the federal or state level. We also recommend the District consistently reconcile all supporting documentation to an up to date SEFA while keeping in mind the differences between federal award spending versus receipt.

**View of Responsible Official:** Hood River County Transportation District management agrees with and understands the finding. Moving forward the District will work with their outside accountant consultant to ensure SEFA preparation is a standard piece of the annual audit procedures.

**Section 3**

Federal Award Findings and Questioned Costs

No additional federal award findings were identified other than the financial statement Finding 2023-01 noted above which applies to federal awards as well as the financial statements.

## OTHER REQUIRED REPORTS

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**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***

To the Board of Directors  
Hood River Transportation District  
The Dalles, 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, the major fund, and the aggregate remaining fund information of Hood River Transportation District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Hood River Transportation District's basic financial statements and have issued our report thereon dated December 18, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Hood River Transportation District's internal control over financial reporting (internal control) as a basis for designing 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 Hood River Transportation District's internal control. Accordingly, we do not express an opinion on the effectiveness of Hood River Transportation District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a deficiency in internal control that we consider to be a significant deficiency.

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. We did not identify any deficiencies in internal control that we consider to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-01 to be a significant deficiency.

### **Report on Compliance and Other Matters**

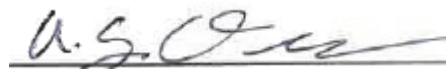
As part of obtaining reasonable assurance about whether Hood River Transportation District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have 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*.

### **Hood River Transportation District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on Hood River Transportation District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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.



For RTO & Company  
The Dalles, OR 97058  
December 18, 2023



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**Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance**

To the Board of Directors  
Hood River Transportation District  
The Dalles, Oregon

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Hood River Transportation District's compliance 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 Hood River Transportation District's major federal programs for the year ended June 30, 2023. Hood River 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, Hood River Transportation District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***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; 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). 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 Hood River 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 Hood River 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 Hood River 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 Hood River Transportation District's 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 Hood River Transportation District's 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 Hood River 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 Hood River 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 Hood River 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**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did

identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

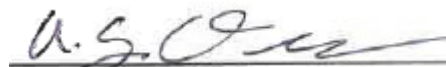
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis. We did not consider any deficiencies in internal control described in the accompanying schedule of findings and questioned costs to be a material weakness.

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. We consider the deficiency in internal control described in the accompanying schedule of findings and questioned costs as 2023-01 to be a significant deficiency.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on Hood River Transportation District's response to the internal control over compliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Hood River Transportation District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.



For RTO & Company  
The Dalles, OR 97058  
December 18, 2023

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

We have audited the basic financial statements of Hood River County Transportation District as of and for the year ended June 30, 2023, and have issued our report thereon dated December 18, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

**Compliance**

As part of obtaining reasonable assurance about whether Hood River County Transportation District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, 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 294).**
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

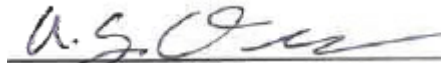
In connection with our testing nothing came to our attention that caused us to believe Hood River County Transportation District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon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

**ORS 162-10-0230 Internal Control**

In planning and performing our audit, we considered Hood River County Transportation 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 Hood River County Transportation 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. However, we have reported to the District's Board of Directors other matters regarding internal controls in a separate letter to management dated December 18, 2023.

This report is intended solely for the information and use of the Board of Directors and management of Hood River County Transportation District and the Oregon Secretary of State and is not intended to be, and should not be, used by anyone other than these parties.



For RTO & Company  
The Dalles, OR 97058  
December 18, 2023