



**January 17th, 2024**  
**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: 838 8911 3516, Password: 554889 or by using the below link:**

**<https://us02web.zoom.us/j/83889113516?pwd=bi91Z0diTTRUVW9lbnkwajJFalpVUT09>**

- 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) December 20, 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) Quarterly Financial Report – Emily Bechtold - Merina & CO 4:10pm**
  - 6) Discussion Items – Emily Bechtold – Merina & CO 4:20pm**
    - a. Board Financial Report Format
  - 7) Resolutions & Action Items – 4:30 pm**
    - a. Approval of Financial Board Report Format
    - b. Approval of Rider Rules of the Road Bus Poster



**8) Operations Manager Report – Jeff Acciaioli – 4:50pm**

- a. Employee of the Month
- b. Performance Report
- c. Ridership

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

- a. Union Update
- b. 2024 Gorge Pass Sales

**10) Upcoming Events**

**11) 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, December 20<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, Meghan Larivee (left at 5:05 pm), Gisela Ayala-Echeverria, Tamra Taylor (Board Secretary/Treasurer), Matt Althoff

**Absent:** Megan Ramey – Board Vice Chair, Eleazar Reyes

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

**Public:** AJ Olson (RTO & Company), Emily Beckett (Merina & Company)

**3. Approval of November 15<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 November meeting minutes. The meeting minutes were included in the board meeting materials.

**Motion:** Tamra made a motion to approve the November 15th Meeting Minutes. The motion was seconded by Matt.

**Approved by:** Gisela, Meghan L, Greg, Tamra, and Matt

**Opposed by:** None

**4. Public Comment**

No public comment was made.

**5. Fiscal Year 2023 Financial Audit Report**

AJ Olson, auditor from RTO & Company was introduced. AJ started with a brief overview of the financial statements. Page 6 is the independent auditor report which states the firm's opinion on the financial statements, noting it is their opinion that the financial statements are reported fairly. The Statement of Net Position shows assets, liabilities and ending net position for the district. The government-wide statements included long-term assets and liabilities where the fund statements do not. The district has no long-term debt. AJ continued with overviews of the Statement of Activities and Funds Statement Balance Sheet. He explained the change to the modified cash basis of accounting.



AJ noted the significant deficiency found, which was insufficient controls over the SEFA preparation. This made it difficult to prepare SEFA documents and recommendations were given.

AJ also provided a management comment letter that provided improving tracking of payroll approvals and annual approvals by the board of automatic ACH payments. The board had no further questions for AJ.

## 6. Quarterly Financial Report

Emily Bechtold from Merina & Co. presented the quarterly financial report noting the summary was done on a modified accrual basis of accounting which doesn't match the same accounts as the audit report, which is okay but the board should be aware. Cash balance was almost the same. AR was higher, outstanding AP was lower. Net position has slightly more money and less liabilities than last year, which is good. Fuel costs, operating expenses and communications costs are down. Grant match expenses are up but within budget. Administrative expenses are up but mostly due to upcoming replacement of HVAC system. Personnel expenses are down, along with driver expenses. Overall, the district is trending on budget and looking good.

Amy noted that staff had included the statement of activity with the same information that Emily had provided but using the cash basis of accounting instead as staff had been providing the monthly report using the cash basis. There was discussion regarding why reports had been presented both in cash and modified accrual basis. Emily discussed the history of the accounting basis change from full accrual to modified cash basis. Amy and AJ explained the Board can suggest or specify what their monthly financial reports can contain and some of the basic context. The reporting for the audit can be different from the statements.

Staff will present a couple of options to the board for what can be included in the financial reports so that they can discuss at the January 2024 board meeting. Staff will then include the approved updates in the district financial management plan.

## 7. Resolutions & Action Items

### a. Approval of Fiscal Year 2023 Audit

**Motion:** Meghan L. made a motion to approve the Audit Report. The motion was seconded by Matt.

**Approved by:** Gisela, Meghan L, Greg, Tamra, and Matt

**Opposed by:** None

Amy will send the management response letter (plan of action letter) to the executive committee prior to sending it to the Secretary of State and ODOT.



**Motion:** Meghan L. made a motion to amend the Audit Report to approve staff working with Executive Committee to finalize the management plan of action letter before sending to Oregon Secretary of State. The motion was seconded by Tamra.

**Approved by:** Gisela, Greg, Tamra, and Matt

**Opposed by:** None

**b. Approval of Eligible Check Signers**

With the departure of Darrell from the Board and the election of Tamra as Secretary/ Treasurer, CAT needs to update our list of eligible check signer list with the bank. Amy asked the Board to approve Greg Pack, Megan Ramey, Tamra Taylor, Amy Schlappi, and Jeff Acciaioli as check signers. Amount and approval limitations are set in our Financial Management Policy.

**Motion:** Meghan L. made a motion to approve the approved list of eligible signers. The motion was seconded by Matt.

**Approved by:** Gisela, Meghan L, Greg, Tamra, and Matt

**Opposed by:** None

**8. Operations Manager Report – Jeff Acciaioli**

**a. Performance Report**

Jeff stated safety score is down to 86, speeding was reduced but harsh events added to the slight drop in the safety score. Fuel costs were down. There were 3 customer incidents. No formal complaints or vandalism. Gorg- to-Mountain has started and ridership of the route was shared.

**b. Employee of the Month**

Allen Potter was named Employee of the Month.

**c. Ridership**

Overall ridership is down about 19% from last month but up 10% from the same month in the previous year. The points of data presented on the ridership report were discussed with the addition of % Change Compared to Same Month Previous Year.

**d. Removal of the Rosauer's Stop**

On Nov. 30<sup>th</sup>, CAT was notified the bus stop in the Rosauer's parking lot would have to be removed by the next day. Staff encouraged riders to use the Pacific Avenue stop near 12<sup>th</sup> Avenue and the Dial-A-Ride service. Staff posted signs at the stop before removal, drivers notified passengers, social media and text alerts were sent out also. Amenities at the current Pacific Avenue stop were discussed, noting shoppers don't have a place to return shopping carts and the lack of a place to sit. Amy is working with the landlord for possible addition of a shopping cart corral and possibly a bus stop shelter. Ridership reports from previous



months show the stop in Rosauers' parking lot was our second most used stop showing the importance of the stop.

Tamra asked what led to the removal of the stop. Two of the shopping centers tenants were having issues with riders coming inside to seek shelter while waiting for a bus and shopping carts not being put away. No prior notifications of these issues were brought to CAT's attention prior to the removal. No specific incident or individuals are known. CAT had an informal agreement to stop on private property which limited options. Staff's goal is now to work with the City of Hood River and ODOT to possibly create an in-lane stop on 13<sup>th</sup>. Other parking lot stops were discussed including Safeway and the Upper Valley markets we service. Negative feedback from riders after the stop removal was limited. Amy will provide an update on the situation at the next Board meeting.

## **9. Executive Director Report – Amy Schlappi**

### **a. RTAP Conference**

Amy gave an informational update on her Rural Transportation Assistance Program conference experience. She met colleagues from other similar sized agencies and discussed common challenges and solutions. RTAPs offers free resources including website hosting and support consultants, eventually transitioning to this web hosting platform. Resources also include driver training, marketing tool kits and many more. Amy also attended a training course on service forecasting.

### **b. Pending Grants Update**

Staff are still waiting for finalized agreements from ODOT for taxicab voucher program and the E-bike lending library, any update will be shared with the Board.

### **c. STIF Advisory Committee Update**

The committee met and reviewed the Fiscal Year 2023 End of Year Report as well as the status of the current biennium STIF plans. STIF project funds are under budget currently.

## **10. Discussion Items**

No further discussion

## **11. Upcoming Events**

CAT will be closed Dec. 25<sup>th</sup> and Jan. 1st

## **12. Adjournment – 5:22 PM**

**Motion:** Matt made a motion to adjourn the meeting at 5:22 PM. The motion was seconded by Tamra.

**Approved by:** Gisela, Tamra, Greg, 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 "Tim Ravins", with a large, sweeping flourish above the name.

Approved by: Tamra Taylor, Secretary-Treasurer

A handwritten signature in black ink, appearing to read "Tamra Taylor", written in a cursive style.

## Memorandum

**To:** Hood River County Transportation District – Board of Directors  
**From:** Emily Bechtold, CPA  
**Date:** January 9, 2024  
**Re:** Quarterly Financial Report Analysis

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### Statement of Financial Position (Balance Sheet)

**Cash Balance** – Total available cash at the end of December 2023 was about \$1.15m – a \$166k decrease over this time last year. Management is still working on redistributing the cash between several new accounts, which can be seen in the change in individual account balances between years.

**Accounts Receivable** – Open A/R at the end of December was \$91k (cash basis – \$0), \$77k more than this time last year. The largest outstanding receivable at the end of December 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 December 2023 was \$17k (cash basis - \$0), a \$30k decrease from the bills that were outstanding at the end of December 2022. The two largest outstanding bills are \$5k due to Valic and approximately \$11k due to MCEDD for shared costs for the first quarter of the current fiscal year. Management is still waiting for a final bill, before the MCEDD payment can be made.

**Credit Cards & Other Current Liabilities** – The credit card balance was \$4.4k as of December 31, 2023. There was no credit card balance at the end of 2022. Management plans to pay this balance before the 1/24/24 due date.

**Fund Balance (Equity)** – The total fund balance (or “equity”) of the District as of December 31, 2023 was just over \$1.2m (cash basis – \$1.15m), a \$63k decrease 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 was moved into the unassigned fund balance account for FY24. There is also a \$200k restricted fund balance carried into the current year from the prior year, related to the STIF funds.

### Statement of Activity (Income Statement)

**Total Revenue** – Total revenue earned fiscal-year-to-date through the end of December was \$1.4m (cash basis – \$1.3m), which is \$177k less than earnings at this time last year.

**Cost of Goods Sold** – Total cost of goods sold for the first six months of FY24 was approximately \$300k, which is \$65k less than at this point in FY23 and \$98k under budget. The sub-accounts for the cost of goods sold include:



**Vehicle Expense** – Vehicle janitorial expenses for July through December totaled \$3.5k, which is \$1k more than the prior year but almost exactly on budget.

**Fuel** – Fuel expenses through December 2023 totaled \$114k, which is both under budget and under the prior year comparative expense by \$42k and \$54k respectively.

**Operation Expenses** – Repairs and preventative maintenance, tires, shop supplies and bus repair expenses through the end of December totaled \$57k, which is \$28k under budget and \$40k under the amount spent at this time in FY23.

**Communication** – Dispatch, GPS software, 2-way radio software, and cellular data expenses through the end of December were \$28k. This amount is \$6k under the amount budgeted and \$10k less than actual FY23 expense at the end of December.

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

**Driver Expenses** – For the first half of FY24, driver expenses were \$4k, which is \$3k-\$5k below budget and the FY23 expense for the same time period.

**Advertising & Marketing** – Advertising expense so far in FY24 totaled \$11.5k, \$9k under the budgeted amount. With the Gorge Pass partnership alleviating the need for the District to advertise individually, the FY24 expense is \$28k under FY23 expense as of the end of December.

**Grant / Contract Match Funds** – Grant and contract match funds for FY24 were \$80k as of December 2023, a \$55k increase over this time last year, but still \$9k under budget. This is attributed to the Multnomah Falls Transportation Ambassadors program.

**Gross Profit** – Gross profit through the end of December 2023 was \$1.1m (cash basis – \$1.0m), which is approximately \$112k less than FY23 and \$445k less the budget for the first six months.

**Administrative Expenses** – Administration expenses through the end of December totaled \$103k which is \$2k under this time last year and \$10k over the six-month budget. 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 budgeted, non-recurrent cost.

**Personnel** – Total personnel expenses through the end of December were \$749k which is \$120k less than last year at this time and \$127k less than the prorated budget amount of \$876k. 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 \$234k (cash basis – \$156k), which is \$38k more than this time last year and \$330k less than budget.



# Columbia Area Transportation

Monthly Financial Reports - Cash Basis  
July 1, 2023 - December 31, 2023

Prepared on  
January 9, 2024

# Columbia Area Transit

## Statement of Financial Position Comparison

As of December 31, 2023

	TOTAL			
	AS OF DEC 31, 2023	AS OF DEC 31, 2022 (PY)	CHANGE	% CHANGE
<b>ASSETS</b>				
Current Assets				
Bank Accounts				
1000 Umpqua - Operating (6906)	70,049.47	166,594.93	(96,545.46)	(57.95 %)
1001 Umpqua - Money Market - STIF Funds (4890)	116,156.51		116,156.51	
1005 Umpqua - Savings (3232)	0.00	29,995.35	(29,995.35)	(100.00 %)
1020 Hood River County - LGIP	971,120.85	1,126,519.63	(155,398.78)	(13.79 %)
1050 Petty Cash	100.00	229.25	(129.25)	(56.38 %)
<b>Total Bank Accounts</b>	<b>\$1,157,426.83</b>	<b>\$1,323,339.16</b>	<b>\$ (165,912.33)</b>	<b>(12.54 %)</b>
<b>Total Current Assets</b>	<b>\$1,157,426.83</b>	<b>\$1,323,339.16</b>	<b>\$ (165,912.33)</b>	<b>(12.54 %)</b>
<b>TOTAL ASSETS</b>	<b>\$1,157,426.83</b>	<b>\$1,323,339.16</b>	<b>\$ (165,912.33)</b>	<b>(12.54 %)</b>
<b>LIABILITIES AND EQUITY</b>				
Liabilities				
Current Liabilities				
Credit Cards				
2120 Umpqua - Credit Card	4,423.09		4,423.09	
<b>Total Credit Cards</b>	<b>\$4,423.09</b>	<b>\$0.00</b>	<b>\$4,423.09</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>\$4,423.09</b>	<b>\$0.00</b>	<b>\$4,423.09</b>	<b>0.00%</b>
<b>Total Liabilities</b>	<b>\$4,423.09</b>	<b>\$0.00</b>	<b>\$4,423.09</b>	<b>0.00%</b>
Equity				
3005 Prior Period Adjustments	0.00	(376,694.51)	376,694.51	100.00 %
3010 Fund Balance - Unassigned	797,349.72	1,488,339.00	(690,989.28)	(46.43 %)
3020 Fund Balance - Restricted	200,000.00		200,000.00	
Net Revenue	155,654.02	211,694.67	(56,040.65)	(26.47 %)
<b>Total Equity</b>	<b>\$1,153,003.74</b>	<b>\$1,323,339.16</b>	<b>\$ (170,335.42)</b>	<b>(12.87 %)</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,157,426.83</b>	<b>\$1,323,339.16</b>	<b>\$ (165,912.33)</b>	<b>(12.54 %)</b>

# Columbia Area Transit

## Statement of Cash Flows

July - December, 2023

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Revenue	233,969.57
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1200 Accounts Receivable	(80,204.00)
2000 Accounts Payable	1,888.45
2115 Key Bank Credit Card (1893)	(7,801.60)
2120 Umpqua - Credit Card	4,423.09
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>(81,694.06)</b>
<b>Net cash provided by operating activities</b>	<b>\$152,275.51</b>
<b>FINANCING ACTIVITIES</b>	
3005 Prior Period Adjustments	376,694.51
3010 Fund Balance - Unassigned	(376,694.51)
<b>Net cash provided by financing activities</b>	<b>\$0.00</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$152,275.51</b>
Cash at beginning of period	1,005,151.32
<b>CASH AT END OF PERIOD</b>	<b>\$1,157,426.83</b>

# Columbia Area Transit

## Statement of Activity Comparison

July - December, 2023

	TOTAL			
	JUL - DEC, 2023	JUL - DEC, 2022 (PY)	CHANGE	% CHANGE
<b>Revenue</b>				
4001 Fare Revenue	100,805.20	117,356.99	(16,551.79)	(14.10 %)
4100 Contract Revenue	20,000.00	75,044.00	(55,044.00)	(73.35 %)
4200 Federal Funds	635,510.82	519,884.09	115,626.73	22.24 %
4700 State Funds	318,980.75	641,352.00	(322,371.25)	(50.26 %)
4800 Tax Revenue				
4870 Property Taxes	203,932.63	198,832.11	5,100.52	2.57 %
<b>Total 4800 Tax Revenue</b>	<b>203,932.63</b>	<b>198,832.11</b>	<b>5,100.52</b>	<b>2.57 %</b>
4900 Other Revenue				
4902 Interest Income	18,093.67	7,964.61	10,129.06	127.18 %
4903 Property Tax - Interest on Unsegr Taxes	44.46	38.81	5.65	14.56 %
4905 Investment Earnings		1.26	(1.26)	(100.00 %)
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>26,465.87</b>	<b>35,945.44</b>	<b>(9,479.57)</b>	<b>(26.37 %)</b>
<b>Total Revenue</b>	<b>\$1,305,695.27</b>	<b>\$1,588,414.63</b>	<b>\$ (282,719.36)</b>	<b>(17.80 %)</b>
<b>Cost of Goods Sold</b>				
5005 Vehicle Expense	3,545.00	161.72	3,383.28	2,092.06 %
5019 Fuel	114,981.45	168,140.84	(53,159.39)	(31.62 %)
5020 Operation Expenses	55,697.31	117,532.37	(61,835.06)	(52.61 %)
5100 Communication Expense	28,145.48	16,354.82	11,790.66	72.09 %
5200 Vehicle Insurance		4,339.00	(4,339.00)	(100.00 %)
5500 Driver Expenses	4,293.45	10,326.43	(6,032.98)	(58.42 %)
5600 Advertising & Marketing	11,374.82	33,385.99	(22,011.17)	(65.93 %)
5700 Grant/Contract Match Funds	81,902.67	42,017.46	39,885.21	94.93 %
5800 Passes Purchased for Resale	143.11		143.11	
<b>Total Cost of Goods Sold</b>	<b>\$300,083.29</b>	<b>\$392,258.63</b>	<b>\$ (92,175.34)</b>	<b>(23.50 %)</b>
<b>GROSS PROFIT</b>	<b>\$1,005,611.98</b>	<b>\$1,196,156.00</b>	<b>\$ (190,544.02)</b>	<b>(15.93 %)</b>
<b>Expenditures</b>				
7000 Administrative Expenses				
7003 Building Expenses	57,296.35	20,735.62	36,560.73	176.32 %
7100 Office Supplies & Expenses	9,177.53	15,266.93	(6,089.40)	(39.89 %)
7300 Professional Fees	30,512.42	58,302.47	(27,790.05)	(47.67 %)
7400 Other Administrative Expense	6,993.14	6,422.83	570.31	8.88 %
<b>Total 7000 Administrative Expenses</b>	<b>103,979.44</b>	<b>100,727.85</b>	<b>3,251.59</b>	<b>3.23 %</b>

# Columbia Area Transit

## Statement of Activity Comparison

July - December, 2023

	TOTAL			
	JUL - DEC, 2023	JUL - DEC, 2022 (PY)	CHANGE	% CHANGE
8000 Personnel Expense				
8003 Administrative Personnel Expense				
8005 Administrative Wages & Salary	100,069.88	128,839.05	(28,769.17)	(22.33 %)
8030 Administrative Employer Taxes	8,701.97	10,483.41	(1,781.44)	(16.99 %)
8080 Administrative Benefits	1,524.38	3,400.49	(1,876.11)	(55.17 %)
<b>Total 8003 Administrative Personnel Expense</b>	<b>110,296.23</b>	<b>142,722.95</b>	<b>(32,426.72)</b>	<b>(22.72 %)</b>
8103 Direct Service Personnel Expense				
8105 Direct Service Wages & Salary	506,127.81	578,189.04	(72,061.23)	(12.46 %)
8130 Direct Service Employer Taxes	75,751.71	65,045.16	10,706.55	16.46 %
8180 Direct Service Benefits	51,860.17	83,780.01	(31,919.84)	(38.10 %)
<b>Total 8103 Direct Service Personnel Expense</b>	<b>633,739.69</b>	<b>727,014.21</b>	<b>(93,274.52)</b>	<b>(12.83 %)</b>
<b>Total 8000 Personnel Expense</b>	<b>744,035.92</b>	<b>869,737.16</b>	<b>(125,701.24)</b>	<b>(14.45 %)</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 %)
9030 Maintenance Improvements		3,809.00	(3,809.00)	(100.00 %)
<b>Total 9000 Capital Outlay</b>	<b>1,809.60</b>	<b>16,309.00</b>	<b>(14,499.40)</b>	<b>(88.90 %)</b>
Unapplied Cash Bill Payment Expense	133.00	(2,312.68)	2,445.68	105.75 %
<b>Total Expenditures</b>	<b>\$849,957.96</b>	<b>\$984,461.33</b>	<b>\$ (134,503.37)</b>	<b>(13.66 %)</b>
NET OPERATING REVENUE	\$155,654.02	\$211,694.67	\$ (56,040.65)	(26.47 %)
NET REVENUE	\$155,654.02	\$211,694.67	\$ (56,040.65)	(26.47 %)

# Columbia Area Transit

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

July - December, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Revenue</b>				
4001 Fare Revenue	100,805.20	108,000.00	(7,194.80)	93.34 %
4100 Contract Revenue	20,000.00	52,111.98	(32,111.98)	38.38 %
4200 Federal Funds	635,510.82	445,915.34	189,595.48	142.52 %
4700 State Funds	318,980.75	1,103,268.50	(784,287.75)	28.91 %
4800 Tax Revenue	203,932.63	201,700.00	2,232.63	101.11 %
4900 Other Revenue				
4902 Interest Income	18,093.67	0.00	18,093.67	
4903 Property Tax - Interest on Unseg Taxes	44.46	0.00	44.46	
4905 Investment Earnings		10,000.02	(10,000.02)	
4910 Sales of Equipment	7,803.75	4,000.00	3,803.75	195.09 %
4920 Misc Revenue	523.99	4,999.98	(4,475.99)	10.48 %
<b>Total 4900 Other Revenue</b>	<b>26,465.87</b>	<b>19,000.00</b>	<b>7,465.87</b>	<b>139.29 %</b>
<b>Total Revenue</b>	<b>\$1,305,695.27</b>	<b>\$1,929,995.82</b>	<b>\$ (624,300.55)</b>	<b>67.65 %</b>
<b>Cost of Goods Sold</b>				
5005 Vehicle Expense	3,545.00	3,600.00	(55.00)	98.47 %
5019 Fuel	114,981.45	156,000.00	(41,018.55)	73.71 %
5020 Operation Expenses	55,697.31	84,500.02	(28,802.71)	65.91 %
5100 Communication Expense	28,145.48	34,320.00	(6,174.52)	82.01 %
5500 Driver Expenses	4,293.45	7,650.00	(3,356.55)	56.12 %
5600 Advertising & Marketing	11,374.82	20,499.98	(9,125.16)	55.49 %
5700 Grant/Contract Match Funds	81,902.67	90,000.00	(8,097.33)	91.00 %
5800 Passes Purchased for Resale	143.11		143.11	
<b>Total Cost of Goods Sold</b>	<b>\$300,083.29</b>	<b>\$396,570.00</b>	<b>\$ (96,486.71)</b>	<b>75.67 %</b>
<b>GROSS PROFIT</b>	<b>\$1,005,611.98</b>	<b>\$1,533,425.82</b>	<b>\$ (527,813.84)</b>	<b>65.58 %</b>
<b>Expenditures</b>				
7000 Administrative Expenses				
7003 Building Expenses	57,296.35	20,200.00	37,096.35	283.65 %
7100 Office Supplies & Expenses	9,177.53	9,000.00	177.53	101.97 %
7300 Professional Fees	30,512.42	55,050.04	(24,537.62)	55.43 %
7400 Other Administrative Expense	6,993.14	8,409.98	(1,416.84)	83.15 %
<b>Total 7000 Administrative Expenses</b>	<b>103,979.44</b>	<b>92,660.02</b>	<b>11,319.42</b>	<b>112.22 %</b>
8000 Personnel Expense				
8003 Administrative Personnel Expense				
8005 Administrative Wages & Salary	100,069.88	120,781.02	(20,711.14)	82.85 %
8030 Administrative Employer Taxes	8,701.97	18,012.54	(9,310.57)	48.31 %
8080 Administrative Benefits	1,524.38	11,024.52	(9,500.14)	13.83 %
<b>Total 8003 Administrative Personnel Expense</b>	<b>110,296.23</b>	<b>149,818.08</b>	<b>(39,521.85)</b>	<b>73.62 %</b>
8103 Direct Service Personnel Expense				
8105 Direct Service Wages & Salary	506,127.81	543,130.50	(37,002.69)	93.19 %
8130 Direct Service Employer Taxes	75,751.71	84,756.48	(9,004.77)	89.38 %
8180 Direct Service Benefits	51,860.17	98,685.00	(46,824.83)	52.55 %

# Columbia Area Transit

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

July - December, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total 8103 Direct Service Personnel Expense</b>	<b>633,739.69</b>	<b>726,571.98</b>	<b>(92,832.29)</b>	<b>87.22 %</b>
<b>Total 8000 Personnel Expense</b>	<b>744,035.92</b>	<b>876,390.06</b>	<b>(132,354.14)</b>	<b>84.90 %</b>
9000 Capital Outlay	1,809.60	0.00	1,809.60	
Unapplied Cash Bill Payment Expense	133.00		133.00	
<b>Total Expenditures</b>	<b>\$849,957.96</b>	<b>\$969,050.08</b>	<b>\$ (119,092.12)</b>	<b>87.71 %</b>
NET OPERATING REVENUE	<b>\$155,654.02</b>	<b>\$564,375.74</b>	<b>\$ (408,721.72)</b>	<b>27.58 %</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>
<b>NET REVENUE</b>	<b>\$155,654.02</b>	<b>\$847,994.74</b>	<b>\$ (692,340.72)</b>	<b>18.36 %</b>



# Columbia Area Transit

## Bill Payment List

December 2023

DATE	NUM	VENDOR	AMOUNT
1000 Umpqua - Operating (6906)			
12/01/2023	22385	KeyBank	0.00
12/08/2023	22386	Riverside Community Church	(68.00)
12/08/2023	22387	Tonja Mason	(1,125.00)
12/15/2023	22388	Guzman Brothers Towing	(2,050.00)
12/15/2023	22389	RTO Company	(8,000.00)
12/15/2023	22390	O'Reilly Automotive	(214.62)
12/15/2023	22391	Downtowner App, LLC	(1,000.00)
12/15/2023	22392	Special Districts Insurance	(12,283.24)
12/15/2023	22393	Providence OCC Travel Medicine Clinic	(25.00)
12/15/2023	22394	Columbia Gorge News	(25.50)
12/15/2023	22395	Whatcom Electric & Battery	(2,880.91)
12/15/2023	22396	Gorge Area Business Assistance	(586.58)
12/15/2023	22397	Domain Networks	(289.00)
12/15/2023	22398	Valencia Lawn Care LLC	(600.00)
12/15/2023	22399	Bohn's Printing	(67.50)
12/15/2023	22400	H2 Oregon	(115.37)
12/15/2023	22401	Ortigoza	(80.00)
12/15/2023	22402	Gillig LLC	(2,500.52)
12/15/2023	22403	Weatherly Printing	(259.00)
12/15/2023	22404	Nick Herman	(3,911.00)
12/15/2023	22405	Sirius Media, LLC	(48.75)
12/15/2023	22406	Point S Tire & Auto Service	(4,705.42)
12/20/2023	22407	Downtowner App, LLC	(4,300.00)
12/20/2023	22408	Underriner	(318.32)
12/20/2023	22409	CDR Labor Law, LLC	(1,267.50)
12/20/2023	22410	Gorge Area Business Assistance	(586.58)
12/20/2023	22411	Napa Auto Parts	(831.38)
12/20/2023	22412	MCEDD	(377.81)
12/20/2023	22413	Mount Adams Transportation Service - MATS	(306.81)
12/20/2023	22414	Skamania County	(306.81)
12/20/2023	22415	Sign Media	(280.00)
12/20/2023	22416	Secretary of State - Audits Division	(250.00)
12/20/2023	22417	Gillig LLC	(212.55)
12/20/2023	22418	Nick Herman	(4,561.50)
12/20/2023	22419	Ortigoza	(190.00)
12/20/2023	22420	Cintas	(103.41)
<b>Total for 1000 Umpqua - Operating (6906)</b>			<b>\$ (54,728.08)</b>



# Columbia Area Transportation

Monthly Financial Reports - Modified Accrual Basis  
July 1, 2023 - December 31, 2023

Prepared on  
January 9, 2024

# Columbia Area Transit

## Statement of Financial Position Comparison

As of December 31, 2023

	TOTAL			
	AS OF DEC 31, 2023	AS OF DEC 31, 2022 (PY)	CHANGE	% CHANGE
<b>ASSETS</b>				
Current Assets				
Bank Accounts				
1000 Umpqua - Operating (6906)	70,049.47	166,594.93	(96,545.46)	(57.95 %)
1001 Umpqua - Money Market - STIF Funds (4890)	116,156.51		116,156.51	
1005 Umpqua - Savings (3232)	0.00	29,995.35	(29,995.35)	(100.00 %)
1020 Hood River County - LGIP	971,120.85	1,126,519.63	(155,398.78)	(13.79 %)
1050 Petty Cash	100.00	229.25	(129.25)	(56.38 %)
<b>Total Bank Accounts</b>	<b>\$1,157,426.83</b>	<b>\$1,323,339.16</b>	<b>\$ (165,912.33)</b>	<b>(12.54 %)</b>
Accounts Receivable				
1200 Accounts Receivable	91,204.00	13,948.00	77,256.00	553.89 %
<b>Total Accounts Receivable</b>	<b>\$91,204.00</b>	<b>\$13,948.00</b>	<b>\$77,256.00</b>	<b>553.89 %</b>
<b>Total Current Assets</b>	<b>\$1,248,630.83</b>	<b>\$1,337,287.16</b>	<b>\$ (88,656.33)</b>	<b>(6.63 %)</b>
<b>TOTAL ASSETS</b>	<b>\$1,248,630.83</b>	<b>\$1,337,287.16</b>	<b>\$ (88,656.33)</b>	<b>(6.63 %)</b>
<b>LIABILITIES AND EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 Accounts Payable	16,745.59	46,613.77	(29,868.18)	(64.08 %)
<b>Total Accounts Payable</b>	<b>\$16,745.59</b>	<b>\$46,613.77</b>	<b>\$ (29,868.18)</b>	<b>(64.08 %)</b>
Credit Cards				
2120 Umpqua - Credit Card	4,423.09		4,423.09	
<b>Total Credit Cards</b>	<b>\$4,423.09</b>	<b>\$0.00</b>	<b>\$4,423.09</b>	<b>0.00%</b>
<b>Total Current Liabilities</b>	<b>\$21,168.68</b>	<b>\$46,613.77</b>	<b>\$ (25,445.09)</b>	<b>(54.59 %)</b>
<b>Total Liabilities</b>	<b>\$21,168.68</b>	<b>\$46,613.77</b>	<b>\$ (25,445.09)</b>	<b>(54.59 %)</b>
Equity				
3005 Prior Period Adjustments	0.00	(376,694.51)	376,694.51	100.00 %
3010 Fund Balance - Unassigned	793,492.58	1,470,987.38	(677,494.80)	(46.06 %)
3020 Fund Balance - Restricted	200,000.00		200,000.00	
Net Revenue	233,969.57	196,380.52	37,589.05	19.14 %
<b>Total Equity</b>	<b>\$1,227,462.15</b>	<b>\$1,290,673.39</b>	<b>\$ (63,211.24)</b>	<b>(4.90 %)</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,248,630.83</b>	<b>\$1,337,287.16</b>	<b>\$ (88,656.33)</b>	<b>(6.63 %)</b>

# Columbia Area Transit

## Statement of Cash Flows

July - December, 2023

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Revenue	233,969.57
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1200 Accounts Receivable	(80,204.00)
2000 Accounts Payable	1,888.45
2115 Key Bank Credit Card (1893)	(7,801.60)
2120 Umpqua - Credit Card	4,423.09
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>(81,694.06)</b>
<b>Net cash provided by operating activities</b>	<b>\$152,275.51</b>
<b>FINANCING ACTIVITIES</b>	
3005 Prior Period Adjustments	376,694.51
3010 Fund Balance - Unassigned	(376,694.51)
<b>Net cash provided by financing activities</b>	<b>\$0.00</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$152,275.51</b>
Cash at beginning of period	1,005,151.32
<b>CASH AT END OF PERIOD</b>	<b>\$1,157,426.83</b>

# Columbia Area Transit

## Statement of Activity Comparison

July - December, 2023

	TOTAL			
	JUL - DEC, 2023	JUL - DEC, 2022 (PY)	CHANGE	% CHANGE
<b>Revenue</b>				
4001 Fare Revenue	98,525.20	113,784.99	(15,259.79)	(13.41 %)
4100 Contract Revenue	102,484.00	53,044.00	49,440.00	93.21 %
4200 Federal Funds	635,510.82	519,884.09	115,626.73	22.24 %
4700 State Funds	318,980.75	641,352.00	(322,371.25)	(50.26 %)
4800 Tax Revenue				
4870 Property Taxes	203,932.63	198,832.11	5,100.52	2.57 %
<b>Total 4800 Tax Revenue</b>	<b>203,932.63</b>	<b>198,832.11</b>	<b>5,100.52</b>	<b>2.57 %</b>
4900 Other Revenue				
4902 Interest Income	18,093.67	7,964.61	10,129.06	127.18 %
4903 Property Tax - Interest on Unsegr Taxes	44.46	38.81	5.65	14.56 %
4905 Investment Earnings		1.26	(1.26)	(100.00 %)
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>26,465.87</b>	<b>35,945.44</b>	<b>(9,479.57)</b>	<b>(26.37 %)</b>
<b>Total Revenue</b>	<b>\$1,385,899.27</b>	<b>\$1,562,842.63</b>	<b>\$ (176,943.36)</b>	<b>(11.32 %)</b>
<b>Cost of Goods Sold</b>				
5005 Vehicle Expense	3,545.00	2,266.72	1,278.28	56.39 %
5019 Fuel	114,269.23	168,769.79	(54,500.56)	(32.29 %)
5020 Operation Expenses	56,654.57	96,265.27	(39,610.70)	(41.15 %)
5100 Communication Expense	28,022.98	18,430.28	9,592.70	52.05 %
5200 Vehicle Insurance		4,863.00	(4,863.00)	(100.00 %)
5500 Driver Expenses	4,293.45	9,106.43	(4,812.98)	(52.85 %)
5600 Advertising & Marketing	11,511.20	39,249.20	(27,738.00)	(70.67 %)
5700 Grant/Contract Match Funds	79,642.21	24,206.84	55,435.37	229.01 %
5800 Passes Purchased for Resale	143.11		143.11	
<b>Total Cost of Goods Sold</b>	<b>\$298,081.75</b>	<b>\$363,157.53</b>	<b>\$ (65,075.78)</b>	<b>(17.92 %)</b>
<b>GROSS PROFIT</b>	<b>\$1,087,817.52</b>	<b>\$1,199,685.10</b>	<b>\$ (111,867.58)</b>	<b>(9.32 %)</b>
<b>Expenditures</b>				
7000 Administrative Expenses				
7003 Building Expenses	56,696.35	21,791.77	34,904.58	160.17 %
7100 Office Supplies & Expenses	8,867.53	15,417.43	(6,549.90)	(42.48 %)
7300 Professional Fees	30,512.42	61,856.01	(31,343.59)	(50.67 %)
7400 Other Administrative Expense	7,018.99	6,419.56	599.43	9.34 %
<b>Total 7000 Administrative Expenses</b>	<b>103,095.29</b>	<b>105,484.77</b>	<b>(2,389.48)</b>	<b>(2.27 %)</b>

# Columbia Area Transit

## Statement of Activity Comparison

July - December, 2023

	TOTAL			
	JUL - DEC, 2023	JUL - DEC, 2022 (PY)	CHANGE	% CHANGE
8000 Personnel Expense				
8003 Administrative Personnel Expense				
8005 Administrative Wages & Salary	100,956.92	128,839.05	(27,882.13)	(21.64 %)
8030 Administrative Employer Taxes	8,701.97	10,483.41	(1,781.44)	(16.99 %)
8080 Administrative Benefits	2,189.66	3,400.49	(1,210.83)	(35.61 %)
<b>Total 8003 Administrative Personnel Expense</b>	<b>111,848.55</b>	<b>142,722.95</b>	<b>(30,874.40)</b>	<b>(21.63 %)</b>
8103 Direct Service Personnel Expense				
8105 Direct Service Wages & Salary	507,749.52	578,562.93	(70,813.41)	(12.24 %)
8130 Direct Service Employer Taxes	75,751.71	63,913.16	11,838.55	18.52 %
8180 Direct Service Benefits	53,593.28	83,780.01	(30,186.73)	(36.03 %)
<b>Total 8103 Direct Service Personnel Expense</b>	<b>637,094.51</b>	<b>726,256.10</b>	<b>(89,161.59)</b>	<b>(12.28 %)</b>
<b>Total 8000 Personnel Expense</b>	<b>748,943.06</b>	<b>868,979.05</b>	<b>(120,035.99)</b>	<b>(13.81 %)</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>\$853,847.95</b>	<b>\$1,003,304.58</b>	<b>\$ (149,456.63)</b>	<b>(14.90 %)</b>
NET OPERATING REVENUE	\$233,969.57	\$196,380.52	\$37,589.05	19.14 %
NET REVENUE	\$233,969.57	\$196,380.52	\$37,589.05	19.14 %

# Columbia Area Transit

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

July - December, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Revenue</b>				
4001 Fare Revenue	98,525.20	108,000.00	(9,474.80)	91.23 %
4100 Contract Revenue	102,484.00	52,111.98	50,372.02	196.66 %
4200 Federal Funds	635,510.82	445,915.34	189,595.48	142.52 %
4700 State Funds	318,980.75	1,103,268.50	(784,287.75)	28.91 %
4800 Tax Revenue	203,932.63	201,700.00	2,232.63	101.11 %
4900 Other Revenue				
4902 Interest Income	18,093.67	0.00	18,093.67	
4903 Property Tax - Interest on Unseg Taxes	44.46	0.00	44.46	
4905 Investment Earnings		10,000.02	(10,000.02)	
4910 Sales of Equipment	7,803.75	4,000.00	3,803.75	195.09 %
4920 Misc Revenue	523.99	4,999.98	(4,475.99)	10.48 %
<b>Total 4900 Other Revenue</b>	<b>26,465.87</b>	<b>19,000.00</b>	<b>7,465.87</b>	<b>139.29 %</b>
<b>Total Revenue</b>	<b>\$1,385,899.27</b>	<b>\$1,929,995.82</b>	<b>\$ (544,096.55)</b>	<b>71.81 %</b>
<b>Cost of Goods Sold</b>				
5005 Vehicle Expense	3,545.00	3,600.00	(55.00)	98.47 %
5019 Fuel	114,269.23	156,000.00	(41,730.77)	73.25 %
5020 Operation Expenses				
5021 Preventative Maint & Vehicle Repair	46,852.84	69,350.02	(22,497.18)	67.56 %
5024 Tires	6,666.00	13,500.00	(6,834.00)	49.38 %
5025 Shop Supplies & Tools	3,135.73	1,650.00	1,485.73	190.04 %
<b>Total 5020 Operation Expenses</b>	<b>56,654.57</b>	<b>84,500.02</b>	<b>(27,845.45)</b>	<b>67.05 %</b>
5100 Communication Expense	28,022.98	34,320.00	(6,297.02)	81.65 %
5500 Driver Expenses	4,293.45	7,650.00	(3,356.55)	56.12 %
5600 Advertising & Marketing	11,511.20	20,499.98	(8,988.78)	56.15 %
5700 Grant/Contract Match Funds	79,642.21	90,000.00	(10,357.79)	88.49 %
5800 Passes Purchased for Resale	143.11		143.11	
<b>Total Cost of Goods Sold</b>	<b>\$298,081.75</b>	<b>\$396,570.00</b>	<b>\$ (98,488.25)</b>	<b>75.16 %</b>
<b>GROSS PROFIT</b>	<b>\$1,087,817.52</b>	<b>\$1,533,425.82</b>	<b>\$ (445,608.30)</b>	<b>70.94 %</b>
<b>Expenditures</b>				
7000 Administrative Expenses				
7003 Building Expenses	56,696.35	20,200.00	36,496.35	280.68 %
7100 Office Supplies & Expenses	8,867.53	9,000.00	(132.47)	98.53 %
7300 Professional Fees	30,512.42	55,050.04	(24,537.62)	55.43 %
7400 Other Administrative Expense	7,018.99	8,409.98	(1,390.99)	83.46 %
<b>Total 7000 Administrative Expenses</b>	<b>103,095.29</b>	<b>92,660.02</b>	<b>10,435.27</b>	<b>111.26 %</b>
8000 Personnel Expense				
8003 Administrative Personnel Expense				
8005 Administrative Wages & Salary	100,956.92	120,781.02	(19,824.10)	83.59 %
8030 Administrative Employer Taxes	8,701.97	18,012.54	(9,310.57)	48.31 %
8080 Administrative Benefits	2,189.66	11,024.52	(8,834.86)	19.86 %
<b>Total 8003 Administrative Personnel Expense</b>	<b>111,848.55</b>	<b>149,818.08</b>	<b>(37,969.53)</b>	<b>74.66 %</b>

# Columbia Area Transit

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

July - December, 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8103 Direct Service Personnel Expense				
8105 Direct Service Wages & Salary	507,749.52	543,130.50	(35,380.98)	93.49 %
8130 Direct Service Employer Taxes	75,751.71	84,756.48	(9,004.77)	89.38 %
8180 Direct Service Benefits	53,593.28	98,685.00	(45,091.72)	54.31 %
<b>Total 8103 Direct Service Personnel Expense</b>	<b>637,094.51</b>	<b>726,571.98</b>	<b>(89,477.47)</b>	<b>87.68 %</b>
<b>Total 8000 Personnel Expense</b>	<b>748,943.06</b>	<b>876,390.06</b>	<b>(127,447.00)</b>	<b>85.46 %</b>
9000 Capital Outlay		0.00	0.00	
9010 Vehicles & Operational Items	1,809.60	0.00	1,809.60	
<b>Total 9000 Capital Outlay</b>	<b>1,809.60</b>	<b>0.00</b>	<b>1,809.60</b>	
<b>Total Expenditures</b>	<b>\$853,847.95</b>	<b>\$969,050.08</b>	<b>\$ (115,202.13)</b>	<b>88.11 %</b>
NET OPERATING REVENUE	<b>\$233,969.57</b>	<b>\$564,375.74</b>	<b>\$ (330,406.17)</b>	<b>41.46 %</b>
Other Revenue				
9910 Beginning Fund Balance				
9911 Unallocated Beginning Balance		1,053,000.00	(1,053,000.00)	
9912 Allocated Beginning Balance - STIF		192,000.00	(192,000.00)	
<b>Total 9910 Beginning Fund Balance</b>		<b>1,245,000.00</b>	<b>(1,245,000.00)</b>	
<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>
<b>NET REVENUE</b>	<b>\$233,969.57</b>	<b>\$847,994.74</b>	<b>\$ (614,025.17)</b>	<b>27.59 %</b>



# Columbia Area Transit

## A/R Aging Summary

As of December 31, 2023

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Project Access Now - CAP		80.00				\$80.00
R.E.I. - Recreational Equipment Inc.					8,640.00	\$8,640.00
USDA Forest Service		82,484.00				\$82,484.00
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$82,564.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,640.00</b>	<b>\$91,204.00</b>

# Columbia Area Transit

## A/P Aging Summary

As of December 31, 2023

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Cascade Health Solutions				-133.00		\$ -133.00
H2 Oregon	25.85					\$25.85
Hood River Quick Lube	82.26					\$82.26
MCEDD				10,851.96		\$10,851.96
Nick Herman	875.00					\$875.00
Valic	4,907.14					\$4,907.14
Weatherly Printing	136.38					\$136.38
<b>TOTAL</b>	<b>\$6,026.63</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,718.96</b>	<b>\$0.00</b>	<b>\$16,745.59</b>

# Columbia Area Transit

## Bill Payment List

December 2023

DATE	NUM	VENDOR	AMOUNT
1000 Umpqua - Operating (6906)			
12/01/2023	22385	KeyBank	0.00
12/08/2023	22386	Riverside Community Church	(68.00)
12/08/2023	22387	Tonja Mason	(1,125.00)
12/15/2023	22388	Guzman Brothers Towing	(2,050.00)
12/15/2023	22389	RTO Company	(8,000.00)
12/15/2023	22390	O'Reilly Automotive	(214.62)
12/15/2023	22391	Downtowner App, LLC	(1,000.00)
12/15/2023	22392	Special Districts Insurance	(12,283.24)
12/15/2023	22393	Providence OCC Travel Medicine Clinic	(25.00)
12/15/2023	22394	Columbia Gorge News	(25.50)
12/15/2023	22395	Whatcom Electric & Battery	(2,880.91)
12/15/2023	22396	Gorge Area Business Assistance	(586.58)
12/15/2023	22397	Domain Networks	(289.00)
12/15/2023	22398	Valencia Lawn Care LLC	(600.00)
12/15/2023	22399	Bohn's Printing	(67.50)
12/15/2023	22400	H2 Oregon	(115.37)
12/15/2023	22401	Ortigoza	(80.00)
12/15/2023	22402	Gillig LLC	(2,500.52)
12/15/2023	22403	Weatherly Printing	(259.00)
12/15/2023	22404	Nick Herman	(3,911.00)
12/15/2023	22405	Sirius Media, LLC	(48.75)
12/15/2023	22406	Point S Tire & Auto Service	(4,705.42)
12/20/2023	22407	Downtowner App, LLC	(4,300.00)
12/20/2023	22408	Underriner	(318.32)
12/20/2023	22409	CDR Labor Law, LLC	(1,267.50)
12/20/2023	22410	Gorge Area Business Assistance	(586.58)
12/20/2023	22411	Napa Auto Parts	(831.38)
12/20/2023	22412	MCEDD	(377.81)
12/20/2023	22413	Mount Adams Transportation Service - MATS	(306.81)
12/20/2023	22414	Skamania County	(306.81)
12/20/2023	22415	Sign Media	(280.00)
12/20/2023	22416	Secretary of State - Audits Division	(250.00)
12/20/2023	22417	Gillig LLC	(212.55)
12/20/2023	22418	Nick Herman	(4,561.50)
12/20/2023	22419	Ortigoza	(190.00)
12/20/2023	22420	Cintas	(103.41)
<b>Total for 1000 Umpqua - Operating (6906)</b>			<b>\$ (54,728.08)</b>



# Memo

**To:** HRCTD - BOARD OF DIRECTORS  
**From:** Tiah Mayhew  
**Have:** 1.17.2024  
**Re:** Board Financial Report Format

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## **Background**

In FY23 with the recommendation from our auditor, the Board approved to change the accounting basis from accrual to modified cash. The Board also approved reviewing the full financial report on a quarterly basis but will be provided with the Statement of Activity with the meeting materials on a monthly basis. The Board has the option to receive the quarterly financial reports utilizing either modified accrual which shows the expenses incurred regardless of payment status or on a cash basis which shows the expenses when the funds are removed from the account. Staff is seeking guidance from the Board on which format they would like to receive the quarterly financial reports.

## **Action Required**

The Board received a Financial Report utilizing Cash Basis and one utilizing Modified Accrual in the accountant's overview for this Fiscal Year Q2.

The Board should review each format and discuss which they prefer to review the financial reports.

## **Recommendation**

Staff does not have a specific recommendation as the Board should decide which format gives them the information they need to understand the financial position of the district.



# Memo

**To:** HRCTD - BOARD OF DIRECTORS  
**From:** Amy Schlappi  
**Date:** 1/17/2024  
**Re:** Rider Rules of the Road Bus Poster

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## **Background**

In an effort to standardize posters on district vehicles and ensure riders understand the basic rules of riding the CAT bus we have created a poster (attached). Staff is asking for board approval to post in district vehicles. In conjunction we are also updating our Rider Conduct and Suspension policy which is still in process and expected to be presented to the board at the February meeting. Staff felt it was important for the board to review the bus poster this month so that it can be posted to help reduce rider issues that drivers are experiencing.

## **Action Required**

The board should discuss and vote on whether to approve the Rider Rules of the Road Poster.

## **Recommendation**

CAT staff recommends that the board approves the Rider Rules of the Road Poster.

## **Attachments:**

Rider Rules of the Road Bus Poster



## Here at CAT we strive to...

- Be courteous and kind to others
- Have valid fare
- Mind each other's space and privacy
- Be safe for yourself and others

## The following are not allowed on the bus...

- No smoking, tobacco, or vaping
- No flammable or hazardous materials
- No weapons
- No consumption of alcohol, drugs, or other intoxicants
- Please do not distract drivers
- Do not litter or vandalize bus property

Refusal of service may occur in situations where a rider engages in violent, seriously disruptive, or illegal conduct; or represents a direct threat to health or safety of others.

**CAT'll Drive you! • [rideCATbus.org](https://rideCATbus.org)  
541-386-4202**



## December 2023 Operations Report

Safety Scores				
Category	December 2023	November 2023	October 2023	September 2023
Overall Safety Score	84	86	88	89
Crashes	0	0	0	0
Harsh Events	7	5	2	6
% Speed -Moderate	3.1%	2.4%	1.8%	2.2%
% Speed- Heavy	.1%	.08%	0.1%	
% Speed - Severe	.09%	.09%	0.06%	.2%
				.06%

- Safety Score has Decreased to 84. This is due to an increase in harsh events and increase in mod speeding.
- Percentage of over speed limit is defined by the percentage of drive time where speeding occurred.

Operations Data				
Category	December 2023	November 2023	October 2023	September 2023
Fixed OTP				
DAR OTP				
Hours Driven	11576	1,171	1,138	1,111
Miles Driven	37,752	34,129	36,563	37,590
Fuel Cost	\$14,508	\$12,087	\$15,345	\$18,899
Fuel Cost per Mile	\$0.38	\$0.35	\$0.41	\$0.50
Reported Incidents				
Category	December 2023	November 2023	October 2023	September 2023
Formal Customer Complaints	2	0	1	3
Vehicle Incidents	3	1	3	6
Customer Incidents	3	3	9	7
Vandalism	0	0	0	0

- Formal Complaints:
  - Passenger requested service on Forest Lane in Cascade Locks.
  - Passenger stated that driver was using phone. Video was pulled and no evidence was found.
- Vehicle Incidents:

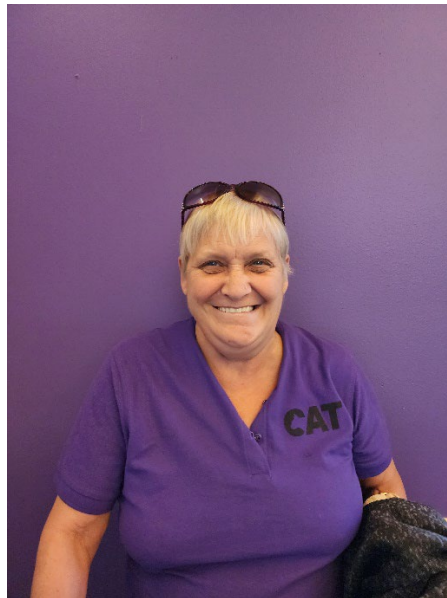
- Vehicle mirror was broken due to adjustment issue.
- Vehicle bumper hit pole in bus barn.
- Vehicle became stuck when stored in the lower lot.
- Customer Incidents:
  - Confrontation over paying bus fare.
  - Confrontation with passenger using loud profanity on the bus.
  - Passenger threw trash on CAT property.

Other updates:

- Gorge-to-Mountain night service has started.

**EMPLOYEE OF THE MONTH:**

**Heather Muma**





Ridership													
	DEC. 23	Nov. 23	Oct.23	Sep. 23	Aug. 23	Jul. 23	Jun. 23	May. 23	Apr. 23	Mar. 23	Feb. 23	Jan. 23	Dec. 22
Dial-A-Ride	350	421	414	354	315	305	289	300	262	312	318	266	244
Upper Valley	338	350	423	436	551	525	598	570	495	505	341	402	375
The Dalles	0	0	0	0	0	0	477	420	437	398	340	308	292
Hood River Connector	63	24	60	68	95	116	54	43	35	39	43	21	27
Hood River City	1746	1620	1793	1848	2016	2148	1737	1664	1725	1630	1401	1300	1103
Cascade Locks	0	0	0	2	134	89	64	82	53	71	71	56	69
Columbia Gorge Express	2341	2488	3381	3456	5226	5187	3749	2916	2627	2699	2034	1841	1515
Gorge to Mountain	768	0	0	0	0	0	0	0	0	2090	2247	2510	1063
Dog Mountain	0	0	0	0	0	0	793	2104	205	0	0	0	0
White Salmon Wknd	0	0	0	24	108	94	0	0	0	0	0	0	0
All Routes	5606	4903	6071	6188	8445	8464	7761	8099	5839	7744	6795	6704	4688
% Change Compared to Prev	14%	-19%											
% Change Compared to Same Month Previous Year	19%	10%											
Hours of Service													
	DEC. 23	Nov. 23	Oct.23	Sep. 23	Aug. 23	Jul. 23	Jun. 23	May. 23	Apr. 23	Mar. 23	Feb. 23	Jan. 23	Dec. 22
Dial-A-Ride	180	180	198	180	113	93	105	110	93	207	171	189	56
Upper Valley	165	165	182	165	190	165	181	182	165	189	157	173	180
The Dalles	0	0	0	0	0	0	112	115	110	116	103	111	106
Hood River Connector	40	38	41	40	41	41	39	41	40	41	37	40	28
Hood River City	323	313	337	333	339	332	327	336	323	356	322	345	334
Cascade Locks	0	0	0	8	38	33	36	36	33	38	32	35	42
Columbia Gorge Express	491	475	508	548	725	725	702	508	491	502	454	486	542
Gorge to Mountain	132	0	0	0	0	0	0	0	0	371	383	405	0
Dog Mountain	0	0	0	0	0	0	129	166	37	0	0	0	0
White Salmon Wknd	0	0	0	12	32	44	0	0	0	0	0	0	0
All Routes	1331	1171	1266	1286	1478	1433	1631	1494	1292	1820	1659	1784	1288
Boardings Per Hour													
	Dec. 23	Nov. 23	Oct.23	Sep. 23	Aug. 23	Jul. 23	Jun. 23	May. 23	Apr. 23	Mar. 23	Feb. 23	Jan. 23	Dec. 22
Dial-A-Ride	1.94	2.34	2.09	1.97	2.70	3.28	2.75	2.73	2.82	1.51	1.86	1.41	4.36
Upper Valley	2.05	2.12	2.32	2.64	2.90	3.18	3.30	3.13	3.00	2.67	2.17	2.32	2.08
The Dalles	0.00	0.00	0.00	0.00	0.00	0.00	4.26	3.65	3.97	3.43	3.30	2.77	2.75
Hood River Connector	1.58	0.63	1.46	1.70	2.30	2.83	1.38	1.05	0.88	0.95	1.16	0.53	0.96
Hood River City	5.41	5.18	5.32	5.55	6.20	6.47	5.31	4.95	5.34	4.58	4.35	3.77	3.30
Cascade Locks	0.00	0.00	NA	0.24	3.40	2.70	1.78	2.28	1.61	1.87	2.22	1.60	1.64
Columbia Gorge Express	4.77	5.24	6.66	6.31	6.80	7.15	5.34	5.74	5.35	5.38	4.48	3.79	2.80
Gorge to Mountain	5.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.60	5.80	6.10	0.00
Dog Mountain	0.00	0.00	0.00	0.00	0.00	0.00	6.15	12.67	5.54	0.00	0.00	0.00	0.00
White Salmon Wknd	0.00	0.00	0.00	2.00	3.30	2.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Routes	4.21	4.20	4.80	4.81	5.71	5.90	4.76	5.42	4.52	4.25	4.10	3.76	3.64