



Wednesday, March 15th, 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. Board of Directors Meeting

The Hood River County Transportation District Board of Directors Meeting can be attended live through Zoom conferencing technology. Members of the public can attend by:

Calling- **(253) 215-8782, Meeting ID: 81084523816, Password: 409367** or by visiting:

<https://us02web.zoom.us/j/81084523816?pwd=L3I4eUttZWU5OXZEYkUzQ2I0QT09>

Board of Directors Meeting

- 1. Call Meeting to Order – 4:00 p.m.**
- 2. Roll Call:** Greg Pack - Chair, Megan Ramey – Vice Chair, Darrell Roberts – Secretary/Treasurer, Meghan Larivee, Leti Moretti, Lara Dunn, Tamra Taylor
- 3. Approval of February 15th, 2023, Meeting Minutes – Greg Pack- 4:05 p.m.**
- 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:**
 1. To indicate that you would like to provide testimony, please use the raise your hand button.
 2. For those attending via phone only, press *9 on your phone to raise your hand.
 3. When it is your time to speak, your name will be called.
 - For those attending via phone only, the last four (4) digits of your phone number will be called.
 4. Please state your name, city of residence, and whom you are representing for the audio recording.
 - Once you have provided testimony, your hand will be lowered. Please do not raise your hand again. Only one opportunity to speak is provided.
 5. For those unable or not wanting to speak publicly, testimony may be provided via e-mail at Amy.schlappi@catransit.org
 6. Three (3) minutes per community member.
- 5. City of Hood River Urban Renewal District Presentation – Abigail Elder – 4:15 p.m.**
- 6. February Financial Report- Tiah Mayhew- 4:30 p.m.**
- 7. Resolution & Action Items- 4:40 p.m.**
 - a. Approval FTA Low or No Emission Bus Program 5339(c) and Bus and Bus Facilities Section 5339(b) Funding Opportunity
 - b. Approval of vehicle purchase
 - c. Approval of Financial Statement Review to a Quarterly Basis
 - d. Approval of Outside Accountant



- 8. Operations Manager's Report- Amy Schlappi- 4:50 p.m.**
 - a. Performance Report
 - b. Employee of the Month
 - c. Dog Mountain Update

- 9. Executive Director's Report- Amy Schlappi- 4:55 p.m.**
 - a. Multnomah Falls/I-84 Corridor Update
 - b. Board Member Elections Update

- 10. Executive Session Per ORS 192.660(2)(i) and 192.660(8) "To review and evaluate the performance of an officer, employee or staff member if the person does not request an open meeting. This reason for executive session may not be used to do a general evaluation of an agency goal, objective or operation or any directive to personnel concerning those subjects."**

- 11. Discussion Items- 5:15 p.m.**

- 12. Upcoming Events- 5:20 p.m.**
 - a. Budget Committee Meetings

- 13. Adjournment – 5:30 p.m.**

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, February 15th, 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. Board of Directors Meeting

Meeting Minutes

1. Call Meeting to Order

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

Staff requested that agenda items 6(b) and 6(d) be removed from the consent agenda.

Motion: Lara made a motion to remove agenda items 6(b) and 6(d) from the consent agenda. The motion was seconded by Meghan L.

Approved by: Lara, Meghan L, Tamra, Greg

Opposed By: None

2. Roll Call

Tiah took roll call: Greg Pack – Board Chair, Meghan Larivee, Lara Dunn, Tamra Taylor

Absent: Darrell Roberts – Secretary/Treasurer, Megan Ramey – Vice Chair joined at 4:14PM, Leti Moretti joined at 4:12PM, Greg left at 4:59PM

Staff: Amy Schlappi, Tiah Mayhew, Ty Graves

3. Approval of January 18th, 2023, Board of Director Meeting Minutes

Greg asked if there were any changes that the Board would like to make to the January 18th meeting minutes.

Motion: Tamra made a motion to approve the January 18th Meeting Minutes. The motion was seconded by Meghan L.

Approved by: Lara, Meghan L, Tamra, Greg

Opposed By: None

4. Public Comment

No Public Comments were made.

5. January Financial Report

Tiah gave a brief overview of the financial packet that was included in the board meeting materials and highlighted:

- For Accounts Receivable there is one invoice outstanding, and Tiah has been in contact with the vendor and the payment is being processed.



- For Grants Receivable the district has finally received the Falls-to-Locks grant reimbursement for \$107,026 from Summer of 2022.
- As has been reported every month the district COG Fuel and Preventative Maintenance expenses is over budget but this can largely be attributed to increased fuel, supplies, and labor cost.
- Marketing costs were less than expected.

There was general discussion on which grant reimbursements have not yet been received. Amy reminded the Board that in February the district will be paying for two new buses. Teresa reviewed the February Overview and approved the document.

6. Resolution & Action Items

a. Oath of Office

Tamra took the Oath of Office.

b. Approval of the Plan of Action from FY22 Audit Findings

Tiah reviewed the Plan of Action from the FY22 Audit Findings memo that was included in the board meeting materials. She realized that the memo had left out some of the details. She reviewed the findings of the audit, and the action staff will or has taken because of those findings.

- Revised end of month review process with additional reviewers.
- Change of accounting process from accrual to modified cash.

Note: The official plan of action was sent to board members on February 16, 2023.

Motion: Lara made a motion to approve the Plan of Action for FY22 Audit Findings. The motion was seconded by Meghan L.

Approved by: Lara, Meghan L, Tamra, Greg, Leti, Megan R

Opposed By: None

c. Approval of Drug & Alcohol Policy

Staff did a desk audit review with ODOT. FTA has recently made changes that should be reflected in HRCTD's Drug & Alcohol policy. Staff also made a couple of minor changes that were approved by ODOT. The new policy with the changes tracked were included in the board materials.

Motion: Meghan L made a motion to approve the updated Drug & Alcohol Policy. The motion was seconded by Leti.

Approved by: Lara, Meghan L, Tamra, Greg, Leti, Megan R

Opposed By: None

d. Approval of Service Animal & Pet Policy

Amy reviewed the history of the Service Animal and Pet Policy that was recently updated in the summer of 2022 and the memo included in the board materials. Staff is recommending that the board update the policy to remove the requirement of well-behaved dogs wearing muzzles. This aligns the policy with the other Gorge Transit Providers and makes it easier for drivers to enforce the policy. The recommended updated policy language specifically states:



Service animals are allowed on all Columbia Area Transit vehicles. This includes animals-in-training accompanied by a trainer or person with disability. No permit is required, but the driver may ask if your animal is a service animal. Service animals must remain on the floor without blocking the aisle or on the owner's lap. Non-service animal dogs may ride at the discretion of the operator under these guidelines:

- Drivers may refuse to transport a person and their dog if they already have another dog onboard.*
- Drivers may refuse to transport or request the removal of a dog if it is creating a hazard or disturbance.*
- All dogs that are not service animals must be on leash.*
- Dogs are not allowed to occupy seats; they must remain either on the floor or sit on the owner's lap. Animals other than dogs are not allowed on Columbia Area Transit vehicles unless they are in a confined container or carrier.*

There was general discussion regarding the recommended policy language.

Motion: Megan R made a motion to approve the recommended policy. The motion was seconded by Tamra.

Approved by: Lara, Meghan L, Tamra, Greg, Leti, Megan R

Opposed By: None

7. Operations Manager's Report

- Performance Report:** Ty reviewed the performance report and highlighted that the drive time and miles increased due to the Gorge-To-Mountain service. There was discussion regarding how staff measures harsh events. Cost per mile was down slightly.
- Employee of the Month:** The driver of the month was Allen. This driver has jumped in whenever he was needed and has always been up for learning new routes.
- Field Supervisor Position Opening Update:** Ty updated the board that two new field supervisors were hired, and that office operations staff would be changing the structure to better fit business needs. No additional employees were added to the total headcount.
- New Vehicle Update:** Ty reviewed the 3 new vehicles that were recently delivered.

8. Executive Director's Report

- Encampment:** There was a houseless encampment to the north of the lower parking lot that has been vacated but not fully removed. Staff is working with MCACC, the police, and ODOT to appropriately address the situation. There was general discussion as to how this may impact the district financially. This is currently unknown.
- Grant Applications Update:** Amy explained that the Region ACT 1 reviewed the STIF Discretionary and Statewide Transit Network applications. Initially the



committee was not going to recommend that PTAC fund the entire requested amount for the Columbia Gorge Express application. However, committee members expressed a large amount of support for the service and at the end of the meeting decided to recommend that PTAC fund the entire amount.

- c. **County Chair Meeting Update:** Greg and Amy met with County Commissioner Chair Jennifer Euwer to discuss the district and give the new chair additional information on the services CAT provides. They had a great conversation and thought it was very beneficial.
- d. **Accountant Search Update:** Amy shared that she did find an accounting firm who had expressed interest in submitting a proposal to be considered as the district's new accountant and has a large amount of experience in working with small rural special districts. There was general discussion that the board should be aware that this accountant would be more expensive than the previous accountant.
- e. **Executive Director Goals Update:** Amy discussed specific goals that she would like to accomplish in the next year as Executive Director. She is also working on updating district goals with staff. She will keep the board updated. There was discussion about improving how customers can track the status of buses and posting information on district social media about upcoming elections.

9. Discussion Items

- a. **Financial Status Frequency:** There was discussion regarding how the board reviews the financial statements every month. There was a suggestion that since the accounting basis had been changed to modified cash it might make more sense to review the financial statements on a quarterly basis. Staff would still discuss important highlights every month that the board should be aware of. Board members generally agreed that this should be an action item at the March meeting.

10. Upcoming Events

- a. CAT will be operating weekend-level service on Feb. 20th (President's Day)
- b. Dog Mountain Seasonal service starts April 29th
- c. Gorge-to-Mountain is expected to end at the end of March

11. Adjournment – 5:14 p.m.

Motion: Lara made a motion to adjourn the meeting at 5:14pm. The motion was seconded by Leti.

Approved by: Lara, Meghan L, Tamra, Greg, Leti, Megan R

Opposed By: None

Financial Report

Hood River County Transportation Dist.
For the period ended February 28 ,
2023



Prepared by

Tiah Mayhew, Office Manager

Prepared on

March 8th, 2023

Columbia Area Transit
Financial Statements Variance Analysis
Period Ending: February 28th, 2023.

Balance Sheet

Cash Availability - Total available cash at the end of February, 2023 was \$1m. This amount is \$458k less than this time last year. This is mainly attributed to the purchasing of our new buses but will change once we receive our reimbursements.

Accounts Receivable – Total AR at the end of February was \$22k. Of those invoices only one is over 30 days old.

Grants Receivable – We received \$160k in STIF Formula funds and a \$15k reimbursement associated with the Planning grant which helped with expenses related to the TMP.

Accounts Payable – All open invoices were paid prior to month end.

Income Statement

Revenue – Total revenue earned year to date through the end of February was \$1.7m, which is \$334k more than earnings at this time last year, and \$218k less than the amount budgeted for FY23. The variance is due to the timing of grant reimbursements, this will change once those reimbursements are received.

COG Fuel – Fuel expenses YTD total \$193k at the end of February. The budgeted amount through the end of this period was \$192k, resulting in a \$1k negative variance. The FY23 budgeted amount is \$288k. The year-over-year negative variance is \$91k and can be attributed to increased fuel costs.

COG Operations - Preventative maintenance expenses, (tires, shop supplies and bus repair expenses) through the end of February totaled 113k, which is \$30k more than the amount budgeted and \$17k more than FY22 at this time.

COG Communication – Dispatch, GPS software and cellular data expenses through the end of February were \$18k. This amount is \$6k under the amount budgeted and \$5k less than actual FY22 at this time.

COG Driver Expenses – As of the end of February, driver expenses were \$11k. This is \$5k more than the spending prior year at this time due to the purchase of uniforms that were included in the budget. The actual amount spent so far this year is \$2k under budget.

Advertising – Advertising expense so far in FY23 totaled \$40k, leaving a positive variance of \$40k through the end of FY23.

Grant / Contract Match Funds – The Q1 MCEDD match posted in October in the amount of \$17k and represents service to/from The Dalles. This activity ceased once CAT became responsible for the service. The amount budgeted for this activity for the year was \$98k, but the actual expense should now remain relatively static around \$20k.

Gross Profit – Gross profit for activity through the end February was \$1.3m which is \$228k more than FY22 at this time and \$207k less than the amount budgeted.

Administrative Expense – Administration expenses through the end of February totaled \$129k which is \$35k less than last year at this time and \$46k less than the amount budgeted.

Personnel – Total personnel expenses through the end of the period were \$990k which is \$172k more than last year at this time but \$159k less than the amount budgeted. The positive variance to budget is nearly equally split between administrative and direct personnel.

Capital Outlay – Purchase of 2 newly acquired buses occurred this month. Total capital expenses through the end of February were \$301k resulting in a negative variance of \$236k. These purchases were expected, and he will even out as the year progresses.

Net Income – Net income at the close of February ended with a negative variance of -\$96k, which is \$134k more than FY22 at this time.

Columbia Area Transit

Statement of Financial Position

As of February 28, 2023

	TOTAL			
	AS OF FEB 28, 2023	AS OF FEB 28, 2022 (PY)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
1000 C. I. B. - Operating (6906)	298,264	165,095	133,168	81.00 %
1005 C. I. B. - Savings (3232)	29,996	423,965	(393,969)	(93.00 %)
1020 C. I. T. - H. R. County	680,678	878,692	(198,015)	(23.00 %)
1050 Petty Cash	229	100	129	129.00 %
Total Bank Accounts	\$1,009,167	\$1,467,853	\$ (458,687)	(31.00 %)
Accounts Receivable	\$0	\$0	\$0	0%
Other Current Assets				
1205 Accounts Receivables - Property Tax Audit Adj	5,549	22,140	(16,592)	(75.00 %)
1210 Accounts Receivables - Grants	463,956	214,180	249,776	117.00 %
1270 Prepaid Expenses	12,471	36,356	(23,885)	(66.00 %)
1400 Accrued Revenue - Grants	0	0	0	
1998 Undeposited Funds	0	0	0	
1999 Uncategorized Asset	0	0	0	
Total Other Current Assets	\$481,975	\$272,676	\$209,299	77.00 %
Total Current Assets	\$1,491,142	\$1,740,529	\$ (249,387)	(14.00 %)
Fixed Assets	\$0	\$2,888,304	\$ (2,888,304)	(100.00 %)
TOTAL ASSETS	\$1,491,142	\$4,628,834	\$ (3,137,692)	(68.00 %)
LIABILITIES AND EQUITY				
Liabilities				
Liabilities	\$115,836	\$4,339,302	\$ (4,223,466)	(97.00 %)
Equity	\$1,375,306	\$289,532	\$1,085,774	375.00 %
TOTAL LIABILITIES AND EQUITY	\$1,491,142	\$4,628,834	\$ (3,137,692)	(68.00 %)

Columbia Area Transit

Statement of Activity

July 2022 - February 2023

	TOTAL			
	JUL 2022 - FEB 2023	JUL 2021 - FEB 2022 (PY)	CHANGE	% CHANGE
Revenue				
4001 Fare Revenue	150,305	138,063	12,242	9.00 %
4100 Contract Revenue	53,044	5,581	47,463	851.00 %
4200 Federal Funds	611,166	305,773	305,393	100.00 %
4700 State Funds	765,011	801,298	(36,287)	(5.00 %)
4870 Local Assistance	201,546	200,308	1,238	1.00 %
4900 Other Revenue	9,448	5,486	3,962	72.00 %
Discounts/Refunds Given		(690)	690	100.00 %
Total Revenue	\$1,790,520	\$1,455,819	\$334,701	23.00 %
Cost of Goods Sold				
5005 Vehicle Expense	600	2,435	(1,835)	(75.00 %)
5019 Fuel	193,333	98,959	94,375	95.00 %
5020 Operation Expenses	113,783	95,876	17,907	19.00 %
5100 Communication Expense	18,313	23,735	(5,422)	(23.00 %)
5200 Vehicle Insurance	63,224	15,474	47,750	309.00 %
5500 Driver Expenses	11,525	6,241	5,284	85.00 %
5600 Advertising & Marketing	40,219	74,303	(34,084)	(46.00 %)
5700 Grant/Contract Match Funds	21,490	43,165	(21,675)	(50.00 %)
5800 Partner Distributions - Gorge Pass	12,469	7,775	4,693	60.00 %
5899 COVID19 Expenses		957	(957)	(100.00 %)
Total Cost of Goods Sold	\$474,955	\$368,919	\$106,036	29.00 %
GROSS PROFIT	\$1,315,565	\$1,086,900	\$228,665	21.00 %
Expenditures				
7000 Administrative Expenses				
7003 Building Expenses	28,811	47,099	(18,288)	(39.00 %)
7100 Office Supplies & Expenses	14,594	11,573	3,021	26.00 %
7300 Professional Fees	79,085	97,524	(18,440)	(19.00 %)
7400 Other Administrative Expense	7,493	9,062	(1,569)	(17.00 %)
Total 7000 Administrative Expenses	129,983	165,258	(35,275)	(21.00 %)
8000 Personnel Expense	990,511	818,405	172,106	21.00 %
9000 Capital Outlay	301,415	65,118	236,297	363.00 %
Total Expenditures	\$1,421,908	\$1,048,780	\$373,128	36.00 %
NET OPERATING REVENUE	\$ (106,343)	\$38,120	\$ (144,463)	(379.00 %)
Other Expenditures	\$ (10,000)	\$0	\$ (10,000)	0%
NET OTHER REVENUE	\$10,000	\$0	\$10,000	0%
NET REVENUE	\$ (96,343)	\$38,120	\$ (134,463)	(353.00 %)

Columbia Area Transit

Statement of Cash Flows

July 2022 - February 2023

	TOTAL
OPERATING ACTIVITIES	
Net Revenue	(96,343)
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1200 Accounts Receivable	33,602
1211 Accounts Receivables - Grants:Grant Receivable - 5310 Funds 35149	0
1212 Accounts Receivables - Grants:Grants Receivable - Medical Cares 34740	(155,384)
1213 Accounts Receivables - Grants:Grants Receivable 5311 CARES - 34976	154,415
1214 Accounts Receivables - Grants:Grants Receivable - STIF Discretionary 35102	120,377
1215 Accounts Receivables - Grants:Grants Receivabel - STIF Formula 35033	(66,226)
1216 Accounts Receivables - Grants:Grants Receivable - Planning 3504 - 35131	3,222
1217 Accounts Receivables - Grants:Falls To Locks - 34976	28,931
1218 Accounts Receivables - Grants:Grants Receivable - 5311 Funds 34956	0
1273 Prepaid Expenses:PP - SDIS Vhcl & Gen Liab Insurance	17,840
1274 Prepaid Expenses:PP - SDIS Workers Comp	(11,931)
1275 Prepaid Expenses:PP - Fleetio Scheduler	(540)
2000 Accounts Payable	(67,643)
2105 Columbia Bank Visa (2801)	(14,556)
2001 Accounts Payable - Audit Adj	(18,299)
2500 Accrued Payroll	(34,439)
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	(10,631)
Net cash provided by operating activities	\$ (106,974)
NET CASH INCREASE FOR PERIOD	\$ (106,974)
Cash at beginning of period	1,116,140
CASH AT END OF PERIOD	\$1,009,167

Columbia Area Transit

Bill Payment List

February 2023

DATE	NUM	VENDOR	AMOUNT
1000 C. I. B. - Operating (6906)			
02/03/2023	22003	Dan Devers	(400.68)
02/13/2023	22004	Hood River County Community Development	(2,720.00)
02/15/2023	22005	Nick Herman Mobile Repair	(5,280.50)
02/15/2023	22006	Schetky Northwest Sales, Inc.	(303,831.00)
02/16/2023	22007	MCEDD	(4,576.00)
02/16/2023	22008	VanKoten & Cleaveland, LLC	(420.00)
02/16/2023	22009	Lara Dunn	(30.00)
02/16/2023	22010	Leti Moretti	(30.00)
02/16/2023	22011	Meghan Larivee	(30.00)
02/16/2023	22012	Point S Tire & Auto Service	(347.97)
02/16/2023	22013	Jubitz Fleet Services	(238.42)
02/16/2023	22014	KolorKraze	(1,089.00)
02/16/2023	22015	Weatherly Printing	(168.63)
02/16/2023	22016	Cascade Health Solutions	(99.00)
02/16/2023	22017	Gorge Area Business Assistance	(549.20)
02/16/2023	22018	Sirius Media, LLC	(32.50)
02/16/2023	22019	UniteGPS LLC	(507.00)
02/16/2023	22020	Car Stereo Specialist	0.00
02/16/2023	22021	Providence OCC Travel Medicine Clinic	(25.00)
02/16/2023	22022	Kerry Cobb	(1,250.00)
02/16/2023	22023	Sign Media	(513.00)
02/16/2023	22024	Special Districts Insurance	(43,827.00)
02/16/2023	22025	Napa Auto Parts	(967.43)
02/16/2023	22026	Ortigoza	(1,527.00)
02/16/2023	22027	Advanced Security & Electrical Technology, Inc.	(1,326.00)
02/21/2023		Principal Life Insurance Company	(292.40)
02/24/2023	22028	MCEDD	(2,955.64)
02/24/2023	22029	Mount Adams Transportation Service - MATS	(2,294.64)
02/24/2023	22030	Skamania County	(2,301.64)
02/24/2023	22031	Our Team Accounting, LLC	(675.90)
02/24/2023	22032	Sacred Art Studio	(250.00)
Total for 1000 C. I. B. - Operating (6906)			\$ (378,555.55)

Columbia Area Transit

Budget vs. Actuals: FY-23 Budget V2 - FY23 P&L

July 2022 - June 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
4001 Fare Revenue	150,305	200,000	(49,695)	75.00 %
4100 Contract Revenue	53,044	60,000	(6,956)	88.00 %
4200 Federal Funds	611,166	1,485,567	(874,401)	41.00 %
4700 State Funds	765,011	1,487,200	(722,189)	51.00 %
4870 Local Assistance	201,546	210,000	(8,454)	96.00 %
4900 Other Revenue	9,448	61,258	(51,810)	15.00 %
Total Revenue	\$1,790,520	\$3,504,025	\$ (1,713,505)	51.00 %
Cost of Goods Sold				
5005 Vehicle Expense	600	7,210	(6,610)	8.00 %
5019 Fuel	193,333	288,000	(94,667)	67.00 %
5020 Operation Expenses	117,278	125,000	(7,722)	94.00 %
5100 Communication Expense	18,313	37,440	(19,127)	49.00 %
5200 Vehicle Insurance	63,224	34,800	28,424	182.00 %
5500 Driver Expenses	11,679	20,000	(8,321)	58.00 %
5600 Advertising & Marketing	40,219	120,000	(79,781)	34.00 %
5700 Grant/Contract Match Funds	21,490	101,277	(79,787)	21.00 %
5800 Partner Distributions - Gorge Pass	12,469	11,640	829	107.00 %
Total Cost of Goods Sold	\$478,604	\$745,367	\$ (266,763)	64.00 %
GROSS PROFIT	\$1,311,916	\$2,758,658	\$ (1,446,742)	48.00 %
Expenditures				
7000 Administrative Expenses				
7003 Building Expenses	29,931	100,081	(70,150)	30.00 %
7100 Office Supplies & Expenses	14,594	15,600	(1,006)	94.00 %
7300 Professional Fees	79,085	149,800	(70,715)	53.00 %
7400 Other Administrative Expense	7,493	30,900	(23,407)	24.00 %
Total 7000 Administrative Expenses	131,103	296,381	(165,278)	44.00 %
8000 Personnel Expense	997,772	1,725,703	(727,931)	58.00 %
9000 Capital Outlay	301,415	957,760	(656,345)	31.00 %
Total Expenditures	\$1,430,290	\$2,979,844	\$ (1,549,554)	48.00 %
NET OPERATING REVENUE	\$ (118,373)	\$ (221,186)	\$102,813	54.00 %
Other Expenditures	\$ (10,000)	\$0	\$ (10,000)	0%
NET OTHER REVENUE	\$10,000	\$0	\$10,000	0%
NET REVENUE	\$ (108,373)	\$ (221,186)	\$112,813	49.00 %

Columbia Area Transit

A/R Aging Summary

As of February 28, 2023

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
City of Hood River		12,000.00				\$12,000.00
Columbia Gorge Health Council		240.00				\$240.00
Columbia Gorge Tourism	7,019.00					\$7,019.00
H.R. County School District			3,000.00			\$3,000.00
MCCOG					0.00	\$0.00
TOTAL	\$7,019.00	\$12,240.00	\$3,000.00	\$0.00	\$0.00	\$22,259.00



Memo

To: HRCTD - BOARD OF DIRECTORS
From: Amy Schlappi
Date: March 9, 2023
Re: FTA Low or No Emissions Grant Application

Background

Per HRCTD's Financial Management Policy staff needs approval to submit the below application. Amy sent this information via email to Board Members since the application was due to ODOT March 10, 2023 and no concerns were raised. ODOT will submit the application to FTA in April.

1. FTA Low or No Emissions 5339 (b) and (c) Application
 - a. Project Summary: HRCTD plans to electrify our fleet by purchasing 6 electric vehicles and modifying our facility to accommodate the larger vehicles and charging infrastructure needed.
 - Two 40' Vehicles
 - Two 35' Vehicles
 - One Van
 - One Cutaway
 - b. Total Cost: \$7,530,985
 - c. Expected Match: \$1,106,177 – the district is planning on financing this so it will be a yearly cost. A carbon credit will be applied and is expected to reduce the yearly cost.

Recommendation

Staff is looking for formal approval as the application has been submitted to ODOT, but it has not yet been submitted to FTA.



Memo

To: HRCTD - BOARD OF DIRECTORS
From: Tiah Mayhew
Date: 3/9/2023
Re: Used Bus Purchases

Background

As you are aware we continue to see an increase in vehicle maintenance costs due to the fact that the majority of our buses have exceeded their useful life. We have been contacted by Whatcom Transit in Washington letting us know that they have 2 Gilligs available for us to purchase for \$3,000 each. We purchased 5 Gilligs from them last year. The ones that we are looking at now are a little smaller, which would be beneficial for Dog Mountain, Gorge-to-Mountain, and Columbia Gorge Express services.

Impact

These vehicles will likely require some repairs, however at \$3,000 they could be great back ups or potentially be used as parts vehicles. Due to the bus shortages and our ageing fleet, backups could be useful. These vehicles are newer than our current Gilligs.

Action Required

The Board needs to either approve the purchase of the 2 Giligs or choose to continue with our current fleet.

Recommendation

Staff recommends that the Board approve the purchase.



Memo

To: HRCTD - BOARD OF DIRECTORS
From: Tiah Mayhew
Date: 3/9/2023
Re: Change our Financial Statement Review to a Quarterly Basis

Background

HRCTD Board of Directors recently approved changing our accounting practices from an accrual basis to modified cash. While operating on an accrual basis HRCTD compiled monthly financial statements for the board to review at the monthly board meetings which provided an estimate of our financial status pending grant funds being received. With the change in accounting practices, we would like to have the review of financial statements be changed to a quarterly basis to provide a clearer representation of our financial status.

Issues or Impact

If the board approves the change to reviewing the financial statement on a quarterly basis, the accounting team will provide updates regarding any significant changes at the monthly board meeting.

Action Required

The Board will need to either approve reviewing the financial statements on a quarterly basis or make the decision to maintain our current monthly review process.

Recommendation

Staff recommends changing the financial review process to a quarterly basis.



Memo

To: HRCTD - BOARD OF DIRECTORS
From: Tiah Mayhew
Date: 3/9/2023
Re: Approval of Outside Accountant

Background

HRCTD released an RFP for an outside accountant on January 13th, 2023, due to Teresa Gallucci with Our Team Accounting resigning effective February 15th. The RFP was sent to 27 different organizations with no response, follow-up calls were made and unfortunately, none of those organizations had the ability to potentially assist HRCTD. Amy attended a SDAO conference on February 9th where she met a representative of Merina+Co. After speaking with them she found that they have years of experience with Special Districts and grants. She expressed our needs to see if they were interested in submitting a proposal or had possible suggestions. Amy and I had a meeting with them to discuss what we were seeking and if they were able to meet those needs. We were both very happy with the meeting and felt that they would be a great option. They submitted a proposal on March 2nd and it is included in your materials.

Issues or Impact

The proposal that we received is higher than we have paid previously but this firm is staffed with CPA's and our outside accountant prior did not offer that. I was able to speak with 2 organizations to obtain a cost analysis and both of them stated that they would require a minimum of 30 hours a month to allow a clear understanding of CAT operations and expenses. I was provided with an estimate from both, the first was \$75 per hour (\$2,250 per month) and the second was \$115 per hour (\$3,450 per month). I would like to note that neither organization that provided estimated costs were CPA's however, this is not a requirement I just wanted to point out the reason for the cost difference.

Action Required

The Board needs to either approve moving forward with Merina+Co or advise to re-release the RFP and continue to search for an accountant.

Recommendation

Staff recommends that the Board approve Merina+Co as HRCTD outside accountant.

March 2, 2023

Hood River County Transportation District
DbA Columbia Area Transit (CAT)
224 Wasco Loop
Hood River, OR 97031

Attn: Amy Schlappi, Executive Director

Dear Ms. Schlappi,

Thank you for the opportunity to discuss the Hood River County Transportation District's (the District) challenges, wants, and needs surrounding its finance and accounting functions. We believe that our experience and skill sets are a solid match with this project and encourage you to let us know if you have any questions about our proposed approach outlined in detail below.

Scope of Work:

Merina+Co (MCO) will provide finance and accounting support to the District as follows:

- + Finance and accounting assistance in the following areas:
 - o Monthly
 - Review Office Manager's work,
 - Prepare journal entries,
 - Prepare bank reconciliation,
 - Review payroll,
 - Review financial statements,
 - Create and present board financial report, and
 - Help answer questions of Office Manager.
 - o Annually
 - Assist in the preparation of the District's budget, and
 - Assist in the preparation for the District's audit.

- + Assistance in updates to the chart of accounts and help setup the ability to track grants,

We anticipate the above scope of work could be performed primarily with remote support and assistance. If support is needed on-site we will bill travel expenses as incurred.

Our approach includes the following tasks:

Task 1: Monthly finance and accounting assistance

We will dedicate 16 hours per month to assist the district with the above items. We will agree when in the month these tasks will be completed to ensure the District has the information they need in a timely manner. The hours and the times agreed upon will also be the time when we are available to answer questions from the Office Manager.

Task 2: Annual finance and accounting assistance

1. Budget assistance
We will dedicate 30 hours between February and June each year to assist the District in the coordination and compilation of the District's fiscal year budget. We will schedule the hours in advance and work to help the District achieve all state budget requirements.
2. Audit assistance
We will dedicate 30 hours between July and August each year to assist the District with preparing for its annual financial statement audit. We will schedule the hours in advance and work to help the District be prepared for the auditors and assist with answering questions.

Task 3: Assist in updated to the chart of accounts

We will dedicate 10 hours in March of 2023 to assist in the updating of the District chart of accounts and in the use of classifications within QuickBooks to track grants.

Our Team:

Our project team for this proposed engagement includes our most experienced and skilled consultants with respect to local government.

Matthew Apken, CPA, Managing Consultant | Project Manager

Matthew is a CPA and consultant with over 10 years of budget, auditing, and accounting experience involving local government. His experience as a local government finance officer in Oregon provides him a unique perspective in evaluating financial operations and alternatives to "the way we have always done it". He questions the status quo with an understanding of government resource management and a respect for the process. Matthew will oversee, review, and support our team's work as listed above as well as performing specific analyses and support of the City/URA budget processes.

Matthew will have primary responsibility for our engagement and will coordinate a level of service you should expect from our firm. He will direct staff assignments of our team, review completed staff work, and communicate status and progress to City.

Rob Moody, CPA, Partner

Rob is a partner with MCO. He has worked with local government for his entire career – first as a government finance officer with the cities of The Dalles, Sherwood, and Wilsonville and then leading the governmental audit practice for a large, local CPA firm in the Portland area. For the last several years Rob has provided consulting and advisory services to local governments on topics of financial budget, reporting, accounting, operations, organizational effectiveness, and various specific or targeted financial analyses. Rob will provide quality oversight and review and support to the District budget processes and participate directly in the organizational scan of the District's finance and accounting function.

Craig Popp, CPA, Senior Consultant

Craig is a consultant with over 5 years of auditing and accounting experience as well as direct consulting experience helping governments address complex accounting structure challenges. His knowledge and experience working with fund and accounting structures is a solid fit with the

District's desire to consolidate functions into the General Fund. Craig graduated from the University of Indiana and spent time in the United States Air Force where he gained a detailed and thoughtful approach to projects.

Daniel Whitmore, Consultant

Daniel joined Merina+Co in 2020 after working for a national firm in Washington State. He has extensive background with local government financial statements and accounting. Daniel will support the District's budget work and participate in the assessment of the District's finance and accounting functions.

Timing and Fees:

We anticipate beginning this engagement in March 2023 with an anticipated project duration of three years. Specific timelines for each task are anticipated as follows:

- + **Task 1:** Monthly support for 3 years
- + **Task 2:** Annually with the budget between February and June and the audit between July and August
- + **Task 3:** March/April 2023

To accomplish the above scope of work we propose not-to-exceed fees (excluding any travel expenses) of:

- + **Task 1:** \$43,200 annually
- + **Task 2:** Budget \$6,750 and audit \$6,750
- + **Task 3:** \$2,250

Our standard rates for services are:

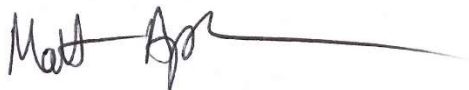
- + Partner \$300/hour - Travel \$150/hour
- + Managing Consultant \$250/hour - Travel \$125/hour
- + Sr. Consultant \$200/hour - Travel \$100/hour
- + Consultant \$150/hour - Travel \$75/hour

Travel expenses will be billed to the District as incurred and supported by actual receipts/source documents. If additional hours are needed and mutually agreed upon they will be billed at our standard rates.

As your Project Manager, I am authorized to represent our firm and available to answer any potential questions you may have. I can be reached by phone at (801) 602-3677 or email at mapken@merina.com.

Our proposal will remain in effect for thirty (30) days after receipt by the District.

Sincerely,



Matthew Apken, CPA | Managing Consultant

Operations Report



February

Safety and Statistics

Operations Report

SAFETY AND STATISTICS
SAMSARA SAFETY SCORE

	February	January	December	November
Safety Score	98	98	98	99
Crashes	0	0	0	0
Harsh Events reported	12	15	9	4
Harsh Events actual		3	2	0
Drive Time	1446	1,566	1,391	1,147
% Over speed limit	1.7%	1.5%	1.3%	1%
Miles Driven	49,611.2 mi	53,749 mi	46,109 mi	38,403 mi

*Harsh Events Caused by removal of devices from vehicles

ON TIME PERFORMANCE

	February	January	December	November	October
Fixed OTP 5 mins		94%	93%	95%	93%
Fixed OTP 15 mins		98%	97%	98%	98%
DAR OTP 5 mins	87%	87%	82%	86%	87%
DAR OTP 15 mins		99%	97%	99%	99%

OTP= On time performance.

On time performance of 5 mins = if the bus is there within 5 mins of the set time its considered on time. On time performance of 15 mins = bus is on time if its there within 15 mins of the scheduled time

OTHER STATISTICS

	February	January	December	November	October
Fuel Used (Gas)	8050.48	2904.4	1861.32	1893.21	1869.86
Fuel Used (Diesel)	15,061.04	4574.8	5714.65	3726.85	3721.39
Total Fuel Cost	\$23,111.52	\$24,443.37	\$22,239.13	\$20,836.5	\$24,808.21
Vehicle Repairs	4	2	0	1	2
Customer Complaints	1	0	2	0	0
Cost Per Mile	\$0.49	\$0.45	\$0.48	\$0.54	\$0.61

Driver of The Month:

Zach McFarland

Ridership														
	2023	2023	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
	Feb.	Jan.	Dec.	Nov.	Oct.	Sep.	Aug.	Jul.	Jun.	May	Apr.	Mar.	Feb.	Jan.
Dial-A-Ride	318	266	244	216	228	236	205	237	289	263	274	320	220	269
Upper Valley	329	402	370	399	436	348	523	476	480	427	464	460	411	502
The Dalles	282	308	266	324	314	387	349	358	379	382	271	344	245	251
Hood River Connector	43	21	27	43	50	162	261	163	137	88	7	0	0	0
Hood River City	1401	1300	1103	1296	1467	1665	1974	1757	1453	1393	1209	1093	1064	857
Cascade Locks	71	56	69	53	41	27	137	68	51	51	66	70	63	47
Columbia Gorge Express	2034	1841	1515	2043	2944	3231	4722	3708	2921	2633	1481	1727	1114	947
Gorge to Mountain	2247	2510	1063	0	0	0	0	0	0	0	20	941	1174	787
Dog Mountain	0	0	0	0	0	0	0	0	396	1216	92	0	0	0
Falls to Locks	0	0	0	0	0	95	538	499	257	45	0	0	0	0
All Routes	6725	6704	4657	4374	5480	6151	8709	7266	6363	6498	3884	4955	4291	3660