

INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors
Basin Transit Service Transportation District

We have performed the procedures enumerated below over compliance with the requirements of the Oregon Department of Transportation (ODOT) Statewide Transportation Improvement Fund (STIF) for the year ended June 30, 2023. The management of Basin Transit Service Transportation District (the "District") is responsible for the ODOT STIF for the year ended June 30, 2023.

The District's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of complying with the requirements of the ODOT STIF for the year ended June 30, 2023. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. For Qualified Entities that have Subrecipients:

- a. Obtain a list of disbursements made to Subrecipients during the Fiscal Year being audited.*
- b. Obtain and compare the written method for disbursements against actual disbursements made to sub-recipients and confirm the method was followed.*
- c. Confirm interest earned was apportioned in accordance with the disbursement method.*

Findings:

We noted the District does not have any subrecipients for the fiscal year ended 2023.

2. Confirm that the Qualified Entity spent at least 1% STIF Formula funding received in the fiscal year to benefit students in Grade 9-12 in their area of responsibility.

Findings:

We noted the District spent at least 1% of its Formula Revenues to benefit Grades 9-12 for the fiscal year ended 2023.

3. Identify the types and amounts of STIF funding received during the fiscal year.

Findings:

We obtained a listing from the District of all funding received and agreed all amounts received to invoices from the District to ODOT requesting reimbursement.

4. *Inspect the entity's accounting system to confirm the entity has a separate account in their accounting system for each type of STIF program received.*

Findings:

The District's accounting system uses a unique account coding that is specific for each type of STIF program revenues received.

5. *Mathematically check total interest earned on STIF Formula funds during the fiscal year.*

Findings:

We recalculated interest earned of \$352 for the fiscal year ended June 30, 2023, and the District agreed with the calculations.

6. *Recalculate the amount of unspent STIF Formula funds and interest earned that was carried forward to the following fiscal year or new STIF Plan.*

Findings:

We recalculated the District's carryover as of June 30, 2023 without exception, and it agrees to the balance of STIF Formula Funds, as follows:

Formula carryover from year ended June 30, 2022		\$	1,762,426
STIF Revenues			
Formula funds allocated through June 30, 2023	959,542		
Discretionary funds received through June 30, 2023	<u>213,203</u>		
			1,172,745
STIF Eligible Expenditures			
Formula fund expenditures	(773,597)		
Discretionary fund expenditures	<u>(213,203)</u>		
			(986,800)
Interest earned			<u>352</u>
Formula carryover to year beginning July 1, 2023		\$	<u>1,948,723</u>

7. *Select a sample of STIF expenditures to confirm accounting records for all STIF programs are supported by source documentation such as canceled checks, paid bills, payrolls, contracts.*

Findings:

We randomly selected 25 STIF expenditures and traced them to supporting documentation without exception.

8. *Inspect entity's written policies and procedures for documenting personnel compensation regarding employees whose time is charged to the STIF programs for detailed attributes including:*

- a. Personnel records are supported by a system of internal controls that provide reasonable assurance the charges are accurate, allowable, and properly allocated.*
- b. Personnel records are incorporated into the PTSP's official records.*
- c. Personnel records reasonably reflect the total activity for which the employee is compensated.*
- d. Personnel records encompass state assisted activities, as well as all other activities compensated by the PTSP.*
- e. Personnel records should not rely on estimates as a basis to charge time to STIF activities.*

Findings:

We inspected entity's policies and procedures regarding payroll for the attributes and found no exceptions.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the ODOT STIF for the year ended June 30, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Singer Lewak LLP

July 11, 2025