

Measure D Recipient Agency: Community Bridges/Lift Line

Measure D Annual Report Cover Sheet

Fiscal Year 2019/20

Submit documents to rmoriconi@scrtc.org by December 31, 2020.

Dear Measure D Taxpayer Oversight Committee: Community Bridges Lift Line (*Recipient Agency*) is pleased to present the following information demonstrating compliance with the voter-approved Measure D Ordinance, Strategic Implementation Plan (SIP), agreements and guidelines. Collectively they make up the Measure D annual report for recipient agencies.

| Measure D Financial Information | |
|---|-----------------------|
| FY19/20 Formula Allocations | \$808,862.00 |
| Unspent Prior Year Allocations | \$266,583.63 |
| Interest earned on Unspent Prior Allocations | \$320.50 |
| Total Measure D Funding Available in <u>FY19/20</u> | \$1,075,766.13 |
| Total Measure D Funds Spent in <u>FY19/20</u> | \$929,502.21 |
| Total Measure D Rollover to <u>FY20/21</u> | \$146,263.92 |
| Maintenance of Effort | |
| FY19/20 LOCAL funds spent on transportation projects, operations, and/or services (<i>exclude grants and formula state & fed funds - HUTA, TDA, SB1, STA, etc.</i>) | \$1,398,381 |
| Maintenance of Effort Baseline (<i>average amount of <u>local</u> funds spent on transportation projects in 3-5 fiscal years prior to 2017</i>) | \$757,521 |
| Measure D Compliance Documents | |
| Document | Attached (check) |
| 1. FY19/20 Annual Report Cover Sheet (<i>this document</i>) | X |
| 2. FY19/20 Audited Financials for Measure D funds (<i>see "Measure D Audit Guidance" for additional information</i>) | X |
| 3. FY19/20 Expenditure Report Spreadsheet: Shows what Measure D formula funds (direct allocations) were spent on. <i>*Report use of regional funds (Trail, Highway Corridors, Hwy 9, Rail) separate from formula funds.</i> | X |
| a. If applicable –Grouped projects supplemental information | NA |
| 4. Map: Attach or provide web link to map(s) of projects funded with Measure D funds in FY19/20 (for projects with specific locations). | X |
| 5. FY19/20 Performance Measures Report (<i>Measure D Guidelines Attachment B</i>) | X |
| 6. Maintenance of Effort Compliance Spreadsheet: List of local funds spent on transportation projects through FY19/20 as compared to the 3-5 years prior to FY16/17. | X |
| a. If FY19/20 Local funds expended were lower than Baseline amount, explain why. | N/A |

| | |
|---|--|
| <p>7. Indirect cost allocation plan: Does your agency have an indirect cost allocation plan (ICAP)? <i>(If "no," Measure D cannot be used for indirect costs)</i> a. Date of most recent ICAP: <u>05/01/2019</u></p> | <p>Yes</p> |
| <p>8. 5-Year Program of Projects (5-Year Plan): List showing planned use Measure D formula funds in the next 5 years.</p> | <p>Att. D5-D7 FY1920, Att. A4-A6 FY2021.</p> |
| <p>a. Evidence that the 5-year program of projects was approved through a public process. Include information on process used to select projects and develop 5-year plan. This may be in the form of public hearing notices, staff reports, and other means that agencies may have solicited input on their 5-year program of projects. Public process must include at least one public hearing and approval by recipient's governing board.</p> | <p>X</p> |
| <p>b. Date of 5-Year Plan Public Hearing soliciting input on 5-Year Plan <i>(per Article III.A.4.)</i></p> | <p>Date: 4/9/2019</p> |
| <p>c. Date annual 5-year Plan approved by Governing Board</p> | <p>Date: 11/20/2019</p> |
| <p>9. Complete Streets Compliance <i>(Cities/County only):</i> Attach copy or provide link to board adopted Complete Streets policy that is compliant with the California Complete Streets Act of 2008 (AB1358), including any amendments. <i>Per Measure D Agreement: Agencies are required to have a complete streets policy by April 1, 2018.</i></p> | <p>NA</p> |
| <p>10. Annual Report Narrative <i>(may be included in Management & Admin section of audit)</i></p> | |
| <p>a. Fund Balances, Carryover Projects, and Description of planned, longer-term and future uses of Measure D revenues, if known. Describe how agency is tracking Measure D funds not yet expended and include explanation of why not all funds were spent, reasons for large carryover balances, and planned future use of carryover funds. This could include a list of projects anticipated to use Measure D funds in the future, such as priority future projects, projects that will be implemented in a future year or over several years, larger projects that an agency is saving funds for, etc.)</p> | <p>Unspent reserves are deferred revenues isolated in a separate interest bearing account to be utilized for continued property build-out and improvements and to reduce the principal on the owner-carry 5 year note.</p> |
| <p>b. Future Liabilities: Describe possible liabilities, including information on how future costs for projects not yet completed are anticipated to be funded.</p> | <p>N/A</p> |
| <p>c. Compliance with Applicable Laws: Confirm projects were implemented in compliance with applicable laws, regulations, requirements, standards of practice, guidelines, etc. which are applicable to publicly funded transportation projects are met and adhered to, including requirements of the California Environmental Quality Act (CEQA), state design and procurement requirements, etc.</p> | <p>X</p> |
| <p>Public Outreach/Notification of Use of Measure D Funds</p> | |
| <p>11. Public Outreach/Process: Describe outreach conducted during the reporting year to inform Santa Cruz County taxpayers as to how</p> | <p>X</p> |

| | |
|--|----|
| your agency is using or plans to use Measure D funds. (per Article III.A.3.). | |
| 12. Sample(s) of public outreach on Measure D-funded projects 7/1/19-6/30/20 | X |
| a. Website with Measure D information (attach PDF): Web address: https://communitybridges.org/liftline/ (per Article III.A.7.) | X |
| b. News Article: Include a copy of or weblink to at least one news article or press release about Measure D-funded projects in the past fiscal year. News release should inform public that project is funded by Measure D. (per Article III.A.8.) | X |
| c. Signage: Did you display the Measure D logo on signs at construction sites, on vehicles, and/or public education materials/websites? Attach photos if available. See "Measure D: Sign Specifications" for additional signage guidance. (per Article III.A.6.) | X |
| 13. Photos: Attach before/after and construction photos if available of projects/work done in FY19/20. | X |
| 14. Fact Sheets on larger projects: Attach more detailed fact sheet on large projects (includes public information such as project name, description of work to be done, location, project benefits/purpose, schedule, graphics/maps, complete streets components/consistency, total cost & funding, including info on if Measure D was used to leverage other grants/funds). | NA |

Contacts

Designated staff available to report on or answer any and all inquiries in regard to Recipient Agency's audit, projects and expenditures, and/or compliance with Measure D before the RTC and/or the Measure D Taxpayer Oversight Committee or RTC advisory committees, as applicable.

| Name | Title | Phone/email |
|---------------------|------------------------------------|----------------------|
| Kirk Ance | Program Director/ Administrator | 831-688-8840 ext 238 |
| Douglas Underhill | CFO/Fiscal Administrator | 831-688-8840 ext 276 |
| Ruhsora Iskandarova | Financial Assistant | 831-688-8840 ext 273 |
| Raymon Cancino | CEO/ Administrator | 831-688-8840 ext 201 |

General Compliance Reporting:

Confirm completion of the following Measure D Agreement requirements during the reporting year. The RTC shall utilize information from Recipient on expenditures to prepare a comprehensive report to the public on the expenditure of Measure D revenues.

Recipient - Update all highlighted fields on 3 tabs. Reporting Requirements (Articles from the Master Fund Agreement are referenced as comments)

REPORTING YEAR: **FY19/20**

Recipient Agency **Community Bridges Lift Line**

| Public Information/ Outreach | Date | Documentation (ex. copy of resolution, minutes, notices, articles, webpage, signage, etc) - please attach. | Comments, additional info. If applicable, briefly explain why publicity requirement was not completed |
|--|-------------|--|---|
| Date Initial 5-Year Plan Adopted | 11/20/2019 | 1) Att. B1-B4 2) Att. B5-B7 | Public hearing process is overseen by RTC (see row 10) Community Bridges (CB) Board of Directors adopted the Measure D five-year plan as part of its annual budget approval. 1) CB Board Agenda, agency budget review. Note due to lack of quorum, the motion to approve the 19/20 agency roll-up budget will be added to an e-vote to be sent out by Tonje following the meeting. (see att. B3 6:34) 2) CB Board approval of 19/20 FY budget which includes Lift Line Measure D revenue and five-year plan of expenditures via e-vote(see att. B6 7.1c). |
| Date of 5-Year Plan Public Hearing | 4/9/2019 | 1) Att. C1 - C3 2) D. Web address 3) Att. D1-D7 | Community Bridges-Lift Line (CB-LL) is the only agency receiving a direct allocation of Measure D funds that is not a public agency. Review and approval of the CB-LL Measure D five-year plan will be overseen by the Regional Transportation Commission (RTC). 1) C1 - C3, E&D TAC (RTC) Agenda, item 20 CB-LL 5-Year Plan. 2) D, E&D TAC (RTC) Meeting Packet, https://sccrtc.org/wp-content/uploads/2019/04/00_Packet_19April09.pdf 3) D1-D7, CB-LL Measure D 5-Year Plan/ Public Presentation. |
| Date of annual audit of Measure D Expenditures | See Comment | | With the SCCRTC's approval, CB has not started our Measure D audit, that will be occurring in conjunction with our Agency audit that is targeted to be completed early Feb. 2020. |
| News Article | FY19/20 | 1) Att. F1 - F2 2) Att. G1 - G3 | 1) Press Release August 23, 2019, Highlighting Lift Line's new operations facility, which was purchased with Measure D funding. 2) June 12, 2020 eNewsletter G2 showing Lift Line's expanded services Saturday and Sunday which are funded by Measure D. |
| Website with info on Meas. D projects | ongoing | https://communitybridges.org/liftline/ | https://sccrtc.org/funding-planning/measured/ |
| Map of Measure D-funded Projects | ongoing | 1) Att. H 2) Att. I | 1) Operations Facility Map 2) Measure D Service Area Map |

| | | | |
|--|---|---|--|
| Photos (before/after) | ongoing | 1) Att. J1-J2 2) Att. K1 3) Att. K2 | 1) Lift Line Operations Facility Site, before and after occupancy. 2) Lift Line Operations Facility before and after Improvements. 3) Improvements sealing shop flooring. |
| Signage | ongoing | 1) Att. L 2) Att. M 3) Att. N | 1) Lift Line New Operations Facility w/ Measure D Signage. 2) Electric Vehicle Charging Stations w/ Measure D Signage. 3) Measure D signage on Electric Vehicles. |
| Describe any other public outreach conducted during the reporting year about Measure D | Please see Attachment O1-O3 List of outreach performed FY19/20 of which included Measure D expanded serviced. See Att. P Outreach photo of posting at Santa Cruz Museum of Art & History, Senior Companion Coffee. See Att. Q, Photo of Lift Line Display of services at the Santa Cruz Museum of Art & History. | | |

Maintenance of Effort

| | | |
|---|-------------|--|
| FY19/20 LOCAL funds spent on multimodal local road repairs & maintenance (exclude HUTA, formula state & fed funds, special grants) | \$1,398,381 | FY19/20 LOCAL funds spent on transportation projects, operations, and/or services (exclude grants and formula state & fed funds - HUTA, TDA, SB1, STA, etc.) |
| Maintenance of Effort BASELINE (should match MOE report submitted to RTC in 2017) | \$757,521 | Pre-Measure D Baseline of average of locally-generated revenues (ex. general funds, sales and property taxes and other fees) and expenditures for transportation purposes in the three to five fiscal years prior to the start of Measure D allocations to recipient agencies (FY16/17, FY15/16, FY14/15, and optionally FY13/14 and FY12/13). |
| FY20/21 LOCAL (exclude HUTA, formula state & fed funds) funds BUDGETED on multimodal local road repairs & maintenance | \$1,210,418 | FY20/21 LOCAL funds projected on transportation projects, operations, and/or services (exclude grants and formula state & fed funds - HUTA, TDA, SB1, STA, etc.) |
| If FY19/20 local expenditures were lower than the baseline amount, explain why. (e.g. emergencies, extraordinary event - fires, etc) Recipient agencies have up to three fiscal years to meet the adjusted minimum local revenue expenditure requirement. | N/A | |
| Does your agency have an indirect cost allocation plan? | Yes | If "no", Measure D funds cannot be used for indirect costs. |
| Cities/County Only: Does your agency have an adopted Complete Streets policy? | Yes/No | If "yes" - when was it adopted? If "no", agency is required to immediately adopt one in order to continue to receive Measure D funds. |

Contacts

Administrative officer or designated staff available to report on or answer any and all inquiries in regard to Recipient's receipt, usage, and/or compliance audit findings regarding Measure D funds before the RTC and/or the Independent Oversight Committee or RTC advisory committees, as applicable.

| Name | Title/Measure D tasks | Phone/email |
|---------------------|---------------------------------|----------------------|
| Kirk Ance | Program Director/ Administrator | 831-688-8840 ext 238 |
| Douglas Underhill | CFO/Fiscal Administrator | 831-688-8840 ext 276 |
| Ruhsora Iskandarova | Financial Assistant | 831-688-8840 ext 273 |
| Raymon Cancino | CEO/ Administrator | 831-688-8840 ext 201 |
| | | |

MEASURE D EXPENDITURE REPORT:

LIFT LINE - COMMUNITY BRIDGES

| # | Project Name | Total Project Cost | FY19/20 Measure D Expenditures | Past year(s) Measure D Expenditures on this project | Measure D TOTAL SPENT through reporting year | (Est) Future Year(s) Measure D Expenditures | Project in approved 5-year plan? |
|--------------|--|--------------------|--------------------------------|---|--|---|----------------------------------|
| 1 | * Driver Personnel | Approx \$250K/Yr | \$ 282,653.04 | \$ 499,697.03 | \$ 782,350.06 | \$ 1,463,092.08 | Yes |
| 2 | Driver Trainer | Approx \$75K/Yr | \$ 48,230.79 | \$ 80,166.81 | \$ 128,397.60 | \$ 347,875.66 | Yes |
| 3 | Admin Assistant/Dispatch | Approx \$65K/Yr | \$ 47,300.38 | \$ 100,377.79 | \$ 147,678.17 | \$ 343,997.36 | Yes |
| 4 | Out Reach / Publicity | Approx \$6K/Yr | \$ 8,301.29 | \$ 13,571.18 | \$ 21,872.47 | \$ 29,946.78 | Yes |
| 5 | Operations Facility - Pre-Construction | \$ 132,242.00 | \$ 96,686.66 | \$ 41,153.10 | \$ 137,839.76 | \$ 90,517.00 | Yes |
| 6 | Operations Facility - Reserve | \$ 5,799,450.00 | \$ 442,506.06 | \$ 599,532.38 | \$ 1,042,038.44 | \$ 1,275,569.03 | Yes |
| 7 | Vehicle Equipment - Reserve | \$ 175,000.00 | \$ 3,824.00 | \$ 89,396.64 | \$ 93,220.64 | \$ 75,000.00 | Yes |
| Total | | | \$ 929,502.21 | \$ 1,423,894.92 | \$ 1,423,894.92 | \$ 3,625,997.91 | |

LIFT LINE - COMMUNITY BRIDGES

| Project Name | Project Description/Location | | Project Status/Timeline | | |
|--|--|-------------------|---|---|---|
| | Description <i>(may include additional project components, ex. complete streets, traffic calming, crossing improvements, drainage upgrades, etc.)</i> | Location/Limits | Work Done in FY19/20 | CEQA compliance <i>(List type of document & certification date - e.x. CE, 5/1/18)</i> | Construction or Implementation Schedule |
| * Driver Personnel | Providing expanded hours of paratransit service | Santa Cruz County | Operations | N/A | On-Going |
| Driver Trainer | Providing safety and service training for paratransit drivers | Santa Cruz County | Operations | N/A | On-Going |
| Admin Assistant/Dispatch | Supporting additional paratransit rides | Santa Cruz County | Operations | N/A | On-Going |
| Out Reach / Publicity | Materials/videos to promote paratransit ride availability | Santa Cruz County | Education and Promotion | N/A | On-Going |
| Operations Facility - Pre-Construction | Facility Project Management - architects, environ review, design | Santa Cruz County | Operations | N/A | On-Going |
| Operations Facility - Reserve | Reserve for projected Acquisition, construction and/or renovation expenses | Santa Cruz County | Other (describe in project description column) | N/A | Paving 2020 |
| Vehicle Equipment - Reserve | Vehicle replacement, 5310 vehicle match funds, CARB match, equipment e.g. vehicle hoist | Santa Cruz County | Equipment and New Vehicles | N/A | Equipment Match FY1920 |

* Operating Costs include driver support (Mechanical, IT, Fleet Manager, Program Supervisor) salaries and fringes, vehicle operations including vehicle maintenance repair, fuel, vehicle insurance, communications, taxes & licenses related to paratransit services. It also includes a prorated allocation of costs such as general liability insurance, staff training and other indirect costs

LIFT LINE - COMMUNITY BRIDGES

| Project Name | Completion Date <i>(actual or estimate)</i> | Leveraged Funds, if any | | Measure D use | | | % Paratransit |
|--|--|---|--------------------------------|--------------------------------|---|---------------------------------|---------------|
| | | Leveraged Funds <i>(grants & other funds secured, which used Meas. D as match)</i> | Leveraged Fund Source Name(s) | Measure D-funded Capital Costs | Measure D-funded Non-capital <i>(non-infrastructure, outreach, admin, etc)</i> | Measure D-funded indirect costs | |
| * Driver Personnel | On-Going | | | N/A | \$ 782,350.06 | \$217,952.23 | 100% |
| Driver Trainer | On-Going | | | N/A | \$ 128,397.60 | | 100% |
| Admin Assistant/Dispatch | On-Going | | | N/A | \$ 147,678.17 | | 100% |
| Out Reach / Publicity | On-Going | | | N/A | \$ 21,872.47 | | 100% |
| Operations Facility - Pre-Construction | On-Going | | | N/A | \$ 137,839.76 | | 100% |
| Operations Facility - Reserve | On-Going | | | \$ 1,042,038.44 | N/A | | 100% |
| Vehicle Equipment - Reserve | On-Going | \$ 719,973.59 | Caltrans 5310 and CARB Program | \$ 93,220.64 | N/A | | 100% |
| | | \$ 719,973.59 | | \$ 1,135,259.07 | \$ 1,218,138.06 | \$ 217,952.23 | 100% |

COMMUNITY BRIDGES

(A Private, Non-Profit Organization)

Annual Financial Report

Fiscal Year Ended June 30, 2020

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)

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KAKU & MERSINO, LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Directors
Community Bridges

Report on the Financial Statements

We have audited the accompanying financial statements of Community Bridges (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Bridges as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and supplementary information (pages 21-42) is presented for purposes of additional analysis, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *CDE Audit Guide*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and in conformity with the CDE Audit Guide issued by the California Department of Education and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. Also, in our opinion, the Measure D information is fairly stated in all material respects in relation to the financial statements as a whole, and the funds allocated to, and received by the Community Bridges' Measure D Funding were expended in conformance with applicable statutes, rules and regulations of Measure D and the agreement with Santa Cruz County Regional Transportation Commission for the year ended June 30, 2020.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2021, on our consideration of Community Bridges' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Bridges' internal control over financial reporting and compliance.

Kaku + Mersino, LLP

KAKU & MERSINO, LLP

February 12, 2021

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020

ASSETS

| | |
|-----------------------------|-----------------------------|
| Cash and Cash Equivalents | \$ 3,106,145 |
| Investments | 868,063 |
| Grant Receivables | 2,164,060 |
| Other Receivables | 367,231 |
| Inventories | 24,595 |
| Prepaid Expenses | 191,940 |
| Deposits | 36,849 |
| Property and Equipment, net | <u>7,633,681</u> |
| TOTAL ASSETS | <u>\$ 14,392,564</u> |

LIABILITIES

| | |
|---------------------------------------|-------------------------|
| Accounts Payable and Accrued Expenses | \$ 1,449,427 |
| Salaries and Benefits Payable | 629,452 |
| Refundable Advances | 1,407,646 |
| Obligation Under Capital Lease | 1,355 |
| Reserve Fund - Transportation | 204,214 |
| Notes Payable | <u>4,618,496</u> |
| TOTAL LIABILITIES | <u>8,310,590</u> |

NET ASSETS

| | |
|---|-----------------------------|
| Net Assets without Donor Restrictions | 5,638,380 |
| Net Assets with Donor Restrictions | <u>443,594</u> |
| TOTAL NET ASSETS | <u>6,081,974</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$ 14,392,564</u> |

The accompanying notes are an integral part of the financial statements.

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|-------------------------------|----------------------------|---------------|
| SUPPORT and REVENUE | | | |
| Support | | | |
| Grant Revenues | \$ 12,866,717 | \$ - | \$ 12,866,717 |
| Foundations and other institutions | 1,453,596 | | 1,453,596 |
| Donations/contributions | 1,244,996 | | 1,244,996 |
| Total support | 15,565,309 | - | 15,565,309 |
| Revenue | | | |
| Service fees | 1,889,902 | | 1,889,902 |
| Interest | 9,344 | 11,751 | 21,095 |
| Other income | 196,800 | 1,655 | 198,455 |
| Total revenue | 2,096,046 | 13,406 | 2,109,452 |
| Net assets released from restrictions | 23,811 | (23,811) | - |
| TOTAL SUPPORT and REVENUE | 17,685,166 | (10,405) | 17,674,761 |
| EXPENSES | | | |
| Program Services | | | |
| Women, Infants, and Children (WIC) | 1,828,575 | | 1,828,575 |
| Child & Adult Care Food Program | 3,609,672 | | 3,609,672 |
| Transportation Services - Lift Line | 1,994,803 | | 1,994,803 |
| Senior Nutrition Meals on Wheels | 1,580,551 | | 1,580,551 |
| Child Development Division | 1,875,260 | | 1,875,260 |
| Nueva Vista Community Resources | 328,197 | | 328,197 |
| Live Oak Family Community Resources | 299,548 | | 299,548 |
| Mountain Community Resources | 413,070 | | 413,070 |
| La Manzana Community Resources | 501,906 | | 501,906 |
| Senior CBAS Elderday | 1,311,414 | | 1,311,414 |
| Total Program Services | 13,742,996 | - | 13,742,996 |
| Supporting Services | | | |
| Management and General | 1,907,969 | | 1,907,969 |
| Other Services | 308,098 | | 308,098 |
| Fund Development | 221,662 | | 221,662 |
| Total Supporting Services | 2,437,729 | - | 2,437,729 |
| TOTAL EXPENSES | 16,180,725 | - | 16,180,725 |
| EXCESS/(DEFICIENCY) OF SUPPORT AND REVENUE OVER EXPENSES | 1,504,442 | (10,405) | 1,494,037 |
| Increase in Grant Funded Assets | 1,088,033 | | 1,088,033 |
| Depreciation Grant Funded Assets | (276,038) | - | (276,038) |
| INCREASE IN NET ASSETS | 2,316,437 | (10,405) | 2,306,032 |
| NET ASSETS, BEGINNING OF YEAR | 3,321,943 | 453,999 | 3,775,942 |
| NET ASSETS, END OF YEAR | \$ 5,638,380 | \$ 443,594 | \$ 6,081,974 |

The accompanying notes are an integral part of the financial statements.

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

PROGRAM SERVICES

| | Women, Infants & Children (WIC) | Child & Adult Care Food Program | Transportation Services - Lift Line | Senior Nutrition Meals on Wheels | Child Development Division | Nueva Vista Community Resources | Live Oak Family Community Resources |
|--|---------------------------------------|---------------------------------------|---|---|----------------------------------|---------------------------------------|--|
|--|---------------------------------------|---------------------------------------|---|---|----------------------------------|---------------------------------------|--|

EXPENSES

| | | | | | | | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| Salaries and benefits | \$ 1,553,664 | \$ 284,703 | \$ 1,253,912 | \$ 796,268 | \$ 1,467,646 | \$ 229,598 | \$ 174,639 |
| Food payments | - | 3,382,449 | - | - | - | - | - |
| Building occupancy | 226,455 | 27,368 | 64,556 | 121,676 | 132,384 | 41,718 | 32,399 |
| Meals expense | - | - | - | 553,826 | 45,848 | 1,345 | - |
| Travel and transportation | 4,743 | 4,595 | 78,958 | 51,370 | 6,887 | 2,638 | 1,460 |
| Supplies and other misc expenses | 27,742 | 3,414 | 14,746 | 40,146 | 77,060 | 17,900 | 14,623 |
| Professional and contracted servic | 22,401 | 20,906 | 151,710 | 8,977 | 26,106 | 4,429 | 31,619 |
| Vehicle expense | - | - | 165,508 | 16,760 | - | - | - |
| Insurance | 10,123 | 1,561 | 86,184 | 20,380 | 17,579 | 8,611 | 7,966 |
| Printing, advertising and dues | 4,199 | 2,586 | 6,516 | 2,987 | 3,891 | 888 | 1,203 |
| Telephone and communication | 43,321 | 7,547 | 23,028 | 10,276 | 38,266 | 9,053 | 9,396 |
| Minor equipment | 24,013 | 3,812 | 6,526 | 5,780 | 44,965 | 2,900 | 10,752 |
| Equipment rental & repair | 809 | - | 15,012 | 3,978 | 3,081 | 1,028 | 7,592 |
| Interest expense | - | - | 123,427 | - | - | - | - |
| Staff training | 11,813 | 371 | 1,157 | 83 | 2,797 | 3,165 | 3,284 |
| Contract services to other agencie | - | - | - | - | - | - | - |
| Taxes, licenses and bank fees | 3,699 | 1,325 | 12,767 | 5,201 | 6,073 | 640 | 4,615 |
| Depreciation | 22,230 | - | 3,840 | - | 2,677 | 4,284 | - |
| Administrative services | 333,237 | 63,501 | 289,637 | 263,573 | 192,542 | 54,182 | 40,853 |
| Subtotal | 2,288,449 | 3,804,138 | 2,297,484 | 1,901,281 | 2,067,802 | 382,379 | 340,401 |
| Less Intercompany Transfers | (459,874) | (194,466) | (302,681) | (320,730) | (192,542) | (54,182) | (40,853) |
| TOTAL EXPENSES | \$ 1,828,575 | \$ 3,609,672 | \$ 1,994,803 | \$ 1,580,551 | \$ 1,875,260 | \$ 328,197 | \$ 299,548 |

The accompanying notes are an integral part of the financial statements.

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

| | PROGRAM SERVICES | | | SUPPORTING SERVICES | | | Total |
|--------------------------------------|------------------------------|--------------------------------|----------------------|------------------------|-------------------|-------------------|----------------------|
| | Mountain Community Resources | La Manzana Community Resources | Senior CBAS Elderday | Management and General | Other Services | Fund Development | |
| EXPENSES | | | | | | | |
| Salaries and benefits | \$ 250,144 | \$ 366,782 | \$ 862,819 | \$ 1,431,621 | \$ 34,205 | \$ 44,468 | \$ 8,750,469 |
| Day care home food payments | - | - | - | - | - | - | 3,382,449 |
| Building occupancy | 18,847 | 62,029 | 266,626 | 108,295 | 152,325 | 700 | 1,255,378 |
| Meals expense | 9,594 | - | 97,114 | - | - | - | 707,727 |
| Travel and transportation | 4,414 | 4,175 | 239,046 | 3,352 | 46 | 593 | 402,277 |
| Supplies and other misc expenses | 22,849 | 30,328 | 34,278 | 52,850 | 6,355 | 58,747 | 401,038 |
| Professional and contracted services | 43,122 | 5,885 | 79,037 | 165,776 | 3,476 | 88,307 | 651,751 |
| Vehicle expense | - | 1,159 | - | 302 | - | - | 183,729 |
| Insurance | 4,208 | 4,722 | 15,314 | 10,012 | 4,868 | - | 191,528 |
| Printing, advertising and dues | 726 | 1,704 | 9,381 | 19,199 | 2 | 6,590 | 59,872 |
| Telephone and communication | 6,507 | 9,367 | 8,861 | 12,628 | 627 | 14,695 | 193,572 |
| Minor equipment | 4,123 | 2,420 | 10,582 | 12,561 | - | - | 128,434 |
| Equipment rental & repair | 1,143 | 1,478 | 583 | 6,356 | 3,414 | - | 44,474 |
| Interest expense | 25,388 | - | - | - | 89,320 | - | 238,135 |
| Staff training | 3,165 | 3,165 | 815 | 4,182 | - | 2,070 | 36,067 |
| Contract services to other agencies | - | 39,103 | - | 106,438 | - | - | 145,541 |
| Taxes, licenses and bank fees | 5,507 | 1,677 | 7,112 | 19,799 | 3,098 | 5,492 | 77,005 |
| Depreciation | 13,333 | 13,404 | - | 16,036 | 10,362 | - | 86,166 |
| Administrative services | 70,230 | 86,421 | 268,965 | 10,469 | - | 38,687 | 1,712,297 |
| Subtotal | 483,300 | 633,819 | 1,900,533 | 1,979,876 | 308,098 | 260,349 | 18,647,909 |
| Less Intercompany Transfers | (70,230) | (131,913) | (589,119) | (71,907) | - | (38,687) | (2,467,184) |
| TOTAL EXPENSES | \$ 413,070 | \$ 501,906 | \$ 1,311,414 | \$ 1,907,969 | \$ 308,098 | \$ 221,662 | \$ 16,180,725 |

The accompanying notes are an integral part of the financial statements.

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020

| | |
|--|----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Change in Net Assets | \$ 2,306,032 |
| Adjustments to reconcile change in net assets to net cash from operating activities: | |
| Depreciation | 362,206 |
| (Increase) Decrease in Assets: | |
| Trading Securities | (247,379) |
| Grant Receivables | 91,751 |
| Other Receivables | 177,553 |
| Inventories | (5,203) |
| Prepaid Expenses | 113,352 |
| Deposits | 2,550 |
| Increase (Decrease) in Liabilities: | |
| Accounts Payable and Accrued Expenses | 204,054 |
| Salaries and Benefits Payable | (223,182) |
| Deferred Revenue | 1,128,518 |
| Reserve Fund - Transportation | (62,370) |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | <u>3,847,882</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Acquisition of Property and Equipment | (912,198) |
| NET CASH USED BY INVESTING ACTIVITIES | <u>(912,198)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | |
| Payments on Capital Lease | (1,806) |
| Payments on Debt | (268,710) |
| NET CASH USED BY FINANCING ACTIVITIES | <u>(270,516)</u> |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | 2,665,168 |
| BEGINNING CASH AND CASH EQUIVALENTS | <u>440,977</u> |
| ENDING CASH AND CASH EQUIVALENTS | <u><u>\$ 3,106,145</u></u> |

Supplemental Disclosures of Cash Flow Information:
Cash paid during year for interest \$238,135

The accompanying notes are an integral part of the financial statements.

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
June 30, 2020

Note 1. NATURE OF ACTIVITIES

Community Bridges (the Organization) is a not-for-profit organization that was incorporated in California in 1977. Its stated purpose is to organize, develop, and operate programs that provide meals, nutritional information, transportation, day care, and related services to low-income children, the elderly, and other eligible persons in the local area. The Organization is both publicly and privately funded. The Organization has program contracts with both the federal and state governments as listed in the accompanying Schedule of Expenditures of Federal and State Awards and also receives funds from private donations and service contracts.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Financial Statement Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

- Net Assets without Donor Restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program related services, raising contributions, and performing administrative functions.
- Net Assets with Donor Restrictions – These net assets generally result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

Cost Allocations

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied and that is also in accordance with guidance of any specific funding terms and conditions associated with the funding received. Allocated expenditures for shared costs include compensation and benefits, which are allocated either on the basis of actual time tracking or estimates of time and effort such as may be extrapolated from a time study. Costs such as contract services are allocated to the program which receives the benefit and may be further allocated based on clients, employees, or number of service units. Facility costs, including depreciation, are allocated based on square footage.

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
June 30, 2020

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

For the purpose of the statement of cash flows, the Organization considers deposits in banks, and investments purchased with a maturity of three months or less to be cash equivalents. When required by funding sources, funds received specifically for program expenses are deposited in separate bank accounts.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Grants Receivables and Other Receivables

Accounts receivable are amounts due from various agencies and entities for services performed under fee for service contracts. Grants receivable are amounts due from federal, state, or local funding sources for services performed under cost reimbursement contracts. Management considers all amounts to be fully collectible, and therefore, no allowance for doubtful accounts has been recorded in the accompanying financial statements.

Property and Equipment

Contributed property and equipment are recorded at fair value on the date of donation. Contributions of property and equipment are recorded as unrestricted support, unless the donor stipulates how long the assets must be used.

Property and equipment purchased with Organization funds are capitalized at cost and depreciated over the useful estimated lives of the asset using the straight-line method. Amortization of building improvements is based on the estimated useful life of the improvements. Depreciation and amortization expense is charged against operations. Expenditures for property and equipment in excess of \$5,000 are capitalized.

Property and equipment purchased with grant funds are depreciated using the straight-line method over the estimated useful life of the assets. Depreciation of these assets is charged against grant funded assets in the Statement of Activities.

In the event of a contract termination, certain funding sources require title to property and equipment previously purchased with grant funds revert to the funding source. Certain funding sources also limit the use of property and equipment for specific programs and require approval for disposition of property and equipment from the funding source.

Depreciation is calculated based on the following estimated useful lives:

| <u>Type of Asset</u> | <u>Estimated Useful Life</u> |
|------------------------|------------------------------|
| Furniture & Equipment | 3-10 years |
| Vehicles | 5 years |
| Leasehold Improvements | 5-10 years |
| Buildings | 30 years |

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
June 30, 2020

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Inventory

Inventories, consisting of food and consumable food service supplies, are valued at cost, which approximates market, on a first-in-first-out basis.

Income Tax Status

Community Bridges is a non-profit organization that is exempt from federal income tax under Internal Revenue Code Section 501(c)(3). The Organization's returns are subject to examination by federal and state taxing authorities, generally for three and four years, respectively, after they are filed.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

The Organization uses the allowance method to determine uncollectible promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made.

Contributions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions.

Advertising

Advertising costs are expensed as incurred. Advertising costs totaling \$6,581 were expensed in the year ended June 30, 2020. There were no advertising costs capitalized during the year ended June 30, 2020.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
June 30, 2020

Note 3. CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject Community Bridges to concentrations of credit risk consist principally of cash balances and grant receivables. Concentration of credit risk with respect to grant receivables are limited due to receivables being from government agencies.

Community Bridges maintains cash balances at five financial institutions located in the county of Santa Cruz, California. Accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2020, the uninsured cash balances totaled \$3,343,815. Money market funds are neither insured nor guaranteed by FDIC.

Note 4. CASH & CASH EQUIVALENTS

Cash and Cash Equivalents consist of the following at June 30, 2020:

| | <u>Amount</u> |
|--------------------|---------------------|
| Cash | \$ 3,035,351 |
| Money Market Funds | <u>70,794</u> |
| Total | <u>\$ 3,106,145</u> |

Note 5. INVESTMENTS AND FAIR VALUE MEASUREMENTS

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at June 30, 2020 are as follows:

| | <u>Fair Value</u> | <u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u> |
|--------------|-------------------|---|
| Mutual Funds | <u>\$ 868,063</u> | <u>\$ 868,063</u> |

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments.

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
June 30, 2020

Note 6. PROPERTY & EQUIPMENT

Property & equipment are summarized by major classifications as follows:

| | |
|------------------------------------|-------------------------|
| Buildings | \$ 6,042,849 |
| Vehicles | 2,166,932 |
| Furniture & Equipment | 1,067,031 |
| Leasehold Improvements | <u>1,327,950</u> |
| Total Property & Equipment | 10,604,762 |
| Less: Accumulated Depreciation | <u>(2,971,081)</u> |
| Property & Equipment, net | <u>\$ 7,633,681</u> |

Depreciation amounted to \$276,038 for grant funded property and equipment, and \$86,166 for Organization property and equipment for the year ended June 30, 2020. Equipment and building are pledged as collateral as disclosed on the notes payable.

Note 7. REFUNDABLE ADVANCES

Refundable Advances consists of the as following at June 30, 2020:

| | |
|-----------------------------------|-------------------------|
| Program Advances | \$ 467,876 |
| Paycheck Protection Program (PPP) | <u>939,770</u> |
| Total Refundable Advances | <u>\$ 1,407,646</u> |

Paycheck Protection Program

The Organization received a grant from Santa Cruz County Bank in the amount of \$1,666,372 under the Paycheck Protection Program established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The grant is subject to a note dated April 22, 2020, and may be forgiven to the extent proceeds of the grant are used for eligible expenditures such as payroll and other expenses described in the CARES Act. The Organization intends to use the entire grant amount for qualifying expenses. The loan bears interest at a rate of 1% and is payable in monthly installments of principal and interest over 24 months beginning August 6, 2021. The proceeds from the grant are recognized as a refundable advance until the conditions for forgiveness are substantially met. As of June 30, 2020, the Organization has \$726,602 of qualifying expenses and accordingly has recorded grant revenue of \$726,602. The remaining balance in refundable advances is \$939,770.

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
June 30, 2020

Note 8. DEFINED CONTRIBUTION PLAN

The Organization has a defined contribution plan covering employees who have six consecutive months of service from date of hire. The Organization contributed \$66,960 to the plan for all eligible employees who contributed a 2% salary match for the year ending June 30, 2020.

Note 9. COMMITMENTS AND CONTINGENCIES

The Organization leases a copier under a capital lease. The economic substance of the lease is that the Organization is financing the acquisition of the asset through the lease, and accordingly, it is recorded in the Organization's assets and liabilities. The leased assets are included in equipment at \$9,032 and accumulated depreciation of \$7,678.

Minimum lease payments, on an annual basis, are as follows:

| | <u>For the Year Ending June 30,</u> | |
|-------------------------------------|-------------------------------------|-----------------|
| | 2021 | \$ 1,584 |
| | 2022 | 0 |
| | 2023 | 0 |
| | 2024 | 0 |
| | 2025 | 0 |
| | Thereafter | <u>0</u> |
| Total minimum lease payment | | 1,584 |
| Less amount representing interest | | <u>(229)</u> |
| Present value minimum lease payment | | <u>\$ 1,355</u> |

Note 10. COMPENSATED ABSENCES

Accumulated unpaid vacation is recognized as a liability of the Organization. The expenditure is recognized in the year to which the liability relates. The value of accumulated vacation at June 30, 2020 is \$393,932.

Note 11. RESERVE FUND - TRANSPORTATION

The reserve fund primarily consists of a facilities reserve and vehicle reserve, set aside from the County of Santa Cruz, voter approved 30-year Measure D sales tax, administered by the Santa Cruz County Regional Transportation Commission (RTC) for the Lift Line program of Community Bridges, a Consolidated Transportation Service Agency. The amount set aside is part of a 5-year master funding agreement, approved by the RTC and Community Bridges.

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
June 30, 2020

Note 12. NOTES PAYABLE

Notes payable consist of the following at June 30, 2020:

| | <u>Amount</u> |
|---|---------------------|
| Line of credit with a financial institution in the amount of \$650,000. Interest rate is prime plus 1.00%. The line renews on March 13, 2021. The line is secured by equipment, inventory, receivables, and contains certain covenants. | \$ 0 |
| Promissory note of \$1,527,000 to a financial institution with 12 months interest only, then 48 monthly payments of \$8,656, followed by 60 monthly payments of \$9,165. Balloon payment due May 5, 2027. Swap variable interest rate currently at 4.625%. The note is secured by a building. | 1,196,190 |
| Promissory note payable with monthly payments of principal and interest of \$3,061. Interest rate is 5% per annum. The note is secured by a building. | 493,287 |
| Promissory note payable with monthly payments of principal and interest of \$3,548. Interest rate is 5% per annum. Balloon payment due June 1, 2022. The note is unsecured. | 629,019 |
| Promissory note payable with monthly payments of interest only \$4,167. Interest rate is 5% per annum. A balloon payment is due June 28, 2024. The note is secured by a building. | 800,000 |
| Promissory note payable to a financial institution in 107 monthly payments of principal and interest of \$11,482. Interest rate is 4.75%. Loan balance is due June 5, 2029. The note is secured by a building. | <u>1,500,000</u> |
| Total | <u>\$ 4,618,496</u> |
| Current Portion | <u>\$ 105,252</u> |
| Long Term Portion | <u>\$ 4,513,244</u> |

Schedule of future minimum principal payments for each of the succeeding years ending June 30 are as follows:

| | |
|------------|---------------------|
| 2021 | \$ 105,252 |
| 2022 | 716,144 |
| 2023 | 103,199 |
| 2024 | 909,969 |
| 2025 | 115,188 |
| Thereafter | <u>2,668,744</u> |
| | <u>\$ 4,618,496</u> |

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
June 30, 2020

Note 13. COMMITMENTS AND CONTINGENCIES

Operating Leases:

The total rental expense incurred by the Organization for facilities during the year was \$429,825. The Organization also had miscellaneous equipment rental of \$5,298 for the year, which was expensed. Minimum future rental payments under noncancellable operating leases for each of the next 5 years in aggregate are:

| <u>For the Year Ending June 30,</u> | |
|-------------------------------------|-----------|
| 2021 | \$ 38,308 |
| 2022 | 38,308 |
| 2023 | 9,000 |
| 2024 | 0 |
| 2025 | 0 |

Note 14. CHANGE IN PRONOUNCEMENT

Effective July 1, 2020, The Organization prospectively changed its method of recognizing revenue in its financial statements to conform with a recent pronouncement of the Financial Accounting Standards Board. Grant funded contracts were previously considered reciprocal transactions as exchange agreements. Under new guidance, grants likely are to be considered nonreciprocal transactions and therefore are considered contributions. The prospective change to the financial statements increased grant revenue \$428,390 for the year ending June 30, 2020.

Note 15. SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 12, 2021, the date the financial statements were available to be issued.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result, economic uncertainties have arisen which are likely to negatively impact net assets. Other financial impact could occur though such potential impact is unknown at this time.

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
June 30, 2020

Note 16. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations.

Financial assets at year-end

| | |
|----------------------------|-------------------------|
| Cash | \$ 3,106,145 |
| Investments | 868,063 |
| Grants Receivable | 2,164,060 |
| Other receivable | <u>367,231</u> |
| Total Financial Assets | \$ <u>6,505,499</u> |

Less those unavailable for general expenditures within one year, due to:

| | |
|---------------------------------------|------------------|
| Accounts payable and accrued expenses | (1,449,427) |
| Salaries and benefits payable | (629,452) |
| Refundable advances | (1,407,646) |
| Reserves restricted use | (204,214) |
| Current portion long term debt | <u>(105,252)</u> |

Financial assets available to meet cash needs for general expenditures within one year \$ 2,709,508

Organization operations require maintenance of financial assets, which consist of cash to meet normal operating expenses. The Organization also has a line of credit in place in the amount of \$650,000 which it could draw upon in the event of any unanticipated liquidity needs.

KAKU & MERSINO, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors of
Community Bridges

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Bridges (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 12, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Bridges' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Bridges' internal control. Accordingly, we do not express an opinion on the effectiveness of Community Bridges' internal control.

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

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

(Continued)

KAKU & MERSINO, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Community Bridges
Page 2

Compliance and Other Matters

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

Purpose of this Report

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

Kaku + Mersino, LLP

KAKU & MERSINO, LLP

February 12, 2021

KAKU & MERSINO, LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Community Bridges

Report on Compliance for Each Major Federal Program

We have audited Community Bridges' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Bridges' major federal programs for the year ended June 30, 2020. Community Bridges' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Community Bridges' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Bridges' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Bridges' compliance.

Opinion on Each Major Federal Program

In our opinion, Community Bridges complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

(Continued)

Board of Directors
Community Bridges
Page 2

Report on Internal Control Over Compliance

Management of Community Bridges is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Bridges' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Bridges' internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Kaku + Mersino, LLP

KAKU & MERSINO, LLP

February 12, 2021

COMMUNITY BRIDGES
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 FOR THE YEAR ENDED JUNE 30, 2020

| Program Title | Federal CFDA Number | Program/ Contract Number | Program Expenditures | Expenditures to Subrecipients |
|---|---------------------------|--------------------------------|-------------------------|-------------------------------------|
| U.S. Department of Agriculture: | | | | |
| Passed through Calif Dept of Education: | | | | |
| Summer Food Service Program for Children | 10.559 | 19B00116 | 51,487 | |
| Passed through Calif Association of Food Banks: | | | | |
| Food Stamp Outreach (Cal Fresh Outreach) | 10.561 | 18-7013 | 65,326 | |
| Passed through Salud Para La Gente | | | | |
| Covered California Health Insurance Education | 93.525 | 15-N-57 | 22,734 | |
| Passed through Calif State Dept of Health Services: | | | | |
| Special Supplemental Food Program for | | | | |
| Women, Infants and Children (WIC) | 10.557 | 19-10140 A01 | 628,359 | |
| Women, Infants and Children (WIC) | 10.557 | 19-10140 A01 | 1,666,370 | |
| Women, Infants and Children (WIC) Farmer's Ma | 10.557 | 19-10140 A01 | 1,200 | |
| Passed through Calif Dept of Education: | | | | |
| Child and Adult Care Food Program: | | | | |
| Homes and Homes Administration | 10.558 | 44-1733-4F | 3,661,113 | |
| Centers and Centers Administration Children | 10.558 | 44-1733-4A | 81,247 | |
| Centers and Centers Administration Adults | 10.558 | 44-1733-4A | 46,094 | |
| Total Department of Agriculture | | | 6,223,930 | - |
| U.S. Department of Health and Human Services: | | | | |
| Passed through the City of Santa Cruz: | | | | |
| Community Development and Block Grant-BFCC | 93.569 | N/A | 25,000 | |
| Community Development and Block Grant-Familia C | 93.569 | N/A | 75,000 | |
| Passed through Area Agency on Aging for Santa Cruz & San Benito Counties: | | | | |
| Special Programs for the Aging-Title IIIB-Transporta | 93.044 | 1920-02 | 38,124 | |
| Special Programs for the Aging-Title IIIC1-Cong Me | 93.045 | 1920-02 | 265,851 | |
| Special Programs for the Aging-Title IIIC2-Home De | 93.045 | 1920-02 | 161,433 | |
| Food Donation Program: | | | | |
| Nutrition Services Incentives Program - Congrega | 93.053 | 1920-02 | 31,642 | |
| Nutrition Services Incentives Program - Home De | 93.053 | 1920-02 | 79,781 | |
| Passed through County of Santa Cruz: | | | | |
| CARE Program (Ryan White CARE Act) | 93.153 | N/A | 1,764 | |
| Total Department of Housing and Urban Development | | | 678,595 | - |

COMMUNITY BRIDGES
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 FOR THE YEAR ENDED JUNE 30, 2020

| Program Title | Federal CFDA Number | Program/ Contract Number | Program Expenditures | Expenditures to Subrecipients |
|---|---------------------------|--------------------------------|-------------------------|-------------------------------------|
| U.S. Federal Emergency Management Agency | | | | |
| Federal Emergency Management Agency: | | | | |
| Emergency Food & Shelter National Board Program: | | | | |
| Home Delivered Meals | 97.024 | 33-089200-013 | \$ 8,750 | |
| Nueva Vista Meals | 97.024 | 33-089200-030 | 2,205 | |
| Total Department Federal Emergency Management Agency | | | 10,955 | - |
| U.S. Department of Transportation: | | | | |
| Passed through Calif Dept of Transportation: | | | | |
| Federal Transit Authority Section 5310-Equipment | 20.500 | 64AC18-00625 | 384,541 | |
| Federal Transit Authority Section 5310-Expanded | 20.513 | 64AO18-00679 | - | |
| Federal Transit Authority Section 5310-Expanded | 20.513 | 64AO18-00679 | 112,778 | |
| Total Department of Transportation | | | 497,319 | - |
| U.S. Department of Treasury | | | | |
| Passed through County of Santa Cruz: | | | | |
| Corona Virus Relief Fund | 21.019 | | 13,752 | |
| Total Department of Treasury | | | 13,752 | - |
| Total Federal Financial Assistance | | | \$ 7,424,551 | \$ - |

COMMUNITY BRIDGES
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 FOR THE YEAR ENDED JUNE 30, 2020

| Program Title | Federal CFDA Number | Program/ Contract Number | Program Expenditures | Expenditures to Subrecipients |
|--|---------------------------|--------------------------------|-------------------------|-------------------------------------|
| State Programs | | | | |
| California Department of Aging: | | | | |
| Title IIIC(1) - Congregate Meals | | 1920-02 | \$ 69,262 | |
| Title IIIC(2) - Home Delivered Meals | | 1920-02 | 178,302 | |
| Passed through First Five of Santa Cruz County | | | | |
| State Proposition 10/First Five - LMCR | | 19-20-002 | 198,174 | |
| State Proposition 10/First Five - MCR | | 19-20-002 | 56,407 | |
| State Proposition 10/First Five - LOCR | | 19-20-002 | 15,549 | |
| Passed through City of Santa Cruz/Regional Transportation Commission | | | | |
| Transportation Development Act-Paratransit CTSA | | N/A | 800,055 | |
| Passed through City of Santa Cruz/Regional Transportation Commission | | | | |
| State Transit Assistance (STA) | | N/A | 100,000 | |
| Passed through the SC Co Office of Education | | | | |
| QRIS Block Grant | | MOU | 61,400 | |
| California Air Resources Board | | | | |
| Lift Line Paratransit Dial-A-Ride Electric Vehicle Transition Pro | | G16-LDPL-06 | 5,639 | |
| Low Carbon Transit Operations Program | | 99313 | 139,143 | |
| Passed through the First Five of Santa Cruz County | | | | |
| QCC-QRIS Block Grant | | 18-19-104 | 4,300 | |
| First Five Santa Cruz County | | 19-20-055 | 4,340 | |
| Early Education and Support Division (formerly Child Devel Div) | | | | |
| State Preschool | | CSPP-9584 | 1,647,530 | |
| Total State Financial Assistance | | | <u>3,280,101</u> | - |
| Total Federal and State Financial Assistance | | | <u>\$ 10,704,652</u> | <u>\$ -</u> |

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)

NOTES TO SUPPLEMENTARY INFORMATION
June 30, 2020

Note A. SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Basis of Presentation

The accompanying schedule of expenditures of federal and state awards includes the grant activity of Community Bridges under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S., *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Community Bridges, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Community Bridges.

Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance.

Community Bridges does not use the 10 percent de minimis indirect cost rate.

Note B. CLAIM PREPARATION

Centers

Monthly CACFP claims are prepared in accordance with the total count - fixed percentage claiming method.

The "Total Count-Fixed Percentage" claiming method requires each Organization to accurately categorize enrollment data into free, reduced price, and base rate categories at least one time at the beginning of the fiscal year. The percentage for each category becomes the percentage used to determine reimbursement for the fiscal year. These percentages may be adjusted by the Organization to accurately categorize enrollment if material changes in the enrollment percentages occur during the fiscal year.

Day Care Homes

Monthly CACFP claims are prepared in accordance with the Tiering claims method.

A day care home sponsor must collect eligibility from each day care home provider under sponsorship. All providers are Tier II unless eligibility has been documented. A Tier I home is determined based on either the location of the home in an eligible area or by the provider's income. Sponsors must document the determination and keep on file as long as the classification is in effect plus three physical years.

Note C. PROPERTY

Property purchased with CDE contract are separately accounted for in a property management system.

COMMUNITY BRIDGES
(A Private, Non-Profit Organization)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2020

A. SUMMARY OF AUDIT RESULTS

- The auditors' report expresses an unmodified opinion on whether the financial statements of Community Bridges were prepared in accordance with GAAP.
- No significant deficiencies were found during the audit of the financial statements that are required to be reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.
- No instances of noncompliance material to the financial statements of Community Bridges were disclosed during the audit.
- No significant deficiencies in internal control over major federal award programs were disclosed during the audit in the Independent Auditors' Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No material weaknesses are reported.
- The auditor's report on compliance for the major federal award programs for Community Bridges expresses an unmodified opinion on all major federal programs.
- Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule, if any.
- The programs tested as major programs included: CFDA No. 10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children (WIC); CFDA No. 20.500 Federal Transit – Capital Investment Grants
- The threshold for distinguishing Types A and B programs was \$750,000.
- Community Bridges was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT AUDITS

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT

None

D. STATUS OF PRIOR YEAR FINDINGS

None

COMMUNITY BRIDGES
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

| | Child & Adult Care Food | CDE Child- Care Centers | QRIS | Other Child- Care Centers | Adult Care Centers | Total Other Programs | Total |
|---|----------------------------|----------------------------|--------|------------------------------|-----------------------|-------------------------|--------------|
| SUPPORT and REVENUE | | | | | | | |
| Support | | | | | | | |
| Child Development Funding | \$ - | \$ 1,647,530 | \$ - | \$ - | \$ - | \$ - | \$ 1,647,530 |
| Food Program | 3,640,339 | 81,247 | - | - | 46,094 | - | 3,767,680 |
| Other Grant Revenues | 15,000 | 66,360 | 61,400 | 166,303 | - | 7,142,444 | 7,451,507 |
| Foundations and other institutions | 8,000 | - | - | 24,640 | - | 1,420,956 | 1,453,596 |
| Donations/contributions | 8,646 | 7,338 | - | 1,993 | - | 1,227,019 | 1,244,996 |
| Total support | 3,671,985 | 1,802,475 | 61,400 | 192,936 | 46,094 | 9,790,419 | 15,565,309 |
| Revenue | | | | | | | |
| Service fees | - | 85,982 | - | 100,689 | - | 1,703,231 | 1,889,902 |
| Interest | - | - | - | - | - | 21,095 | 21,095 |
| Other income | 8,280 | 5,709 | - | 3,453 | - | 181,013 | 198,455 |
| Total revenue | 8,280 | 91,691 | - | 104,142 | - | 1,905,339 | 2,109,452 |
| Net assets released from restrictions | - | - | - | - | - | - | - |
| TOTAL SUPPORT and REVENUE | 3,680,265 | 1,894,166 | 61,400 | 297,078 | 46,094 | 11,695,758 | 17,674,761 |
| EXPENSES | | | | | | | |
| Salaries and benefits | 284,703 | 1,326,128 | 43,171 | 98,348 | 36,525 | 6,961,594 | 8,750,469 |
| Day care home food payments | 3,382,449 | - | - | - | - | - | 3,382,449 |
| Building occupancy | 27,368 | 123,319 | - | 9,065 | - | 1,095,626 | 1,255,378 |
| Meals expense | - | 44,986 | - | 862 | 9,569 | 652,310 | 707,727 |
| Travel and transportation | 4,595 | 6,711 | - | 176 | - | 390,795 | 402,277 |
| Supplies and other misc. expenses | 3,414 | 91,600 | 18,229 | 12,198 | - | 275,597 | 401,038 |
| Professional and contracted services | 20,906 | 23,479 | - | 2,627 | - | 604,739 | 651,751 |
| Vehicle expense | - | - | - | - | - | 183,729 | 183,729 |
| Insurance | 1,561 | 15,162 | - | 2,417 | - | 172,388 | 191,528 |
| Printing, advertising and dues | 2,586 | 3,185 | - | 706 | - | 53,395 | 59,872 |
| Telephone and communication | 7,547 | 34,805 | - | 3,461 | - | 147,759 | 193,572 |
| Minor equipment | 3,812 | 2,781 | - | 300 | - | 121,541 | 128,434 |
| Equipment rental & repair | - | - | - | - | - | 44,474 | 44,474 |
| Interest expense | - | - | - | - | - | 238,135 | 238,135 |
| Staff training | 371 | 2,542 | - | 255 | - | 32,899 | 36,067 |
| Contract services to other agencies | - | - | - | - | - | 145,541 | 145,541 |
| Taxes, licenses and bank fees | 1,325 | 5,204 | - | 869 | - | 69,607 | 77,005 |
| Depreciation | - | 2,677 | - | - | - | 83,489 | 86,166 |
| Administrative services | 63,501 | 166,456 | - | 26,086 | - | 1,456,254 | 1,712,297 |
| Subtotal | 3,804,138 | 1,849,035 | 61,400 | 157,370 | 46,094 | 12,729,872 | 18,647,909 |
| Intercompany Eliminations | (194,466) | - | - | - | - | (2,272,718) | (2,467,184) |
| TOTAL EXPENSES | 3,609,672 | 1,849,035 | 61,400 | 157,370 | 46,094 | 10,457,154 | 16,180,725 |
| EXCESS/(DEFICIENCY) OF SUPPORT AND REVENUE OVER EXPENSES | 70,593 | 45,131 | - | 139,708 | - | 1,238,605 | 1,494,037 |
| Increase in Grant Funded Assets | - | - | - | - | - | 1,088,033 | 1,088,033 |
| Depreciation Grant Funded Assets | - | - | - | - | - | (276,038) | (276,038) |
| INCREASE/(DECREASE) IN NET ASSETS | 70,593 | 45,131 | - | 139,708 | - | 2,050,600 | 2,306,032 |
| NET ASSETS, BEGINNING OF YEAR | 27,190 | 80,191 | - | 121,135 | 839 | 3,546,587 | 3,775,942 |
| NET ASSETS, END OF YEAR | \$ 97,783 | \$ 125,322 | \$ - | \$ 260,843 | \$ 839 | \$ 5,597,187 | \$ 6,081,974 |

COMMUNITY BRIDGES
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2020

| | | CSPP-9584 | | | | |
|---|---|-----------------------|-------------------------------|------------------|------------------------|---------------------|
| | | Child Care Centers | Total Reimbursable | QRIS | Non- Reimb. | Total Program |
| Expenditures: | | | | | | |
| 1000 | Certified Salaries | \$ 942,999 | \$ 942,999 | \$ 39,137 | \$ - | \$ 982,136 |
| 1100 | Teachers Salaries | 942,999 | 942,999 | 39,137 | | 982,136 |
| 2000 | Classified Salaries | 138,377 | 138,377 | - | - | 138,377 |
| 2300 | Clerical & Other Personnel Salaries | 86,071 | 86,071 | | | 86,071 |
| 2500 | Food Service Personnel Salaries | 52,306 | 52,306 | | | 52,306 |
| 3000 | Employee benefits | 244,753 | 244,753 | 4,034 | - | 248,787 |
| 3300 | Old Age, Survivors, Disability & Health Ins | 201,085 | 201,085 | 2,648 | | 203,733 |
| 3500 | State Unemployment Insurance | 12,762 | 12,762 | 260 | | 13,022 |
| 3600 | Workers Compensation Insurance | 30,906 | 30,906 | 1,126 | | 32,032 |
| 4000 | Books, Supplies, Food, and Transportation | 134,757 | 134,757 | 18,229 | - | 152,986 |
| 4300 | Instructional Supplies | 82,471 | 82,471 | 18,229 | | 100,700 |
| 4700 | Food Services | 52,286 | 52,286 | | | 52,286 |
| 5000 | Contracted Services & Other Operating Expenses | 218,093 | 218,093 | - | 923 | 219,016 |
| 5100 | Contracts for Personal Services | 23,479 | 23,479 | | - | 23,479 |
| 5200 | Travel, Conferences & Other Expenses | 14,381 | 14,381 | | 923 | 15,304 |
| 5400 | Insurance | 15,162 | 15,162 | | | 15,162 |
| 5500 | Utilities & Housekeeping Services | 102,232 | 102,232 | | | 102,232 |
| 5600 | Contracts, Rents and Leases | 62,839 | 62,839 | | | 62,839 |
| 6000 | Sites, Buildings, New Equip & Equip Replacement | 37,878 | 37,878 | - | - | 37,878 |
| 6400 | New Equipment | 37,878 | 37,878 | | | 37,878 |
| Expenses not otherwise classified: | | | | | | |
| | Depreciation | 2,677 | 2,677 | | | 2,677 |
| | Indirect Cost at 10% | 166,322 | 166,322 | | 134 | 166,456 |
| Subtotals | | 168,999 | 168,999 | - | 134 | 169,133 |
| TOTAL EXPENDITURES | | \$ 1,885,856 | \$ 1,885,856 | \$ 61,400 | \$ 1,057 | \$ 1,948,313 |

We have examined the claims filed for reimbursement and the original supporting records supporting the transactions recorded under the contracts listed above to an extent considered necessary to assure ourselves that the amounts claimed by the contractor were eligible for reimbursement, reasonable, necessary, and adequately supported, according to governing laws, regulations, and contract provisions.

COMMUNITY BRIDGES
RECONCILIATION OF CDE AND GAAP EXPENSE REPORTING
FOR THE YEAR ENDED JUNE 30, 2020

| | CSPP-9584 Child Care Centers |
|--|---|
| Schedule of Expenditures by State Categories | \$ 1,849,035 |
| Adjustment to Reconcile Difference in Reporting: | |
| Capitalized equipmnet | 37,878 |
| Non-reimbursable | (1,057) |
| Combining Statement of Activities (GAAP) | <u>\$ 1,885,856</u> |

COMMUNITY BRIDGES
 SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 2020

| | Child and Adult Care Food | Child Care Pre-School CSPP-9584 | Total |
|---|---------------------------------|---------------------------------------|-------------|
| <u>Capitalized Equipment Expended on the AUD with Prior Written Approval</u> | | | |
| None | \$ - | \$ - | \$ - |
| Subtotal | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>Capitalized Equipment Expended on the AUD without Prior Written Approval</u> | | | |
| None | \$ - | \$ - | \$ - |
| Subtotal | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Note: Community Bridges' capitalization threshold is \$5,000.

COMMUNITY BRIDGES

SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS & REPAIRS FOR THE YEAR ENDED JUNE 30, 2020

| | Child and Adult Care Food | Child Care Pre-School CSPP-9584 | Total |
|--|---------------------------------|---------------------------------------|-----------|
| <u>Unit Costs Under \$10,000 per Item</u> | | | |
| Depreciation on renovations for RM portable | \$ - | \$ 2,677 | \$ 2,677 |
| Total | \$ - | \$ 2,677 | \$ 2,677 |
| <u>Unit Costs \$10,000 or more per Item With Prior Written Approval</u> | | | |
| Playground | \$ - | \$ 37,878 | \$ 37,878 |
| Total | \$ - | \$ 37,878 | \$ 37,878 |
| <u>Unit Costs \$10,000 or more per Item Without Prior Written Approval</u> | | | |
| None | \$ - | \$ - | \$ - |
| Total | \$ - | \$ 40,555 | \$ 40,555 |

Note: Community Bridges' capitalization threshold is \$5,000.

COMMUNITY BRIDGES
SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS
For the Year Ended June 30, 2020

| | Child & Adult Care Food Program | CSPP-9584 Child Care Centers | Total Costs |
|--------------------------------|---------------------------------------|---------------------------------------|-------------------|
| Grants Management Salaries | \$ - | \$ 47,607 | \$ 47,607 |
| Accounting Salaries | - | 30,844 | 30,844 |
| CACFP Centers Consultant | - | 7,620 | 7,620 |
| Employee Benefits-Hlth/UI/401K | - | 9,482 | 9,482 |
| Payroll Taxes-FICA/WC | - | 6,276 | 6,276 |
| Indirect Costs | 63,501 | 166,322 | 229,823 |
| TOTAL | \$ 63,501 | \$ 268,151 | \$ 331,652 |

California Department of Education Audited Attendance and Fiscal Report for California State Preschool Programs Early Childhood Mental Health Consultation Services

A U D 8501MHCS Page 1 of 12

Fiscal Year Ending **June 30, 2020**

Contract Number **CSPP-9584**

Vendor Code **B671**

Full Name of Contractor **Community Bridges**

Section 1 - Days of Enrollment Certified Children in Classrooms with Mental Health Consultation Services Recipient(s)

| | Column A Cumulative CDNFS 8501MHCS | Column B Audit Adjustments | Column C Cumulative per Audit | Column D Adjustment Factor | Column E Adjusted Days per Audit |
|--|---|----------------------------------|-------------------------------------|----------------------------------|---|
| Three Years and Older Full-time-plus | | | | 1.2300 | 0 |
| Three Years and Older Full-time | | | | 1.0500 | 0 |
| Three Years and Older Three-quarters-time | | | | 0.8000 | 0 |
| Three Years and Older One-half-time | 1,493 | | 1,493 | 0.6693 | 999.2649 |
| Exceptional Needs Full-time-plus | | | | 1.8672 | 0 |
| Exceptional Needs Full-time | 2,966 | -47 | 2,919 | 1.5900 | 4,641.21 |
| Exceptional Needs Three-quarters-time | | | | 1.2050 | 0 |
| Exceptional Needs One-half-time | 521 | | 521 | 1.0037 | 522.9277 |
| Limited and Non-English Proficient Full-time-plus | | | | 1.3480 | 0 |
| Limited and Non-English Proficient Full-time | 24,832 | 47 | 24,879 | 1.1500 | 28,610.85 |
| Limited and Non-English Proficient Three-quarters-time | | | | 0.8750 | 0 |
| Limited and Non-English Proficient One-half-time | 88 | | 88 | 0.6693 | 58.8984 |

Full Name of Contractor **Community Bridges**

Section 1 - Days of Enrollment Certified Children in Classrooms with Mental Health Consultation Services Recipient(s) (continued)

| | Column A Cumulative CDNFS 8501MHCS | Column B Audit Adjustments | Column C Cumulative per Audit | Column D Adjustment Factor | Column E Adjusted Days per Audit |
|---|---|----------------------------------|-------------------------------------|----------------------------------|---|
| At Risk of Abuse or Neglect Full-time-plus | | | | 1.3480 | 0 |
| At Risk of Abuse or Neglect Full-time | | | | 1.1500 | 0 |
| At Risk of Abuse or Neglect Three-quarters-time | | | | 0.8750 | 0 |
| At Risk of Abuse or Neglect One-half-time | | | | 0.6693 | 0 |
| Severely Disabled Full-time-plus | | | | 2.3274 | 0 |
| Severely Disabled Full-time | | | | 1.9800 | 0 |
| Severely Disabled Three-quarters-time | | | | 1.4975 | 0 |
| Severely Disabled One-half-time | | | | 1.2452 | 0 |
| TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S) | 29,900 | 0 | 29,900 | N/A | 34,833.151 |
| DAYS OF OPERATION | 241 | | 241 | N/A | N/A |
| DAYS OF ATTENDANCE | 29,900 | | 29,900 | N/A | N/A |

NO MENTAL HEALTH CONSULTATION SERVICES RECIPIENT NON-CERTIFIED CHILDREN Check this box (omit pages 3 and 4) and continue to Certified Children Section on page 5.

Full Name of Contractor **Community Bridges**

Section 3 - Days of Enrollment Certified Children

| | Column A Cumulative CDNFS 8501MHCS | Column B Audit Adjustments | Column C Cumulative per Audit | Column D Adjustment Factor | Column E Adjusted Days per Audit |
|--|---|----------------------------------|-------------------------------------|----------------------------------|---|
| Three Years and Older Full-time-plus | | | | 1.1800 | 0 |
| Three Years and Older Full-time | | | | 1.0000 | 0 |
| Three Years and Older Three-quarters-time | | | | 0.7500 | 0 |
| Three Years and Older One-half-time | | | | 0.6193 | 0 |
| Exceptional Needs Full-time-plus | | | | 1.8172 | 0 |
| Exceptional Needs Full-time | | | | 1.5400 | 0 |
| Exceptional Needs Three-quarters-time | | | | 1.1550 | 0 |
| Exceptional Needs One-half-time | | | | 0.9537 | 0 |
| Limited and Non-English Proficient Full-time-plus | | | | 1.2980 | 0 |
| Limited and Non-English Proficient Full-time | | | | 1.1000 | 0 |
| Limited and Non-English Proficient Three-quarters-time | | | | 0.8250 | 0 |
| Limited and Non-English Proficient One-half-time | | | | 0.6193 | 0 |

Full Name of Contractor **Community Bridges**

Section 3 - Days of Enrollment Certified Children (continued)

| | Column A Cumulative CDNFS 8501MHCS | Column B Audit Adjustments | Column C Cumulative per Audit | Column D Adjustment Factor | Column E Adjusted Days per Audit |
|---|---|----------------------------------|-------------------------------------|----------------------------------|---|
| At Risk of Abuse or Neglect Full-time-plus | | | | 1.2980 | 0 |
| At Risk of Abuse or Neglect Full-time | | | | 1.1000 | 0 |
| At Risk of Abuse or Neglect Three-quarters-time | | | | 0.8250 | 0 |
| At Risk of Abuse or Neglect One-half-time | | | | 0.6193 | 0 |
| Severely Disabled Full-time-plus | | | | 2.2774 | 0 |
| Severely Disabled Full-time | | | | 1.9300 | 0 |
| Severely Disabled Three-quarters-time | | | | 1.4475 | 0 |
| Severely Disabled One-half-time | | | | 1.1952 | 0 |
| TOTAL DAYS OF ENROLLMENT | | | | N/A | 0 |
| DAYS OF OPERATION | 241 | | 241 | N/A | N/A |
| DAYS OF ATTENDANCE | | | | N/A | N/A |

NO NON-CERTIFIED CHILDREN Check this box (omit pages 7 and 8) and continue to Revenue Section on page 9.

Full Name of Contractor **Community Bridges**

Section 5 - Revenue

| | Column A Cumulative CDNFS 8501MHCS | Column B Audit Adjustments | Column C Cumulative per Audit |
|--|--|----------------------------------|-------------------------------------|
| Restricted Income - Child Nutrition Programs | 78,010 | 3,237 | 81,247 |
| Restricted Income - County Maintenance of Effort (EC Section 8279) | | | |
| Restricted Income - Other: | | | |
| Restricted Income - Subtotal | 78,010 | 3,237 | 81,247 |
| Transfer from Reserve - General | | | |
| Transfer from Reserve - Professional Development | | | |
| Transfer from Reserve Total | | | |
| Family Fees for Certified Children | 85,982 | | 85,982 |
| Interest Earned on Child Development Apportionment Payments | | | |
| Unrestricted Income - Fees for Non-Certified Children | | | |
| Unrestricted Income - Head Start | | | |
| Unrestricted Income - Other: Local Gov't Grants, Misc | 59,005 | 20,402 | 79,407 |
| TOTAL REVENUE | 222,997 | 23,639 | 246,636 |

Comments:

Full Name of Contractor **Community Bridges**

Section 6 - Reimbursable Expenses

| | Column A Cumulative CDNFS 8501MHCS | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|--|----------------------------------|-------------------------------------|
| Direct Payments to Providers (FCCH only) | | | |
| 1000 Certificated Salaries | 914,436 | 28,563 | 942,999 |
| 2000 Classified Salaries | 164,082 | -25,705 | 138,377 |
| 3000 Employee Benefits | 232,900 | 11,853 | 244,753 |
| 4000 Books and Supplies | 113,367 | 21,390 | 134,757 |
| 5000 Services and Other Operating Expenses | 334,062 | -115,969 | 218,093 |
| 6100/6200 Other Approved Capital Outlay | 24,198 | 13,680 | 37,878 |
| 6400 New Equipment (program-related) | | | |
| 6500 Equipment Replacement (program-related) | | | |
| Depreciation or Use Allowance | | 2,677 | 2,677 |
| Start-up Expenses (service level exemption) | | | |
| Budget Impasse Credit | | | |
| Indirect Costs (include in Total Administrative Cost) | 164,707 | 1,615 | 166,322 |
| Non-Reimbursable (State use only) | | | |
| Total Reimbursable Expenses | 1,947,752 | -61,896 | 1,885,856 |
| Total Administrative Cost (included in Section 6 above) | 266,481 | 1,670 | 268,151 |
| Total Staff Training Cost (included in Section 6 above) | | | |

Approved Indirect Cost Rate: **10.0%**

NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 11.

Full Name of Contractor **Community Bridges**

Section 7 - Supplemental Revenue

| | Column A Cumulative CDNFS 8501MHCS | Column B Audit Adjustments | Column C Cumulative per Audit |
|-----------------------------------|--|----------------------------------|-------------------------------------|
| Enhancement Funding | | | |
| Other: QRIS Santa Cruz County | 46,400 | 15,000 | 61,400 |
| Other: | | | |
| Total Supplemental Revenue | 46,400 | 15,000 | 61,400 |

Section 8 - Supplemental Expenses

| | Column A Cumulative CDNFS 8501MHCS | Column B Audit Adjustments | Column C Cumulative per Audit |
|--|--|----------------------------------|-------------------------------------|
| 1000 Certificated Salaries | 19,930 | 19,207 | 39,137 |
| 2000 Classified Salaries | | | |
| 3000 Employee Benefits | | 4,034 | 4,034 |
| 4000 Books and Supplies | 26,470 | -8,241 | 18,229 |
| 5000 Services and Other Operating Expenses | | | |
| 6000 Equipment / Capital Outlay | | | |
| Depreciation or Use Allowance | | | |
| Indirect Costs | | | |
| Non-Reimbursable Supplemental Expenses | | 1,057 | 1,057 |
| Total Supplemental Expenses | 46,400 | 16,057 | 62,457 |

Full Name of Contractor **Community Bridges**

Section 9 - Summary

| | Column A Cumulative CDNFS 8501MHCS | Column B Audit Adjustments | Column C Cumulative per Audit |
|---|--|----------------------------------|-------------------------------------|
| Total Certified Days of Enrollment (including MHCS) | 29,900 | 0 | 29,900 |
| Days of Operation | 241 | | 241 |
| Days of Attendance (including MHCS) | 29,900 | | 29,900 |
| Restricted Program Income | 78,010 | 3,237 | 81,247 |
| Transfer from Reserve | | | |
| Family Fees for Certified Children | 85,982 | | 85,982 |
| Interest Earned on Apportionment Payments | | | |
| Direct Payments to Providers | | | |
| Start-up Expenses (service level exemption) | | | |
| Total Reimbursable Expenses | 1,947,752 | -61,896 | 1,885,856 |
| Total Administrative Cost | 266,481 | 1,670 | 268,151 |
| Total Staff Training Cost | | | |

Total Certified Adjusted Days of Enrollment **34,833.151**

Total Non-Certified Adjusted Days of Enrollment **0**

Independent auditor's assurances on agency's compliance with the contract funding terms and conditions and program requirements of the California Department of Education, Early Learning and Care Division:

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box):

Reimbursable expenses claimed on page 10 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

Include any comments in the comments box on page 9. If necessary, attach additional sheets to explain adjustments.

California Department of Education Audited Reserve Account Activity Report

Fiscal Year End

June 30, 2020

Reserve Account Type

Center-Based

Vendor Code

B671

A U D 9530A Page 1 of 1

Full Name of Contractor **Community Bridges**

Section 1 - Prior Year Reserve Account Activity

| | |
|--|-----------------------------------|
| 1. Beginning Balance (2018–19 AUD 9530A Ending Balance) | |
| 2. Plus Transfers to Reserve Account: | Per 2018–19 Post-Audit CDNFS 9530 |
| Contract No.0 | |
| Contract No. | |
| Contract No. | |
| Contract No. | |
| Contract No. | |
| Contract No. | |
| Total Transferred from 2018–19 Contracts to Reserve | |
| 3. Less Excess Reserve to be Billed | |
| 4. Ending Balance per 2018–19 Post-Audit CDNFS 9530 | |

Section 2 - Current Year Reserve Account Activity

| | Column A CDNFS 9530A | Column B Audit Adjustments | Column C per Audit |
|--|----------------------------|----------------------------------|-----------------------|
| 5. Plus Interest Earned This Year on Reserve | | | |
| 6. Less Transfers to Contracts from Reserve: | | | |
| CSPP General-Contract No. | | | |
| CSPP General-Contract No. | | | |
| CSPP Professional Development-Contract No. | | | |
| CSPP Professional Development-Contract No. | | | |
| Subtotal CSPP Transfers | | | |
| Other Contract No. | | | |
| Other Contract No. | | | |
| Other Contract No. | | | |
| Other Contract No. | | | |
| Other Contract No. | | | |
| Subtotal Other Contract Transfers | | | |
| Total Transferred to Contracts from Reserve Account | | | |
| 7. Ending Balance on June 30, 2020 | | | |

COMMENTS - If necessary, attach additional sheets to explain adjustments.

COMMUNITY BRIDGES
STATEMENT OF FINANCIAL POSITION - MEASURE D FUNDING
JUNE 30, 2020

ASSETS

| | | |
|----------------------|-----------|-----------------------|
| Current Assets | | |
| Cash | \$ | 146,264 |
| | | <u>146,264</u> |
| Total Current Assets | | <u>146,264</u> |
| | | <u>146,264</u> |
| TOTAL ASSETS | \$ | <u>146,264</u> |

LIABILITIES AND NET ASSETS

| | | |
|---|-----------|-----------------------|
| Current Liabilities | | |
| | \$ | - |
| | | <u>-</u> |
| Total Current Liabilities | | <u>-</u> |
| Other Liabilities | | |
| Reserve Fund | | 146,264 |
| | | <u>146,264</u> |
| TOTAL LIABILITIES | | <u>146,264</u> |
| Net Assets | | |
| Net Assets without Donor Restrictions | | - |
| | | <u>-</u> |
| TOTAL NET ASSETS | | <u>-</u> |
| | | <u>-</u> |
| TOTAL LIABILITIES AND NET ASSETS | \$ | <u>146,264</u> |

COMMUNITY BRIDGES
STATEMENT OF ACTIVITIES - MEASURE D FUNDING
FOR THE YEAR ENDED JUNE 30, 2020

Changes in Net Assets Without Donor Restrictions

| | |
|--|--------------------|
| Revenue and Support | |
| Measure D Funding | \$ 808,862 |
| Interest Income | 321 |
| Transfer from Measure D Reserve Fund | 120,320 |
| TOTAL REVENUES AND SUPPORT | <u>929,502</u> |
| Expenses | |
| Driver Personnel | 282,653 |
| Driver Training | 48,231 |
| Admin Assistant/Dispatch | 47,300 |
| Outreach/Publicity | 8,301 |
| Consultants/Project Management | 96,687 |
| Operations Facility | 442,506 |
| Vehicle & Office Equipment | <u>3,824</u> |
| TOTAL EXPENSES | <u>929,502</u> |
| INCREASE/(DECREASE) IN NET ASSETS | <u>-</u> |
| NET ASSETS AT BEGINNING OF YEAR | <u>-</u> |
| NET ASSETS AT END OF YEAR | <u><u>\$ -</u></u> |

Measure D Transportation for Seniors and People with Disabilities Program

Performance Measures

AGENCY:

Community Bridges Lift Line

Direct Allocation recipients are to document the performance and benefits of the projects and programs funded with Measure D funds. The following performance measures are a selection of performance standards to be documented by the recipients, as applicable. Additional or alternate performance measures may be requested by the RTC or recipients.

Submittal date: 31-Dec-20

| Performance Measure | Performance Metric and Standard | Baseline - FY18/19 | Current Numbers | (Notes or) Corrective Action (If applicable) |
|---|--|--------------------|-----------------|--|
| Ridership/Service Utilization | Change in annual ridership and passenger trips per revenue vehicle hour and mile and qualitative explanation for possible reasons. | | | <i>Provide information on why numbers went down</i> |
| ▪ Annual Ridership | | 59,460 | 46,409 | The biggest contributing factor in the reduction of rides is COVID-19 and congregate sites greatly reduced or completely shutting down. In mid-March Elderday rides dropped from approximately 136 rides per day to approximately 8 rides per day, this reduced ridership was maintained through the remainder of FY1920. Meals on Wheels congregate sites shut down in mid-March and remained closed the remainder of FY1920. |
| ▪ Passenger trips per vehicle service hour | | 3.39 | 2.58 | This ties into the drop in rides. |
| ▪ Passenger trips per revenue vehicle service miles | | 0.18 | 0.15 | <i>Any agency with significant increase in costs must provide an explanation</i> |
| Cost Effectiveness | Maintain operating cost per passenger, per revenue vehicle hour, or per revenue mile; percentage increase less than or equal to inflation as measured by CPI | | | |
| ▪ Operating Cost per Passenger Trip | | \$16.07 | \$26.36 | Cost per passenger trip went up as congregate sites closed during the pandemic, which affected the number of passengers being served at the same time. |
| ▪ Operating Cost per Vehicle Service Hour | | \$51.63 | \$58.14 | Cost per passenger trip went up as congregate sites closed during the pandemic, which affected number of passengers being served at the same time. |
| State of Good Repair | | | | <i>Provide information on plan to keep bus and paratransit vehicles in state of good repair.</i> |

| | | | | |
|---|--|--|---|---|
| <ul style="list-style-type: none"> Average age of bus and paratransit vehicles | Reduce average age of fleet/number of vehicles beyond useful life | 6.75 Years | 5.10 Years | All vehicles are serviced every 4,000 miles and safety inspections performed every 90 days. Also we have annual CHP safety and compliance inspections. |
| <ul style="list-style-type: none"> Number of vehicles beyond useful life | | 4, as defined by FTA 5310 Program. | 12, as defined by FTA 5310 Program. | All fleet vehicles are in good and safe operating condition, even those past their usefully life as defined by FTA. |
| Service Provision | | | | <i>Any agency not meeting expected performance must provide an explanation and a description of how service provision will be met in the future.</i> |
| <ul style="list-style-type: none"> Frequency on major corridors or trunk lines | <ul style="list-style-type: none"> Maintain or increase frequencies Increase service span - goal is 7 days/week, 20 hours per day Maintain or increase revenue hours Number of routes Total service hours | Lift Line operated up to 12 paratransit vehicles on major corridors daily M-F and 1 vehicle on weekends. | Lift Line operated up to 8 paratransit vehicles on major corridors daily M-F and 1 vehicle on weekends. | In mid-March the number of drivers was reduced due to COVID-19 causing the congregate sites to be greatly reduced or completely shut down. Once congregate sites fully reopen it is expected drivers will be added as rides increase. |
| <ul style="list-style-type: none"> Service hours/span | | 7 days per week. Added 14 additional hours daily five days per week. | 7 days per week. 14 additional hours daily five days per week. | LL is maintaining its expanded hours. |
| <ul style="list-style-type: none"> Revenue hours | | 18,535 | 19,165 | Drivers had less standby time and drove more miles FY1920 compared to previous years. This is a good sign of productivity. |
| <ul style="list-style-type: none"> Revenue miles | | 284,056 | 282,010 | Lift Line doesn't operate fixed routes. A full schedule would be 12 drivers per day M-F and 1 driver on weekends. |
| <ul style="list-style-type: none"> Service areas | | Lift Line provides transportation to Santa Cruz County Residence to the following counties, Santa Cruz, and selected areas of Santa Clara, Monterey, San Benito, San Mateo, and San Francisco. | 19,165 | Service areas and hours of operations have seen an increase FY1920 due to higher demand one-to-one service amid the pandemic. |
| Service Operations and Provisions | | Track number of seniors or people with disabilities served by program. | | Santa Cruz, and selected areas of Santa Clara, Monterey, San Benito, San Mateo, and San Francisco. |

| | | | | |
|---|--|--------------------------|--------------------------|---|
| Number of people served or trips provided to seniors or people with disabilities Percent of fixed route service used by seniors and people with disabilities | ▪ Service types such as ADA mandated paratransit, door-to-door service, taxi programs, accessible van service, shuttle service, group trips, travel training, meal delivery, and fixed-route transit | 59,460 Paratransit Trips | 46,409 Paratransit Trips | Total of one way trips went down due to COVID-19, causing congregate sites to be greatly reduced or completely shut down. Lift Line Doesn't operate fixed route. |
| | | N/A | N/A | |
| Cost Effectiveness | | | | <i>Any agency with significant increase in costs must provide an explanation</i> |
| Cost per Trip | Maintain cost per trip or per passengers | \$94.00 | \$85.07 | Lift Line collects data to determine cost of "Trip per Passenger" therefore "Cost per Trip" and "Cost per Passenger" have the same outcome. |
| Cost per Passenger | | | | Lift Line is using the "Cost per Trip" option above. |
| Total Measure D program cost per one-way passenger trip divided by total trips or total passengers during period. | | 5,939 | 5,680 | Rides dropped a little due the County's shelter in place order in mid-March and maintained in place through the remainder of the FY. |
| METRO: Split of Budget for ParaCruz and fixed routes service | Maintain paratransit operating budget and service. | | | <i>If other funds shifted from one program to another, provide explanation</i> |
| Paracruz budget | | | | |
| Fixed-route budget | | | | |
| Leveraged Funds (List amount and sources) | Report total grants and other funding secured using Measure D revenues as a match. | | | <i>Explain if Measure D funds fully funding projects.</i> |
| | | | | Please see Expenditure Report |

Attachment A4

Measure D: 5-Year Plan (FY19/20-FY24/25)

Agency:

Community Bridges - Lift Line

19/20 - 24/25

| Project name | Description | Cost estimate 19/20 | Cost estimate 20/21 | Cost estimate 21/22 | Cost estimate 23/24 | Cost estimate 24/25 | Cost estimate 5 year total | Total Measure D funds used since inception*** | Other funds | Schedule (year) | Major project? * (yes/no) |
|--------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|---|---|-----------------|---------------------------|
| Driver 1 (see note below**) | Additional driver to provide expanded hours of paratransit service | \$ 119,025 | \$ 123,191 | \$ 127,503 | \$ 131,965 | \$ 136,584 | \$ 638,268 | \$ 878,541 | | 2019-2020 | No |
| Driver 2 (see note below**) | Additional driver to provide expanded hours of paratransit service | \$ 119,025 | \$ 123,191 | \$ 127,503 | \$ 131,965 | \$ 136,584 | \$ 638,268 | \$ 878,541 | | 2019-2020 | No |
| Driver 3 (see note below**) | Part-time Additional driver to provide expanded hours of paratransit service | | | | \$ 47,132 | \$ 53,931 | \$ 101,063 | \$ 101,063 | | 2019-2020 | No |
| Driver Trainer | To support safety and service training for paratransit drivers | \$ 69,504 | \$ 73,080 | \$ 77,011 | \$ 79,706 | \$ 82,496 | \$ 381,798 | \$ 482,507 | | 2019-2020 | No |
| Executive Assistant/Dispatcher | To support additional paratransit rides | \$ 60,373 | \$ 63,661 | \$ 67,274 | \$ 69,628 | \$ 72,065 | \$ 333,001 | \$ 433,380 | | 2019-2020 | No |
| Outreach/Publicity | Materials and videos to promote paratransit ride availability | \$ 5,848 | \$ 5,848 | \$ 5,848 | \$ 6,023 | \$ 6,023 | \$ 29,591 | \$ 38,844 | | 2019-2020 | No |
| Consultants / Project Managers | Facility project management-architects, environ review, design | \$ 41,725 | \$ 45,354 | \$ 45,163 | | | \$ 132,242 | \$ 132,242 | | 2019-2020 | No |
| Operations Facility | Reserve for projected Acquisition, construction and/or renovation expenses | \$ 382,990 | \$ 375,000 | \$ 370,000 | \$ 365,000 | \$ 355,000 | \$ 5,799,450 | \$ 2,619,335 | Bank/additional financing for 55% remaining | 2019 | Yes |
| Vehicle Equipment Reserve | Vehicle replacement, matching funds, project procurement and implementation | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ 175,000 | \$ 235,000 | | 2019 | No |
| | | | | | | | | | | | |
| | | \$ 833,490 | \$ 844,325 | \$ 855,301 | \$ 866,420 | \$ 877,684 | \$ 8,228,680 | \$ 5,799,452 | | | |

**Operating costs include driver support (Mechanic, IT Support, Fleet manager, Program Supervisor) salaries and fringes, vehicle operations such as vehicle maintenance and repair, fuel, vehicle insurance, communications expenses, as well as

Attachment A5

Measure D: 5-Year Plan (FY19/20-FY24/25)

Project name:

Location:

Description:

Purpose/Need/Benefits:

| |
|--|
| Community Bridges - Lift Line Operations Facility |
| To be determined |
| Lift Line Administrative offices, maintenance facility, fleet parking |
| <p>Purchase of property and construction/renovation of a operations facility that will house the entire CTSA Lift Line operations in one location. We had originally planned on purchasing land after year 5 and building out a new facility. Our current ammended plan includes the purchase of a very suitable \$3M property that we are currently under contract to purchase, with an estimated additional \$2.8M of renovations and other expenses. We will utilize current Measure D facility reserve funds for the down payment, along with owner and bank financing. Measure D funds will be utilized in the renovation costs and other associated expenses.</p> <p>New Facility to include the following but not limited to;</p> <ol style="list-style-type: none"> 1) Operational offices 2) Dispatch & Intake station 3) Driver holding area (extra board) and lockers. 4) Breakroom 5) Maintenance shop 6) Proper Vehicle Hoists (Large Bus & Mini Vans) 7) Electric Charging / Fuel Station (time and money) 8) Wash Station 9) Shop Ventilation System 10) Hazardous Waste storage 11) Solar Bus Ports |

Schedule

Total Cost by Phase

Measure D Funds

Fund - Capital Campaign/ Donations

Fund - Commercial Loan/Owner Financing

| Envir. Review | Design | Acquisition | Renovation | Contingency/ Fees | Total |
|---------------|------------|--------------|--------------|----------------------|--------------|
| 2019-2021 | 2019-2021 | 2019-2020 | 2019-2024 | 2019-2024 | |
| \$ 124,297 | \$ 202,903 | \$ 3,000,000 | \$ 2,200,000 | \$ 272,250 | \$ 5,799,450 |
| | | | | | |
| \$ 124,297 | \$ 202,903 | \$ 750,000 | \$ 1,542,135 | | \$ 2,619,335 |
| | | | | \$ 272,250 | \$ 272,250 |
| | | \$ 2,250,000 | \$ 657,865 | | \$ 2,907,865 |

Other Info:

Personnel/Consultants:

| | |
|-----------------|--------|
| Personnel | 76,810 |
| Legal | 7,500 |
| Bidding Expense | 6,500 |

Pre-Development:

| | |
|-------------------------------|---------|
| Architecture Design | 202,903 |
| Survey / Engineering | 43,200 |
| Permits, Inspections and Fees | 16,524 |

Acquisition:

| | |
|----------------------|-----------|
| Purchase of Property | 3,000,000 |
|----------------------|-----------|

Construction/Renovation:

| | |
|-------------------------------|-----------|
| Construction / Renovation | 2,200,000 |
| Permits, Inspections and Fees | 64,573 |
| Equipment / Furnishings | 75,000 |
| Contingency / Utility Fees | 106,440 |

Total Preliminary Cost **5,799,450**

Attachment A6

Measure D: 5-Year Plan (FY19/20-FY24/25)

| | |
|-------------------------------|---|
| Project name: | Community Bridges - Lift Line Vehicle and Equipment Acquisition |
| Location: | N/A |
| Description: | Lift Line Paratransit Vehicles & Equipment |
| Purpose/Need/Benefits: | <p>Fund reserves that can be used vehicle procurement projects, including fleet vehicles that cannot be funded through 5310, replace ageing and or worn shop equipment, improvements and or upgrades to maintenance/operations facility. Provide project matchign funds to leverage state funding.</p> <p>1) CARB Project. Procurement of 2 Electric Busses and the installation of 2 lever II charging stations. Measure D to provide matching funding to a CARB grant.</p> <p>2) LCTOP Electric vehicle and 2 level III charging stations, CTSA to experiment going green, alternative fuels, environmentally friendly vehicle program.</p> <p>3) Vehicle Reserve Fund for additional grant funded matching funds.</p> <p>4) Replace old and worn shop equipment such as vehicle hoist, rolling bridge jacks, tire mounting equipment. (Shop equipment is no longer funded through 5310).</p> <p>5) <i>Maintenance of current leased facility, with improvements such as install better lighting, new hot water heater, fix leaking roof, and make upgrades to building, bathrooms and offices.</i></p> |

| | CARB Project | LCTOP | Vehicle Reserve | Total |
|-----------------------------|-------------------------------------|-----------------------------------|------------------------------------|------------|
| Schedule (estimated) | 2019-2020 | 2019-2020 | | |
| Total Cost by Phase | \$ 360,592 | \$ 448,721 | | \$ 809,313 |
| Measure D Funds | \$ 62,000 | \$ 41,166 | \$ 71,834 | \$ 175,000 |
| Matching Funds | 2 16 pass E-buss, 2 lvl II chargers | 10 pass E-bus, 2 lvl III chargers | future projects and matching funds | |
| | | | | |

Other Info (e.g. map, photos, etc)



BOARD OF DIRECTORS

Wednesday, September 18, 2019

5:00 PM to 7:30 PM

Sutter/PAMF Education and Support Center, 2200 Soquel Avenue, Santa Cruz

Approved Minutes

Members: Amy McEntee, Lee Slaff, Martin Bernal, Richard Vasquez, Jack Jacobson, Stephanie Connor Kent, Nicolette Lee,

Staff: Ray Cancino, Seth McGibben, Julie Gilbertson, Lois Sones, Lisa Berkovitz, Anna Vaage, Lisa Hindman Holbert,

Notes: Tonje Switzer

4:30 Dinner

5:00 1. CLOSED SESSION

5:57 2. Adjourn Closed Session

5:57 3. Call to Order/Establish Quorum

5:57 4. Agenda Review

5:58 5. Announcements/Program Updates

CEO noted that Elderly & Disabled Transportation Advisory Committee (E&D TAC) is looking for members which offers an opportunity for BOD members to get involved in senior advocacy. Lisa HH noted the Early Care and Education master plan is adopted by CDD centers. Contracted programs are now allowed professional development days. The Fairgrounds facility is being reroofed and the work will be done in a few weeks.

6:01 6. *CONSENT AGENDA – Action Items (5 min)

In approving the consent agenda, the Board is approving recommendations within each committee's minutes listed below.

6.1 Draft Minutes of the June 19, 2019 Board Meeting*

- a) Richard/Jack moved to approve the self-evaluation report as presented. MSP
- b) Richard/Jack moved to approve Resolution 2019-06-01 CDE as presented. MSP
- c) Nicolette/Pam moved to approve the 19/20 Development Plan as presented. MSP
- d) Nicolette/Stephanie moved to approve the 19/20 Budgets as presented. MSP

6.2 Draft Minutes of the July 11, 2019 Finance Committee Meeting*

6.3 Draft Minutes of the July 11, 2019 Governance Committee Meeting*

6.4 Draft Notes of the July 24 Development Committee Meeting*

Attachment B2

6.5 Draft Minutes of the August 8, 2019 Finance Committee Meeting*

6.6 Draft Minutes of the August 8, 2019 Governance Committee Meeting*

a. Lee /Pam moved to approve Resolution 2019-08-01_CA Department of Transportation. MSP.

6.7 Draft Notes of the September 11 Development Committee*

6.8 Draft Minutes of the September 12, 2019 Governance Committee Meeting*

Lee/Jack moved to approve Motion to approve signing of Resolution 2019-09-01. MSP.

6.9 Draft Minutes of the September 12, 2019 Finance Committee Meeting*

Jack /Lee moved to recommend approval of the 19/20 FY Budget. MSP.

Due to lack of quorum, the motion to pass the consent agenda will be added to an e-vote to be sent out by Tonje following the meeting.

6:02 7. Receive comments from members of the public on “Items not on the Agenda”

None

6:02 8. Agency Business – Ray Cancino

8.1 HCA Nonprofit Wage and Benefit Survey – Report out/Discussion

The final Report was distributed to all participating agencies last week. We are scheduling a forum on November 18 to discuss findings where stakeholders, funders, and potential stakeholders are invited. BOD is encouraged to attend. Major findings include that nonprofit workers are twice as likely to utilize social services than the average county resident, and that 62% are working a second job to make ends meet. A second forum will include experts from other areas that have been successful in similar endeavors.

*8.2 Action Item - Resolution #2019-09-01, Senior Council/Area Agency on Aging Funding Contract 1920-02**

Due to lack of quorum, the motion to approve Resolution #2019-09-01 will be added to an e-vote to be sent out by Tonje following the meeting.

8.3 Senior Strategy Session – Ray Cancino

a) Recap of June discussion

Questions were raised about how to strategize pointed efforts to achieve the greatest impact. We received more feedback from GC and reviewed at MT.

b) Senior Communication Plan

Management team discussed clarity around the issue, potential partners, and tools. Suggestions include focusing on a Phase 1 and a Phase 2 with a total cost of \$66K. We need BOD representation on commission meetings, and we would like BOD Members to sign up by next meeting. This would support requests for increasing state and federal funding.

8.4 2019 EE Survey Comparative Analysis

The survey results pointed to three major opportunities;

- Advocacy

While many employees report that they know that advocacy is important for program financial health they also report that they don't know that advocacy is part of their job. We are working to realize an Advocacy Response Team with 5 employees on it.

Attachment B3

- Engagement

One CB employee of the month will be recognized for exemplifying agency values.

- Performance and Feedback.

We are working on standardizing an MT approach for receiving and giving feedback.

Report back to employees about founding and how we will respond will keep the feedback loop alive.

6:23 9. Development Report- Anna Vaage

9.1 Development Report

The Development Committee is meeting regularly and is recruiting members.

a) Progress Report for August 2019

We raised almost exactly the same amount in 18/19 as the prior year even with a projected 5% decrease due to changes in federal tax law. There has been an increase in BOD contributions and solicitations.

9.2 Farm to Fork – Update

Anna presented on F2F revenues and expenses, showing there is room to grow in sponsorships. We will be looking for a larger space for next years' event. The F2F Fund-a-Need grew from \$15K-\$21K. We saw \$5K less in expenses by not renting the tent. A record \$29K is allocated to the programs. The 10/25 Mountain Affair is up on the events page of the CB website, and Anna will also email information to BOD members.

6:34 10. Finance Committee Update – Doug Underhill (15 min)

10.1 **Action Item** - 19/20 Agency Roll-up Budget review*

Doug noted that the current year end budget has more detail than what was presented in June. Represented are program services including WIC vouchers and CACFP pass-through funding. WIC vouchers are dropping from \$400K-\$500K due to a reduction in birth rate coupled with the political climate. CFO noted the state augmentation for MOW and the RTC funding for LL. Reclassification is in process as we prepare for the \$15/hour wage mandates. Several employees waived healthcare. We are seeing increased expenditures in professional consultants, especially within contracts related to properties. MOW, LL, MCR, NVCR, and CDD is seeing growth. WIC has traditionally been the largest CB program and is now overtaken by LL. CDD is using a new multiplier on child reimbursement claim. As agency we hit the 1% reserve goal. We saw a combined \$700k gain in fixed assets from LL vehicles and property. Budget Summary: There was little movement in the first month with a \$17K overall gain besides the reserve contributions that carry over.

Due to lack of quorum, the motion to approve the 19/20 Agency Roll-up Budget will be added to an e-vote to be sent out by Tonje following the meeting.

6:57 11. Written Reports

11.1 Development

11.2 Financial Report from the September 12, 2019 Finance Committee Meeting

Attachment B4

11.3 Program Reports from MOW

- 6:58 12. Newspaper Articles**
- 6:58 13. Items for Next Agenda**
- 6:58 14. Adjourn Regular Meeting**

Next Meeting:

Wednesday, November 13, 2019

5:00 PM to 7:30 PM

Location: Sutter/PAMF Education and Support Center, 2200 Soquel Avenue, Santa Cruz



COMMUNITY BRIDGES
PUENTES DE LA COMUNIDAD

BOARD OF DIRECTORS

Wednesday, November 20, 2019

5:00 PM to 7:30 PM

Sutter/PAMF Education and Support Center, 2200 Soquel Avenue, Santa Cruz

Draft Notes

Members Present: Shannon Brady, Stephanie Connor Kent, Sarah Siegel, Pam Fields, Jack Jacobson, Richard Vasquez, Lee Slaff, Nicolette Lee, Martin Bernal, Amy McEntee

Staff Present: Ray Cancino, Seth McGibben, Doug Underhill, Julie Gilbertson, Anna Vaage, Lois Sones, Lisa Berkowitz, Roxanne Moore, Amy Hanley, Lisa Hindman Holbert

Excused Absences: Steve McKay, Katy King

Minutes: Tonje Switzer

4:30 Dinner

5:00 1. CLOSED SESSION

6:20 2. Adjourn Closed Session

6:23 3. Call to Order/Establish Quorum (1 min)

6:16 4. Agenda Review (4 min)

6:24 5. Announcements/Program Updates (5 min)

Members are needed for the Elderly & Disabled Transportation Advisory Committee (E&D TAC) that meets at 1:30 pm on the second Tuesday of even numbered months. Roxanne noted that there a FRC-wide economic literacy program with support from Santa Cruz Community Credit Union is underway. We are hiring a counseling coordinator and two interns for the counseling program. The facility updates are moving along. We are advertising for a new Program Manager at LOCR and a half-time program coordinator while laying off one staff member. Lois noted that the Veterans Affairs administration is now reimbursing at the same rate as the alliance, which makes a big difference in program income. ELD has hired two RNs after a 15-month search. LL saw a \$21K increase in TDA funding this year. STA funding was \$100K last year and next year. LCTOP will fund one more vehicle each year for the next three years making total investment over \$1MM.

6:31 6. *CONSENT AGENDA – Action Items (5 min)

In approving the consent agenda, the Board is approving recommendations within each committee's minutes listed below.

Attachment B6

7.1 Draft Minutes of the September 18, 2019 Board Meeting*

- a. *Motion to approve 9/18/19 Regular Session Consent Agenda as presented, including approval of all notes and motions passed within those notes. This motion was passed unanimously through e-vote with a 100% participation.*
- b. *Motion to approve Resolution #2019-09-01, Senior Council/Area Agency on Aging Funding Contract 1920-02. This motion was passed unanimously through e-vote with a 100% participation as required by Robert's Rules. This motion was passed unanimously through e-vote with a 100% participation.*
- c. *Motion to accept the updated Community Bridges 19/20 FY Budget as recommended by the Finance Committee. This motion was passed unanimously through e-vote with a 100% participation.*

7.2 Draft Notes of the October 9, 2019 Development Committee Meeting*

7.3 Draft Minutes of the October 17, 2019 Finance Committee Meeting*

7.4 Draft Minutes of the October 17, 2019 Governance Committee Meeting*

7.5 Draft Notes of the November 13, 2019 Development Committee Meeting*

7.6 Draft Minutes of the November 14, 2019 Finance Committee Meeting*

7.7 Draft Minutes of the November 14, 2019 Governance Committee Meeting*

Lee and Nicolette moved to approve the minutes as presented. MSP

6:30 8. Receive comments from members of the public on "Items not on the Agenda"

6:35 9. Agency Business – Ray Cancino (35 min)

9.1 Lift Line Move - Update

LL is 95% moved into Ohlone Parkway. The last and final project is repaving. The City of Watsonville is questioning the business license due to land use issue even though they have signed off on land use. We are in conversations with the City, awaiting approval.

CB is also completely out of 236 Santa Cruz Avenue and has completed the work at the location.

9.2 Senior Communication Plan – Amy Hanley

Amy gave an update on the progress, noting that the team met with the Senior Services Advocacy Committee to everyone are onboard with the plan on how to increase awareness about senior issues.

a. Next Steps

Development will build a draft toolkit and present it to the committee for their next meeting in December. The final communication plan will be further influenced by survey results in February for a late March launch.

6:38 10. Development Report– Anna Vaage / Amy Hanley (20 min)

10.1 Development Report

The October program report represents 29% of the annual goal reached with 33% of the year lapsed. Last year we received a large gift early in the year and we are expecting to catch up to last year's numbers. Mountain Affair revenue is slightly lower than prior years. We have seen an 11% growth on grant proposals with over \$830K in new funds secured. Year-end fundraising

Attachment B7

is underway with the calendar in the mail this week. Giving Tuesday is on Tuesday 12/3. The MOW Lautman mailer received \$30K within the first two weeks. Food From the Heart, Community Champions, and the Coin Drive are all in the Spring. The Friend of MOW committee needs members. Lisa B. noted that MOW was selected to receive proceeds from Aptos Rotary again. Last year the event brought in \$29K in donations.

10.2 Giving Tuesday Ambassador Guide – Amy Hanley

Giving Tuesday is a large opportunity to raise funds for the whole agency. Amy asked BOD to be an ambassador for CB, and shared the guide for how anyone can start their own campaign. The guide has instructions for sharing and retweeting, for posting pre-written posts and images, for adding a Giving Tuesday frame, and for adding a donation sticker to an Instagram story. Anna noted that we are still looking for a match donor up to \$2K.

6:48 11. Finance Committee Update – Doug Underhill

We ended the 1st quarter with Program gains of \$118K, which does include projected reserve contributions approved in the 19-20 budget. 37K of new Census funding is being operated in the Admin budget. CDD saw a sizable month to month gain. We received an additional 21K in FY 18-19 TDA funding and the TDA funding for FY 19-20 has been increased to 777K, an increase of 43K. Compared to our BOD approved budgets we have seen nearly 200K in additional funding. On the Balance Sheet and Income Statement ending Sept 30, 2019, we are seeing a net positive of \$75 K. Our financial ratios have seen some stress since the Ohlone acquisition, but have seen slight improvements since year fiscal year end. There is a need to reassess how the appropriate ratios utilized to measure acceptability, as they were initially based on operations, prior to ownership of properties. CFO will bring recommendations for ratios calculations to FC. Operationally and financially it was a solid first quarter of fiscal year 19-20.

6:53 12. Written Reports

12.1 Development Progress Report for October 2019

12.2 Financial Report from the November 14, 2019 Finance Committee Meeting

12.3 Financial Report from the October 17, 2019 Finance Committee Meeting

12.4 Program Reports from Elderday, FRCs

6:54 13. Newspaper Articles

6:54 14. Items for Next Agenda

6:54 15. Adjourn Regular Meeting

Next Meeting:

Wednesday, January 15, 2020

5:00 PM to 7:30 PM

Location: Sutter/PAMF Education and Support Center, 2200 Soquel Avenue, Santa Cruz



Santa Cruz County Regional Transportation Commission's
Elderly & Disabled Transportation Advisory Committee
(Also serves as the Social Service Transportation Advisory Council)

AGENDA

1:30pm - 3:30pm

Tuesday, April 9, 2019

**Regional Transportation Commission Santa Cruz Office
1523 Pacific Avenue, Santa Cruz, CA, 95060 (2nd Floor)**

- 1. 1:30pm – Call to Order**
- 2. 1:30pm – Introductions**
- 3. 1:35pm – Oral communications**
- 4. 1:40pm – Additions or deletions to the consent or regular agenda**

1:42pm- CONSENT AGENDA

All items appearing on the consent agenda are considered to be minor or non-controversial and will be acted upon in one motion if no member of the E&D TAC or public wishes an item be removed and discussed on the regular agenda. Members of the E&D TAC may raise questions, seek clarification or add directions to Consent Agenda items without removing the item from the Consent Agenda as long as no other E&D TAC member objects to the change.

- 5. Approve Minutes from February 12, 2019 – pg. 4**
- 6. Receive Transportation Development Act Revenues Report – pg. 11**
- 7. Receive RTC Meeting Highlights – pg. 12**
- 8. Receive Information Items – pg. 14**
 - a. RTC/Cruz511 Social Media Posts, March 2019. – pg. 14
 - b. *Shared Mobility and the Transformation of Public Transit*. Shared Use Mobility Center & American Public Transportation Association, 2016, www.apta.com/resources/reportsandpublications/Documents/APTA-Shared-Mobility.pdf. – pg. 15
 - c. Jay Walljasper, "Focusing on Rural Livability," *AARP Livable Communities*, March 2019. – pg. 22
 - d. Patrick J. Kliger and Melissa Stanton, "Providing Rides Along Rural Roadways," *AARP Livable Communities*, March 2019. – pg. 34

Attachment C2

- e. Jeff Speck, "Why Walkable Communities Are the Best Communities for Older Adults," *AARP Livable Communities*, October 2018. – pg. 38
- f. Ariel Gans, "Vision Zero Spurs Action Across the Bay," *The Bay City Beacon*, March 26, 2019. – pg. 41

- 9. Receive Pedestrian Hazard Report Summary – pg. 47**
- 10. Recommend that the Regional Transportation Commission approve reappointment to the E&D TAC Committee – pg. 51**
- 11. Accept correspondence from the public – None**

REGULAR AGENDA

- 12. 1:55 pm – Receive Program Updates – pg. 54**
 - a. Volunteer Center – pg. 54
 - b. Community Bridges
 - c. Santa Cruz Metro – Santa Cruz Metro Modified Title VI Policy System-Wide Service Standards (2/22/19 Metro Board Agenda 16.1 pg. 339)
 - d. SCCRTC
 - e. Pedestrian Safety Workgroup – pg. 55
 - f. Other
- 13. 2:05 pm – Appointment of Chair and Vice Chair – pg. 57**
- 14. 2:10 pm – Metro FY19/20 & 20/21 Budget Presentation – pg. 58**
- 15. 2:25 pm – 2019 Unmet Paratransit and Transit Needs List – pg. 143**
- 16. 2:35 pm – City of Capitola - Brommer St. Complete Streets Improvements – pg. 154**
- 17. 2:50 pm – Transportation Development Act Claim for Volunteer Center – pg. 173**
- 18. 2:55 pm – Transportation Act Claim for Community Bridges – pg. 185**
- 19. 3:00 pm – Transportation Act Claim for Santa Cruz Metropolitan Transit District – pg. 204**
- 20. 3:10 pm – Measure D: Direct Allocation to Community Bridges Lift Line Five-Year Plan – pg. 229**
- 21. 3:20 pm- Measure D: Regional Five-Year Plan – pg. 236**

22. 3:30 pm — Adjourn

Next meeting: 1:30 pm, June 11, 2019 @ City of Watsonville Community Room B, 275 Main Street, Suite 400, 4th Floor.

HOW TO REACH US

*Santa Cruz County Regional Transportation Commission
1523 Pacific Avenue, Santa Cruz, CA 95060
Phone: (831) 460-3200 / fax (831) 460-3215
Email: info@sccrtc.org / website: www.sccrtc.org*

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The Santa Cruz County Regional Transportation Commission does not discriminate on the basis of disability and no person shall, by reason of a disability, be denied the benefits of its services, programs, or activities. This meeting location is an accessible facility. If you wish to attend this meeting and require special assistance in order to participate, please contact RTC staff at 460-3200 (CRS 800/735-2929) at least three working days in advance of this meeting to make arrangements. People with disabilities may request a copy of the agenda in an alternative format. As a courtesy to those person affected, please attend the meeting smoke and scent-free.

SERVICIOS DE TRADUCCIÓN/TRANSLATION SERVICES

Si gusta estar presente o participar en esta junta de la Comisión Regional de Transporte del condado de Santa Cruz y necesita información o servicios de traducción al español por favor llame por lo menos con tres días laborables de anticipo al (831) 460-3200 para hacer los arreglos necesarios. (Spanish language translation is available on an as needed basis. Please make advance arrangements (at least three days in advance by calling (831) 460-3200.

TITLE VI NOTICE

The RTC operates its programs and services without regard to race, color and national origin in accordance with Title VI of the Civil Rights Act. Any person believing to have been aggrieved by the RTC under Title VI may file a complaint with RTC by contacting the RTC at (831) 460-3212 or 1523 Pacific Avenue, Santa Cruz, CA, 95060 or online at www.sccrtc.org. A complaint may also be filed directly with the Federal Transit Administration to the Office of Civil Rights, Attention: Title VI Program Coordinator, East Building, 5th Floor-TCR, 1200 New Jersey Ave., SE, Washington, DC 20590.

AGENDA: April 9, 2019

TO: Elderly and Disabled Transportation Advisory Committees

FROM: Grace Blakeslee, Transportation Planner

RE: Measure D: Community Bridges/Lift Line Five-Year Plan

RECOMMENDATIONS

Staff recommends that the Elderly and Disabled Transportation Advisory Committee (E&D TAC) review the Five-Year Plan for the Measure D: Transit Seniors and People Living with Disabilities investment category direct allocation to Community Bridges Lift-Line paratransit service.

BACKGROUND

Measure D, the transportation ballot measure passed by more than a 2/3 majority of Santa Cruz County voters on November 8, 2016, provides funding for five categories of projects: neighborhood projects (30% of net measure revenues), highway corridors (25%), transportation for seniors and people with disabilities (20%), active transportation (17%), and preservation and analysis of the rail corridor (8%).

Each agency receiving Measure D revenue is required to annually develop, update, and hold a public hearing to adopt a five-year program of projects, identifying how they will deliver Measure D projects in the upcoming five years. After the close of each fiscal year, agencies must submit an annual report describing actual expenditures, progress made to improve the transportation system, how maintenance of effort requirements have been met to ensure Measure D revenues are supplementing (not supplanting) other revenues, and the degree that Measure D funds were used to secure additional funding from other sources (leveraging other funds).

DISCUSSION

Twenty percent of net Measure D revenues are designated for the Transit for Seniors and People Living with Disabilities category. Four percent of revenues are allocated to the Consolidated Transportation Services Agency (CTSA) for Santa Cruz County for paratransit service. Community Bridges-Lift Line serves as the CTSA for Santa Cruz County. The remaining 16% of net Measure D revenues under the Transit for Seniors and People Living with Disabilities investment category are allocated to the Santa Cruz Metropolitan Transit District. As noted in the Expenditure Plan, paratransit services work with social service agencies to increase

transportation options for seniors, individuals with disabilities, and persons with low incomes.

The Measure D five-year funding projection (FY19-FY29) for direct allocation to Community Bridges-Lift Line is estimated to be \$4,277,220 for the five-year period with an average annual distribution of \$855,444 ([Attachment 1](#)). The draft five-year plan covering the period FY19-20 through FY24-25 for the direct allocation of Measure D to Community Bridges-Lift Line paratransit services is attached ([Attachments 2-3](#)). The draft five-year plan distributes the direct allocation as follows:

- 32% for two driver positions to provide door-to-door service for elderly and/or physically or mentally limited and/or ill passengers. Drivers operate the vehicles, keep simple records, and maintain the van in a clean, safe, and orderly condition and perform other related work as required;
- 9% for a new van driver trainer who will supervise van drivers and provide all phases of training for drivers, including preparing van driver trainees for promotion to van driver and ongoing retraining;
- 8% for an administrative assistant and dispatcher to provide administrative support including clerical support, receiving and screening telephone calls, maintaining records, preparing statistics reports, correspondence and coordination of tasks and scheduling when needed to provide support to the van drivers;
- 1% for outreach and publicity to provide materials and videos to promote paratransit ride availability;
- 46% for operations and facility reserve to purchase property and construct an operations facility that will house the entire Lift Line operations in one location or for increases in facility leases, including relocation if needed ([Attachment 3](#)); and,
- 4% for vehicle and equipment reserve to purchase two new fleet vehicles, and replace aging and worn shop improvement or upgrades to the maintenance and operations facility ([Attachment 3](#)).

Community Bridges-Lift Line is the only agency receiving a direct allocation of Measure D fund that is not a public agency. Review and approval of Community Bridges Lift Line Measure D five-year plan will be overseen by the Regional Transportation Commission (RTC) and included in the RTC's public review process.

RTC staff recommends that the Elderly and Disabled Transportation Advisory Committee review and provide input on this plan. The RTC board is scheduled to review Community Bridges-Lift Line Measure D five-year plan at the May 2, 2019 RTC meeting and then considered approval following a public hearing at its June 6, 2019 meeting. This plan will be adjusted annually based on updated project schedule and cost information, as well as information on any grants and other funds agencies are able to secure for the projects. Since annual revenues are sometimes insufficient for larger projects, agencies sometimes need to carry over or "bank" revenues to future years.

SUMMARY

Measure D requires recipient agencies to annually prepare and update a five-year program of projects, identifying how agencies plan to spend Measure D funds. Staff recommends that the Elderly and Disabled Transportation Advisory Committee (E&D TAC) review and provide input on the Five-Year Plan for the Measure D: Transit Seniors and People Living with Disabilities investment category direct allocation to Community Bridges Lift-Line paratransit service.

Attachments:

1. Measure D Transactions & Use Tax 30-year Revenue Projections for 2019
2. Community Bridges Lift Line Paratransit Service 5-year program of projects
3. Community Bridges Lift Line Major Project: Lift Line Operations Facility and Lift Line Vehicle and Equipment Acquisition 5-year plans

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E&D TAC April 9, 2019 - Item 20 Attachment 1

Measure D Transactions & Use Tax - Possible 30-year Revenue Projections for 2019

| Fiscal Year | Annual Estimate | Implemt, Mgmt & Admin | Net for Allocation | Neighborhood Projects 30% | Distribution of Neighborhood Projects Bucket | | | | | | Highway 25% | SC METRO 16% | Comm Bridges 4% | Trail 17% | Rail 8% |
|-------------|-----------------|-----------------------|--------------------|---------------------------|--|------------|------------|---------------|-------------|-----------------|-------------|--------------|-----------------|-------------|------------|
| | | | | | Highways 9 & 17 \$15M/total | Capitola | Santa Cruz | Scotts Valley | Watsonville | County Unincorp | | | | | |
| 2016-17 | 1,152,905 | 346,687 | 806,219 | 241,866 | 41,667 | 11,254 | 45,453 | 9,808 | 30,413 | 103,271 | 201,555 | 128,995 | 32,249 | 137,057 | 64,497 |
| 2017-18 | 20,736,450 | 550,282 | 20,186,168 | 6,055,851 | 500,000 | 312,311 | 1,261,406 | 272,192 | 844,000 | 2,865,941 | 5,046,542 | 3,229,787 | 807,447 | 3,431,649 | 1,614,893 |
| 2018-19 | 20,100,705 | 684,024 | 19,416,681 | 5,825,004 | 500,000 | 299,260 | 1,210,523 | 260,824 | 808,873 | 2,745,524 | 4,854,170 | 3,106,669 | 776,667 | 3,300,836 | 1,553,334 |
| 2019-20 | 21,613,974 | 776,732 | 20,837,242 | 6,251,173 | 500,000 | 318,760 | 1,308,997 | 267,599 | 879,820 | 2,975,997 | 5,209,311 | 3,333,959 | 833,490 | 3,542,331 | 1,666,979 |
| 2020-21 | 21,894,956 | 786,830 | 21,108,126 | 6,332,438 | 500,000 | 326,300 | 1,325,858 | 280,934 | 888,074 | 3,011,272 | 5,277,032 | 3,377,300 | 844,325 | 3,588,381 | 1,688,650 |
| 2021-22 | 22,179,590 | 797,058 | 21,382,532 | 6,414,760 | 500,000 | 330,905 | 1,344,571 | 284,899 | 900,609 | 3,053,775 | 5,345,633 | 3,421,205 | 855,301 | 3,635,030 | 1,710,603 |
| 2022-23 | 22,467,925 | 807,420 | 21,660,505 | 6,498,151 | 500,000 | 335,571 | 1,363,528 | 288,916 | 913,307 | 3,096,830 | 5,415,126 | 3,465,681 | 866,420 | 3,682,286 | 1,732,840 |
| 2023-24 | 22,760,008 | 817,917 | 21,942,091 | 6,582,627 | 500,000 | 340,297 | 1,382,732 | 292,985 | 926,169 | 3,140,445 | 5,485,523 | 3,510,735 | 877,684 | 3,730,156 | 1,755,367 |
| 2024-25 | 23,055,888 | 828,549 | 22,227,338 | 6,668,202 | 500,000 | 345,084 | 1,402,185 | 297,107 | 939,199 | 3,184,626 | 5,556,835 | 3,556,374 | 889,094 | 3,778,648 | 1,778,187 |
| 2025-26 | 23,355,614 | 839,321 | 22,516,294 | 6,754,888 | 500,000 | 349,934 | 1,421,891 | 301,282 | 952,398 | 3,229,382 | 5,629,073 | 3,602,607 | 900,652 | 3,827,770 | 1,801,304 |
| 2026-27 | 23,659,237 | 850,232 | 22,809,006 | 6,842,702 | 500,000 | 354,847 | 1,441,853 | 305,512 | 965,769 | 3,274,720 | 5,702,251 | 3,649,441 | 912,360 | 3,877,531 | 1,824,720 |
| 2027-28 | 23,966,807 | 861,285 | 23,105,523 | 6,931,657 | 500,000 | 359,824 | 1,462,075 | 309,797 | 979,314 | 3,320,648 | 5,776,381 | 3,696,884 | 924,221 | 3,927,939 | 1,848,442 |
| 2028-29 | 24,278,376 | 872,481 | 23,405,895 | 7,021,768 | 500,000 | 364,865 | 1,482,559 | 314,137 | 993,035 | 3,367,172 | 5,851,474 | 3,744,943 | 936,236 | 3,979,002 | 1,872,472 |
| 2029-30 | 24,593,995 | 883,824 | 23,710,171 | 7,113,051 | 500,000 | 369,972 | 1,503,310 | 318,534 | 1,006,934 | 3,414,301 | 5,927,543 | 3,793,627 | 948,407 | 4,030,729 | 1,896,814 |
| 2030-31 | 24,913,717 | 895,313 | 24,018,403 | 7,205,521 | 500,000 | 375,145 | 1,524,331 | 322,988 | 1,021,014 | 3,462,043 | 6,004,601 | 3,842,945 | 960,736 | 4,083,129 | 1,921,472 |
| 2031-32 | 25,237,595 | 906,952 | 24,330,643 | 7,299,193 | 500,000 | 380,386 | 1,545,625 | 327,500 | 1,035,277 | 3,510,405 | 6,082,661 | 3,892,903 | 973,226 | 4,136,209 | 1,946,451 |
| 2032-33 | 25,565,684 | 918,743 | 24,646,941 | 7,394,082 | 500,000 | 385,694 | 1,567,196 | 332,071 | 1,049,725 | 3,559,397 | 6,161,735 | 3,943,511 | 985,878 | 4,189,980 | 1,971,755 |
| 2033-34 | 25,898,038 | 930,687 | 24,967,351 | 7,490,205 | 500,000 | 391,072 | 1,589,047 | 336,701 | 1,064,361 | 3,609,025 | 6,241,838 | 3,994,776 | 998,694 | 4,244,450 | 1,997,388 |
| 2034-35 | 26,234,712 | 942,785 | 25,291,927 | 7,587,578 | 500,000 | 396,520 | 1,611,182 | 341,391 | 1,079,188 | 3,659,298 | 6,322,982 | 4,046,708 | 1,011,677 | 4,299,628 | 2,023,354 |
| 2035-36 | 26,575,764 | 955,042 | 25,620,722 | 7,686,217 | 500,000 | 402,038 | 1,633,605 | 346,142 | 1,094,207 | 3,710,225 | 6,405,180 | 4,099,315 | 1,024,829 | 4,355,523 | 2,049,658 |
| 2036-37 | 26,921,248 | 967,457 | 25,953,791 | 7,786,137 | 500,000 | 407,628 | 1,656,319 | 350,955 | 1,109,421 | 3,761,814 | 6,488,448 | 4,152,607 | 1,038,152 | 4,412,145 | 2,076,303 |
| 2037-38 | 27,271,225 | 980,034 | 26,291,191 | 7,887,357 | 500,000 | 413,291 | 1,679,329 | 355,830 | 1,124,834 | 3,814,073 | 6,572,798 | 4,206,590 | 1,051,648 | 4,469,502 | 2,103,295 |
| 2038-39 | 27,625,751 | 992,775 | 26,632,976 | 7,989,893 | 500,000 | 419,027 | 1,702,638 | 360,769 | 1,140,446 | 3,867,012 | 6,658,244 | 4,261,276 | 1,065,319 | 4,527,606 | 2,130,638 |
| 2039-40 | 27,984,885 | 1,005,681 | 26,979,205 | 8,093,761 | 500,000 | 424,838 | 1,726,250 | 365,772 | 1,156,262 | 3,920,639 | 6,744,801 | 4,316,673 | 1,079,168 | 4,586,465 | 2,158,336 |
| 2040-41 | 28,348,689 | 1,018,755 | 27,329,934 | 8,198,980 | 500,000 | 430,725 | 1,750,169 | 370,840 | 1,172,283 | 3,974,963 | 6,832,484 | 4,372,789 | 1,093,197 | 4,646,089 | 2,186,395 |
| 2041-42 | 28,717,222 | 1,031,998 | 27,685,223 | 8,305,567 | 500,000 | 436,688 | 1,774,399 | 375,974 | 1,188,512 | 4,029,994 | 6,921,306 | 4,429,636 | 1,107,409 | 4,706,488 | 2,214,818 |
| 2042-43 | 29,090,546 | 1,045,414 | 28,045,131 | 8,413,539 | 500,000 | 442,729 | 1,798,943 | 381,175 | 1,204,952 | 4,085,740 | 7,011,283 | 4,487,221 | 1,121,805 | 4,767,672 | 2,243,611 |
| 2043-44 | 29,468,723 | 1,059,005 | 28,409,718 | 8,522,915 | 500,000 | 448,848 | 1,823,807 | 386,444 | 1,221,607 | 4,142,210 | 7,102,430 | 4,545,555 | 1,136,389 | 4,829,652 | 2,272,777 |
| 2044-45 | 29,851,816 | 1,072,772 | 28,779,044 | 8,633,713 | 500,000 | 455,046 | 1,848,994 | 391,780 | 1,238,477 | 4,199,415 | 7,194,761 | 4,604,647 | 1,151,162 | 4,892,438 | 2,302,324 |
| 2045-46 | 30,239,890 | 1,086,718 | 29,153,172 | 8,745,952 | 500,000 | 461,326 | 1,874,509 | 397,187 | 1,255,567 | 4,257,363 | 7,288,293 | 4,664,508 | 1,166,127 | 4,956,039 | 2,332,254 |
| 2046-47 | 28,080,258 | 1,100,845 | 26,979,413 | 8,093,824 | 458,333 | 427,173 | 1,735,736 | 367,782 | 1,162,615 | 3,942,184 | 6,744,853 | 4,316,706 | 1,079,177 | 4,586,500 | 2,158,353 |
| Total | 763,842,192 | 27,613,617 | 736,228,576 | 220,868,573 | 15,000,000 | 11,517,358 | 46,799,022 | 9,915,826 | 31,346,664 | 106,289,703 | 184,057,144 | 117,796,572 | 29,449,143 | 125,158,858 | 58,898,286 |

- Notes
1. Initial estimate is based on Auditor Controller's estimate of TDA revenues after applying a historical comparison of TDA revenues to SC METRO's transactions and use tax. Beginning in FY 2019-20, the estimate is based on the forecast provided by HDL Services, RTC Measure D analysis, auditing and forecasting consultant.
 2. A long-term growth of 1.3% is estimated based on the average historical growth of TDA revenues over a 17-year period, which have varied from -8.61% to 7.02%.
 3. Implementation, management and administration costs are escalated by the assumed growth of the revenue of 1.3%.
 4. The return to source variable is based on the existing transactions and use taxes for each of the cities as compared to the overall Measure D revenues generated to derive an estimate for the unincorporated area.
 5. Actual funds received and distributed and actual costs are shown in bolded italic text.
 6. FY 2046-47 reduced to 11 revenue payments from the state since one payment was received in FY 2016-17.

E&D TAC April 9, 2019 - Item 20 Attachment 1

Measure D: 5-Year Plan (FY19/20-FY24/25)

Agency: **Community Bridges - Lift Line** 19/20 - 24/25

| Project name | Description | Cost estimate 19/20 | Cost estimate 20/21 | Cost estimate 21/22 | Cost estimate 23/24 | Cost estimate 24/25 | Cost estimate 5 year total | Total Measure D funds used since inception*** | Other funds | Schedule (year) | Major project? * (yes/no) |
|--------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|---|--|-----------------|---------------------------|
| Driver 1 (see note below**) | Additional driver to provide expanded hours of paratransit service | \$ 119,025 | \$ 123,191 | \$ 127,503 | \$ 131,965 | \$ 136,584 | \$ 638,268 | \$ 878,541 | | 2019-2020 | No |
| Driver 2 (see note below**) | Additional driver to provide expanded hours of paratransit service | \$ 119,025 | \$ 123,191 | \$ 127,503 | \$ 131,965 | \$ 136,584 | \$ 638,268 | \$ 878,541 | | 2019-2020 | No |
| Driver 3 (see note below**) | Part-time Additional driver to provide expanded hours of paratransit service | | | | \$ 47,132 | \$ 53,931 | \$ 101,063 | \$ 101,063 | | 2019-2020 | No |
| Driver Trainer | To support safety and service training for paratransit drivers | \$ 69,504 | \$ 73,080 | \$ 77,011 | \$ 79,706 | \$ 82,496 | \$ 381,798 | \$ 482,507 | | 2019-2020 | No |
| Executive Assistant/Dispatcher | To support additional paratransit rides | \$ 60,373 | \$ 63,661 | \$ 67,274 | \$ 69,628 | \$ 72,065 | \$ 333,001 | \$ 433,380 | | 2019-2020 | No |
| Outreach/Publicity | Materials and videos to promote paratransit ride availability | \$ 5,848 | \$ 5,848 | \$ 5,848 | \$ 6,023 | \$ 6,023 | \$ 29,591 | \$ 38,844 | | 2019-2020 | No |
| Consultants / Project Managers | Facility project management-architects, environ review, design | \$ 41,725 | \$ 45,354 | \$ 45,163 | | | \$ 132,242 | \$ 132,242 | | 2019-2020 | No |
| Operations Facility | Reserve for projected Acquisition, construction and/or renovation expenses | \$ 382,990 | \$ 375,000 | \$ 370,000 | \$ 365,000 | \$ 355,000 | \$ 5,799,450 | \$ 2,619,335 | Bank/additional financing for 55% remaining purchase/renov | 2019 | Yes |
| Vehicle Equipment Reserve | Vehicle replacement, matching funds, project procurement and implementation | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ 175,000 | \$ 235,000 | | 2019 | No |
| | | | | | | | | | | | |
| | | \$ 833,490 | \$ 844,325 | \$ 855,301 | \$ 866,420 | \$ 877,684 | \$ 8,228,680 | \$ 5,799,452 | | | |

**Operating costs include driver support (Mechanic, IT Support, Fleet manager, Program Supervisor) salaries and fringes, vehicle operations such as vehicle maintenance and repair, fuel, vehicle insurance, communications expenses, as well as

Measure D: 5-Year Plan (FY19/20-FY24/25)

Project name:

Location:

Description:

Purpose/Need/Benefits:

| |
|---|
| Community Bridges - Lift Line Vehicle and Equipment Acquisition |
| N/A |
| Lift Line Paratransit Vehicles & Equipment |
| <p>Fund reserves that can be used vehicle procurement projects, including fleet vehicles that cannot be funded through 5310, replace ageing and or worn shop equipment, improvements and or upgrades to maintenance/operations facility. Provide project matchign funds to leverage state funding.</p> <p>1) CARB Project. Procurement of 2 Electric Busses and the installation of 2 lever II charging stations. Measure D to provide matching funding to a CARB grant.</p> <p>2) LCTOP Electric vehicle and 2 level III charging stations, CTSA to experiment going green, alternative fuels, environmentally friendly vehicle program.</p> <p>3) Vehicle Reserve Fund for additional grant funded matching funds.</p> <p>4) Replace old and worn shop equipment such as vehicle hoist, rolling bridge jacks, tire mounting equipment. (Shop equipment is no longer funded through 5310).</p> <p>5) <i>Maintenance of current leased facility, with improvements such as install better lighting, new hot water heater, fix leaking roof, and make upgrades to building, bathrooms and offices.</i></p> |

Schedule (estimated)

Total Cost by Phase

Measure D Funds

Matching Funds

| CARB Project | LCTOP | Vehicle Reserve | | Total |
|-------------------------------------|-----------------------------------|------------------------------------|--|------------|
| 2019-2020 | 2019-2020 | | | |
| \$ 360,592 | \$ 448,721 | | | \$ 809,313 |
| | | | | |
| \$ 62,000 | \$ 41,166 | \$ 71,834 | | \$ 175,000 |
| | | | | |
| 2 16 pass E-buss, 2 lvl II chargers | 10 pass E-bus, 2 lvl III chargers | future projects and matching funds | | |
| | | | | |

Other Info (e.g. map, photos, etc)

E&D TAC April 9, 2019 - Item 20 Attachment 3

Measure D: 5-Year Plan (FY19/20-FY24/25)

Project name:

Location:

Description:

Purpose/Need/Benefits:

| |
|--|
| Community Bridges - Lift Line Operations Facility |
| To be determined |
| Lift Line Administrative offices, maintenance facility, fleet parking |
| <p>Purchase of property and construction/renovation of a operations facility that will house the entire CTSA Lift Line operations in one location. We had originally planned on purchasing land after year 5 and building out a new facility. Our current ammended plan includes the purchase of a very suitable \$3M property that we are currently under contract to purchase, with an estimated additional \$2.8M of renovations and other expenses. We will utilize current Measure D facility reserve funds for the down payment, along with owner and bank financing. Measure D funds will be utilized in the renovation costs and other associated expenses.</p> <p>New Facility to include the following but not limited to;</p> <ol style="list-style-type: none"> 1) Operational offices 2) Dispatch & Intake station 3) Driver holding area (extra board) and lockers. 4) Breakroom 5) Maintenance shop 6) Proper Vehicle Hoists (Large Bus & Mini Vans) 7) Electric Charging / Fuel Station (time and money) 8) Wash Station 9) Shop Ventilation System 10) Hazardous Waste storage 11) Solar Bus Ports |

Schedule

Total Cost by Phase

Measure D Funds

Fund - Capital Campaign/ Donations

Fund - Commercial Loan/Owner Financing

| Envir. Review | Design | Acquisition | Renovation | Contingency/ Fees | Total |
|---------------|------------|--------------|--------------|----------------------|--------------|
| 2019-2021 | 2019-2021 | 2019-2020 | 2019-2024 | 2019-2024 | |
| \$ 124,297 | \$ 202,903 | \$ 3,000,000 | \$ 2,200,000 | \$ 272,250 | \$ 5,799,450 |
| | | | | | |
| \$ 124,297 | \$ 202,903 | \$ 750,000 | \$ 1,550,000 | | \$ 2,627,200 |
| | | | | \$ 272,240 | \$ 272,240 |
| | | \$ 2,250,000 | | | \$ 2,250,000 |

Other Info:

Personnel/Consultants:

| | |
|-----------------|--------|
| Personnel | 76,810 |
| Legal | 7,500 |
| Bidding Expense | 6,500 |

Pre-Development:

| | |
|-------------------------------|---------|
| Architecture Design | 202,903 |
| Survey / Engineering | 43,200 |
| Permits, Inspections and Fees | 16,524 |

Acquisition:

| | |
|----------------------|-----------|
| Purchase of Property | 3,000,000 |
|----------------------|-----------|

Construction/Renovation:

| | |
|-------------------------------|-----------|
| Construction / Renovation | 2,200,000 |
| Permits, Inspections and Fees | 64,573 |
| Equipment / Furnishings | 75,000 |
| Contingency / Utility Fees | 106,440 |

Total Preliminary Cost **5,799,450**

Press Contact:

Amy Hanley, Marketing and Communications Manager
831-688-8840 x285 | amyh@cbridges.org



COMMUNITY BRIDGES
PUENTES DE LA COMUNIDAD

FOR IMMEDIATE RELEASE: August 23, 2019

Community Bridges Purchases Property to House Lift Line Fleet

Watsonville, Calif. — Community Bridges, one of the largest nonprofit agencies in Santa Cruz County, has purchased property on Ohlone Parkway in Watsonville, CA to serve as the hub for its Lift Line fleet. Lift Line provides over 60,000 door-to-door rides a year to seniors and people with disabilities in need of medical transportation throughout the region of Monterey, Santa Clara, Santa Cruz and San Francisco. Lift Line is also the first and only transit organization currently operating electric vehicles (EVs) in Santa Cruz County.

Previously Lift Line was renting property on Ford Street in Watsonville, but this new property will provide a permanent location for Lift Line’s fleet of 17 vehicles. “Our purchase of the Ohlone Parkway property is exciting for both Community Bridges and the City of Watsonville,” states Ray Cancino, Community Bridges CEO. “This purchase has ensured permanency to the transportation service and will allow us to continue to provide critically needed free transportation for low income seniors and people with disabilities. It will also allow us to be more environmentally responsible.” Community Bridges’ plans for the property include installing publicly available charging stations for EVs and building a solar canopy to power both the building and its vehicles. “We are in it for the long-term benefit to our community,” explains Cancino, “Our purchase of the property, along with our conversion to electric vehicles, will contribute to reducing greenhouse gas emissions and have a positive impact on the environment in South County and within a California Air Resources Board (CARB) defined Disadvantaged Community and only as a result of Measure D investment.”

Lift Line plans to occupy the building starting in October 2019 after 300K of renovations have been completed. The renovation work is being done through local investment in local businesses. “Non- profits are driving big systems changes and improving our community faster than others sectors,” said Cancino.

ABOUT LIFT LINE

Lift Line, a program of Community Bridges, provides over 60,000 door-to-door rides a year to seniors and people with disabilities, allowing these Santa Cruz County residents to maintain their independence. Lift Line services include medical transportation and rides to Meals on Wheels dining sites and Elderday. Lift Line services are also available for private events.

ABOUT COMMUNITY BRIDGES

Community Bridges envisions a thriving community where every person has the opportunity to unleash their full potential. Together, our family of programs delivers essential services,

Attachment E2

provides equitable access to resources, and advocates for health and dignity across every stage of life. To learn more, please visit www.communitybridges.org.

The Community Bridges family of programs includes the Child & Adult Care Food Program, Child Development Division, Women, Infants and Children (WIC), La Manzanita Community Resources, Live Oak Community Resources, Mountain Community Resources, Nueva Vista Community Resources, Elderday Adult Day Health Care, Lift Line and Meals on Wheels for Santa Cruz County.



June 12, 2020



TEACHING LOVE TO THE NEXT GENERATION

Many of us have read the famous quote by Nelson Mandela, *"No one is born hating another person because of the color of his skin, or his background, or his religion. People must learn to hate, and if they can learn to hate, they can be taught to love, for love comes more naturally to the human heart than its opposite."* Now, more than ever, this fundamental truth requires us to actively and intentionally pass it on to the next generation.

Community Bridges is investing in the future generation. Children learn about racial bias from an early age and many children become set in their beliefs by age 12. The community is an important support for parents in teaching children how to deal with, and react to, racial differences. Our children and youth programs not only support children's physical health with access to nutritious food, but provide affordable access to education and experiential learning in inclusive environments that promote dialogue and cultural learning opportunities.

Summer Lunch: Children and youth aged 18 and under can get free lunches this summer at 12 sites throughout Santa Cruz County! Free meals will be provided to all children, without eligibility documentation. Sponsored by La Manzana Community Resources.

Dates: June 8 – early/mid August

Days and Times: Monday – Friday from 12:00PM-1:00PM

Locations: Text: Lunches to 1 (833) 421-0991 to find a location near you

Summer Fun!: Nueva Vista Community Resources in Santa Cruz hosts Summer Fun! for its 21st consecutive summer - a hands-on active learning day camp for 3rd - 5th graders. Kids will

Att F2

enjoy daily activities with mentor counselors that include arts and crafts, interactive games, biking and hiking. A few spots are still available and a maximum of 12 children are allowed for each session.

Dates: Session 1: June 22 – July 2, 2020; Session 2: July 6 – July 17, 2020

Days and Times: Monday - Friday (times 10AM -1:00PM)

Cost: \$20 per child.

Call (831) 426-2322 for more information and to enroll.

Child Development Division: Our six early education centers build a foundation for healthy development and school readiness. We are enrolling now at all of our six centers across Santa Cruz County. Eligible families qualify for free or affordable tuition. [Click here](#) to find a site near you and learn more about our Child Development Division.

Need a ride to the grocery store or bank?

You probably know that Lift Line provides free transportation to medical appointments for seniors and people with disabilities. But now they can get free rides to the bank or grocery store as well. No application is needed before getting a ride. Just give us a call and set up your ride today!

How to Schedule a Ride

Call Lift Line at **831-688-9663** during the following hours:

Monday – Friday 9:00AM to 5:00PM

Saturday – Sunday 8:00AM to 4:00PM

If possible, please call one or two days in advance. Lift Line will respond to same day scheduling according to availability. Transportation times will be scheduled according to availability between 8:30AM and 3:30PM seven days a week.

Client Stories

"I chose Nuevo Dia Early Childhood Development Center because I wanted [my son] to be exposed to more culture, specifically Spanish ...[He has benefitted from the program by] being exposed to groups, seeing other boys and girls speaking Spanish, he's more open to that. ...I notice that when we go to the park and speak Spanish all the other kids kind of look and here it's just out there - it normalizes it." Kelly, parent.



Ray's Corner

LET'S TALK EQUITY, SOCIAL JUSTICE AND



Donate
Now

ACTION

It is not hard to be bombarded by messages about how businesses and nonprofits from all sectors support #blacklivesmatter in light of the public outcry and troubling news nationwide. This outpouring of solidarity is a welcome sight, an evolution of sorts, but on occasion these messages seem disingenuous and empty when the current practices of these well-meaning organizations remain the same and old practiced pedagogy still exist. The messages coming from these organizations seem to be created to capitalize on the movement, or isolate themselves from what is commonly referred to as consumerist activism and its ramifications that have real financial consequences and repercussions.

Here at Community Bridges, we have consistently been driven by our agency value of commitment to make intentional actions to strengthen our resolve for social and economic justice for all. This can be seen by our implementation of a wage equity ratio of less than 1 to 5 differential of the lowest paid employee to the highest paid, ensuring we all rise together.

Second, we have strategically searched for, and invited, community members of color, as well as people from South County, to enter our boardroom to increase our diversity. In the last six years our board has gone from 13% people of color- 87% white -47% female to 36% people of color- 64% white- 66% female in 2020. We have made tremendous progress, but we must continue to intentionally add more diversity to strengthen our work together and enable the advancement of social justice and equity. Will you consider joining us? No prior board experience is required and time commitment is just a few hours a month. If you see yourself in this role and want to make a difference in the lives of thousands, reach out to me and let's chat via Zoom.



Community Bridges Family of Programs

Child & Adult Care Food Program | Child Development Division | WIC | La Manzana Community Resources | Live Oak Community Resources | Mountain Community Resources | Nueva Vista Community Resources | Elderday | Lift Line | Meals on Wheels

Community Bridges is an exempt organization as described in section 501(c)(3) of the Internal Revenue Code; EIN #94-2460211. Donations are tax deductible in excess of the value of any goods or services provided in exchange for your contribution.

Attachment: G

Map Location of Community Bridges Lift Line Operations Facility, 545 Ohlone Parkway, Watsonville, CA 95076



[\[Zip Code Lookup\]](#) [\[Reviews\]](#) [\[Elevation\]](#) [\[Pictures of places\]](#) [\[Lat/Long Converter\]](#)
[\[Static Maps\]](#) [\[Maps\]](#) [\[Satellite\]](#) [\[Get GPS coordinates\]](#) [\[Info from Lat/Long\]](#) [\[US County lookup\]](#) [\[Nearby places\]](#)
[Get directions > Address to Lat/Long | Geocoding](#)

Find the GPS coordinates (latitude and longitude) of an address or place

[Show From-To directions form]

Address:

New Pig Misses You

Come Back for Your Free Gift

Free \$25 Coffee Gift Card with \$250 order. Limited Time offer - Order Today

[newpig.com](#)

| Format | Latitude, Longitude |
|------------------------------|---|
| Decimal degrees | 36.909074830, -121.772604670 |
| Degrees and decimal minutes | 36° 54.544490', -121° 46.356280' |
| Degrees, minutes and seconds | 36° 54' 32.6694" N, 121° 46' 21.3768" W |

Latitude, Longitude

36.909074830, -121.772604670

[Get elevation](#)

GPS coordinates (latitude/longitude) of places in directions searched recently...

GPS coordinates (latitude and longitude) of 8850 Central... GPS coordinates (latitude and longitude) of 1250 West Drive, Walnut, CA 91780

SANTA CRUZ COUNTY



Lift Line provides transportation to qualified Santa Cruz residents within Santa Cruz County with Measure D funds.

Attachment: I

New Lift Line Operations Facility Before and After Awning.

Before: old blue awning with draft drawing for logo placement.



After: new green awning with new signage.



Attachment: K1

New Lift Line Operations Facility Site, before and after clearing lot, removing trees along the fence, replacing the fence, relocating the EV charging station to a new facility, and replacing the awning above the front door.

Before



After



After



After



Attachment: K2

Before and after improvements to and sealing of shop flooring.

Before improvements to shop floor.



After improvements to shop floor.



Attachment: L

Operations facility with Measure D signage





Attachment: M

Charging stations with Measured D signage partially funded with Measure D funding and located at 545 Ohlone Parkway, Watsonville



Attachment: N

New Lift Line electric vehicles (EV) with Measure D signage. Three Lift Line EV's were partially funded by leveraging Measure D funds.





Attachment: O1



Lift Line Outreach FY1920

August 17, 2019

Ecology Action Fun Festival (Table Setup)

September 3, 2019

Jacob's Heart – Fatima Alabbad and Kymberly Lacrosse

September 5, 2019

MAH – Senior Companion Coffee (Table Setup)

September 12, 2019

Sutter Health – Joy Goor: Manager Dermatology, ENT, Plastic Surgery

Dignity Health – Allison Brooks: Oncology Social Worker

The Katz Cancer Resource Center – Jenna Norvell: Patient Navigator

Sutter Health – Carla Gomez: Oncology Social Worker

Dientes Community Dental (Commercial Way) – Paul Acosta: Clinic Manager

September 19, 2019

Clínica del Valle – Darlene Torres: Outreach coordinator

Satellite Dialysis (Watsonville) – Helen Sesser: Social Worker

Pajaro Valley Medical Clinic – Christopher O'Grandy, M.D.

Watsonville Community Hospital – Lori Mcniel: Case Manager

Coastal Health Partners – Omid Bakhtar: Internal Medicine/Nephrology

Clínica Familiar Costa Central – Ariel Martínez – Family Doctor

Coastal Health Partners – Stanley Hwang: MD, Cardiologist

Lift Line Outreach FY1920 Continued

Attachment: O2

Lift Line Outreach FY1920 Continued

September 25, 2019

U.S Department of Veterans Affairs – Robert P. Livingston: Office Manager - Carolyn M. Carpenter LCSW: Center Director

SC Veterans Memorial Building – Chris Cottingham: Director of Services & Operations

September 26, 2019

Twin Lakes Church – Rene & 12 pastors from the church

October 9, 2019

North Coast Orthodontics – Brian J. Schabel, DDS, MS and Vivian H. Chan, DDS, MS

Dignity Heal Medical Group Dominican (41st Ave) – Michael Dunn D.O.

October 16, 2019

Kaiser Permanent (Watsonville) – Brianna SW.

October 23, 2019

Palo Alto Medical Foundation (Aptos) – Marisela Martinez FM.

Work Well Medical Group – Marcella Baker (Front desk)

Clínica Medica Santa Maria – Roberto F. Letamendi FM.

Brennan Medical Clinic – Evelin (Front Desk)

December 13, 2019

Senior Network – Elizabeth Hutton

February 5, 2020

Veterans Services – Lorena Vazquez (Human Services Department Watsonville)

February 19, 2020

La Placita Medical – Olivia Guzman (Medical Assistant)

Salud Para la Gente (E. Beach St.) - Rosalba Contreras Social Worker

Attachment: O3

Lift Line Outreach FY1920 Continued

March 9, 2020

Caring Community Summit – Twin Lake Church

March 23, 2020

Lift Line started calling all clients to let them know we were continuing with our services during the shelter in place Due to COVID-19.

April 4, 2020

Lift Line calls clients to let them know we had started providing essential rides to the bank, grocery stores and restaurants to pick up food until the shelter in place expired.

May 6, 2020

Lift Line created a flyer released to the public that announced applications were going to be waived until the shelter in place order expired, along with our new essential rides.

May 15, 2020

Lift Line mailed out 200 surveys to our Taxi Script Program users along with the Lift Line Essential Services Flyer.

Lift Line mailed out about 600 applications throughout the fiscal year 2019-2020

End of outreach for FY1920.

Attachment P



