

Measure D Recipient Agency:  
**Community Bridges Lift Line**  
**Measure D Annual Report Cover Sheet**  
**Fiscal Year 2020/21**

**Dear Measure D Taxpayer Oversight Committee:** Community Bridges Lift Line 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	
FY20/21 Formula Allocations	\$1,111,726.56
Unspent Prior Year Allocations	\$146,263.92
Interest earned on Unspent Prior Allocations	\$310.76
<b>Total Measure D Funding Available in <u>FY20/21</u></b>	<b>\$1,258,301.24</b>
<b>Total Measure D Funds Spent in <u>FY20/21</u></b>	<b>\$818,644.06</b>
Total Measure D Rollover to <u>FY21/21</u>	\$439,657.18
Maintenance of Effort	
<b>FY20/21 LOCAL funds spent on transportation projects, operations, and/or services</b> <i>(exclude grants and formula state &amp; fed funds - HUTA, TDA, SB1, STA, etc.)</i>	\$1,267,667.81
Maintenance of Effort <b>Baseline</b> <i>(average amount of <u>local</u> funds spent on transportation projects in 3-5 fiscal years prior to 2017)</i>	\$1,524,832.90
Measure D Compliance Documents	
Document	Attached (check)
<b>1. FY20/21 Annual Report Cover Sheet</b> <i>(this document)</i>	X
<b>2. FY20/21 Audited Financials for Measure D funds</b> <i>(see "<a href="#">Measure D Audit Guidance</a>" for additional information)</i>	Attached - included in Community Bridges audit
<b>3. FY20/21 Expenditure Report Spreadsheet:</b> 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
<b>a. If applicable –Grouped projects supplemental information:</b> For any grouped projects (e.g. citywide roadway repairs), include a supplemental <b>list of specific locations</b> (road names, project limits, and length or routes/areas served), <b>work done at each</b> (e.g. environmental, design, construction), <b>and schedule</b> for completing construction at each.	NA

<b>4. Maps</b>	Attached: H1-Operations Facility Map H2- Measure D Service Area Map
<b>5. FY20/21 Performance Measures Report</b> <i>(Measure D Guidelines Attachment B)</i>	X
<b>6. Maintenance of Effort Compliance Spreadsheet:</b> List of local funds spent on transportation projects through FY20/21 as compared to the 3-5 years prior to FY16/17.	X
<b>a.</b> If FY20/21 Local funds expended were lower than Baseline amount, explain why:	NA
<b>7. Indirect cost allocation plan: Does your agency have an indirect cost allocation plan (ICAP)?</b> <i>(If "no," Measure D cannot be used for indirect costs)</i> <b>a. Date of most recent ICAP:</b> <u>12/22/20</u>	Yes – ICR approval letter attached
<b>8. 5-Year Program of Projects (5-Year Plan):</b> List showing planned use Measure D formula funds in the next 5 years.	X
<b>a. Evidence that the 5-year program of projects was approved through a public process.</b> <ul style="list-style-type: none"> <li>Lift Line 5-Year 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 and Finance Committee</li> <li>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).</li> <li>1) C1 - C3, E&amp;D TAC (RTC) Agenda, item 14 CB-LL 5-Year Plan.</li> <li>2) D, E&amp;D TAC (RTC) Meeting Packet, <a href="https://sccrtc.org/wp-content/uploads/2020/08/EDTAC-Agenda-20August11-Packet.pdf">https://sccrtc.org/wp-content/uploads/2020/08/EDTAC-Agenda-20August11-Packet.pdf</a></li> <li>3) D1-D9, CB-LL Measure D 5-Year Plan/ Public Presentation.</li> </ul>	Attached: B1-B7 C1 - C3 D. Web address D1-D9
<b>b. Date of 5-Year Plan Public Hearing</b> soliciting input on 5-Year Plan	Date:08/11/2020
<b>• Date annual 5-year Plan approved by Governing Board</b>	Date:4/08/2021

<b>9. Complete Streets Compliance (Cities/County only):</b> 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>	NA
<b>10. Annual Report Narrative</b> (may be included in Management & Admin section of audit)	
<b>a. Fund Balances, Carryover Projects, and Description of planned, longer-term and future uses of Measure D revenues, if known.</b>  <u>The current fund balance of \$439,657 is accounted for in a dedicated liability 'deferred revenue' account. The reason for the increased balance is the accrual of the May/June 2021 tax base of \$188,470, which in prior years was not accrued. It is dedicated for a facility paving project that has been delayed due to City of Watsonville permitting.</u>	
<b>b. Future Liabilities:</b> Describe possible liabilities, including information on how future costs for projects not yet completed are anticipated to be funded.	No potential unfunded liabilities are known at this time
<b>c. Compliance with Applicable Laws:</b>	Yes
<b>Public Outreach/Notification of Use of Measure D Funds</b>	
<b>11. Public Outreach/Process:</b> <ul style="list-style-type: none"> <li>Attachment O1-O2 List of outreach performed during FY20/21, which included Measure D expanded services.</li> <li>Att. P1-P2 Copy Outreach Material sent to Santa Cruz County residents and medical facilities by mail.</li> </ul>	Attached
<b>12. Sample(s) of public outreach on Measure D-funded projects 7/1/20-6/30/21</b>	X
<b>a. Website with Measure D information:</b> <a href="https://communitybridges.org/liftline/">https://communitybridges.org/liftline/</a> <a href="https://sccrtc.org/funding-planning/measured/">https://sccrtc.org/funding-planning/measured/</a>	
<b>b. News Articles</b> <ul style="list-style-type: none"> <li>F1 Press Release December 2020, Santa Cruz Sentinel Highlighting Lift Line services.</li> <li>F2. Release December 8 2020 Web article giving Describing Lift Line services.</li> <li>F3. KION service Commercial medical ride program and EV program, Comercial created by Digital Nest.</li> </ul>	Attached
<b>c. Signage:</b> <i>L1-L2) Lift Line New Operations Facility w/ Measure D Signage.          L3) Electric Vehicle Charging Stations w/ Measure D Signage.          L4-5) Measure D signage on Electric Vehicles.</i>	Ongoing – Attached photos

<b>13. Photos:</b> 1) Lift Line Operations Facility Site- Ongoing improvement projects during reporting period, no major work due to city permits still pending. 2) Lift Line invest on obtaining a new scheduling software, and installed vehicle surveillance equipment on new vehicles.	Attached (K1-K2)
<b>14. Fact Sheets</b> on larger projects	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
Jesus Bojorquez	Program Director/ Administrator	831-688-8840 ext. 241
Douglas Underhill	CFO/Fiscal Administrator	831-688-8840 ext. 276
Ruhsora Iskandarova	Financial Assistant	831-688-8840 ext. 273
Andrew Bigham	Financial Assistant	831-688-8840 ext. 272
Raymon Cancino	CEO/ Administrator	831-688-8840 ext. 201

**COMMUNITY BRIDGES**

(A Private, Non-Profit Organization)

**Annual Financial Report**

**Fiscal Year Ended June 30, 2021**

**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, 2021, 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, 2021, 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 19-39) 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, 2021.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 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

December 10, 2021

**COMMUNITY BRIDGES**  
(A Private, Non-Profit Organization)  
**STATEMENT OF FINANCIAL POSITION**  
JUNE 30, 2021

**ASSETS**

Cash and Cash Equivalents	\$ 3,785,150
Investments	1,113,743
Grant Receivables	1,957,063
Other Receivables	846,636
Inventories	23,785
Prepaid Expenses	239,324
Deposits	220,962
Property and Equipment, net	<u>7,910,142</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 16,096,805</u></b>

**LIABILITIES**

Accounts Payable and Accrued Expenses	\$ 1,137,405
Salaries and Benefits Payable	940,672
Refundable Advances	291,063
Reserve Fund - Transportation	542,984
Notes Payable	<u>4,311,876</u>
<b>TOTAL LIABILITIES</b>	<b><u>7,224,000</u></b>

**NET ASSETS**

Net Assets without Donor Restrictions	8,341,177
Net Assets with Donor Restrictions	<u>531,628</u>
<b>TOTAL NET ASSETS</b>	<b><u>8,872,805</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 16,096,805</u></b>

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, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT and REVENUE</b>			
Support			
Grant Revenues	\$ 13,696,724	\$ -	\$ 13,696,724
Foundations and other institutions	1,522,966		1,522,966
Donations/contributions	1,247,491		1,247,491
Total support	<u>16,467,181</u>	<u>-</u>	<u>16,467,181</u>
Revenue			
Service fees	2,024,692		2,024,692
Interest	14,861	9,704	24,565
Other income	225,765	112,995	338,760
Total revenue	<u>2,265,318</u>	<u>122,699</u>	<u>2,388,017</u>
Net assets released from restrictions	34,665	(34,665)	-
<b>TOTAL SUPPORT and REVENUE</b>	<u>18,767,164</u>	<u>88,034</u>	<u>18,855,198</u>
<b>EXPENSES</b>			
<b>Program Services</b>			
Women, Infants, and Children (WIC)	1,897,280		1,897,280
Child & Adult Care Food Program	3,887,413		3,887,413
Transportation Services - Lift Line	1,591,519		1,591,519
Senior Nutrition Meals on Wheels	1,952,176		1,952,176
Child Development Division	1,692,981		1,692,981
Nueva Vista Community Resources	347,182		347,182
Live Oak Family Community Resources	343,669		343,669
Mountain Community Resources	607,710		607,710
La Manzana Community Resources	669,939		669,939
Senior CBAS Elderday	1,183,479		1,183,479
<b>Total Program Services</b>	<u>14,173,345</u>	<u>-</u>	<u>14,173,345</u>
<b>Supporting Services</b>			
Management and General	1,859,195		1,859,195
Other Services	303,503		303,503
Fund Development	259,487		259,487
<b>Total Supporting Services</b>	<u>2,422,186</u>	<u>-</u>	<u>2,422,186</u>
<b>TOTAL EXPENSES</b>	<u>16,595,531</u>	<u>-</u>	<u>16,595,531</u>
<b>EXCESS/(DEFICIENCY) OF SUPPORT AND REVENUE OVER EXPENSES</b>	<u>2,171,633</u>	<u>88,034</u>	<u>2,259,667</u>
Increase in Grant Funded Assets	845,638		845,638
Depreciation Grant Funded Assets	(314,474)	-	(314,474)
<b>INCREASE IN NET ASSETS</b>	<u>2,702,797</u>	<u>88,034</u>	<u>2,790,831</u>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>5,638,380</u>	<u>443,594</u>	<u>6,081,974</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 8,341,177</u>	<u>\$ 531,628</u>	<u>\$ 8,872,805</u>

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, 2021**

	<b>PROGRAM SERVICES</b>						
	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
<b>EXPENSES</b>							
Salaries and benefits	\$ 1,516,941	\$ 276,184	\$ 992,866	\$ 784,449	\$ 1,273,648	\$ 250,757	\$ 196,342
Food payments	-	3,559,785	-	-	-	-	-
Building occupancy	223,410	29,132	27,805	109,787	143,080	23,676	34,711
Meals expense	-	-	-	921,555	23,807	2,688	9,685
Travel and transportation	-	556	84,675	24,239	2,846	707	502
Supplies and other misc expenses	125,287	7,946	17,821	67,595	164,227	40,700	51,506
Professional and contracted servic	28,760	27,392	125,116	12,096	7,307	3,573	24,316
Vehicle expense	-	-	66,477	21,503	-	-	-
Insurance	10,343	2,067	85,564	19,681	16,855	9,509	1,512
Printing, advertising and dues	5,552	464	5,666	2,852	733	681	478
Telephone and communication	55,113	6,726	26,305	11,133	41,053	9,027	11,125
Equipment rental & repair	1,032	-	11,625	8,127	1,535	887	8,823
Interest expense	-	-	111,701	-	-	-	-
Staff training	19,167	120	-	495	9,296	125	125
Contract services to other agencie	-	-	-	-	-	-	-
Taxes, licenses and bank fees	3,100	637	11,887	3,563	5,917	568	4,544
Depreciation	27,181	-	24,011	-	2,677	4,284	-
Administrative services	342,724	59,924	236,564	329,684	150,892	56,465	57,336
Subtotal	2,358,610	3,970,933	1,828,083	2,316,759	1,843,873	403,647	401,005
Less Intercompany Transfers	(461,330)	(83,520)	(236,564)	(364,583)	(150,892)	(56,465)	(57,336)
<b>TOTAL EXPENSES</b>	<b>\$ 1,897,280</b>	<b>\$ 3,887,413</b>	<b>\$ 1,591,519</b>	<b>\$ 1,952,176</b>	<b>\$ 1,692,981</b>	<b>\$ 347,182</b>	<b>\$ 343,669</b>

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, 2021**

	<b>PROGRAM SERVICES</b>			<b>SUPPORTING SERVICES</b>			
	Mountain Community Resources	La Manzana Community Resources	Senior CBAS Elderday	Management and General	Other Services	Fund Development	Total
<b>EXPENSES</b>							
Salaries and benefits	\$ 235,343	\$ 393,818	\$ 729,238	\$ 1,521,832	\$ 23,651	\$ 45,485	\$ 8,240,554
Day care home food payments	-	-	-	-	-	-	3,559,785
Building occupancy	18,987	61,796	250,772	88,192	165,646	-	1,176,994
Meals expense	-	-	6,858	-	-	-	964,593
Travel and transportation	1,906	2,263	1,545	51	215	57	119,562
Supplies and other misc expenses	281,616	46,163	69,113	69,243	4,506	24,040	969,763
Professional and contracted services	15,708	31,773	86,608	127,895	115	155,635	646,294
Vehicle expense	-	1,601	-	1,728	-	-	91,309
Insurance	4,486	5,815	15,828	14,499	3,395	117	189,671
Printing, advertising and dues	1,980	4,367	9,369	18,095	2	6,672	56,911
Telephone and communication	6,047	12,754	11,639	12,421	529	17,493	221,365
Equipment rental & repair	2,362	2,337	296	7,088	58	-	44,170
Interest expense	24,726	-	-	222	86,237	-	222,886
Staff training	125	125	548	35,420	-	729	66,275
Contract services to other agencies	-	142,441	-	600	-	-	143,041
Taxes, licenses and bank fees	1,091	1,362	8,150	11,366	8,378	9,259	69,822
Depreciation	13,333	10,993	-	25,914	10,771	-	119,164
Administrative services	100,704	94,755	202,176	2,625	-	43,207	1,677,056
Subtotal	708,414	812,363	1,392,140	1,937,191	303,503	302,694	18,579,215
Less Intercompany Transfers	(100,704)	(142,424)	(208,661)	(77,996)	-	(43,207)	(1,983,684)
<b>TOTAL EXPENSES</b>	<b>\$ 607,710</b>	<b>\$ 669,939</b>	<b>\$ 1,183,479</b>	<b>\$ 1,859,195</b>	<b>\$ 303,503</b>	<b>\$ 259,487</b>	<b>\$16,595,531</b>

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, 2021

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in Net Assets	\$ 2,790,831
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	433,638
(Increase) Decrease in Assets:	
Trading Securities	(245,680)
Grant Receivables	206,997
Other Receivables	(479,405)
Inventories	810
Prepaid Expenses	(47,384)
Deposits	(184,113)
Increase (Decrease) in Liabilities:	
Accounts Payable and Accrued Expenses	(312,022)
Salaries and Benefits Payable	311,220
Refundable Advances	(1,116,583)
Reserve Fund - Transportation	338,770
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>1,697,079</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Acquisition of Property and Equipment	(710,099)
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<u>(710,099)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Payments on Capital Lease	(1,355)
Payments on Debt	(306,620)
<b>NET CASH USED BY FINANCING ACTIVITIES</b>	<u>(307,975)</u>

**NET INCREASE IN CASH AND CASH EQUIVALENTS** 679,005

**BEGINNING CASH AND CASH EQUIVALENTS** 3,106,145

**ENDING CASH AND CASH EQUIVALENTS** \$ 3,785,150

Supplemental Disclosures of Cash Flow Information:  
Cash paid during year for interest \$222,886.

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

**COMMUNITY BRIDGES**  
(A Private, Non-Profit Organization)

**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2021

**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, 2021

**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, 2021

**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 \$13,745 were expensed in the year ended June 30, 2021. There were no advertising costs capitalized during the year ended June 30, 2021.

**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.

**Subsequent Events**

Management has evaluated subsequent events through December 10, 2021, the date the financial statements were available to be issued.

**COMMUNITY BRIDGES**  
(A Private, Non-Profit Organization)

NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

**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, 2021, the uninsured cash balances totaled \$4,198,812. 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, 2021:

	<u>Amount</u>
Cash	\$ 3,689,853
Money Market Funds	<u>95,297</u>
Total	<u>\$ 3,785,150</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, 2021 are as follows:

	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>
Mutual Funds	<u>\$ 1,113,743</u>	<u>\$ 1,113,743</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**  
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NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

**Note 6. PROPERTY & EQUIPMENT**

Property & equipment are summarized by major classifications as follows:

Buildings	\$ 6,042,849
Vehicles	2,375,938
Furniture & Equipment	1,246,626
Leasehold Improvements	<u>1,649,447</u>
 Total Property & Equipment	 11,314,860
 Less: Accumulated Depreciation	 <u>(3,404,718)</u>
 Property & Equipment, net	 <u>\$ 7,910,142</u>

Depreciation amounted to \$314,474 for grant funded property and equipment, and \$119,164 for Organization property and equipment for the year ended June 30, 2021. Equipment and building are pledged as collateral as disclosed on the notes payable.

**Note 7. 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 \$123,353 to the plan for all eligible employees who contributed a 4% salary match for the year ending June 30, 2021.

**Note 8. 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, 2021 is \$428,773.

**Note 9. 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, 2021

**Note 10. NOTES PAYABLE**

Notes payable consist of the following at June 30, 2021:

	<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, 2022. 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.	1,147,581
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.	481,276
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.	617,631
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.	600,000
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>1,465,388</u>
Total	<u>\$4,311,876</u>
Current Portion	<u>\$ 717,048</u>
Long Term Portion	<u>\$3,594,828</u>

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

2022	\$ 717,048
2023	104,147
2024	709,168
2025	114,431
2026	119,949
Thereafter	<u>2,547,133</u>
	<u>\$4,311,876</u>

**COMMUNITY BRIDGES**  
(A Private, Non-Profit Organization)

NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

**Note 11. COMMITMENTS AND CONTINGENCIES**

Operating Leases:

The total rental expense incurred by the Organization for facilities during the year was \$416,002. The Organization also had miscellaneous equipment rental of \$3,650 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>	
2022	\$ 38,308
2023	9,000
2024	0
2025	0
2026	0

**Note 12. 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	\$ 3,785,150
Investments	1,113,743
Grants Receivable	1,957,063
Other receivable	<u>846,636</u>
Total Financial Assets	\$ <u>7,702,592</u>

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

Refundable advances	(291,063)
Reserves restricted use	(542,984)
Donor restricted	(531,628)
Current portion long term debt	<u>(717,048)</u>

Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 5,619,869</u>
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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, 2021, 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 December 10, 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  
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**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

December 10, 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, 2021. 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, 2021.

(Continued)

Board of Directors  
Community Bridges  
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### **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

December 10, 2021

**COMMUNITY BRIDGES**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Program Title	Federal Catalog Number	Program/ Contract Number	Program Expenditures	Expenditures to Subrecipients
<b>U.S. Department of Agriculture:</b>				
Passed through Calif Dept of Education:				
Summer Food Service Program for Children	10.559	19B00116	81,319	
Passed through Calif Association of Food Banks:				
Food Stamp Outreach (Cal Fresh Outreach)	10.561	18-7013	87,853	
Passed through Calif State Dept of Health Services:				
Special Supplemental Food Program for				
Women, Infants and Children (WIC)	10.557	19-10140 A02	703,630	
Women, Infants and Children (WIC)	10.557	19-10140 A02	1,646,535	
Women, Infants and Children (WIC) Farmer's Market	10.557	19-10140 A02	2,273	
Passed through Calif Dept of Education:				
Child and Adult Care Food Program:				
Homes and Homes Administration	10.558	44-1733-4F	3,916,083	
Centers and Centers Administration Children	10.558	44-1733-4A	29,428	
Centers and Centers Administration Adults	10.558	44-1733-4A	553	
<b>Total Department of Agriculture:</b>			<b>6,467,674</b>	<b>-</b>
<b>U.S. Department of Health and Human Services:</b>				
Passed through the City of Santa Cruz:				
Community Development and Block Grant-BFCC	93.569	N/A	24,619	
Community Development and Block Grant-Familia Ctr	93.569	N/A	75,000	
Aging Cluster				
Passed through Area Agency on Aging for Santa Cruz & San Benito Counties:				
Special Programs for the Aging-Title IIIB-Transportation	93.044	1920-02	38,043	
Special Programs for the Aging-Title IIIC1-Cong Meals	93.045	2021-02	223,002	
Special Programs for the Aging-Title IIIC2-Home Delivery	93.045	2021-02	174,828	
Families First Coronavirus Aid Relief Act	93.045	FFCRA-2	41,400	
Families First Coronavirus Aid Relief Act	93.045	FFCRA-2	102,265	
CARES act Home Delivered Meals	93.045	2021-04-CARES	51,000	
Food Donation Program:			-	
Nutrition Services Incentives Program - Congregate	93.053	2021-02	29,642	
Nutrition Services Incentives Program - Home Deliv	93.053	2021-02	71,250	
Total Aging Cluster			<b>731,430</b>	<b>-</b>
Passed through Salud Para La Gente				
Covered California Health Insurance Education	93.525	15-N-57	14,190	
Passed through County of Santa Cruz:				
CARE Program (Ryan White CARE Act)	93.153	N/A	1,841	
<b>Total U.S. Department of Health and Human Services:</b>			<b>847,080</b>	<b>-</b>

**COMMUNITY BRIDGES**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**U.S. Federal Emergency Management Agency**

Federal Emergency Management Agency:

Emergency Food & Shelter National Board Program:

Home Delivered Meals	97.024	37-089200-013	5,765
Home Delivered Meals (CARES ACT)	97.024	CARES-089200-013	8,151
Nueva Vista Meals	97.024	33-089200-030	1,078

**Total U.S. Federal Emergency Management Agency:**

14,994 -

**U.S. Department of Transportation:**

Passed through Calif Dept of Transportation:

Federal Transit Authority Section 5310-Equipment	20.500	64AC19-01153	160,546
Federal Transit Authority Section 5310-Expanded	20.513	64AO18-00679	127,860

**Total U.S. Department of Transportation:**

288,406 -

**U.S. Department of Treasury**

Coronavirus Relief Fund

Santa Cruz County Cares, Community Partner Capacity	21.019		1,038
Santa Cruz County Cares, Community Partner Capacity	21.019		40,462
Santa Cruz County Cares, Community Partner Capacity	21.019		748
Santa Cruz County Cares, Community Partner Capacity	21.019		1,500
Santa Cruz County Cares, Community Partner Capacity	21.019		6,000
Santa Cruz County Cares, Community Partner Capacity	21.019		15,400
Santa Cruz County Cares, Community Partner Capacity	21.019		16,300
Santa Cruz County Cares, Community Partner Capacity	21.019		1,500
Santa Cruz County Cares, Community Partner Capacity	21.019		1,500
Santa Cruz County Cares, Community Partner Capacity	21.019		14,500
Santa Cruz County Cares, Health Equity Partnership (p	21.019		50,000

Passed through Local Initiatives Support Corp.

Emergency Rental Assistance Program	21.023	52529-0001	50,784
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**Total U.S. Department of Treasury:**

199,732 -

**U.S. Housing of Urban Development**

CDBG

Home Delivered Meals (passed thru City of Santa Cruz)	14.218	B-20-MW-06-0024	76,648
Home Delivered Meals (passed thru City of Watsonville)	14.218	B-20-MW-06-0024	85,000
Senior Center Without Walls (passed thru City of Santa	14.218	B-20-MW-06-0024	24,746

**Total Housing and Urban Development:**

186,394 -

**Total Federal Financial Assistance**

\$ 8,004,280 \$ -

**COMMUNITY BRIDGES**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Program Title	Program/ Contract Number	Program Expenditures	Expenditures to Subrecipients
<b>State Programs</b>			
California Department of Aging:			
Title IIIC(1) - Congregate Meals	1920-02	\$ 28,615	
Title IIIC(1) - Congregate Meals	2021-02	100,998	
Title IIIC(2) - Home Delivered Meals	1920-02	92,394	
Title IIIC(2) - Home Delivered Meals	2021-02	306,031	
Passed through First Five of Santa Cruz County			
State Proposition 10/First Five - LMCR	20-21-002	163,022	
State Proposition 10/First Five - MCR	20-21-002	68,258	
State Proposition 10/First Five - LOCR	20-21-002	32,521	
Passed through City of Santa Cruz/Regional Transportation Commission Transportation Development Act-Paratransit CTSA	N/A	651,864	
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	15,000	
California Air Resources Board			
Lift Line Paratransit Dial-A-Ride Electric Vehicle Transition Program	G16-LDPL-06	46,324	
Low Carbon Transit Operations Program	99313	36,614	
Passed through the First Five of Santa Cruz County			
QCC-QRIS Block Grant	20-21-020	5,220	
QCC-QRIS Block Grant	20-21-039	7,800	
First Five Santa Cruz County FCC RND 3	FCC RND 3	3,445	
California Department of Education State Preschool	CSPP-0589	1,582,483	
<b>Total State Financial Assistance</b>		<u>3,240,589</u>	<u>-</u>
<b>Total Federal and State Financial Assistance</b>		<u>\$ 11,244,869</u>	<u>\$ -</u>

**COMMUNITY BRIDGES**  
(A Private, Non-Profit Organization)

NOTES TO SUPPLEMENTARY INFORMATION  
June 30, 2021

**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, 2021. 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. CALIFORNIA DEPARTMENT OF EDUCATION FUNDING, TERMS & CONDITIONS**

In accordance with the applicable requirements from the Funding Terms & Conditions:

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and cash facilities owned or leased by the contractor. No interest expense was claimed to a child development contract for the year ended June 30, 2021.
2. All expenses claimed for reimbursement under a related rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. No related party rent expense was claimed as a reimbursable expense for the year ended June 30, 2021,
3. Bad debt expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed to a child development contract for the year ended June 30, 2021.

**COMMUNITY BRIDGES**  
(A Private, Non-Profit Organization)

NOTES TO SUPPLEMENTARY INFORMATION  
June 30, 2021

**Note C. 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.

**COMMUNITY BRIDGES**  
(A Private, Non-Profit Organization)

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Fiscal Year Ended June 30, 2021

**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. 93.044 Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers, CFDA No. 93.045 – Special Programs for the Aging – Title III, Part C – Nutrition Services, CFDA No. 93.053 Nutrition Services Incentive Program.
- 
- 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, 2021**

	Child & Adult Care Food	CDE Child- Care Centers	QRIS	Other Child- Care Centers	Adult Care Centers	Total Other Programs	Total
<b>SUPPORT and REVENUE</b>							
Support							
Child Development Funding	\$ -	\$ 1,582,483	\$ -	\$ -	\$ -	\$ -	\$ 1,582,483
Food Program	3,916,083	29,427	-	-	553	-	3,946,063
Other Grant Revenues	15,000	13,194	15,000	218,000	-	7,906,984	8,168,178
Foundations and other institutions	10,000	-	-	17,425	-	1,495,541	1,522,966
Donations/contributions	12,545	1,533	-	6,020	-	1,227,393	1,247,491
Total support	3,953,628	1,626,637	15,000	241,445	553	10,629,918	16,467,181
Revenue							
Service fees		12,685	-	89,913	-	1,922,094	2,024,692
Interest	-	-	-	-	-	24,565	24,565
Other income	33,107	124	-	2,813	-	302,716	338,760
Total revenue	33,107	12,809	-	92,726	-	2,249,375	2,388,017
Net assets released from restrictions	-	-	-	-	-	-	-
<b>TOTAL SUPPORT and REVENUE</b>	3,986,735	1,639,446	15,000	334,171	553	12,879,293	18,855,198
<b>EXPENSES</b>							
Salaries and benefits	276,184	1,140,675	14,946	118,027	226	6,690,496	8,240,554
Day care home food payments	3,559,785	-	-	-	-	-	3,559,785
Building occupancy	29,132	131,433	-	11,647	-	1,004,782	1,176,994
Meals expense	-	20,777	-	3,030	327	940,459	964,593
Travel and transportation	556	2,846	-	-	-	116,160	119,562
Supplies and other misc. expenses	7,946	140,792	54	21,187	-	799,784	969,763
Professional and contracted services	27,392	4,196	-	3,110	-	611,596	646,294
Vehicle expense	-	-	-	-	-	91,309	91,309
Insurance	2,067	14,476	-	2,379	-	170,749	189,671
Printing, advertising and dues	464	622	-	111	-	55,714	56,911
Telephone and communication	6,726	35,941	-	5,112	-	173,586	221,365
Equipment rental & repair	-	1,320	-	215	-	42,635	44,170
Interest expense	-	-	-	-	-	222,886	222,886
Staff training	120	8,030	-	1,266	-	56,859	66,275
Contract services to other agencies	-	-	-	-	-	143,041	143,041
Taxes, licenses and bank fees	637	4,963	-	942	-	63,280	69,822
Depreciation	-	2,677	-	-	-	116,487	119,164
Administrative services	59,924	115,847	-	34,681	-	1,466,604	1,677,056
Subtotal	3,970,933	1,624,595	15,000	201,707	553	12,766,427	18,579,215
Intercompany Eliminations	-	-	-	-	-	(1,983,684)	(1,983,684)
<b>TOTAL EXPENSES</b>	3,970,933	1,624,595	15,000	201,707	553	10,782,743	16,595,531
<b>EXCESS/(DEFICIENCY) OF SUPPORT AND REVENUE OVER EXPENSES</b>	15,802	14,851	-	132,464	-	2,096,550	2,259,667
Increase in Grant Funded Assets	-	-	-	-	-	845,638	845,638
Depreciation Grant Funded Assets	-	-	-	-	-	(314,474)	(314,474)
<b>INCREASE/(DECREASE) IN NET ASSETS</b>	15,802	14,851	-	132,464	-	2,627,714	2,790,831
<b>NET ASSETS, BEGINNING OF YEAR</b>	16,126	82,879	-	220,777	-	5,762,192	6,081,974
<b>NET ASSETS, END OF YEAR</b>	\$ 31,928	\$ 97,730	\$ -	\$ 353,241	\$ -	\$ 8,389,906	\$ 8,872,805

**COMMUNITY BRIDGES**  
**SCHEDULE OF EXPENDITURES BY STATE CATEGORIES**  
**FOR THE YEAR ENDED JUNE 30, 2021**

		CSPP-0589 Child Care Centers	Total Reimbursable	QRIS	Other Funds	Non- Reimb.	Total Program
Expenditures:							
1000	Certified Salaries	\$ 793,764	\$ 793,764	\$ 13,353		\$ -	\$ 807,117
1100	Teachers Salaries	793,764	793,764	13,353			807,117
2000	Classified Salaries	124,524	124,524	-		-	124,524
2300	Clerical & Other Personnel Salaries	94,004	94,004				94,004
2500	Food Service Personnel Salaries	30,520	30,520				30,520
3000	Employee benefits	222,387	222,387	1,593		-	223,980
3300	Old Age, Survivors, Disability & Health Ins	187,985	187,985	1,022			189,007
3500	State Unemployment Insurance	11,649	11,649	231			11,880
3600	Workers Compensation Insurance	22,753	22,753	340			23,093
4000	Books, Supplies, Food, and Transportation	160,554	160,554	54		-	160,608
4300	Instructional Supplies	136,931	136,931	54			136,985
4700	Food Services	23,623	23,623				23,623
5000	Contracted Services & Other Operating Expenses	204,842	204,842	-		-	204,842
5100	Contracts for Personal Services	6,689	6,689			-	6,689
5200	Travel, Conferences & Other Expenses	15,471	15,471			-	15,471
5400	Insurance	14,476	14,476				14,476
5500	Utilities & Housekeeping Services	104,141	104,141				104,141
5600	Contracts, Rents and Leases	64,065	64,065				64,065
6000	Sites, Buildings, New Equip & Equip Replacement	-	-	-	-	-	-
6400	New Equipment	-	-				-
Expenses not otherwise classified:							
	Depreciation	2,677	2,677				2,677
	Indirect Cost at 10%	115,847	115,847			-	115,847
	Subtotals	118,524	118,524	-		-	118,524
TOTAL EXPENDITURES		\$ 1,624,595	\$ 1,624,595	\$ 15,000	\$ -	\$ -	\$ 1,639,595

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, 2021

	CSPP-0589		
	Child Care Centers	QRIS	Total Program
Combining Statement of Activities (GAAP)	\$ 1,624,595	\$ 15,000	\$ 1,639,595
Adjustment to Reconcile Difference in Reporting:			
None	-	-	-
Schedule of Expenditures by State Categories	\$ 1,624,595	\$ 15,000	\$ 1,639,595

**Community Bridges**  
(A Private, Non-Profit Organization)  
**SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Child and Adult Care Food	Child Care Pre-School CSPP-0589	CDE Programs	Non-CDE Programs	Total
Capitalized Equipment Expended on the AUD with Prior Written Approval					
None	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capitalized Equipment Expended on the AUD without Prior Written Approval					
	\$ -		\$ -		\$ -
Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Community Bridges**  
(A Private, Non-Profit Organization)  
**SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS & REPAIRS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Child and Adult Care Food	Child Care Pre-School CSPP-0589	CDE Programs	Non-CDE Programs	Total
<u>Unit Costs Under \$10,000 per Item</u>					
Depreciation on renovations for RM portable	\$ -	\$ 2,677	\$ 2,677	\$ -	\$ 2,677
<b>Total</b>	<u>\$ -</u>	<u>\$ 2,677</u>	<u>\$ 2,677</u>	<u>\$ -</u>	<u>\$ 2,677</u>
<u>Unit Costs \$10,000 or more per Item With Prior Written Approval</u>					
None	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Unit Costs \$10,000 or more per Item Without Prior Written Approval</u>					
None	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total</b>	<u>\$ -</u>	<u>\$ 2,677</u>	<u>\$ 2,677</u>	<u>\$ -</u>	<u>\$ 2,677</u>

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

**COMMUNITY BRIDGES**  
**SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS**  
For the Year Ended June 30, 2021

	Child & Adult Care Food Program	CSPP-0589 Child Care Centers	Total Costs
Grants Management Salaries	\$ -	\$ 47,456	\$ 47,456
Accounting Salaries	-	42,134	42,134
CACFP Centers Consultant	-	4,413	4,413
Employee Benefits-Hlth/UI/401K	-	18,475	18,475
Payroll Taxes-FICA/WC	-	7,195	7,195
Indirect Costs	59,924	115,847	175,771
<b>TOTAL</b>	<b>\$ 59,924</b>	<b>\$ 235,520</b>	<b>\$ 295,444</b>

# California Department of Education

## Audited Attendance and Fiscal Report for

### California State Preschool Programs

A U D 8501 Page 1 of 8

Fiscal Year Ending **June 30, 2021**

Contract Number **CSPP-0589**

Vendor Code **B671**

Full Name of Contractor **Community Bridges**

#### Section 1 - Days of Enrollment Certified Children

Enrollment Category	Column A Cumulative CDNFS 8501	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	414		414	1.0000	414
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time	455		455	0.6193	281.7815
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time	638		638	1.5400	982.52
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time	93		93	0.9537	88.6941
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time	9,605		9,605	1.1000	10,565.5
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time	53		53	0.6193	32.8229

Full Name of Contractor **Community Bridges****Section 1 - Days of Enrollment Certified Children (continued)**

Enrollment Category	Column A Cumulative CDNFS 8501	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
<b>TOTAL DAYS OF ENROLLMENT</b>	<b>11,258</b>		<b>11,258</b>	N/A	<b>12,365.3185</b>
<b>DAYS OF OPERATION</b>	<b>240</b>		<b>240</b>	N/A	N/A
<b>DAYS OF ATTENDANCE</b>	<b>11,258</b>		<b>11,258</b>	N/A	N/A

☐ NO NON-CERTIFIED CHILDREN Check this box (omit pages 3 and 4) and continue to Revenue Section on page 5.

Full Name of Contractor **Community Bridges****Section 3 - Revenue**

Revenue Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	25,748	3,679	29,427
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>	<b>25,748</b>	<b>3,679</b>	<b>29,427</b>
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
<b>Transfer from Reserve Total</b>			
Waived Family Fees for Certified Children (July - August)	9,333		9,333
Family Fees Collected for Certified Children (September - June)	12,809	-124	12,685
Waived Family Fees for Certified Children (September - June)			
<b>Family Fees for Certified Children (September - June) - Subtotal</b>	<b>12,809</b>	<b>-124</b>	<b>12,685</b>
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other: Local Govt. Grants and Misc	20,502	-5,651	14,851
<b>Total Revenue</b>	<b>59,059</b>	<b>-2,096</b>	<b>56,963</b>

Comments:

Full Name of Contractor **Community Bridges****Section 4 - Reimbursable Expenses**

Expense Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	794,800	-1,036	793,764
2000 Classified Salaries	129,217	-4,693	124,524
3000 Employee Benefits	201,157	21,230	222,387
4000 Books and Supplies	142,453	18,101	160,554
5000 Services and Other Operating Expenses	196,311	8,531	204,842
6100/6200 Other Approved Capital Outlay			
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)	136,468	-20,621	115,847
Non-Reimbursable (State use only)			
<b>Total Reimbursable Expenses</b>	<b>1,600,406</b>	<b>24,189</b>	<b>1,624,595</b>
Total Administrative Cost (included in Section 4 above)	235,121	399	235,520
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate: 17.1%

☐ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

Full Name of Contractor **Community Bridges****Section 5 - Supplemental Revenue**

Supplemental Revenue Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: QRIS of Santa Cruz County	15,000		15,000
Other:			
<b>Total Supplemental Revenue</b>	<b>15,000</b>		<b>15,000</b>

**Section 6 - Supplemental Expenses**

Supplemental Expense Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	13,353		13,353
2000 Classified Salaries			
3000 Employee Benefits	1,647	-54	1,593
4000 Books and Supplies		54	54
5000 Services and Other Operating Expenses			
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
<b>Total Supplemental Expenses</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>

Full Name of Contractor **Community Bridges****Section 7 - Summary**

Summary Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	11,258		11,258
Days of Operation	240		240
Days of Attendance	11,258		11,258
Restricted Program Income	25,748	3,679	29,427
Transfer from Reserve			
Family Fees for Certified Children (September - June)	12,809	-124	12,685
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	1,600,406	24,189	1,624,595
Total Administrative Cost	235,121	399	235,520
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment **12,365.3185**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):

**Yes**

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

**Yes**

Include any comments in the comments box on page 5. If necessary, attach additional sheets to explain adjustments.

# California Department of Education

## Audited Reserve Account Activity Report

A U D 9530A Page 1 of 1

Fiscal Year End

June 30, 2021

Reserve Account Type

Center-Based

Vendor Code

B671

Full Name of Contractor **Community Bridges**

### Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2019-20 AUD 9530A Ending Balance)	0
2. Plus Transfers to Reserve Account:	Per 2019–20 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
<b>Total Transferred from 2019–20 Contracts to Reserve</b>	
3. Less Excess Reserve to be Billed	
<b>4. Ending Balance per 2019–20 Post-Audit CDNFS 9530</b>	<b>0</b>

### Section 2 - Current Year (2020-21) 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.			
<b>Subtotal CSPP Transfers</b>			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
<b>Subtotal Other Contract Transfers</b>			
<b>Total Transferred to Contracts from Reserve Account</b>			
<b>7. Ending Balance on June 30, 2021</b>	<b>0</b>		<b>0</b>

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

**COMMUNITY BRIDGES**  
**STATEMENT OF FINANCIAL POSITION - MEASURE D FUNDING**  
**JUNE 30, 2021**

**ASSETS**

Current Assets	
Cash	\$ 439,657
	<hr/>
Total Current Assets	439,657
	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 439,657</b>
	<hr/> <hr/>

**LIABILITIES AND NET ASSETS**

Current Liabilities	
	\$ -
	<hr/>
Total Current Liabilities	-
	<hr/>
Other Liabilities	
Reserve Fund	439,657
	<hr/>
<b>TOTAL LIABILITIES</b>	<b>439,657</b>
	<hr/>
Net Assets	
Net Assets without Donor Restrictions	-
	<hr/>
<b>TOTAL NET ASSETS</b>	<b>-</b>
	<hr/>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 439,657</b>
	<hr/> <hr/>

**COMMUNITY BRIDGES**  
**STATEMENT OF ACTIVITIES - MEASURE D FUNDING**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**Changes in Net Assets Without Donor Restrictions**

Revenue and Support	
Measure D Funding	\$ 1,111,237
Interest Income	801
Transfer to Measure D Reserve Fund	(293,394)
<b>TOTAL REVENUES AND SUPPORT</b>	<u>818,644</u>
Expenses	
Driver Personnel	259,632
Driver Training	44,434
Admin Assistant/Dispatch	43,507
Outreach/Publicity	6,771
Consultants/Project Management	42,635
Operations Facility	379,380
Vehicle & Office Equipment	<u>42,285</u>
<b>TOTAL EXPENSES</b>	<u>818,644</u>
<b>INCREASE/(DECREASE) IN NET ASSETS</b>	<u>-</u>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>-</u>
<b>NET ASSETS AT END OF YEAR</b>	<u><u>\$ -</u></u>

## MEASURE D EXPENDITURE REPORT - Direct Allocations

Reporting Year **FY20/21**

Recipient Agency **Community Bridges - Lift Line**

Project Description/Location					
#	Project Name	Project Description <i>(may include additional project components, ex. complete streets, traffic calming, crossing improvements, drainage upgrades, etc.)</i>	Location/Limits (if grouped project, list each location/limit)	Work Done in FY20/21	Construction or Implementation schedule
1	Driver 1 (see note below*)	Additional driver to provide expanded hours of paratransit service	Countywide	Ongoing service	Ongoing
2	Driver 2 (see note below*)	Additional driver to provide expanded hours of paratransit service	Countywide	Ongoing service	Ongoing
3	Driver 3 (see note below*)	Part-time Additional driver to provide expanded hours of paratransit service	Countywide	None	future
4	Driver Trainer	To support safety and service training for paratransit drivers	Countywide	Ongoing service	Ongoing
5	Executive Assistant/Dispatcher	To support additional paratransit rides	Countywide	Ongoing service	Ongoing
6	Outreach/Publicity	Materials and videos to promote paratransit ride availability	Countywide	Ongoing service	Ongoing
7	Consultants / Project Managers	Facility project management-architects, environ review, design	Countywide	Project Management	Ongoing
8	Operations Facility	Reserve for projected Acquisition, contruction and/or renovation expenses	Countywide	reserve for future expenses	
9	Vehicle Equipment Reserve	Vehicle/ Equipreplacement, matching funds, project procurement and implimentation	Countywide	Grant match for new vehicles	
					<b>Total</b>

**MEASURE D EXPENDITURE REPORT**

#	Project Name	Prior Year Measure D Expenditures (if applicable)				Measure D TOTAL SPENT through reporting year	(Est) Future Year(s) Measure D Expenditures
		FY20/21 Measure D Expenditures	FY17/18 Measure D Expenditures	FY18/19 Measure D Expenditures	FY19/20 Measure D Expenditures		
1	Driver 1 (see note below*)	\$ 129,240.22	\$ 125,273.63	\$ 124,574.89	\$ 141,326.52	\$ 520,415.26	\$ 810,908.74
2	Driver 2 (see note below*)	\$ 129,240.22	\$ 125,273.63	\$ 124,574.89	\$ 141,326.52	\$ 520,415.26	\$ 810,908.74
3	Driver 3 (see note below*)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 457,450.96
4	Driver Trainer	\$ 44,433.95	\$ 34,476.07	\$ 45,690.74	\$ 48,230.79	\$ 172,831.55	\$ 276,740.46
5	Executive Assistant/Dispatcher	\$ 43,506.87	\$ 43,001.52	\$ 57,376.27	\$ 47,300.38	\$ 191,185.03	\$ 271,401.91
6	Outreach/Publicity	\$ 7,922.57	\$ 3,405.37	\$ 10,165.81	\$ 8,301.29	\$ 29,795.04	\$ 70,784.55
7	Consultants / Project Managers	\$ 42,635.01	\$ -	\$ 41,153.10	\$ 96,686.66	\$ 180,474.77	\$ 47,163.00
8	Operations Facility	\$ 379,379.81	\$ -	\$ 599,532.38	\$ 442,506.06	\$ 1,421,418.25	\$ 1,730,500.17
9	Vehicle Equipment Reserve	\$ 42,285.40	\$ 17,295.00	\$ 72,101.64	\$ 3,824.00	\$ 135,506.03	\$ 108,510.00
		\$ 818,644	\$ 348,725	\$ 1,075,170	\$ 929,502	\$ 3,172,041	\$ 4,584,369

**MEASURE D EXPENDITURE REPORT**

#	Project Name	Leveraged Funds, if any		Measure D use			Other
		Leveraged Fund Amounts <i>(grants &amp; other funds where Meas. D used as match)</i>	Leveraged Fund Source(s) Name(s)	FY20/21 Measure D-funded Capital Costs	FY20/21 Measure D-funded Non-capital <i>(non-infrastructure, outreach, admin)</i>	FY20/21 Measure D-funded Indirect costs <i>(and overhead)</i>	Other Notes or Information <i>(optional)</i>
1	Driver 1 (see note below*)				\$ 110,460.22	\$ 18,780.00	
2	Driver 2 (see note below*)				\$ 110,460.22	\$ 18,780.00	
3	Driver 3 (see note below*)				\$ -	\$ -	
4	Driver Trainer				\$ 37,977.09	\$ 6,456.86	
5	Executive Assistant/Dispatcher				\$ 37,184.72	\$ 6,322.15	
6	Outreach/Publicity			\$ -	\$ 6,771.31	\$ 1,151.26	
7	Consultants / Project Managers			\$ -	\$ 36,439.56	\$ 6,195.45	
8	Operations Facility			\$ 269,673.03	\$ 93,764.88	\$ 15,941.90	Includes principal and interest payments on 545 ohlone parkway, as well as a 200K lump sum principal payment, and property improvements
9	Vehicle Equipment Reserve	\$ 719,973.59	Caltrans 5310 and CARB Program	\$ 6,272.18	\$ 30,780.00	\$ 5,233.22	Includes vehicle cameras and Echolane MDT software costs
		\$ 719,974		\$ 275,945	\$ 463,838	\$ 78,861	

## Attachment H 1

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° 54.544400', -121° 46.356280'
Degrees, minutes and seconds	36° 54' 32.6604" N, 121° 46' 21.3768" W

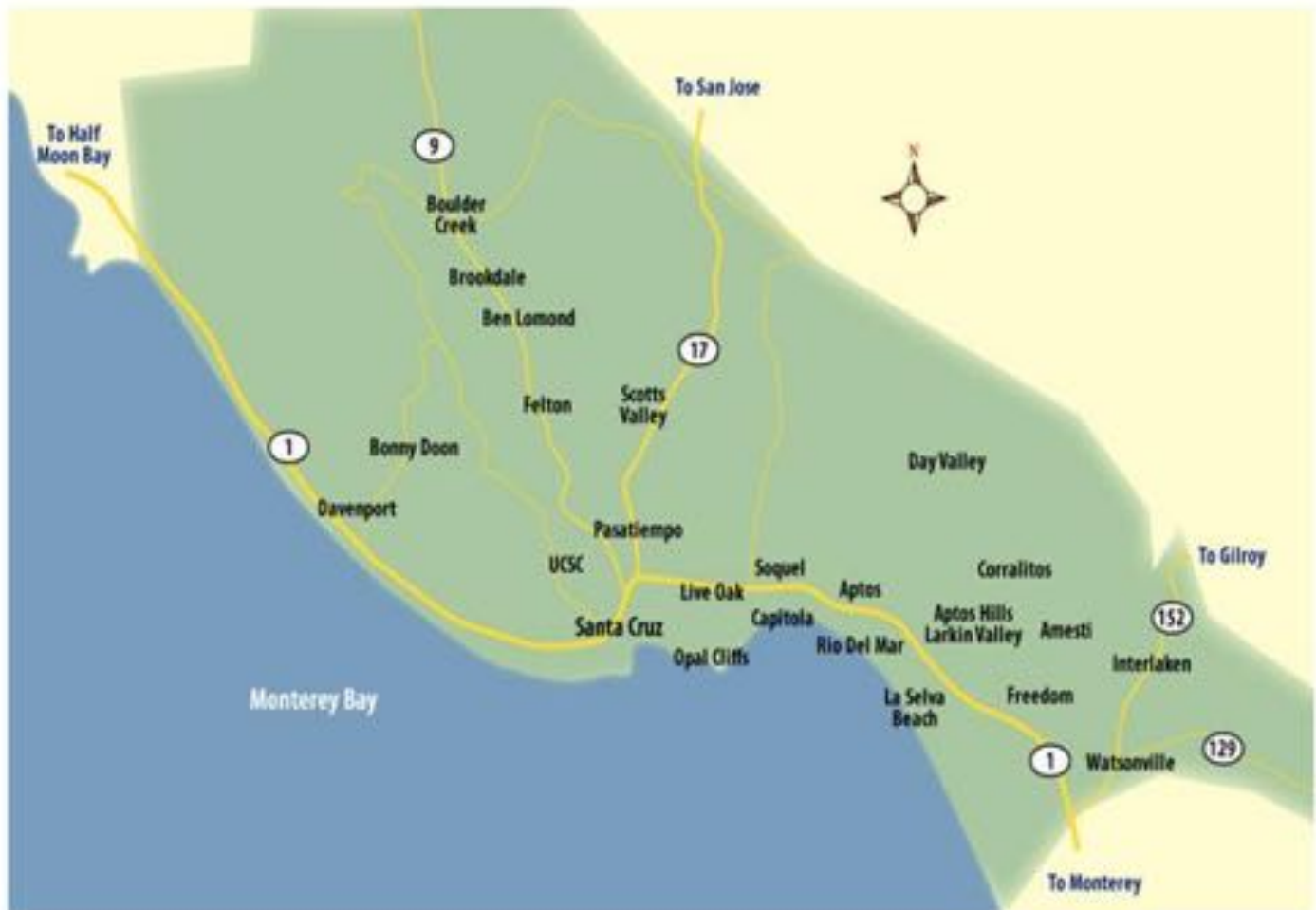
GPS coordinates (latitude/longitude) of places in directions searched recently...



Attachment H 2

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

## SANTA CRUZ COUNTY



Community Bridges Lift Line and other senior programs are featured in the January 2021 special senior edition of the Santa Cruz Sentinel.

<https://www.ifoldsflip.com/i/1323814-young-at-heart-december-2020/0/>



## Have a meal. Catch a ride. Stay Connected.

Contributed by Community Bridges

**Community Bridges'** senior programs provide opportunities for seniors to enrich their health, independence and social connections. Elderday Adult Day Health Care, Lift Line and Meals on Wheels not only meet the nutritional and medical needs of seniors, but fight isolation and keep seniors connected to their community.

**Elderday Adult Day Health Care** offers high quality day services for adults with complex medical conditions. This supportive community allows participants to stay independent and in their homes, for as long as possible, while getting help, meeting and enjoying well-deserved meals. During the pandemic, the program adapted a new system of remote services for participants to meet their physical and mental health needs and help them stay out of institutional facilities.

To learn more, please visit [communitybridges.org/elderday](http://communitybridges.org/elderday) or call (831) 455-3485. In addition, a new program was developed with several community partners to meet the needs of seniors staying at home. The **Senior Center Without Limits** is a free online program that brings enrichment activities like yoga, art, music and support groups to seniors in their homes at no cost. It uses Zoom, the digital guide to connect seniors for their community, engage in activities to improve cognitive function and provide isolation. Low income seniors can receive a free tablet to help them join classes and stay connected. 2,700 classes were conducted in 2020! The Senior Center Without Limits is a partnership with Community Bridges, the City of Santa Cruz, Santa Cruz Parks and the City of Watsonville. To learn more and take a class go to [communitybridges.org/withoutlimits](http://communitybridges.org/withoutlimits).

**Lift Line** provides over 80,000 door-to-door rides to seniors in Santa Cruz County. This free service takes seniors to medical appointments, errands, shopping, social events and more. During the pandemic, Lift Line expanded its service to offer curbside pickup and participation in the Great Places project. To find out if you are eligible for services, please visit [communitybridges.org/liftline](http://communitybridges.org/liftline) or call (831) 455-3453.

**Meals on Wheels** provides nutritious meals, a quick safety check and much-needed support, connection to neighborhood seniors. This year, the number of seniors receiving home-delivered meals doubled and the program will serve over 100,000 meals.

During the long months of the pandemic, we have been a lifeline to seniors and ensured the unhoused seniors are kept connected to receive daily meals. To sign up to receive these please visit [communitybridges.org/mealsonwheels](http://communitybridges.org/mealsonwheels) or call (831) 454-3380. Thank you to our generous donors who have helped us sustain our programs! If you would like to protect seniors that have contributed to our communities for generations, and ensure continued access to the vital services these programs provide, please visit [communitybridges.org/donate](http://communitybridges.org/donate) today.



*Meals on Wheels staff photo*



**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-21

Performance Measure	Performance Metric and Standard	Baseline - FY20/21	Current Numbers	(Notes or) Corrective Action (If applicable)
<b>Ridership/Service Utilization</b> <ul style="list-style-type: none"> <li>Annual Ridership</li> </ul>	Change in annual ridership and passenger trips per revenue vehicle hour and mile and qualitative explanation for possible reasons.			Provide information on why numbers went down
		46,409	27,952	The biggest contributing factor as to why rides were down is due to COVID-19 and subsequent protocols, with congregate dining and Elderday sites greatly reduced during the months of July through September and closed from Oct 2020 to May 2021 we saw significant impact. Elderday rides dropped to approximately 8 rides per day, then to 0 rides per day through May 2021. In June Elderday partially reopened their congregate sites Lift Line provided approximately 40 rides per day which is still significantly less than on average year. Meals on Wheels congregate sites shut down in mid-March and remained closed the remainder of FY2021.
		2.58	3.1	Small increase due to reducing the number of drivers from 8 to 6.
		0.15	0.15	Any agency with significant increase in costs must provide an explanation
<b>Cost Effectiveness</b> <ul style="list-style-type: none"> <li>Operating Cost per Passenger Trip</li> </ul>	Maintain operating cost per passenger, per revenue vehicle hour, or per revenue mile; percentage			
		\$26.36	\$21.99	Cost per passenger trip decreased with new scheduling software Ecolane. Lift Line was more efficient with ridesharing rides to customers with the same destination or point of origin.

Performance Measure	Performance Metric and Standard	Baseline - FY20/21	Current Numbers	(Notes or) Corrective Action (If applicable)
<ul style="list-style-type: none"> <li>Operating Cost per Vehicle Service Hour</li> </ul>	Revenue mile, percentage increase less than or equal to inflation as measured by CPI	\$58.14	\$59.20	Cost per passenger trip increased as a congregate sites closed during the Pandemic, which affected number of passenger being served at the same time with fixed infrastructure costs of operations
<b>State of Good Repair</b> <ul style="list-style-type: none"> <li>Average age of bus and paratransit vehicles</li> </ul>	Reduce average age of fleet/number of vehicles beyond useful life			<i>Provide information on plan to keep bus and paratransit vehicles in state of good repair.</i>
		5.10 Years	4.40 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"> <li>Number of vehicles beyond useful life</li> </ul>		12, 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.
<b>Service Provision</b> <ul style="list-style-type: none"> <li>Frequency on major corridors or trunk lines</li> </ul>	<ul style="list-style-type: none"> <li>Maintain or increase frequencies</li> <li>Increase service span - goal is 7 days/week, 20 hours per day</li> <li>Maintain or increase revenue hours</li> </ul>			<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>
		Lift Line operated up to 8 paratransit vehicles on major corridors daily M-F and 1 vehicle on weekends.	Lift Line operated up to 6 paratransit vehicles on major corridors daily M-F including 2 designated measure D drivers and 1 vehicle on weekends.	In July 2020 the number of drivers was reduced due to COVID-19, attrition and closed congregate sites. Once congregate sites fully reopen it is expected that drivers will be added as rides increase.
<ul style="list-style-type: none"> <li>Service hours/span</li> </ul>		7 days per week. 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"> <li>Revenue hours</li> </ul>		19,165	11,920	During FY 2021 Lift Line reduced drivers due to COVID-19 restriction, Lift Line operated with 6 drivers M-F and 1 weekend driver, LL driver trainer covered 1 driver for most part of the year due to drivers family and medical leaves, lot of this related to COVID-19.

Performance Measure	Performance Metric and Standard	Baseline - FY20/21	Current Numbers	(Notes or) Corrective Action (If applicable)
<ul style="list-style-type: none"> <li>Revenue miles</li> <li>Service areas</li> </ul>	<ul style="list-style-type: none"> <li>Number of routes</li> </ul>	282,010	219,341	Lift Line doesn't operate fixed routes. In normal circumstances a full schedule would be 12 drivers per day M-F during this reporting period. Lift Line operate with 6 drivers M-F and 1 driver on weekends due to COVID-19 restrictions and staffing limitations.
	<ul style="list-style-type: none"> <li>Total service hours</li> </ul>	19165	11,920	Service areas and hours of operations have seen an decrease FY2021 due to reducing drivers force from 8 drivers M-F to 6 drivers M-F due to lack of congregate sites and other covid closures
<b>Service Operations and Provisions</b>	Track number of seniors or people with disabilities served by program.	<b>Santa Cruz, and selected areas of Santa Clara, Monterey, San Benito, San Mateo, and San</b>	<b>Santa Cruz, and selected areas of Santa Clara, Monterey, San Benito, San Mateo, and San Francisco.</b>	<i>Santa Cruz, and selected areas of Santa Clara, Monterey, San Benito, Sab Mateo, and San Francisco.</i>
Number of people served or trips provided to seniors or people with disabilities	<ul style="list-style-type: none"> <li>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</li> </ul>	46,409 Paratransit Trips	27,952 Paratransit Trips	Total one way trips went down due to COVID-19 due to congregate sites being reduced or completely shut down.
Percent of fixed route service used by seniors and people with disabilities		N/A	N/A	Lift Line doesn't operate fixed route.
<b>Cost Effectiveness</b>				<i>Any agency with significant increase in costs must provide an explanation</i>
Cost per Trip		\$85.07	\$68.99	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.

Performance Measure	Performance Metric and Standard	Baseline - FY20/21	Current Numbers	(Notes or) Corrective Action (If applicable)
Total Measure D program cost per one-way passenger trip divided by total trips or total passengers during period.	Maintain cost per trip or per passengers	5,680	6,906	Rides increased a small portion during FY 2021. In order to compensate for rides lost due to congregate sites closures, Lift Line started to provide essential rides to Santa Cruz residents, Lift Line provided new services like rides to Bank, food markets, restaurants, social services offices, food delivery for Medically Tailored Meals through Teen Kitchen/ California Alliance for Health food program and individual rides to vaccination and testing sites.
<b>METRO: Split of Budget for ParaCruz and fixed routes service</b>	Maintain paratransit operating budget and service.	N/A	N/A	<i>If other funds shifted from one program to another, provide explanation</i>
Paracruz budget				
Fixed-route budget				
<b>Leveraged Funds</b> (List amount and sources)	Report total grants and other funding secured <b>using Measure D revenues as a match.</b>			<i>Explain if Measure D funds fully funding projects.</i>
				Please see Expenditures tab.

## Maintenance of Effort

<b>FY20/21 LOCAL funds spent on multimodal local road repairs &amp; maintenance</b> (exclude HUTA, formula state & fed funds, special grants)	\$ 1,398,381	<i>FY20/21 LOCAL funds spent on transportation projects, operations, and/or services (exclude grants and formula state &amp; fed funds - HUTA, TDA, SB1, STA, etc.)</i>
<b>Maintenance of Effort BASELINE</b> (average amount of local funds spent on transportation projects in 3-5 fiscal years prior to 2017)	\$757,521	<i>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).</i>
<b>FY20/21 LOCAL (exclude HUTA, formula state &amp; fed funds) funds BUDGETED on multimodal local road repairs &amp; maintenance</b>	\$ 1,210,418	<i>FY20/21 LOCAL funds projected on transportation projects, operations, and/or services (exclude grants and formula state &amp; fed funds - HUTA, TDA, SB1, STA, etc.)</i>
<b>If FY19/20 local expenditures were lower than the baseline amount, explain why.</b> (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	
<b>Does your agency have an indirect cost allocation plan?</b>	Yes	<i>If "no", Measure D funds cannot be used for indirect costs.</i>
<b>Cities/County Only: Does your agency have an adopted Complete Streets policy?</b>	Yes/No	<i>If "yes" - when was it adopted? If "no", agency is required to immediately adopt one in order to continue to receive Measure D funds.</i>



SANDRA SHEWRY, MPH, MSW  
Acting Director

State of California—Health and Human Services Agency  
California Department of Public Health



GAVIN NEWSOM  
Governor

December 22, 2020

Douglas Underhill  
Chief Financial Officer  
Community Bridges  
519 Main Street  
Watsonville, CA 95076

Dear Douglas Underhill:

Thank you for submitting your Indirect Cost Rate (ICR) documentation to the California Department of Public Health (CDPH), Women, Infants and Children Division (WIC). WIC is excited to have a standardized process that allows your Non Profit to use the negotiated ICR for your contract, unless the ICR is otherwise designated by state or federal statutes, regulations, or specific grant guidelines, with CDPH.

For the entire contract period starting October 1, 2019 through September 30, 2022 WIC has accepted the documentation you have provided and on a three-year basis, will approve your ICR proposal as follows:

17.157% Calculated based on Total Direct Costs (Excluding capital expenditures and subawards in excess of \$25,000).

Per 2 CFR 414 (g) Any non-Federal entity that has a current federally negotiated indirect cost rate may apply for a one-time extension of the rates in that agreement for a period of up to four years. This extension will be subject to the review and approval of the cognizant agency for indirect costs. If an extension is granted the non-Federal entity may not request a rate review until the extension period ends. At the end of the 4-year extension, the non-Federal entity must re-apply to negotiate a rate. Subsequent one-time extensions (up to four years) are permitted if a renegotiation is completed between each extension request.



CDPH Women, Infants and Children (WIC) Division  
3901 Lennane Drive MS 8600 Sacramento, CA 95834  
P.O. Box 997375 MS 8600 Sacramento, CA 95899-7375  
(916) 928-8500 [Division Website](http://www.wicworks.ca.gov) ([www.wicworks.ca.gov](http://www.wicworks.ca.gov))



Code of Federal Regulations/ Title 2 - Grants and Agreements/ Vol. 1/ 2018-01-01143 [78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014]

If you have any questions, contact Ofelia Franco at [Ofelia.Franco@cdph.ca.gov](mailto:Ofelia.Franco@cdph.ca.gov)

Thank you,

*Ofelia Franco*

Ofelia Franco  
Federal Grants and Management Section Chief  
Women, Infants and Children (WIC)

**Measure D: 5-Year Program of Projects (FY21/22-25/26)**

**Agency:** Community Bridges - Lift Line

**Expenditure Plan Category:** Transportation for E&D

**Estimated Annual Measure D Allocations**

Prior and 20/21 estimate	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26
\$ 3,340,459	\$875,159	\$905,220	\$919,785	\$934,584	\$949,620

			Amount of Measure D Funds Programmed								
Project Name/location	Description (include project purpose and complete streets components if applicable)	Total Measure D	Prior and 20/21 estimate	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	Total cost estimate	Est. Construction start date	Major project? * (yes/no)
Driver 1 (see note below*)	Additional driver to provide expanded hours of paratransit service	\$1,338,682	\$527,774	\$ 151,219	\$ 156,512	\$ 161,990	\$ 167,660	\$ 173,528	\$ 810,909	2021-2022	No
Driver 2 (see note below*)	Additional driver to provide expanded hours of paratransit service	\$1,338,682	\$527,774	\$ 151,219	\$ 156,512	\$ 161,990	\$ 167,660	\$ 173,528	\$ 810,909	2021-2022	No
Driver 3 (see note below*)	Part-time Additional driver to provide expanded hours of paratransit service	\$457,451	\$0	\$ -	\$ 57,132	\$ 59,132	\$ 167,660	\$ 173,528	\$ 457,451	2022-2023	No
Driver Trainer	To support safety and service training for paratransit drivers	\$448,546	\$171,805	\$ 51,607	\$ 53,413	\$ 55,283	\$ 57,218	\$ 59,220	\$ 276,740	2021-2022	No
Executive Assistant/Dispatcher	To support additional paratransit rides	\$448,885	\$177,483	\$ 50,611	\$ 52,383	\$ 54,216	\$ 56,114	\$ 58,078	\$ 271,402	2021-2022	No
Outreach/Publicity	Materials and videos to promote paratransit ride availability	\$107,248	\$36,463	\$ 13,200	\$ 13,662	\$ 14,140	\$ 14,635	\$ 15,147	\$ 70,785	2021-2022	No
Consultants / Project Managers	Facility project management-architects, environ review, design	\$248,503	\$201,340	\$ 47,163	\$ -	\$ -	\$ -	\$ -	\$ 47,163	2021-2022	No
Operations Facility	Reserve for projected Acquisition, contruction and/or renovation expenses	\$3,321,460	\$1,590,959	\$ 361,629	\$ 400,606	\$ 398,035	\$ 288,639	\$ 281,592	\$ 1,730,500	Started 2019	Yes
Vehicle Equipment Reserve	Vehicle/ Equipreplacement, matching funds, project procurement and implimentation	\$216,731	\$108,221	\$ 48,510	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 108,510	Ongoing	No
<b>Estimated Annual Measure D Expenditures</b>		<b>\$7,926,187</b>	<b>\$3,341,819</b>	<b>\$875,159</b>	<b>\$905,220</b>	<b>\$919,786</b>	<b>\$934,584</b>	<b>\$949,620</b>			

Attachment B1



# COMMUNITY BRIDGES PUENTES DE LA COMUNIDAD

## Finance Committee

Thursday, April 8, 2021, 3:00-4:00 PM

<https://us02web.zoom.us/j/326410777>

Zoom Meeting ID: 326-410-777

Santa Cruz County, CA

## AGENDA

3:00 Agenda Review

3:05 CFO Report – Doug Underhill

- a) Program Budget Summary / Program Updates & Analysis
- b) Investments and Funds – Status Review March 31, 2021
- c) Cash Flow and Line of Credit
- d) Admin Staffing
- e) Measure D 5-year plan \*Action Item
- f) Update on bargaining (closed session)
- g) Additional Property Discussion and Updates (closed session)

3:50 Closing items

- a) Questions / Answers
- b) Items for next agenda

4:00 Adjourn

Next Meeting April 8<sup>th</sup>, 2021

Attachment B2

<b>COMMUNITY BRIDGES</b> <b>Program Budget Summary</b> <b>February 28, 2021</b>											
Projections for Year Ending 6-30-2021											
A	B	C	D	E	F	G	H	I	J	J	K
PROGRAM NAME:	6/30/20 Audited Balance	Annual 20/21 Projected Budget	Current Projected Expenses	Current Projected Revenues	As Yet Unsecured Revenues	(E-D) Net 2020-2021 Gain/Loss	(B+G) Cumulative Gain/Loss	Goal 25% Reserve %	Change from Prior Mo	% Change	14.53% Gen'l & Adm Exp
WIC (Oct-Sept FFY)	191,246	2,401,683	2,228,389	2,229,819	0	1,430	192,676	8.7%	1,499	0.1%	323,816
Child Development Div	303,657	2,047,702	1,894,122	1,994,122	60,000	100,000	403,657	21.4%	(7,031)	-0.4%	274,956
Elderday	333,766	2,265,643	2,413,654	2,405,121	119,988	(8,533)	325,233	13.5%	10,948	0.5%	213,809
Meals on Wheels	1,036,084	2,383,534	2,476,448	2,791,800	52,133	315,352	1,351,436	56.9%	(62,159)	-2.5%	358,615
Lift Line	(233,526)	1,969,592	2,198,375	2,217,266	90,000	18,891	(214,635)	-11.7%	51,614	2.3%	267,083
La Manzana Commty Res	195,379	702,137	746,007	787,541	122,018	41,534	236,913	32.3%	9,268	1.2%	97,518
Mountain Commty Res	260,853	715,114	964,220	964,220	80,000	-	260,853	27.4%	-	0.0%	115,204
Nueva Vista Commty Res	96,440	409,768	449,388	467,909	51,000	18,521	114,961	25.8%	6,285	1.4%	63,675
Live Oak Commty Res	134,881	391,398	443,037	441,794	45,000	(1,243)	133,638	30.2%	813	0.2%	64,473
CACFP (Oct-Sept FFY)	5,615	4,178,223	4,200,357	4,210,654	35,000	10,297	15,912	1.4%	7,732	0.2%	65,619
Administration	82,419	2,085,124	2,118,476	2,196,679	0	78,203	160,622	7.6%	(15,183)	-0.7%	4,921
Philanthropy	154,484	235,479	258,735	291,544	40,000	32,809	187,293	72.4%	(9,946)	-3.8%	33,342
<b>TOTAL PROG OPERATIONS</b>	<b>2,561,298</b>	<b>19,785,397</b>	<b>20,391,208</b>	<b>20,998,469</b>	<b>695,139</b>	<b>607,261</b>	<b>3,168,558</b>	<b>19.85%</b>	<b>(6,160)</b>	<b>0.0%</b>	<b>1,883,031</b>
LOCRCapital Campaign	443,594	27,240	23,570	80,758	0	57,188	500,782	NA	12,519		0
CBHQ FY 20/21 Activity		-	196,742	190,620	0	(6,122)	(6,122)	NA	(11,608)		0
Fixed Assets & Gen'l Agy	3,077,064	-	1,780	188,386	0	186,606	3,263,670	NA	2,920		0
<b>TOTAL AGENCY</b>	<b>6,081,955</b>	<b>19,812,637</b>	<b>20,613,300</b>	<b>21,458,233</b>	<b>695,139</b>	<b>844,933</b>	<b>6,926,888</b>	<b>19.85%</b>	<b>(2,329)</b>	<b>0.0%</b>	<b>1,883,031</b>

Fixed Asset purchases and Pass-Thru expenses exempt from Indirect; Revenues and Expenses include all pass-through

**Program Budget Summary  
February 28, 2021**

**PROGRAM NAME:**

<b>WIC</b>	-105K Personnel, -17K G.A., multiple staffing changes
<b>Child Development Div</b>	-10K CACFP, -13K food, dfer 45K QRIS, -5K fees, max gain = HP fees + stipend + donation
<b>Elderday</b>	-ADA proj 65 rest of FY, +1 EE May 1, 800K Facility Reserve
<b>Meals on Wheels</b>	-Proj meal count, -53K food, 119K CARES Proj deferred to 2122
<b>Lift Line</b>	+37K 5310 One-time funding, -Vehicle Ops, -Personnel
<b>La Manzana CR</b>	+13K Summer Lunch, +15K donations, +10K prog supplies/minor equip
<b>MCR</b>	52.8K prior year funding, -CASB less billable hours, +70K fire assistance, +7K exp generator
<b>Nueva Vista CR</b>	-Expenses moving to EOY, -Personnel therapist
<b>Live Oak CR</b>	Minimal change from last month
<b>CACFP</b>	-Personnel due to hiring challenges, slight reduction DCH, Centers still at 10-20%
<b>Administration</b>	+10K personnel, +5K minor Equip, slight decrease G.A.
<b>Philanthropy</b>	+Publicity Media, slight decrease personnel, Donations flat for Feb
<b>LOCR-Cap Campaign</b>	Actual YTD less proj FY 20/21 expenses, 2/28/2021 \$524,312
<b>La Manzana Property</b>	Actual Revenue/Expense through Feb 28, 2021
<b>FAs &amp; Agy Unrestr.</b>	Includes grant funds, includes \$94K endowment donation, Endowment Balance 2/28/2021 \$650,204
<b>Total Agency</b>	Proj Program +607K, proj Agency +845K, +800K Facility
<b>Total PPP Funding FY 2021</b>	941,000
<b>One-time CARES (CORE)</b>	112,700
<b>One time Deferred/COVID/FIRE</b>	1,506,000 estimate
<b>Total One-time FY 2021 Funding</b>	<b>\$2,559,700</b> 17.92% of FY 2021 program expenses (less CACFP pass-through and G.A.)

Attachment BY

COMMUNITY BRIDGES WEEKLY CASH TRACKING FY 20/21 QUARTER 4 4/1/21 - 6/30/21

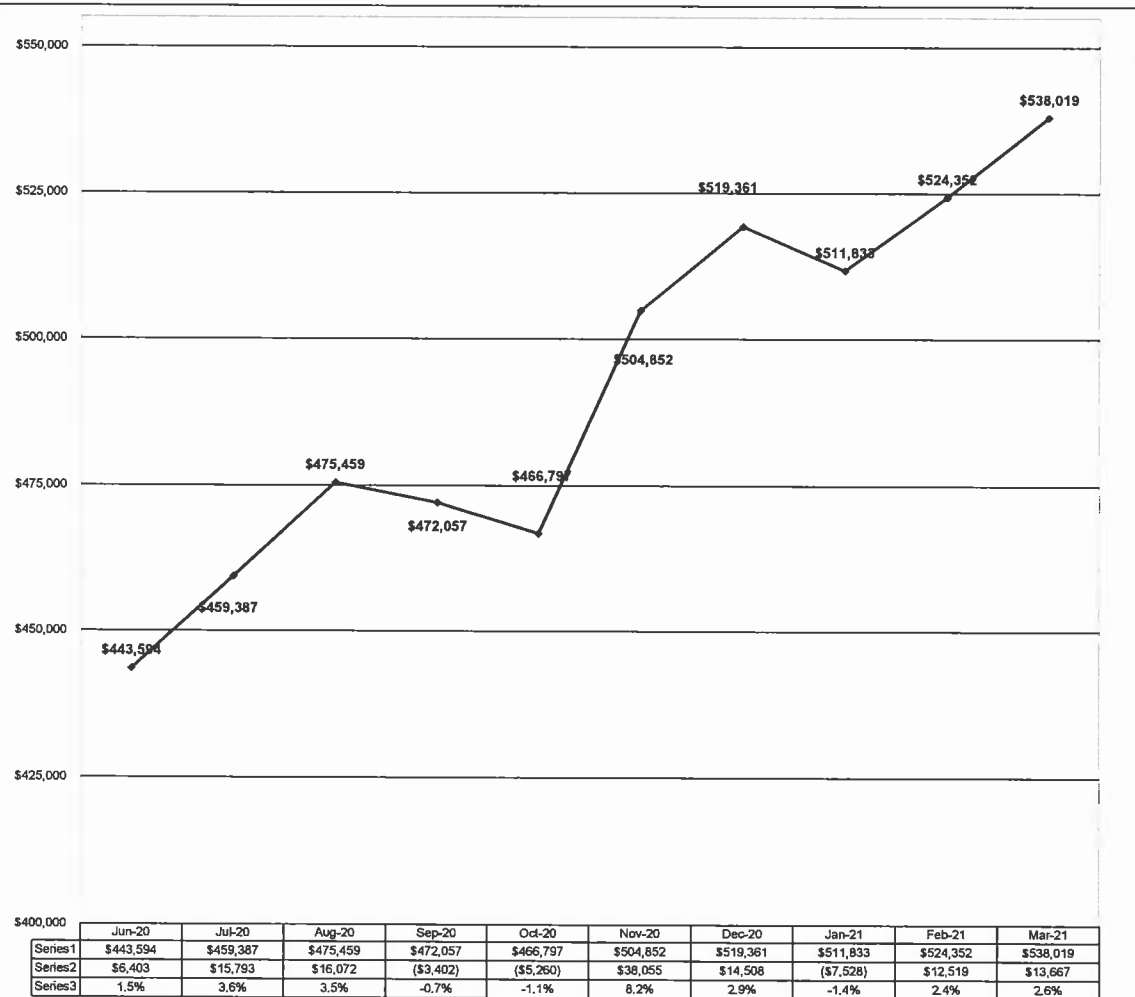
4/8/21	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
	4/9	4/16	4/23	4/30	5/7	5/14	5/21	5/28	6/4	6/10	6/17	6/24	6/30
<b>Beginning Balance:</b>	<b>3,400,055</b>	<b>3,086,759</b>	<b>3,046,265</b>	<b>3,086,634</b>	<b>3,205,146</b>	<b>3,172,326</b>	<b>3,114,248</b>	<b>3,157,361</b>	<b>3,178,345</b>	<b>3,147,282</b>	<b>2,817,117</b>	<b>3,114,795</b>	<b>3,210,994</b>
<b>Revenue</b>													
S C County	9892.5				244183.33								
First 5-SCCO			20,000				20,000				20,000	-	
City of SC							70000						
Capitola													-
Scotts Valley													
Watsonville													
AAA / USDA				63333			63,333					124,078	
Summer Lunch													
Caltrans 5310 / STA									25000				121000
CACFP Passthrough			275,000	5000.00			275000	50,000			275,000	50,000	
CACFP Admin			32,000	500			32000	4,500			32,000	4,500	
CACFP Centers					2,000				2,000				3,000
Dept of Ed: CAFB-CalFresh				25,000							20,000		
Dept of Ed: CDD				126,000				126000					
EFSP (FEMA)											5,478		
TDA			137,646										
Measure D	66,449				75,000					75000			
Foundations & Grants	40,000			55,000								150,000	
Donations/Fundraising	10,287	16,346	13,535	12,054	11,857	7,836	2,889	2,971	6,907	10,000	10,000	10,000	10,000
Participant Contributions MOW	948	1,023	2,081	1,833	1,511	3,414	4,528	1,627	4,212	2,000	2,000	2,000	2,000
Private Pay Fees-CDD			4,262	2,664	281	623	372	2,088			4,000	3,000	1,000
Priv/VA Pmts-Elderday			-	-		300	-	-	-	-	-	-	-
Medi-Cal-Elderday/LL	31,772	30,000	30,000	30,000	30,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
MSSP-Health Projects Ctr													
Transfer from WIC Savings				172521.71				180000				200,000	
SCCB Renovation Loan													
Rental Income-Property	600	2,823		1,120	300	1,877		895	2,156	1,881		670	850
Other Income/Scrp/Misc		9,315	4,311	1,104	300	7,262	4,141	96	2,462	1,200	1,200	1,200	1,200
<b>Total Revenue</b>	<b>159,948</b>	<b>59,506</b>	<b>518,834</b>	<b>496,130</b>	<b>365,432</b>	<b>49,311</b>	<b>500,263</b>	<b>396,177</b>	<b>70,737</b>	<b>118,081</b>	<b>397,678</b>	<b>573448.28</b>	<b>167,050</b>
<b>Expenses</b>													
Payroll	326,000		298,000	2,167	298,000	2,242	275,000			298,000		298,000	
A-P Issued	145,482	100,000	180,000	100,000	100,000	100,000	180,000	100,000.00	100,000	100,000	100,000	180,000	100,000
Property Related A-P													
CACFP Passthrough	-		275,000			5,000		275,000		50,000			325,000
<b>Total Expenses:</b>	<b>471,482</b>	<b>100,000</b>	<b>478,000</b>	<b>377,167</b>	<b>398,000</b>	<b>107,242</b>	<b>455,000</b>	<b>375,000</b>	<b>100,000</b>	<b>448,000</b>	<b>100,000</b>	<b>478,000</b>	<b>425,000</b>
Misc Adjs	(1,762)		(466)	(450)	(252)	(147)	(2,150)	(192)	(1,800)	(246)		751	(1,696)
Subtotal A-P Cks on Hold	145,482	100,000	180,000	100,000	100,000	100,000	180,000	100,000	100,000	100,000	100,000	180,000	100,000
<b>A-P Checks Released</b>	<b>145,482</b>	<b>100,000</b>	<b>180,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>180,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>180,000</b>	<b>100,000</b>
<b>Borrow/(Paydown) LOC</b>													
<b>A-P Balance on Hold</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash on Hand:</b>	<b>3,086,759</b>	<b>3,046,265</b>	<b>3,086,634</b>	<b>3,205,146</b>	<b>3,172,326</b>	<b>3,114,248</b>	<b>3,157,361</b>	<b>3,178,345</b>	<b>3,147,282</b>	<b>2,817,117</b>	<b>3,114,795</b>	<b>3,210,994</b>	<b>2,951,348</b>

<b>Line of Credit Borrowed</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
CACFP Acct Bal	-	-	-	(275,000)	-	(5,000)	-	-	-	(50,000)	-	-	(275,000)
CACFP Cks Mailed	-	-	(275,000)	-	(5,000)	-	-	(275,000)	(50,000)	-	-	(275,000)	(50,000)
Adjs-Voids, Reissues													
\$\$ Txfrd to CACFP Acct	-	-	-	275,000	-	5,000	-	275,000	-	50,000	-	-	325,000
New CACFP Acct Bal	-	-	(275,000)	-	(5,000)	-	-	-	(50,000)	-	-	(275,000)	-

BURROUGHS OPENING DOORS INVESTMENTS - Securities America

31-Mar-21

Date	Balance	\$ chg.	% chg.
Aug-10	\$240,000		
Aug-11	\$312,796	\$72,796	30.3%
Sep-12	\$337,394	\$24,599	7.9%
Sep-13	\$388,005	\$50,611	15.0%
Sep-14	\$412,788	\$24,782	6.4%
Sep-15	\$390,432	(\$22,356)	-5.4%
Aug-16	\$388,588	(\$1,844)	-0.5%
Sep-16	\$388,784	\$196	0.1%
Oct-16	\$381,696	(\$7,088)	-1.8%
Nov-16	\$381,621	(\$75)	0.0%
Dec-17	\$384,099	\$2,478	0.6%
Jan-17	\$390,576	\$6,477	1.7%
Feb-17	\$398,308	\$7,732	2.0%
Mar-17	\$402,527	\$4,220	1.1%
Apr-17	\$410,872	\$8,344	2.1%
May-17	\$418,754	\$7,883	1.9%
Jun-17	\$418,346	(\$408)	-0.1%
Jul-17	\$424,129	\$5,783	1.4%
Aug-17	\$406,470	(\$17,659)	-4.2%
Sep-17	\$411,727	\$5,258	1.3%
Oct-17	\$418,330	\$6,603	1.6%
Nov-17	\$426,127	\$7,797	1.9%
Dec-17	\$428,824	\$2,696	0.6%
Jan-18	\$445,353	\$16,529	3.9%
Feb-18	\$415,544	(\$29,809)	-6.7%
Mar-18	\$414,024	(\$1,519)	-0.4%
Apr-18	\$412,973	(\$1,052)	-0.3%
May-18	\$416,643	\$3,670	0.9%
Jun-18	\$418,382	\$1,739	0.4%
Jul-18	\$427,979	\$9,597	2.3%
Aug-18	\$434,709	\$6,730	1.6%
Sep-18	\$437,609	\$2,899	0.7%
Oct-18	\$418,713	(\$18,896)	-4.3%
Nov-18	\$426,507	\$7,794	1.9%
Dec-18	\$407,066	(\$19,441)	-4.6%
Jan-19	\$426,559	\$19,493	4.8%
Feb-19	\$442,142	\$15,583	3.7%
Mar-19	\$453,528	\$11,386	2.6%
Apr-19	\$464,585	\$11,057	2.4%
May-19	\$433,673	(\$30,912)	-6.7%
Jun-19	\$453,998	\$20,326	4.7%
Jul-19	\$456,530	\$2,532	0.6%
Aug-19	\$455,618	(\$912)	-0.2%
Sep-19	\$460,270	\$4,652	1.0%
Oct-19	\$464,342	\$4,072	0.9%
Nov-19	\$474,846	\$10,504	2.3%
Dec-19	\$484,663	\$9,817	2.1%
Jan-20	\$482,745	(\$1,918)	-0.4%
Feb-20	\$459,923	(\$22,822)	-4.7%
Mar-20	\$408,840	(\$51,083)	-11.1%
Apr-20	\$440,262	\$31,422	7.7%
May-20	\$437,191	(\$3,071)	-0.7%
Jun-20	\$443,594	\$6,403	1.5%
Jul-20	\$459,387	\$15,793	3.6%
Aug-20	\$475,459	\$16,072	3.5%
Sep-20	\$472,057	(\$3,402)	-0.7%
Oct-20	\$466,797	(\$5,260)	-1.1%
Nov-20	\$504,852	\$38,055	8.2%
Dec-20	\$519,361	\$14,508	2.9%
Jan-21	\$511,833	(\$7,528)	-1.4%
Feb-21	\$524,352	\$12,519	2.4%
Mar-21	\$538,019	\$13,667	2.6%
Gain Since Inception	\$336,541		167.0%
Gain Last 12 Months			17.204%



Principal Invested \$201,479  
(Principal net of deposits/withdrawals)

11/10 New Funds Deposit \$39,879  
8/11 New Funds Deposit \$35,000  
2/13 New Funds Deposit \$7,594  
5/20 Funds Withdrawn <\$19,898>

2/14 Funds Withdrawn <\$10,000>  
6/15 Funds Withdrawn <\$15,000>  
6/16 Funds Withdrawn <\$18,102.50>

8/17 Funds Withdrawn <\$19,000>  
2/18 Funds Withdrawn <\$19,500>  
5/19 Funds Withdrawn <\$19,494>

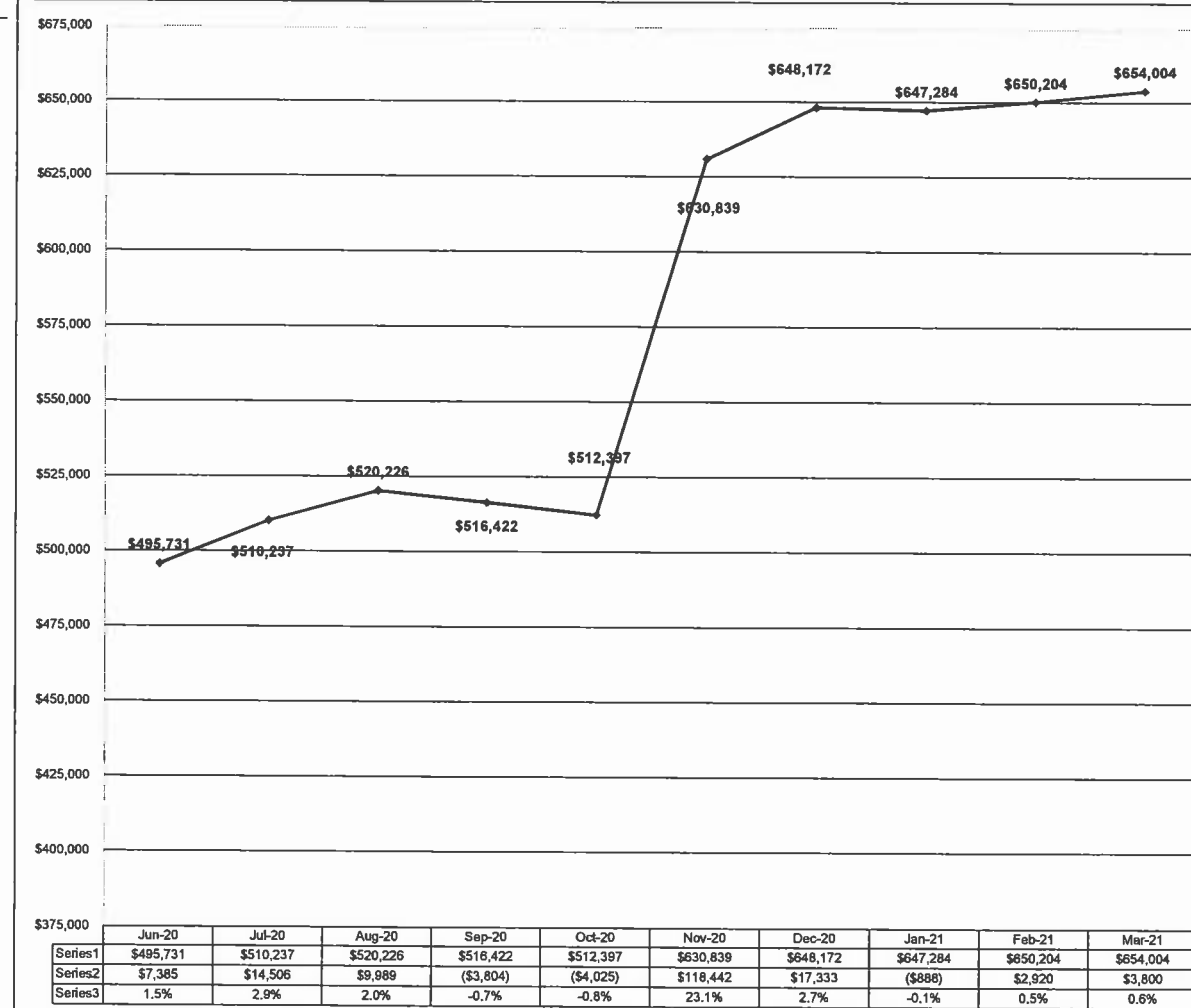
Attachment B4

# ENDOWMENT INVESTMENTS - LPL FINANCIALS

31-Mar-21

Date	Balance	\$ chg.	% chg.
Aug-14	\$27,500		
Sep-14	\$54,510	(\$490)	-0.9%
Oct-14	\$107,489	\$2,980	2.9%
Dec-14	\$108,394	\$905	0.8%
Dec-15	\$137,177	\$28,783	26.6%
Jun-16	\$151,045	\$13,867	10.1%
Dec-16	\$156,681	\$5,636	3.7%
Jan-17	\$158,171	\$1,491	1.0%
Feb-17	\$160,934	\$2,763	1.7%
Mar-17	\$161,327	\$393	0.2%
Apr-17	\$162,324	\$997	0.6%
May-17	\$164,152	\$1,828	1.1%
Jun-17	\$164,524	\$372	0.2%
Jul-17	\$165,663	\$1,138	0.7%
Aug-17	\$166,327	\$664	0.4%
Sep-17	\$167,739	\$1,412	0.8%
Oct-17	\$168,338	\$599	0.4%
Nov-17	\$169,637	\$1,299	0.8%
Dec-17	\$170,533	\$896	0.5%
Jan-18	\$172,581	\$2,048	1.2%
Feb-18	\$169,092	(\$3,489)	-2.0%
Mar-18	\$168,383	(\$709)	-0.4%
Apr-18	\$171,586	\$3,203	1.9%
May-18	\$172,414	\$828	0.5%
Jun-18	\$172,533	\$119	0.1%
Jul-18	\$174,586	\$2,053	1.2%
Aug-18	\$176,199	\$1,613	0.9%
Sep-18	\$175,866	(\$334)	-0.2%
Oct-18	\$170,074	(\$5,791)	-3.3%
Nov-18	\$172,776	\$2,702	1.6%
Dec-18	\$168,437	(\$4,339)	-2.5%
Jan-19	\$173,649	\$5,212	3.1%
Feb-19	\$177,208	\$3,560	2.0%
Mar-19	\$178,467	\$1,258	0.7%
Apr-19	\$180,774	\$2,307	1.3%
May-19	\$178,410	(\$2,364)	-1.3%
Jun-19	\$183,895	\$5,485	3.1%
Jul-19	\$184,394	\$499	0.3%
Aug-19	\$184,783	\$389	0.2%
Sep-19	\$185,525	\$742	0.4%
Oct-19	\$186,006	\$481	0.3%
Nov-19	\$338,738	\$152,732	82.1%
Dec-19	\$342,667	\$3,929	1.2%
Jan-20	\$422,706	\$80,039	23.4%
Feb-20	\$419,009	(\$3,697)	-0.9%
Mar-20	\$390,261	(\$28,748)	-6.9%
Apr-20	\$425,446	\$35,185	9.0%
May-20	\$488,346	\$62,900	14.8%
Jun-20	\$495,731	\$7,385	1.5%
Jul-20	\$510,237	\$14,506	2.9%
Aug-20	\$520,226	\$9,989	2.0%
Sep-20	\$516,422	(\$3,804)	-0.7%
Oct-20	\$512,397	(\$4,025)	-0.8%
Nov-20	\$630,839	\$118,442	23.1%
Dec-20	\$648,172	\$17,333	2.7%
Jan-21	\$647,284	(\$888)	-0.1%
Feb-21	\$650,204	\$2,920	0.5%
Mar-21	\$654,004	\$3,800	0.6%
Gain Since Inception	\$125,982		23.9%
12 Month Change	46.68%		

Principal Invested \$ 528,022



Note: 8/15/14 Genl opened \$27,500  
 Note: 6/15 NV opened \$30,250  
 Note: 11/29 Genl deposited \$150,000

Note: 9/22/14 Restricted opened \$27,500  
 Note: 5/23/16 \$7,452.23 deposited into Genl Unrestricted  
 Note: 1/2020 MOW Deposit \$76,460

Note: 10/7/14 MOW opened \$50,000

3/20 \$4,972

5/20 \$60,000

20-Dec \$93,887.50

Attachment B7

Measure D: 5-Year Program of Projects (FY21/22-25/26)  
 Agency: Community Bridges - Lift Line  
 Expenditure Plan Category: Transportation for E&D  
 Approval Date:

Public Hearing Date: 4/13/2021  
 Estimated Annual Measure D Allocations

FY16/17	FY17/18	FY18/19	FY19/20	FY20/21 estimate	Prior and 20/21 estimate	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26
\$32,249	\$724,328	\$933,068	\$808,862	\$841,952	\$ 3,340,459	\$875,150	\$905,220	\$919,785	\$934,584	\$949,620

Project Name/location	Description (include project purpose and streets components if applicable)	Total Measure D	Amount of Measure D Funds Programmed										Total cost estimate	Other fund sources	Est. Construction start date	Major project? *
			FY16/17 Spent	FY17/18 Spent	FY18/19 Spent	FY19/20 Spent	FY20/21 estimate	Prior and 20/21 estimate	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26			
Driver (See note below*)	Additional driver to provide expanded hours of paratransit service	\$1,198,582	\$	\$ 125,214	\$ 124,575	\$ 146,317	\$ 136,589	\$527,734	\$ 150,119	\$ 156,512	\$ 161,990	\$ 167,080	\$ 173,528	\$ 810,909	2021-2021	No
Driver (See note below*)	Additional driver to provide expanded hours of paratransit service	\$1,198,582	\$	\$ 125,214	\$ 124,575	\$ 146,317	\$ 136,589	\$527,734	\$ 150,119	\$ 156,512	\$ 161,990	\$ 167,080	\$ 173,528	\$ 810,909	2021-2021	No
Driver (See note below*)	Additional driver to provide expanded hours of paratransit service	\$457,411	\$	\$	\$	\$	\$	\$0	\$	\$ 57,132	\$ 59,132	\$ 167,660	\$ 173,528	\$ 413,453	2021-2021	No
Driver Trainer	To support safety and service training for paratransit drivers	\$488,546	\$	\$ 34,879	\$ 40,840	\$ 48,113	\$ 48,408	\$171,804	\$ 51,607	\$ 53,413	\$ 55,283	\$ 57,218	\$ 58,280	\$ 276,740	2021-2021	No
Executive Assistant/Dispatcher	To support additional paratransit calls	\$448,845	\$	\$ 43,202	\$ 37,378	\$ 47,300	\$ 29,609	\$171,881	\$ 50,611	\$ 52,383	\$ 54,216	\$ 56,114	\$ 58,078	\$ 275,402	2021-2021	No
Community/Publicity	Materials and videos to promote paratransit ride availability	\$107,298	\$	\$ 1,405	\$ 10,186	\$ 8,963	\$ 14,501	\$46,061	\$ 13,200	\$ 13,662	\$ 14,140	\$ 14,635	\$ 15,147	\$ 70,785	2021-2021	No
Consultants / Project Managers	Facility project management-architects, environ engineer, design	\$148,509	\$	\$	\$ 41,115	\$ 98,687	\$ 66,500	\$303,340	\$ 47,163	\$	\$	\$	\$	\$ 47,163	2021-2021	No
Operations Facility	Reserve for projected Acquisition, construction and/or renovation	\$1,711,829	\$	\$	\$	\$ 595,512	\$ 442,528	\$450,473	\$1,848,890	\$ 508,400	\$ 400,606	\$ 398,034	\$ 288,639	\$ 281,592	LPR Bank and Owner Financing	Started 2020
Vehicle Equipment Reserve	Vehicle equipment replacement, matching funds, project procurement and implementation	\$106,781	\$	\$ 17,285	\$ 73,907	\$ 3,834	\$ 25,099	\$238,337	\$ 48,100	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 106,781	50% of ICTOP and other grants	Ongoing
Estimated Annual Measure D Expenditures		\$7,808,538	\$0	\$448,725	\$1,075,170	\$839,365	\$841,952	\$3,340,459	\$1,831,900	\$868,236	\$878,780	\$894,584	\$949,620			
Annual Interest Earnings on Measure		\$	\$	\$ 742.00	\$ 592.06	\$ 320.44	\$ 206.00	\$130.00	\$ 366.17	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)			
Carry over to next fiscal year		\$32,249	\$408,094	\$286,584	\$146,264	\$146,469	\$146,469	\$0	\$0	\$0	\$0	\$0	\$0			

\*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 taxes and licenses related to paratransit



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

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**AGENDA**

**1:30pm - 3:30pm**

**Tuesday, August 11, 2020**

**NOTE: TELECONFERENCE**

Join the online meeting to see presentations: <https://us02web.zoom.us/j/82613239724>

**Online meeting ID: 826 1323 9724**

**Dial-in number (US): +1 669 900 9128**

Members of the public may not attend this meeting in person. Comments and questions may be shared with the Committee through teleconference audio in real time, or by prior written submission to [amarino@sccrtc.org](mailto:amarino@sccrtc.org).

This meeting is being held by teleconference in accordance with the Brown Act as currently in effect under the State Emergency Services Act, the Governor's Emergency Declaration related to COVID-19, and the Governor's Executive Order N-29-20, which allow local board and committee members and the public to participate and conduct meetings by teleconference, videoconference, or both. [View full executive order](#).

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 April 14, 2020 — pg. 4**
6. **Receive the Triennial Performance Audit of Santa Cruz County Transit Operators — pg. 10**
7. **Receive the Final Unmet Paratransit and Transit Needs list — pg. 17**

- 8. City of Watsonville Article 8 Transportation Development Act Allocation Request – MBSST Segment 18 Phase 1— pg. 27**
- 9. Receive RTC Meeting Highlights — pg. 33**
- 10. Receive Information Items — pg. 40**
  - a. Updated CORE Investments Program
  - b. 6 ways to Make City Streets Safer for Pedestrians
  - c. Why the 30<sup>th</sup> Anniversary of Disabilities Act Matters
- 11. Pedestrian Hazard Report — pg. 58**
- 12. Accept correspondence from the public — pg. 60**
  - a. Working Remotely Public Comment

### **REGULAR AGENDA**

- 13. 1:55 pm — Receive Program Updates — pg. 61**
  - a. Volunteer Center — 4<sup>th</sup> Quarter TDA Report
  - b. Community Bridges — 3<sup>rd</sup> Quarter TDA Report
  - c. Santa Cruz Metro —
  - d. SCCRTC —
- 14. 2:10 pm — Measure D 5-Year Plan for Regional Projects and Direct Allocation to Community Bridges Lift Line — pg. 67**
- 15. 2:25 pm — Preliminary Draft Project List for the 2045 Regional Transportation Plan and 2045 Metropolitan Transportation Plan/Sustainable Communities Strategy — pg. 112**
- 16. 2:40 pm — Caltrans District 5 Active Transportation Plan — pg. 114**
- 17. 3:00 pm — Pedestrian Projects Ad-hoc Subcommittee Safe Intersection Design Presentation — pg. 116**
- 18. 3:30 pm — Adjourn**

**Next meeting: 1:30 pm, October 13, 2020 @ RTC Office, Santa Cruz.**  
**NOTE: Teleconference may be necessary due to COVID-19.**

### **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](mailto:info@sccrtc.org) / website: [www.sccrtc.org](http://www.sccrtc.org)*

### **AGENDAS ONLINE**

To receive email notification when the E&D TAC meeting agenda packets are posted on our website, please call (831) 460-3200 or email [info@sccrtc.org](mailto:info@sccrtc.org) to subscribe.

### **ACCOMMODATIONS FOR PEOPLE WITH DISABILITIES**

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*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](http://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:** August 2020

**TO:** RTC Advisory Committees (Bicycle Advisory Committee, Elderly/Disabled Transportation Advisory Committee (E&DTAC), and Interagency Technical Advisory Committee (ITAC))

**FROM:** Rachel Moriconi, Senior Transportation Planner

**RE:** Measure D: Five-Year Programs of Projects for Regional Projects and Community Bridges Lift Line

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**RECOMMENDATIONS**

Staff recommends that the Bicycle Advisory Committee, Elderly and Disabled Transportation Advisory Committee (E&D TAC), and Interagency Technical Advisory Committee (ITAC) provide input on and recommend that the Regional Transportation Commission (RTC) approve the draft Fiscal Year (FY) 2020/2021-2024/2025 five-year programs of projects (5-Year Plans) for Measure D regional investment categories and projects: Highway Corridors, Active Transportation, Rail Corridor, San Lorenzo Valley-Highway 9 Corridor Improvements and the Highway 17 Wildlife Crossing (Attachment 1-5), and for Community Bridges-Lift Line (Attachment 6).

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**BACKGROUND**

In November 2016, Santa Cruz County voters approved Measure D, a ½-cent transaction and use tax (sales tax) for transportation projects and programs. The Measure D Expenditure Plan provides funding by formula for five categories of projects over 30 years:

- Neighborhood projects: 30% of net measure revenues:
  - \$5 million for the Highway 17 Wildlife Crossing
  - \$10 million for San Lorenzo Valley (SLV)/Highway 9 Corridor
  - Balance (approx. 28%) to cities and County by formula
- Highway Corridors: 25%
- Transportation for Seniors and People with Disabilities: 20% total
  - 16% to Santa Cruz METRO and 4% to Lift Line
- Active transportation/MBSST-Rail Trail: 17%
- Rail Corridor: 8%

Each agency receiving Measure D revenues is required to annually develop, update, hold a public hearing on, and adopt a five-year program of projects. The five-year program of projects (5-Year Plan) identifies how each agency plans to use Measure D funds in the upcoming 5 years. The 5-Year Plans are

adjusted annually based on actual expenditures, updated revenue projections, proposed allocations to specific projects and work tasks, and updated project schedule and cost information for previously approved projects. The plans also include carryover revenues and interest earnings which have been reserved or “banked” to be used in future years.

The Regional Transportation Commission (RTC) is responsible for developing the five-year program of projects for Regional Expenditure Plan categories and projects, as described below. Agencies receiving direct formula allocations (cities, the County of Santa Cruz, Santa Cruz Metropolitan Transit District (METRO) and Community Bridges/Lift Line) typically develop and update their five-year programs of projects as part of their annual budget and/or capital improvement program. Community members are encouraged to provide input on those plans directly to each recipient agency. Since Community Bridges is not a public agency, the Lift Line 5-Year Plan is also subject to RTC approval.

## **DISCUSSION**

Staff recommendations for Measure D regional programs and projects for FY20/21-FY24/25 are included as Attachment 1 (Exhibits A-E). Fact sheets on major regional projects are included in Attachment 2.

The 5-Year Plans have been updated to reflect lower revenue forecasts resulting from the COVID-19 global health crisis and move some funds between fiscal years based on updated schedules and expenditure rates. While some anticipated expenditures have been added for FY24/25, the draft plans leave some FY24/25 revenues unprogrammed given economic uncertainties related to COVID-19. Although Measure D provides significant funding to deliver the regional investments identified in the Measure D Expenditure Plan, it is not intended or necessary to fully fund all investments. Consistent with the long range Measure D Strategic Implementation Plan (*adopted by the RTC in February 2020*), in order to expeditiously deliver regional programs and projects and to competitively position projects to leverage other grants, the 5-year plans utilize Measure D funds for pre-construction phases and to provide matching funds for some projects. A summary of the 5-year plans is provided below.

### Active Transportation/MBSST-Rail Trail

The updated 5-year plan for the MBSST Network includes:

- Funding for development and/or construction of 18.3 miles of the rail trail from Davenport to Aptos and in Watsonville.
- Utilizes Measure D revenues to leverage federal, state, and other local grants.

## Attachment D3

- Adds funds for implementation of the Remedial Action Agreement between RTC and County of Santa Cruz Environmental Health Department, Santa Cruz Branch Rail Line Right of Way Boundary Services, North Coast Rail Trail (Segment 5) right-of-way acquisition and Segment 5 design and fabrication of interpretive and wayfinding signs.
- Adds funds for extensive drainage work in FY20/21.
- Shifts some funds to future years based on updated project schedules.

### Highway 17 Wildlife Crossing

In order to allow the Highway 17 Wildlife Crossing to start construction in 2021, the proposed 5-year plan includes an **inter-program loan from the Highway Corridor category**. Although other financing options, including issuing revenue bonds, were considered, sufficient “pay-go” Measure D cash capacity is available across the Measure D regional categories to accommodate this loan. Upon completion of the project, the Highway 17 Wildlife Crossing’s annual Measure D allocations (\$166,667 per year until 2047) will be paid to the Highway Corridors investment category. The loan amount reflected in the 5-year plan is based on the 95% design cost estimate, but may be adjusted in the future based on actual project costs. The Land Trust of Santa Cruz County is providing the first \$3 million of construction capital costs. Pre-construction and Caltrans support costs are funded by the State Highway Operation and Protection Program (SHOPP).

### Highway 9/San Lorenzo Valley (SLV)

- Caltrans has started developing a corridor-wide Project Initiation Document (PID) for complete streets elements using \$150,000 of Measure D funds approved by the RTC last year. The PID will provide the basis for scope, cost, and schedule for complete streets projects and will facilitate integration of complete streets components into Caltrans maintenance and major capital improvement projects.
- Caltrans is also completing its PID-level analysis of options for building a pathway between the SLV Schools Complex in Felton and Graham Hill Road to address safety, anticipated to be funded by Caltrans safety funds. Prior to Caltrans making a commitment to fund and implement the safety project, the RTC programmed \$1 million in Measure D to leverage other funds. The RTC can still contribute funds to projects in front of the school or connecting to this Caltrans safety project, but we need to let the complete streets PID be developed and specific projects to be scoped.
- New line added to reflect costs for RTC oversight activities for implementation of projects in the Highway 9 corridor. This includes public outreach, legal, technical assistance, and work to identify projects and apply for grants to leverage the remaining programming capacity to the greatest extent possible.
- Upon completion of the Caltrans Complete Streets and Safety PIDs, staff will return to the RTC to identify specific projects and opportunities to use

Highway 9/SLV Measure D funds to leverage other funds and implement projects in the corridor.

#### Highway Corridors

The updated 5-year plans for the Highway Corridors category includes:

- Funds for 3 Highway 1 projects that will construct auxiliary lanes, a bus on shoulder facility, bicycle and pedestrian overcrossings, and replacement of 3 bridges between Soquel Avenue/Drive and Freedom Boulevard interchanges. RTC has applied for SB1 competitive grants for 2 Highway 1 projects between Soquel Avenue/Drive and State Park Drive interchanges. RTC will find out in December of 2020 whether the projects are awarded funds.
- Funds in FY24/25 for ongoing traveler information/transportation demand management programs: Cruz511, Freeway Service Patrol, and the Safe on 17 program aimed at reducing collisions on Highway 17 through increased California Highway Patrol (CHP) enforcement.
- An interprogram loan to the Highway 17 Wildlife Crossing.

#### Rail

The updated 5-year plans for the Rail category includes the following:

- Funds for the continuation of the development and construction of storm damage repair projects.
- Funds for ongoing railroad bridge inspections and analysis for the 29 railroad bridges along the Santa Cruz Branch Rail Corridor.
- Removal of Measure D funds previously intended to fund construction of the phase 1 bridge repairs. Staff recommends pursuing grant funds and programming Measure D matching funds for construction at a later date as needed.
- Funds for ongoing track infrastructure repairs to address erosion and drainage issues to preserve the railroad infrastructure.
- Removal of Measure D funds previously intended to fund the preliminary engineering and environmental analysis of the future transit facility on the Santa Cruz Branch Rail Corridor. Staff recommends pursuing grant opportunities and programming Measure D funds for the environmental phase as needed at a later date, pending results from the TCAA which includes the development of the business plan.

#### Lift Line-Community Bridges Paratransit

Four percent (4%) of net Measure D revenues are allocated to Community Bridges-Lift Line, as the Consolidated Transportation Services Agency (CTSA) for Santa Cruz County, for paratransit service. Since 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 is overseen by the RTC and included in the

RTC's public review process. The Lift Line five-year plan continues to provide funds for the following:

- Additional drivers to provide door-to-door service for elderly and/or physically or mentally limited and/or ill passengers;
- Van driver trainer who supervises and trains drivers and serves as a substitute driver;
- Outreach, administrative and dispatch work associated with Measure D-funded expanded services;
- Operations facility to house the entire Lift Line operations in one location; and
- Vehicle and equipment reserve to leverage other grants to purchase new fleet vehicles, replace aging and worn shop equipment, and upgrade maintenance and operations facility.

#### Recommendation

**Staff recommends that the RTC's Bicycle Advisory Committee, the Elderly & Disabled Transportation Advisory Committees, and Interagency Technical Advisory Committee (ITAC) review and provide input on the proposed Measure D 5-year programs of projects for the regional and RTC oversight projects and programs: Highway Corridor, Active Transportation/Trail Program, Rail Corridor, San Lorenzo Valley/Highway 9 Corridor, and the Highway 17 Wildlife Crossing, as well as the 5-year program of projects for Community Bridges-Lift Line (Exhibits A-F).**

#### Next Steps

The RTC is scheduled to consider committee input and hold a public hearing on the updated 5-year program of projects in September. As project cost estimates and schedules are refined, and if Measure D and other funding assumptions change, amendments to the 5-year plan may be made throughout the year. Any amendments to the 5-year Plans are subject to approval by the RTC board during a public meeting.

As regional projects are implemented, staff periodically provides updates and solicits input on the projects from the Bicycle Committee and E&DTAC.

After the close of each fiscal year, Measure D recipient agencies submit reports to ensure Measure D funds were expended consistently with the requirements of the voter-approved Measure D Ordinance and other agreements and guidelines. The reports describe 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). Fiscal audits of expenditures are reviewed by the Measure D

Taxpayer Oversight Committee (TOC). The TOC's FY18/19 annual report and recipient agency audits and expenditure reports are posted on the RTC's Measure D website (<https://sccrtc.org/funding-planning/measured/taxpayer-oversight/>).

## **SUMMARY**

Measure D provides critical funding to improve local highways, construct new bicycle and pedestrian facilities, repair local roads, maintain and expand transit and paratransit services for seniors and people with disabilities, and maintain other publicly owned transportation facilities. Staff recommends that the RTC's advisory committees review and provide input on how RTC invests Measure D funds over the next 5 years for each of the regional transportation categories -- Highway Corridors, Active Transportation, and the Rail Corridor, as well as San Lorenzo Valley Highway 9 Corridor Improvements, the Highway 17 Wildlife Crossing, as well as the 5-year plan for Community Bridges Lift Line (Attachment 1: Exhibits A-F).

### Attachments:

1. Measure D 5-year programs of projects - Exhibits:
  - a. Active Transportation/Monterey Bay Sanctuary Scenic Trail Network (MBSST)/Coastal Rail Trail 5-Year Program of Projects
  - b. San Lorenzo Valley Highway 9 Corridor 5-Year Program of Projects
  - c. Highway 17 Wildlife Crossing 5-Year Program of Projects
  - d. Highway Corridors 5-Year Program of Projects
  - e. Rail Corridor 5-Year Program of Projects
  - f. Community Bridges Lift Line 5-Year Program of Projects
2. Regional Project Fact Sheets

*s:\measured\5yearplan\_rtc\2020\measd-5yr-2020-sr.docx*

**Measure D: 5-Year Plan (FY20/21-FY24/25)****Agency/Category:** Community Bridges - Lift Line (4% of Measure D revenues)

Project name	Description	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25	5 year total	Total Measure D funds since inception**	Schedule (year)
Driver 1 (see note below*)	Additional driver to provide expanded hours of paratransit service	\$123,191	\$127,503	\$131,965	\$135,924	\$ 140,002	\$ 658,585	\$ 1,027,458	Ongoing
Driver 2 (see note below*)	Additional driver to provide expanded hours of paratransit service	\$123,191	\$127,503	\$131,965	\$135,924	\$ 140,002	\$ 658,585	\$ 1,027,458	Ongoing
Driver 3 (see note below*)	Part-time Additional driver to provide expanded hours of paratransit service			\$ 47,132	\$ 48,546	\$ 50,245	\$ 145,923	\$ 145,923	Start FY22/23
Driver Trainer	To support safety and service training for paratransit drivers	\$ 63,740	\$ 66,927	\$ 70,274	\$ 72,382	\$ 74,553	\$ 347,876	\$ 497,646	Ongoing
Executive Assistant/Dispatcher	To support additional paratransit rides	\$ 63,661	\$ 67,274	\$ 69,628	\$ 71,717	\$ 71,717	\$ 343,997	\$ 504,748	Ongoing
Outreach/Publicity	Materials and videos to promote paratransit ride availability	\$ 5,848	\$ 5,848	\$ 6,023	\$ 6,023	\$ 6,204	\$ 29,947	\$ 49,366	Ongoing
Consultants / Project Managers	Facility project management-architects, environ review, design	\$ 45,354	\$ 45,163				\$ 90,517	\$ 132,242	During capital projects
Operations Facility	Reserve for projected Acquisition, contruction and/or renovation expenses	\$229,000	\$248,055	\$267,298	\$265,667	\$ 265,550	\$ 1,275,569	\$ 2,600,729	Ongoing
Vehicle Equipment Reserve	Vehicle/ Equipreplacement, matching funds, project procurement and implimentation	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	15000	\$ 75,000	\$ 164,397	Ongoing
	<b>Total</b>	<b>\$668,984</b>	<b>\$703,272</b>	<b>\$739,285</b>	<b>\$751,183</b>	<b>\$ 763,273</b>	<b>\$ 3,625,998</b>	<b>\$ 6,149,966</b>	

\*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 taxes and licenses related to paratransit services. It also includes a prorated allocation of costs such as general liability insurance, staff training and other indirect costs.

**Measure D: 5-Year Plan (FY20/21-FY24/25)****Project name:****Location:****Description:****Purpose/Need/Benefits:****Community Bridges - Lift Line Vehicle and Equipment Acquisition****N/A****Lift Line Paratransit Vehicles & Equipment**

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.

1) LCTOP Electric vehicle and 2 level III charging stations, CTSA to experiment going green, alternative fuels, environmentally friendly vehicle program.

2) Vehicle Reserve Fund for additional grant funded matching funds.

3) Replace old and worn shop equipment such as vehicle hoist, rolling bridge jacks, tire mounting equipment. (Shop equipment is no longer funded through 5310).

4) *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.*

**Schedule (estimated)****Total Cost by Phase****Measure D Funds****Matching Funds**

<b>LCTOP</b>	<b>Equipment Reserve</b>		<b>Total</b>
2020-2021	2020-2025		
<b>\$ 217,485</b>			<b>\$ 217,485</b>
<b>\$ 15,000</b>	<b>\$ 60,000</b>		<b>\$ 75,000</b>
10 pass E-bus, 2 lvl III chargers	Future projects and matching funds		

**Measure D: 5-Year Plan (FY20/21-FY24/25)****Project name:**

Community Bridges - Lift Line Operations Facility

**Location:**

Watsonville

**Description:**

Lift Line Administrative offices, maintenance facility, fleet parking

**Purpose/Need/  
Benefits:**

Purchase of property and renovation of a operations facility housing 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. In June of 2019 Lift Line purchased a suitable \$3M property at 545 Ohlone Pkwy, Watsonville CA, with an estimated additional \$1.8M of renovations and other expenses. Measure D facility reserve funds were used for a \$500K down payment and closing costs, financing \$2.5M. In June of 2020, Measure D funds were used to make a \$200K principal payment on a 5-year \$1M owner carry note, and are being utilized in the renovation costs and other associated expenses. If funding returns to pre COVID-19 levels, and the budget allows, the plan is continue to pay \$200K for four more years to pay the owner carry note, with a remaining \$1.5M financed.

New Facility to include the following but not limited to;

- 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

	Envir. Review	Design	Acquisition	Renovation	Contingency/ Fees	Total
<b>Schedule</b>	2019-2021	2019-2021	2019-2020	2019-2025	2020-2025	
<b>Total Cost by Phase</b>	\$ 124,297	\$ 202,903	\$ 3,099,532	\$ 1,500,000	\$ 272,250	\$ 5,198,982
Measure D Funds	\$ 124,297	\$ 202,903	\$ 799,532	\$ 2,682,729		\$ 3,809,461
Capital Campaign/ Donations				\$ 142,431	\$ 272,250	\$ 414,681
Commercial Loan/Financing			\$ 2,300,000			\$ 2,300,000

**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 w/closing costs 3,099,532

**Construction/Renovation:**

Construction / Renovation 1,500,000  
 Permits, Inspections and Fees 64,573  
 Equipment / Furnishings 75,000  
 Contingency / Utility Fees 106,440

**Total Preliminary Cost 5,198,982**

Attachment O1

## **Lift Line Outreach 2020-2021**

**Covid-19 stay at home and sites closures. Lift Line had cancellations of outreach events during the months of July 2020 through December 2020, due to COVID-19 regulations and staffing shortages. Lift Line did not have an outreach coordinator from June 15, 2020, to January 18, 2021. Lift Line changed the outreach protocol, moving from onsite outreach presentations to small meetings via phone or zoom with Santa Cruz County Social Services, to promote Lift Line services.**

### **February 10, 2021**

Walter H – PAMF – Social Worker

Phone conversation about Lift Line services for customer referrals.

### **March 18, 2021**

Travis DeYoung – Veteran Services

Brookee – Veterans Housing Project

Sean Meyer – Veteran Surf Alliance

Dean Kaufman – Veteran Benefit Administration

### **April 6, 2021**

Kate Kenny – Dignity Health/ Acute Rehabilitation Unit

### **April 20, 2021**

Rebecca – Health Project Center



Attachment O2

**May 2, 2021**

Lupe – Dignity Health/Case manager

**May 20, 2021**

Antonia – Kaiser Permanent/Social Worker

**June 10, 2021**

Fernando Ortiz – Vetaran Servicies

**June 13, 2021**

Brenda Gonzales – Adult and Long Term Care division

**June 17, 2021**

Jennifer Sparber – Veteran Services

**June 25, 2021**

Maureen Cahill – PAMF- Social Worker

Presentation via phone conversation about Lift Line services- Clients Referrals.

**Lift Line received 306 online applications and mailed out 228 applications.**

### Eligibility

To receive Lift Line services, you must meet the eligibility criteria and complete an application. Eligibility guidelines:

- Resident of Santa Cruz County
- 60+ years of age or disabled, as determined by: (a) Medical Health & Physical (H&P) form or Physicians Document, (b) ADA ParaCruz eligibility, or (c) Other State Disability Verification
- Meets the income eligibility requirements as determined by: (a) Medi-Cal, (b) SSI Verification, or (c) Income Tax Forms

Application can be completed online at [www.CommunityBridges.com/LiftLine](http://www.CommunityBridges.com/LiftLine)

### Elegibilidad

Para recibir los servicios de Lift Line, debe cumplir con los criterios de elegibilidad y completar una solicitud. Pautas de elegibilidad:

- Ser residente del Condado de Santa Cruz.
- Ser mayor de 60 años o tener alguna discapacidad reconocida por: (a) Formulario Médico Físico y de Salud (H&P) o documento médico (b) Elegibilidad ADA ParaCruz, o (c) Alguna otra verificación estatal de discapacidad
- Cumple con los requisitos de ingreso económico determinados por: (a) Medi-Cal, (b) Verificación SSI, o (c) Declaraciones de Impuestos

Aplicaciones se pueden completar en [www.CommunityBridges.com/LiftLine](http://www.CommunityBridges.com/LiftLine)

## LIFT LINE

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PUENTES DE LA COMUNIDAD



[CommunityBridges.org/LiftLine](http://CommunityBridges.org/LiftLine)

Partially funded by



## Promoting Independence

*Promoviendo la independencia*



**Free transportation promoting senior health and independence**

**Transporte gratis que fomenta la salud e independencia de los mayores**

# Lift Line

We provide thousands of door-to-door rides a year to seniors and people with disabilities; allowing these Santa Cruz County residents to maintain their independence.

Our fleet of vehicles furnish comfortable trips for eligible riders, and our professional drivers offer door-to-door assistance from origin to destination. Escorts, personal care attendants, and a limited number of traveling companions are welcome.

All Lift Line services are **free of cost** to qualifying residents of Santa Cruz County.



Proporcionamos miles de viajes anuales de puerta a puerta para adultos mayores y personas con discapacidades, y así, permitirles a estos residentes del Condado de Santa Cruz mantener su independencia.

Nuestra flota de vehículos proporciona cómodos viajes para pasajeros elegibles, y nuestros choferes profesionales proveen asistencia desde el origen hasta el destino. Acompañantes, asistentes personales, y un número limitado de visitantes son bienvenidos.

Todos los servicios de Lift Line **son gratuitos** para los residentes del Condado de Santa Cruz que califiquen.

## Services

### *Santa Cruz County Medical Appointments:*

Transportation to appointments with accredited medical professionals or for other approved medical programs or purposes in Santa Cruz County including transportation to and from appointments in Pajaro, Las Lomas, Castroville, Prunedale and Moss Landing.

### *Out-of-County Medical Appointments:*

Transportation to out-of-county medical appointments, allowing for accessible travel to Monterey, San Mateo, San Benito, Santa Clara, and San Francisco counties.

### *Veterans Medical Appointments:*

Transportation to medical appointments or Veterans Administration Clinics for qualifying veterans.

## Servicios

### *Sitas Médicas en el Condado de Santa Cruz:*

Transporte a las citas con profesionales médicos o otros programas o propósitos médicos en el Condado de Santa Cruz incluyendo a citas en Pajaro, Las Lomas, Castroville, Prunedale y Moss Landing.

### *Sitas Médicas fuera del Condado:*

Transporte a citas médicas ubicadas fuera del condado, y así tener acceso a los Condados de Monterey, San Mateo, San Benito, Santa Clara, y San Francisco.

### *Sitas médicas para Veteranos:*

Transporte a citas médicas o a Clínicas Administradas para Veteranos que califiquen.

### *Meals on Wheels Dining Sites:*

Transportation to Meals on Wheels dining sites throughout Santa Cruz County.

### *Elderday Adult Day Health Care:*

Transportation to and from Elderday twice a day.

### *Taxi Scrip Coupons:*

Qualifying residents can purchase taxi scrip coupons from Lift Line at a discounted rate. The taxi scrip coupon is used in place of money to pay for, or supplement, the price of a ride from one of our participating taxi companies.

To find out if you are eligible or apply to receive services go to [CommunityBridges.org/LiftLine](https://CommunityBridges.org/LiftLine)

### *Sitios de comidas de Meals on Wheels:*

Transporte a merenderos Meals on Wheels por todo el Condado de Santa Cruz.

### *Elderday Cuidado Diurno:*

Transporte hacia y desde Elderday dos veces al día.

### *Cupones Taxi Scrip:*

Los residentes que califiquen podrán comprar cupones taxi scrip de Lift Line con un descuento preferencial. El cupón Taxi Scrip es usado en vez de dinero para pagar, o completar, el pago de un viaje en una de nuestras compañías de taxi participantes.

Para saber si es elegible o para solicitar servicios, visite [CommunityBridges.org/LiftLine](https://CommunityBridges.org/LiftLine)

## How You Can Help / Cómo Puedes Ayudar

### **Volunteer**

*Volunteers are critical to our success. Reach out to see where your passion and skills fit best. Please visit [CommunityBridges.org/volunteer](https://CommunityBridges.org/volunteer) to learn more.*

### **Donate**

*Join us in our work to ensure people in need have access to life-saving medical appointments. Secure donations can be made by mail or online at [CommunityBridges.org/Donate](https://CommunityBridges.org/Donate).*

### **Leave Your Legacy**

*Through a charitable bequest in your will or living trust, you can ensure that we will be there for future generations of seniors in need. Visit us at [CommunityBridges.org/Legacy](https://CommunityBridges.org/Legacy) to learn more.*

### **Trabajo Voluntario**

*Los voluntarios son esenciales para nuestro éxito. Contáctenos para descubrir como su pasión y habilidades nos puede ayudar. Visite [CommunityBridges.org/volunteer](https://CommunityBridges.org/volunteer) para obtener más información.*

### **Donar**

*Únete a nosotros en nuestro trabajo para asegurar que las personas con necesidades vitales tendrán acceso a citas médicas. Donaciones pueden hacerse por correo o en línea en [CommunityBridges.org/Donate](https://CommunityBridges.org/Donate).*

### **Deje su Legado**

*A través de un legado caritativo en su testamento o fideicomiso, puede asegurarse de que estaremos presentes para ayudar a futuras generaciones de personas mayores con necesidades. Visite a [CommunityBridges.org/Legacy](https://CommunityBridges.org/Legacy) para saber más.*

Lift Line  
545 Ohlone Parkway  
Watsonville, CA 95076  
831-688-9663  
[CommunityBridges.org/LiftLine](https://CommunityBridges.org/LiftLine)

Brochure send by Lift Line to Santa Cruz County residents informing the public of new Lift Line services.

**LIFT LINE**

COMMUNITY BRIDGES  
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**FREE ESSENTIAL RIDES!**  
**¡TRANSPORTE ESENCIAL GRATUITO!**

**Starting April 2020 until the Santa Cruz County Shelter in place order expires.**  
*Empezando abril 2020 hasta que la ordenanza de quедate en casa del Condado de Santa Cruz expire.*

**MORE INFORMATION**  
Call Lift Line to schedule an essential ride at **(831)688-9663**  
Monday - Friday 8:00 a.m. to 4:00 p.m.  
Saturday - Sunday 8:00 a.m. to 3:30 p.m.  
Llame a Lift Line para programar un viaje esencial al **(831)688-9663**  
Lunes a Viernes 8:00 a.m. a 4:00 p.m.  
Sabado a Domingo 8:00 a.m. a 3:30 p.m.

**ESSENTIAL RIDES**  
**VIAJES ESENCIALES**

**Grocery Stores**  
**Tiendas de comestibles**

**Bank**  
**Banco**

**Pharmacies**  
**Farmacias**

**Medical Appointments**  
**Citas Medicas**

Call one or two days in advance. Lift Line will respond to same day scheduling depending on availability.  
Llama uno o dos días en avansado. Lift Line respondera a viajes de mismo día dependiendo en disponibilidad.



**The Application Process will be waived for Essential Rides.**  
**El Proceso de Aplicacion a sido eliminado para viajes esenciales.**

**(831)688-9663**



## Have a meal. Catch a ride. Stay Connected.

Contributed by Community Bridges

**Community Bridges'** senior programs provide opportunities for seniors to retain their health, independence and social connection. Elderday Adult Day Health Care, Lift Line and Meals on Wheels not only meet the nutritional and medical needs of seniors, but fight isolation and keep seniors connected to their community.

**Elderday Adult Day Health Care** offers high-quality day services for adults with complex medical conditions. This supportive community allows participants to stay independent and in their homes for as long as possible, while giving family members and caregivers well-deserved respite. During the pandemic the program adopted a new system of remote services

for participants to meet their physical and mental health needs and help them stay out of institutional facilities.

To receive services please visit [communitybridges.org/elderday](http://communitybridges.org/elderday) or call (831) 458-3481.

In addition, a new program was developed with several community partners to meet the needs of seniors staying at home. The **Senior Center Without Limits** is a free online program that brings enrichment activities like yoga, art, music and support groups to seniors in their homes at no cost. It overcomes the digital divide to connect seniors to their community, engage in activities to improve cognitive processes and combat isolation. Low income

seniors can receive a free tablet to help them join classes and stay connected. 2,700 classes were conducted in 2020! The Senior Center Without Limits is a partnership with Community Bridges, the City of Santa Cruz, Santa Cruz Parks and the City of Watsonville. To learn more and take a class go to [communitybridges.org/scwol](http://communitybridges.org/scwol).

**Lift Line** provides over 60,000 door-to-door rides to seniors in Santa Cruz County. This free service takes seniors to medical appointments, ensuring access to crucial medical care. During the pandemic Lift Line expanded to provide rides to other essential services and participated in the Great Plates project. To find out if you are eligible for services please visit [communitybridges.org/liftline](http://communitybridges.org/liftline) or call (831) 688-9563.



Meals on Wheels -web photo

**Meals on Wheels** provides nutritious meals, a quick safety check and much-needed human connection to homebound seniors. This year, the number of seniors receiving home-delivered meals doubled and the program will serve over 160,000 meals!

During the long months of the pandemic we have been a lifeline to seniors and ensured the unhoused seniors we serve continued to receive daily meals. To sign up to receive meals please visit [communitybridges.org/mealsonwheels](http://communitybridges.org/mealsonwheels) or call 831-464-3180.

Thank you to our gen-

erous donors who have helped us sustain our programs! If you would like to protect seniors that have contributed to our communities for generations, and ensure continued access to the vital services these programs provide, please visit [communitybridges.org/donate](http://communitybridges.org/donate) today.

Attachment F2

**Lift Line**

Published by HoobSuite [7] · December 8 at 12:15 PM · 🌐

Community Bridges is proud of the services Lift Line provides for seniors and people with disabilities, ensuring access to health care. Last year, we provided over 160,000 rides, thanks to the generous support of taxpayers like yourselves through Measure D.

We often receive notes about the impact of our programs and recently a sister of a Lift Line client sent us a note we would like to share: "Our family owes gratitude to Lift Line for being accessible, available and reliable. Without them [my sister] is not able to make the necessary doctor's appointments required." So thank you all for your generous support.



29  
People Reached

7  
Engagements

Boost Post



Attachment F3

Lift Line Digital Nest KION service commercial Medical ride program, and Electric Vehicle program both programs made possible by Measure D investment.

<https://drive.google.com/file/d/13yeHF9cvVCVzC8LMhWQt-ARm6QAb8V2h/view>

Attachment L1

Operations facility with Measure D signage



Attachment L2



Attachment L3





Attachment L4

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



Attachment L5



## Attachment K1

Lift Line headquarters building includes ongoing Measure D funded renovation and improvement projects. A major paving project is pending, waiting on approved City of Watsonville permits.



Attachment K2

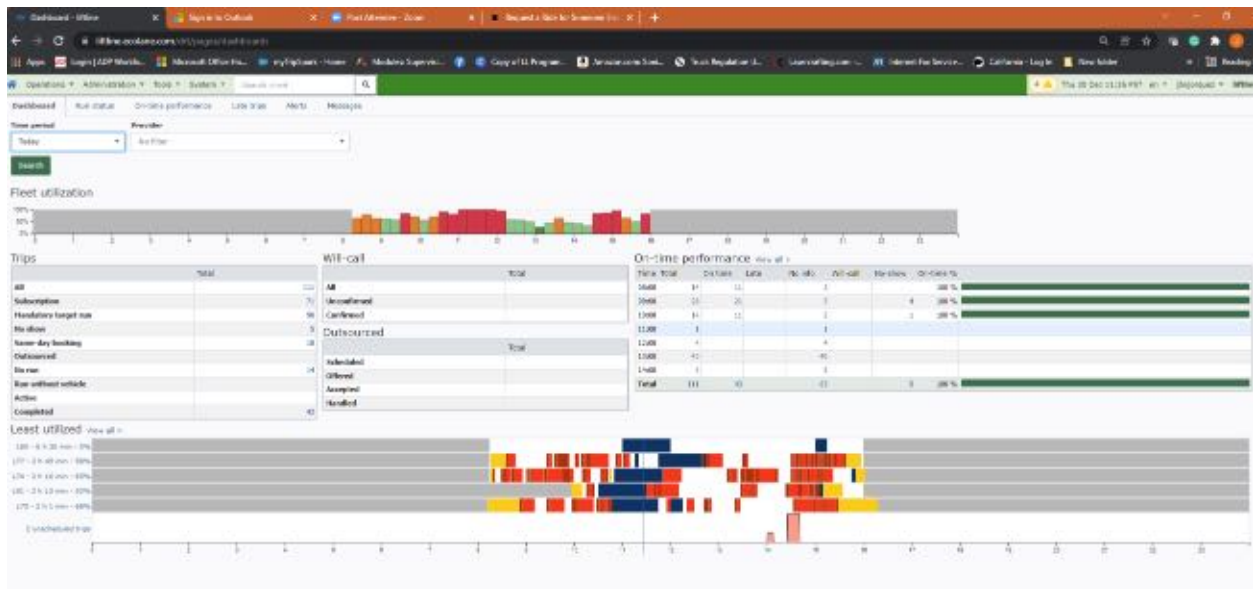
Lift Line Old scheduling software Trapeze

Attachment K2

Lift Line Old scheduling software Trapeze

[illegible]

## Lift Line New scheduling software Ecolane



## Lift Line Vehicle before surveillance equipment



Lift Line Vehicle with new surveillance equipment

