

General Compliance Reporting:

Confirm completion of the following Measure D Agreement requirements during the reporting year. The RTC shall utilize information from Recipient on expenditures to Recipient - Update all highlighted fields on 3 tabs. Reporting Requirements (Articles from the Master Fund Agreement are referenced as comments)

REPORTING YEAR: **FY17/18**

Recipient Agency **Community Bridges Lift Line**

Public Information/ Outreach	Date	Documentation (ex. copy of resolution, minutes, notices, articles, webpage, signage, etc) - please attach.	Comments, additional info. If applicable, briefly explain why publicity requirement was not completed
Date Initial 5-Year Plan Adopted	5/17/2017	Attachments provided to RTC staff	1) Community Bridges (CB) Board Minutes pertaining to public hearing (item 7.2) 2) CB Board Agenda, Consent Agenda approving May 17, 2017 Minutes (4.1)
Date of 5-Year Plan Public Hearing	5/17/2017	Attachments provided to RTC staff	1) C1-C2, Community Bridges Board Agenda. 2) D, Posting for Measure D Public hearing (4.1). 3) D1-D2, Measure D 5-Year Plan Presentation at Public Hearing.
Date of annual audit of Measure D Expenditures	1/11/2019	Att. Q Audit	Independent Measure D Audit
News Article	FY17/18	1) provided to RTC staff 2) https://youtu.be/1T4ZvorCTwM (Spanish) 3) https://youtu.be/qd8lGbhZlcs (English)	EXPANDED SERVICES: 1) Beach Neighbors Article Oct. 2017. 2) KION Spanish, Run time Dec. 2017 through July 2018. 3) KION English, Run time Dec. 2017 through July 2018.
Website with info on Meas. D projects	ongoing	https://communitybridges.org/liftline/	https://scrtc.org/funding-planning/measured.
Map of Measure D-funded Projects	ongoing	Attachments provided to RTC staff	1) Electric Vehicle Charging Stations Map 2) Measure D Service Area Map
Photos (before/after)	ongoing	Attachments provided to RTC staff	1) Lift Line Brochure Before Measure D FY16/17 2) Lift Line Brochure FY17/18 with Measure D Logo/Signage after funding. 3) EV Charging Stations, Pre and Post-Construction.
Signage	ongoing	Attachments provided to RTC staff	1) Lift Line Vehicle w/ Measure D Signage 2) Electric Vehicle Charging Stations w/ Measure D Signage 3) Measure D signage, service expansion flyer, English and Spanish. 4) Measure D signage, 6' x 3' Banner used for outreach event.
Describe any other public outreach conducted during the reporting year about Measure D	Please see Attachment P: List of outreach performed FY17/18 of which included Measure D expanded serviced. See Att. P1-P2 flyers of expanded services distributed during outreach.		

Maintenance of Effort

FY17/18 LOCAL funds spent on multimodal local road repairs & maintenance (exclude HUTA, formula state & fed funds, special grants)	\$ 1,528,523	Locally-generated funds beyond Measure D (ex. general funds, city tax, developer fees, etc)
Maintenance of Effort BASELINE (should match MOE report submitted to RTC in 2017)	\$ 757,521	Pre-Measure D Baseline of average of locally-generated revenues (ex. general funds, sales and property taxes and other fees) and expenditures for transportation purposes in the three to five fiscal years prior
FY18/19 LOCAL (exclude HUTA, formula state & fed funds) funds BUDGETED on multimodal local road repairs & maintenance	\$ 1,540,840	Locally-generated funds beyond HUTA or Measure D (ex. general funds, city tax, developer fees, etc)
If FY17/18 local expenditures were lower than the baseline amount, explain why. (e.g. emergencies, extraordinary event - fires, etc) Recipient agencies have up to three fiscal years to meet the adjusted minimum local revenue expenditure requirement.	N/A	
Does your agency have an indirect cost allocation plan?	Yes	If "no", Measure D funds cannot be used for indirect costs.
Cities/County Only: Does your agency have an adopted Complete Streets policy?	Yes/No	If "yes" - when was it adopted? If "no", agency is required to immediately adopt one in order to continue to receive Measure D funds.

Contacts

Administrative officer or designated staff available to report on or answer any and all inquiries in regard to Recipient's receipt, usage, and/or compliance audit findings

Name	Title/Measure D tasks	Phone/email
Kirk Ance	Program Director/ Administrator	831-688-8840 ext 238
Doug Underhill	CFO/Fiscal Administrator	831-688-8840 ext 276
Grants Analyst I	Financial Assistant	831-688-8840 ext 273
Raymon Cancino	CEO/ Administrator	831-688-8840 ext 201

MEASURE D EXPENDITURE REPORT

List how Measure D funds were expended. While backup documentation (e.g. invoices from contractors, payroll, etc) do not need to be submitted with this report, all Measure D funds must included in recipient agency's fiscal audit and projects will be randomly selected for more detailed review. Agencies should retain records documenting Measure D expenditures for at least 3 years on each project.

Agency	Beginning of Year Fund Balance	FY 16/17-17/18 Measure D Received <i>(4/1/17-6/30/18)</i>	Interest Earned on Measure D funds	Measure D Expended <i>(4/1/17-6/30/18)</i>	End of Year Fund Balance/ Carryover to be Spent in Future Years	Anticipated Future Interest <i>(include in 5-Year plan updates)</i>
Community Bridges - Lift Line	NA in first report	\$ 756,576.99	\$ 209.00	\$ 348,725.21	\$ 407,851.78	\$ 606.00

DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS.											Agency with 5-ye
#	Project Name	Total Project Cost	Past year(s) Measure D Expenditures on this project	FY17/18 Measure D Expenditures	(Est) Future Year(s) Measure D Expenditures	Measure D-funded Capital Costs	Measure D-funded Non-capital <i>(non-infrastructure, outreach, admin, etc)</i>	Measure D-funded indirect costs	Leveraged Funds <i>(grants & other funds secured, which used Meas. D as match)</i>	Leveraged Fund Source Name(s)	Project in approved 5-year plan?
1	* Driver Personnel	Apprx \$250K/Yr	\$ -	\$250,547.25	\$ 941,112.75	N/A	\$ 250,547.25	\$ 48,057.38			Yes
2	Driver Trainer	Approx \$75K/Yr	\$ -	\$ 34,476.07	\$ 313,612.93	N/A	\$ 34,476.07				Yes
3	Admin Assistant/Dispatch	Approx \$65K/Yr	\$ -	\$ 43,001.52	\$ 259,487.48	N/A	\$ 43,001.52				Yes
4	Out Reach / Publicity	Approx \$6K/Yr		\$ 3,405.37	\$ 25,834.63	N/A	\$ 3,405.37				Yes
5	Operations Facility - Pre-Construction	\$ 4,870,000.00			\$ 59,304.00	N/A	\$ -				Yes
6	Operations Facility - Reserve	\$ 5,863,838.00			\$ 1,750,000.00	\$ 1,750,000.00	N/A				Yes
7	Vehicle Equipment - Reserve	\$ 240,000.00		\$ 17,295.00	\$ 132,705.00	\$ 132,705.00	N/A	\$ 719,973.59	Caltrans 5310 and CARB Program		Yes
Total			\$ -	\$ 348,725.21	\$ 3,482,056.79	\$ 1,882,705.00	\$ 331,430.21	\$ 48,057.38	\$ 719,973.59		

Agency

Community Bridges - Lift Line

AILED SUMMARY OF EXPENDITURES AN	Project Information Continued				Project Status/Timeline				%	Other
Project Name	Location/Limits	Description <i>(may include additional project components, ex. complete streets, traffic calming, crossing improvements, drainage upgrades, etc.)</i>	Project Category <i>(Drop-down Menu)</i>	Primary Project Type <i>(Drop-down Menu)</i>	Project Status	CEQA compliance <i>(List type of document & certification date - e.x. CE, 5/1/18)</i>	Construction schedule	Completion Date <i>(actual or estimate)</i>	% Paratransit	Other Notes or Information <i>(optional)</i>
* Driver Personnel	Santa Cruz County	Providing expanded hours of paratransit service	Paratransit	Operations	In-progress	N/A	N/A	On-Going	100%	
Driver Trainer	Santa Cruz County	Providing safety and service training for paratransit drivers	Paratransit	Operations	In-progress	N/A	N/A	On-Going	100%	
Admin Assistant/Dispatch	Santa Cruz County	Supporting additional paratransit rides	Paratransit	Operations	In-progress	N/A	N/A	On-Going	100%	
Out Reach / Publicity	Santa Cruz County	Materials/Videos to promote paratransit ride availability	Paratransit	Education and Promotion	In-progress	N/A	N/A	On-Going	100%	
Operations Facility - Pre-Construction	Santa Cruz County	Facility Project Management - architects, environ review, design	Paratransit	Operations	In-progress	N/A	N/A	On-Going	100%	
Operations Facility - Reserve	Santa Cruz County	Reserve for projected purchase in 2025	Paratransit	Other <i>(describe in project description column)</i>	In-progress	N/A	N/A	On-Going	100%	
Vehicle Equipment - Reserve	Santa Cruz County	Vehicle replacement, 5310 vehicle match funds, equipment e.g. vehicle hoist	Paratransit	Equipment and New Vehicles	In-progress	CEQA Exemption 11/20/17 for Electrical Vehicle Project, Charging Stations. See Attachment A	N/A	On-Going	100%	5310 Vehicle replacement cost of \$359,381.59 of which \$13,220 Measure D funds were used as a match. CARB Electric Vehicle projects cost \$360,592 of which \$92,373 will be matched using Measure D funds FY18/19. No Measure D funds used for CARB this reporting period but project is underway and 4 charging stations have been installed and are open to the general public. Down payment for two electric buses also complete with expected deliver by March 2019.

100%

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: 14-Jan-19

Performance Measure	Performance Metric and Standard	Baseline - FY16/17	Current Numbers	(Notes or) Corrective Action (If applicable)
Ridership/Service Utilization <ul style="list-style-type: none"> Annual Ridership 	Change in annual ridership and passenger trips per revenue vehicle hour and mile and qualitative explanation for possible reasons.	72,604	62,332	Provide information on why numbers went down Lift Line stopped contracting with ISSP part way through FY17/18 because the Salvation Army took over the service. ISSP in FY16/17 there were 15,881 rides, down to 1,432 FY17/18. Therefore, we have seen about a 6.7% increase in ridership.
		4.6	3.54	ISSP in FY16/17 was 15,811 Trips, down to 1,432 in FY17/18
		0.29	0.2	ISSP in FY16/17 was 23,773 miles, down to 3,910 miles in FY17/18
Cost Effectiveness <ul style="list-style-type: none"> Operating Cost per Passenger Trip Operating Cost per Vehicle Service Hour 	Maintain operating cost per passenger, per revenue vehicle hour, or per revenue mile; percentage increase less than or equal to inflation as measured by CPI	\$12.25	\$14.88	any agency with significant increase in costs must provide an explanation ISSP in FY16/17 was 15,811 Trips, down to 1,432 in FY17/18
		\$55.25	\$52.94	
State of Good Repair <ul style="list-style-type: none"> Average age of bus and paratransit vehicles Number of vehicles beyond useful life 	Reduce average age of fleet/number of vehicles beyond useful life	6.2 Years	7.2 Years	Provide information on plan to keep bus and paratransit vehicles in state of good repair. All vehicles are serviced every 4,000 miles and safety inspections performed every 90 days. Also we have annual CHP inspections.
		9, as defined by FTA 5310 Program.	9, 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, except one do to the cost of repairs exceeding the value of the vehicle.
Service Provision <ul style="list-style-type: none"> Frequency on major corridors or trunk lines 	<ul style="list-style-type: none"> Maintain or increase frequencies 			Any agency not meeting expected performance must provide an explanation and a description of how service provision will be met in the future.
		Lift Line operated up to 9 paratransit vehicles on major corridors daily M-F and 1 vehicle on weekends.	Lift Line operated up to 12 paratransit vehicles on major corridors daily M-F and 1 vehicle on weekends.	Lift Line will have up to 12 paratransit vehicles on major corridors daily M-F and 1 vehicle on weekends. A frequency that will be maintained.

<ul style="list-style-type: none"> ▪ Service hours/span 	<ul style="list-style-type: none"> ▪ Increase service span - goal is 7 days/week, 20 hours per day 	5 days per week.	7 days per week. Added 14 additional hours daily five days per week.	Lift Line expanded its services from 5 days a week to 7 days a week. Also expanded medical ride availability by an additional 14 hours daily five days per week. Added dental appointments and pharmacy visits.
<ul style="list-style-type: none"> ▪ Revenue hours 	<ul style="list-style-type: none"> ▪ Maintain or increase revenue hours 	14,176	14,146	Service hours went down due to the loss of the ISSP contract.
<ul style="list-style-type: none"> ▪ Revenue miles 	<ul style="list-style-type: none"> ▪ Number of routes 	224,319	252,305	Lift Line doesn't operate fixed routes. A full schedule would be 12 drives per day M-F and 1 driver on weekends.
<ul style="list-style-type: none"> ▪ Service areas 	<ul style="list-style-type: none"> ▪ Total service hours 	14,176	14,146	Lift Line provides transportation to Santa Cruz County Residence to the following counties, Santa Cruz, and selected areas of Santa Clara, Monterey, San Benito, San Mateo, and San Francisco.
Service Operations and Provisions	Track number of seniors or people with disabilities served by program.			<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"> ▪ 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 	72,604 Paratransit Trips	62,332 Paratransit Trips	Total of one way trips went down due to the loss of the ISSP contract. We provided 14,379 less ISSP trips FY17/18 as compared to FY16/17.
Percent of fixed route service used by seniors and people with disabilities		N/A	N/A	Lift Line Doesn't operate fixed route.
Cost Effectiveness				<i>Any agency with significant increase in costs must provide an explanation</i>
Cost per Trip	Maintain cost per trip or per passengers	N/A	\$98.12	Lift Line collects data to determine cost of "Trip per Passenger" therefore "Cost per Trip" and "Cost per Passenger" have the same outcome.
Cost per Passenger				Lift Line is using the "Cost per Trip" option above.
Total Measure D program cost per one-way passenger trip divided by total trips or total passengers during period.		N/A	3,554	Lift Line had a total of 3,554 Measure D passenger trips during this reporting period (FY17/18).
METRO: Split of Budget for ParaCruz and fixed routes service	Maintain paratransit operating budget and service.			<i>If other funds shifted from one program to another, provide explanation</i>
Paracruz budget				
Fixed-route budget				
Leveraged Funds (List amount and sources)	Report total grants and other funding secured using Measure D revenues as a match.			<i>Explain if Measure D funds fully funding projects.</i>
				Please see Expenditures tab.

COMMUNITY BRIDGES

MEASURE D FUNDING

FINANCIAL STATEMENTS
JUNE 30, 2018

**COMMUNITY BRIDGES
MEASURE D FUNDING**

**FINANCIAL STATEMENTS WITH ACCOMPANYING INFORMATION
YEARS ENDED JUNE 30, 2018**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Community Bridges

Report on the Financial Statements

We have audited the accompanying financial statements of Community Bridges' Measure D Funding, which comprise the statements of financial position as of June 30, 2018, and the related statements of activities, and cash flows for the years 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. 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 Community Bridges' Measure D Funding'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' Measure D Funding, as of June 30, 2018, 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.

Emphasis of Matter

As discussed in Note 1, the financial statements present only Measure D Funding of Community Bridges financial statements and do not present the financial position of Community Bridges as of June 30, 2018, the changes in financial position, or its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matter - Report on Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 8-10, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from 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, 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, 2018.

Kaku + Mersino, LLP

KAKU & MERSINO, LLP

January 15, 2019

**COMMUNITY BRIDGES
MEASURE D FUNDING
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018**

ASSETS

Current Assets		
Cash	\$	408,061
Total Current Assets		408,061
TOTAL ASSETS	\$	408,061

LIABILITIES AND NET ASSETS

Current Liabilities		
Total Current Assets	\$	-
Other Liabilities		
Reserve Fund	\$	408,061
TOTAL LIABILITIES		408,061
Net Assets		
Unrestricted		-
TOTAL NET ASSETS		-
TOTAL LIABILITIES AND NET ASSETS	\$	408,061

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

**COMMUNITY BRIDGES
MEASURE D FUNDING
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

UNRESTRICTED NET ASSETS

Revenue and Support			
Measure D Funding	\$	756,577	
Interest Income		209	
Less reserve fund for 5 year program of projects		(408,061)	
TOTAL UNRESTRICTED REVENUES AND SUPPORT		348,725	
Expenses			
Driver Personnel		250,547	
Driver Training		34,476	
Admin Assistant/Dispatch		43,002	
Outreach/Publicity		3,405	
Vehicle & Office Equipment		17,295	
TOTAL EXPENSES		348,725	
INCREASE/(DECREASE) IN UNRESTRICTED NET ASSETS		-	
NET ASSETS AT BEGINNING OF YEAR		-	
NET ASSETS AT END OF YEAR	\$	-	

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

**COMMUNITY BRIDGES
MEASURE D FUNDING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018**

Cash Flows From Operating Activities	
Reconciliation of Changes in Net Assets to Net Cash	
Change in Net Assets	\$ -
Change in operating assets and liabilities	
Increase/(Decrease) in Reserve Fund	408,061
	408,061
Net Cash Provided (Used) By Operating Activities	408,061
Cash Flows From Investing Activities	
	-
Net Cash Provided (Used) By Investing Activities	-
Cash Flows From Financing Activities	
	-
Net Cash Provided (Used) By Financing Activities	-
Net Increase (Decrease) in Cash	408,061
Cash at Beginning of Year	-
Cash at End of Year	\$ 408,061

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

**COMMUNITY BRIDGES
MEASURE D FUNDING**

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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 the federal, state and local and also receives funds from private donations and service contracts.

Lift Line is part of the Community Bridges family of programs. Lift Line provides door to door rides for seniors and individuals with disabilities in the central coast region. The Measure D Ordinance authorizes the Santa Cruz County Regional Transportation Commission (RTC) to allocate, administer, and oversee the expenditure of all Measure D revenues. As noted in the Measure D Expenditure Plan 4% of net Measure Revenues will be allocated to the Consolidated Transportation Services Agency for Santa Cruz County (Community Bridges-Lift Line) for paratransit service. Paratransit works with social service agencies to increase transportation options for Seniors, individuals with disabilities, and persons with low incomes.

In addition to the program audit of the Measure D Funding contained herein, the Agency is audited on an organizational wide basis annually. Accordingly, the accompanying financial statements contain only the financial information and disclosures pertaining to the Measure D Funding.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Cash and Cash Equivalents

For the purpose of the statement of cash flows, the Agency considers deposits in banks, certificates of deposit, and investments purchased with a maturity of three months or less to be cash equivalents. Measure D funds are included with the Agency's general operating cash account.

Income Tax Status

The Agency is a non-profit organization that is exempt from federal income tax under Internal Revenue Code Section 501(c)(3) and the Franchise Tax Board under Section 23701(d) which exempts it from state income taxes. The Agency's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

**COMMUNITY BRIDGES
MEASURE D FUNDING**

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Operating Costs

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

Use of Estimates

Management uses estimates and assumptions in preparing financial statements in conformity with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

Subsequent Events

Management has evaluated subsequent events through January 15, 2019, the date the financial statements were available to be issued.

Note 3. RESERVE FUND

The reserve fund 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.

Note 4. CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of cash balances and grant receivables. Agency cash credit risks are disclosed in the Agency's organization-wide audit. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000.

Concentration of credit risk with respect to grant receivables are limited due to receivables being from government agencies.

Note 5. PENSION PLAN

The Organization has a defined contribution plan covering employees who have six consecutive months of service from date of hire. Annual contributions are disclosed in the Agency's organization-wide audit.

ACCOMPANYING INFORMATION

**COMMUNITY BRIDGES
MEASURE D FUNDING
BUDGET VS ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>
Revenue and Support			
Measure D Funding	\$ 766,156	\$ 756,577	\$ (9,579)
Interest Income		209	209
Less reserve fund for 5 year program of projects	(422,022)	(408,061)	13,961
TOTAL UNRESTRICTED REVENUES AND SUPPORT	<u>344,134</u>	<u>348,725</u>	<u>4,591</u>
Expenses			
Driver Personnel	222,222	250,547	28,325
Driver Training	62,260	34,476	(27,784)
Admin Assistant/Dispatch	53,804	43,002	(10,802)
Outreach/Publicity	5,848	3,405	(2,443)
Vehicle & Office Equipment		17,295	17,295
TOTAL EXPENSES	<u>344,134</u>	<u>348,725</u>	<u>4,591</u>
INCREASE/(DECREASE) IN UNRESTRICTED NET ASSETS	-	-	-
NET ASSETS AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>