



**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT (METRO)  
BOARD OF DIRECTORS AGENDA  
REGULAR MEETING  
JANUARY 24, 2025 – 9:00 AM  
HYBRID MEETING**

Members of the public may attend in-person or participate remotely via Zoom.

**METRO Admin Office  
110 Vernon Street  
Santa Cruz, CA**

**Zoom [Link](#)  
Dial In: 1-669-900-6833  
Meeting ID: 823 2842 5369**

The Board of Directors Meeting agenda packet can be found online at [www.SCMTD.com](http://www.SCMTD.com) and is available for inspection at Santa Cruz METRO's Administrative Office at 110 Vernon Street, Santa Cruz, CA.

Public comment may be submitted via email to [boardinquiries@scmttd.com](mailto:boardinquiries@scmttd.com). Please indicate in your email the agenda item to which your comment applies. Comments submitted before the meeting will be provided to the Directors before or during the meeting. Comments submitted after the meeting is called to order will be included in the Board's correspondence that is posted online at the Board meeting packet link. Oral public comments will also be accepted during the meeting through Zoom. Each public comment is limited to three minutes or less. Board and Committee Chairs have the discretion to manage the public comment process in a manner that achieves the purpose of public communication and assures the orderly conduct of the meeting.

The Board may take action on each item on the agenda. The action may consist of the recommended action, a related action or no action. Staff recommendations are subject to action and/or change by the Board of Directors.

**BOARD ROSTER**

Director Rebecca Downing	County of Santa Cruz
Director Jimmy Dutra	City of Watsonville
Director Shebreh Kalantari-Johnson	City of Santa Cruz
Director Manu Koenig	County of Santa Cruz
Director Donna Lind	City of Scotts Valley
Director Fabian Leonor	County of Santa Cruz
Director Scott Newsome	City of Santa Cruz
Director Melinda Orbach	City of Capitola
Director Vanessa Quiroz-Carter	City of Watsonville
Director Mike Rotkin	County of Santa Cruz
Vacant	County of Santa Cruz
Ex-Officio Director Alta Northcutt	Cabrillo College
Ex-Officio Director Edward Reiskin	UC Santa Cruz
Corey Aldridge	METRO CEO/General Manager
Julie Sherman	METRO General Counsel

## **SECTION I: OPEN SESSION**

NOTE: THE BOARD CHAIR MAY TAKE ITEMS OUT OF ORDER

**1 CALL TO ORDER**

**2 SAFETY DEBRIEF**

Gregory Strecker, Safety, Security and Risk Management Director

**3 ACKNOWLEDGE APPOINTMENT OF DIRECTORS**

Vice Chair Downing

**4 ROLL CALL**

In accordance with Assembly Bill 2449, Board members may participate remotely due to “just cause” or “emergency” circumstances. If applicable, following an announcement, the Board will take action on approving Board members’ emergency teleconference participation.

**5 ANNOUNCEMENTS**

5.1 Today’s meeting is being broadcast by Community Television of Santa Cruz County.

5.2 Language Line Services is providing Spanish interpretation services, which will be available during “Oral Communications” and for any other agenda item for which these services are needed.

**6 NOMINATE BOARD OFFICERS AND COMMITTEE ASSIGNMENTS**

Vice Chair Downing

**7 BOARD OF DIRECTORS COMMENTS**

**8 ORAL AND WRITTEN COMMUNICATIONS TO THE BOARD OF DIRECTORS**

This time is set aside for Directors and members of the general public to address any item not on the agenda which is within the subject matter jurisdiction of the Board. No action or discussion shall be taken on any item presented except that any Director may respond to statements made or questions asked or may ask questions for clarification. All matters of an administrative nature will be referred to staff. Each public comment is limited to three minutes or less. Board and Committee Chairs have the discretion to manage the public comment process in a manner that achieves the purpose of public communication and assures the orderly conduct of the meeting. When addressing the Board, the individual may, but is not required to, provide his/her name and address in an audible tone for the record.

8.1 Email from Kevin Maguire dated 12/21/24

8.2 Email from Jaakko Mella dated 12/21/24

8.3 Email from Greyson Jennings dated 1/6/25 with METRO response

8.4 Email from Emily Halbig dated 1/12/25 with METRO response

**9 LABOR ORGANIZATION COMMUNICATIONS**

**10 ADDITIONAL DOCUMENTATION TO SUPPORT EXISTING AGENDA ITEMS**

## CONSENT AGENDA

All items appearing on the Consent Agenda are recommended actions which are considered to be routine and will be acted upon as one motion. All items removed will be considered later in the agenda. The Board Chair will allow public input prior to the approval of the Consent Agenda items.

- 11.1 ACCEPT AND FILE: PRELIMINARY APPROVED CHECK AND ACH JOURNAL DETAIL FOR THE MONTH OF DECEMBER 2024**  
Chuck Farmer, Chief Financial Officer
- 11.2 ACCEPT AND FILE MINUTES OF:**
  - A. OCTOBER 16, 2024 METRO ADVISORY COMMITTEE MEETING**
  - B. DECEMBER 20, 2024 BOARD OF DIRECTORS REGULAR MEETING**Corey Aldridge, CEO/General Manager
- 11.3 ACCEPT AND FILE: THE YEAR-TO-DATE MONTHLY FINANCIAL REPORT AS OF DECEMBER 31, 2024**  
Chuck Farmer, Chief Financial Officer
- 11.4 ACCEPT AND FILE: ACCEPTANCE OF AUDITED FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED JUNE 30, 2024**  
Chuck Farmer, Chief Financial Officer

## REGULAR AGENDA

- 12 PRESENTATION OF EMPLOYEE LONGEVITY AWARDS FOR JANUARY:**
  - (10 YEARS) MONIK DELFIN, HR DEPUTY DIRECTOR**
  - (10 YEARS) GUSTAVO MAGANA, BUS OPERATOR**
  - (10 YEARS) DAVID MEDINA, BUS OPERATOR**
  - (10 YEARS) EDDIE TORRES MORENO, BUS OPERATOR**
  - (25 YEARS) VICKIE SANCHEZ, SR. CUSTOMER SERVICE REPRESENTATIVE**Vice Chair Downing
- 13 RETIREE RESOLUTION OF APPRECIATION FOR SERGIO LONA-GONZALEZ**  
Vice Chair Downing
- 14 RESOLUTION OF APPRECIATION FOR OUTGOING BOARD MEMBER**  
Corey Aldridge, CEO/General Manager
- 15 UPDATE ON RETIREMENT SCHEDULE OF FLEET BUSES**  
Margo Ross, Chief Operations Officer
- 16 CEO ORAL REPORT**  
Corey Aldridge, CEO/General Manager
- 17 ANNOUNCEMENT OF NEXT MEETING: FRIDAY, FEBRUARY 28, 2025 AT 9:00 AM AT THE METRO ADMIN OFFICE, 110 VERNON STREET, SANTA CRUZ, CA**  
Vice Chair Downing
- 18 ADJOURNMENT**  
Vice Chair Downing

## **TITLE 6 - INTERPRETATION SERVICES/TÍTULO 6 - SERVICIOS DE TRADUCCIÓN**

Spanish language interpretation and Spanish language copies of the agenda packet are available on an as-needed basis. Please make advance arrangements with the Executive Assistant at 831-426-6080. Interpretación en español y traducciones en español del paquete de la agenda están disponibles sobre una base como-necesaria. Por favor, hacer arreglos por adelantado con Coordinador de Servicios Administrativos al numero 831-426-6080.

## **ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES**

This document has been created with accessibility in mind. With the exception of certain 3rd party and other attachments, it passes the Adobe Acrobat XI Accessibility Full Check. If you have any questions about the accessibility of this document, please email your inquiry to [accessibility@scmtd.com](mailto:accessibility@scmtd.com). Upon request, Santa Cruz METRO will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in and provide comments at/related to public meetings. Please submit a request, including your name, phone number and/or email address, and a description of the modification, accommodation, auxiliary aid, service or alternative format requested at least two days before the meeting. Requests should be emailed to [boardinquiries@scmtd.com](mailto:boardinquiries@scmtd.com) or submitted by phone to the Executive Assistant at 831-426-6080. Requests made by mail (sent to the Executive Assistant, Santa Cruz METRO, 110 Vernon Street, Santa Cruz, CA 95060) must be received at least two days before the meeting. Requests will be granted whenever possible and resolved in favor of accessibility.

## **PUBLIC COMMENT**

If you wish to address the Board, please follow the directions at the top of the agenda. If you have anything that you wish distributed to the Board and included for the official record, please include it in your email. Comments that require a response may be deferred for staff reply.

Pursuant to Section 54954.2(a)(1) of the Government Code of the State of California, this agenda was posted at least 72 hours in advance of the scheduled meeting at a public place freely accessible to the public 24 hours a day. The agenda packet and materials related to an item on this agenda submitted after distribution of the agenda packet are available for public inspection in the Santa Cruz METRO Administrative Office (110 Vernon Street, Santa Cruz) during normal business hours. Such documents are also available on the Santa Cruz METRO website at [www.scmtd.com](http://www.scmtd.com) subject to staff's ability to post the document before the meeting.





**DATE:** January 24, 2025  
**TO:** Board of Directors  
**FROM:** Rebecca Downing, Board Vice Chair  
**SUBJECT: BOARD OFFICERS AND COMMITTEE ASSIGNMENTS**

**I. RECOMMENDED ACTION**

**That the Board of Directors Nominate Directors to the following positions:**

- A. Santa Cruz Metropolitan Transit District (METRO) Board Chair and Vice Chair;**
- B. Director Positions on various METRO Board Standing Committees;**
- C. Five Director Positions on the Santa Cruz Civic Improvement Corporation (SCCIC) Board; and,**
- D. Representatives and Alternates for the Santa Cruz County Regional Transportation Commission (SCCRTC)**

**II. SUMMARY**

- Article 6 of the Santa Cruz Metropolitan Transit District (METRO) Bylaws provides that the Board of Directors shall annually nominate individuals to the positions of Chair and Vice Chair.
- In 2024, the Board of Directors nominated individuals to stand for election to the Standing Committee positions referenced in this staff report.
- Article III, Section 3.03 of the Santa Cruz Civic Improvement Corporation (SCCIC) Bylaws provides that the Board of Directors shall appoint METRO Directors to the SCCIC Board.
- In order to maintain representation on the Santa Cruz County Regional Transportation Commission (SCCRTC), it is necessary that the Board of Directors elect individuals to the three positions and three alternate positions that are designated for METRO Board Members.
- Elections for the positions referenced in this staff report are scheduled to be held at the beginning of the February 28, 2025 Board of Directors meeting.

**III. DISCUSSION/BACKGROUND**

The terms of the officers and appointees of the Board of Directors in the positions of Chair, Vice Chair and SCCRTC appointees expire in February 2025. Four of the

SCCIC Directors' terms are set to expire in February 2025 and one vacancy for Treasurer needs to be filled.

SCCIC is a non-profit public benefit corporation organized under the non-profit benefit corporation law in the State of California to provide financial assistance to METRO by acquiring, constructing and financing various public facilities, land and equipment and the leasing of facilities, land and equipment for use, benefit and enjoyment of the public served by METRO.

Article III, Section 3.03 of the SCCIC Bylaws provides that METRO's Board of Directors shall appoint METRO Directors to the SCCIC Board.

Staff recommends that the METRO Board of Directors appoint METRO Directors to serve on the SCCIC Board. At this time, four of the appointee terms are expiring and one vacancy for Treasurer needs to be filled.

The METRO Bylaws provide that the Board of Directors shall identify nominees to be considered for election to the positions herein referenced.

Staff recommends that the Board of Directors:

Provide slates for CY 2025 to:

- 1) Elect Directors to the positions of Chair and Vice Chair
- 2) Reconfirm or nominate Directors to positions on the current Standing Committees:
  - a. Finance, Budget, and Audit Standing Committee
  - b. Personnel/Human Resources Standing Committee
  - c. Capital Projects Standing Committee
- 3) Fill five positions on the SCCIC
- 4) Elect three representatives and three alternates to the SCCRTC

In accordance with the METRO bylaws, nominations remain open until the positions are filled through election. The election for the referenced positions is scheduled to be held on February 28, 2025.

#### **IV. STRATEGIC PLAN PRIORITIES ALIGNMENT**

The actions taken in this report tie to METRO's Stewardship and Accountability responsibility.

**V. FINANCIAL CONSIDERATIONS/IMPACT**

Funding support for the positions identified in this staff report is contained under Admin in the FY25 and FY26 Final Budget adopted June 28, 2024 and in the FY26 and FY27 budget yet to be finalized.

**VI. CHANGES FROM COMMITTEE**

N/A

**VII. ALTERNATIVES CONSIDERED**

None.

**VIII. ATTACHMENTS**

- Attachment A:** Current METRO Board Officers and Appointees
- Attachment B:** Current SCCIC Board Roster
- Attachment C:** Board Nominated Slate(s) Worksheet

Prepared by: Donna Bauer, Sr. Executive Assistant

**IX. APPROVALS**

Approved as to fiscal impact:  
Chuck Farmer, CFO



Corey Aldridge, CEO/General Manager



Attachment A  
**BOARD CHAIR & VICE CHAIR,  
STANDING AND AD HOC  
COMMITTEE APPOINTMENTS**



**2024 Chair, Vice Chair and Standing Committees**

Chair  
KRISTEN BROWN

Vice Chair  
REBECCA DOWNING

Capital Projects Standing Committee

*Committee Established 8/26/16*

JIMMY DUTRA  
SCOTT NEWSOME  
LARRY PAGELER

Finance, Budget and Audit Standing Committee

(4-5 Board Members, as a ground rule)

*Committee Established 8/26/16*

SHEBREH KALANTARI-JOHNSON  
MANU KOENIG  
DONNA LIND  
MIKE ROTKIN

Personnel/Human Resources Standing Committee

*Committee Established 8/26/*

KRISTEN BROWN, Current Chair  
REBECCA DOWNING, Current Vice Chair  
SHEBREH KALANTARI-JOHNSON, Immediate Past Chair  
DONNA LIND  
VANESSA QUIROZ-CARTER

# Attachment A



## 2024 Other Committees

SCCIC Representatives  
REBECCA DOWNING  
SHEBREH KALANTARI-JOHNSON  
MANU KOENIG  
BRUCE McPHERSON  
LARRY PAGELER

SCCRTC Representatives  
KRISTEN BROWN  
LARRY PAGELER  
MIKE ROTKIN

SCCRTC Alternates (in order)  
SHEBREH KALANTARI-JOHNSON  
VANESSA QUIROZ-CARTER  
DONNA LIND

## 2024 Ad Hoc Committees

### CEO Goals and Objectives Ad Hoc Committee

*Committee Established 5/19/17*  
KRISTEN BROWN\*  
REBECCA DOWNING\*  
SHEBREH KALANTARI-JOHNSON\*  
LARRY PAGELER\*  
MIKE ROTKIN\*

MAC Ad Hoc Committee  
*Committee Established 3/24/17*

Legislative Ad Hoc Committee  
*Committee Established 2/23/18*

*Ad Hoc Committees and Members are designated by the Board Chair.*

*Ad Hoc Committees are created and disbanded each year as their specific assignments are completed, and then reconstituted as needed.*

2/23/24 Approved at METRO Board Meeting

\*Appointed by Board Chair Kalantari-Johnson January 2024

# Attachment B



## **SANTA CRUZ CIVIC IMPROVEMENT CORPORATION (SCCIC)**

### **BOARD OF DIRECTORS 2024 - 2025**

	YEAR TERM BEGAN	YEAR TERM ENDS
<b>Vacant, President</b>	2023	2025
<b>Shebreh Kalantari-Johnson, Vice President</b>	2023	2025
<b>Manu Koenig, Secretary</b>	2023	2025
<b>Vacant, Treasurer</b>	2024	2026
<b>Rebecca Downing, Director</b>	2023	2025

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Corey Aldridge, CEO/General Manager

*Each Director holds office for a term of two (2) years from the date of appointment. The Board of Directors holds an annual meeting for the purpose of organization, selection of Directors and officers, and the transaction of other business. Annual meetings of the Board are held on the fourth Friday of March. The meetings are held in the same venue as the Santa Cruz METRO Board of Directors meeting.*

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# BOARD OFFICERS AND APPOINTMENTS



## Elect Board Chair (2024: Kristen Brown )

*SLATE 1*

Nominee:

Nominated by:

1. Rebecca Downing

Rebecca Downing

*SLATE 2*

2. \_\_\_\_\_

\_\_\_\_\_

*SLATE 3*

3. \_\_\_\_\_

\_\_\_\_\_

*SLATE 4*

4. \_\_\_\_\_

\_\_\_\_\_



# BOARD OFFICERS AND APPOINTMENTS

## Elect Board Vice Chair (2024: Rebecca Downing)

Nominee:

Nominated by:

1. Manu Koenig

Rebecca Downing

2. \_\_\_\_\_

\_\_\_\_\_

3. \_\_\_\_\_

\_\_\_\_\_

4. \_\_\_\_\_

\_\_\_\_\_

*SLATE 1*

*SLATE 2*

*SLATE 3*

*SLATE 4*

# BOARD OFFICERS AND APPOINTMENTS



## Reappoint or Nominate 3: Capital Projects Standing Committee (2024 Members: Jimmy Dutra, Scott Newsome, & Larry Pageler)

### 3 Members Total

Nominee:  
 1. Jimmy Dutra  
 2. Scott Newsome  
 3. open

Nominated by:  
 Rebecca Downing  
 Rebecca Downing  
 Rebecca Downing

*SLATE 1*

Nominee:  
 1. \_\_\_\_\_  
 2. \_\_\_\_\_  
 3. \_\_\_\_\_

Nominated by:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

*SLATE 2*

Nominee:  
 1. \_\_\_\_\_  
 2. \_\_\_\_\_  
 3. \_\_\_\_\_

Nominated by:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

*SLATE 3*

Nominee:  
 1. \_\_\_\_\_  
 2. \_\_\_\_\_  
 3. \_\_\_\_\_

Nominated by:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

*SLATE 4*



# BOARD OFFICERS AND APPOINTMENTS

## Reappoint or Nominate 4 or 5: Finance, Budget & Audit Standing Committee

### 2024 Members:

### Shebreh Kalantari-Johnson, Manu Koenig, Donna Lind, & Mike Rotkin

#### 4-5 Members Total

Nominee:

1. Shebreh Kalantari-Johnson
2. Donna Lind
3. Manu Koenig
4. Mike Rotkin
5. \_\_\_\_\_

Nominated by:

- Rebecca Downing  
 Rebecca Downing  
 Rebecca Downing  
 Rebecca Downing  
 Rebecca Downing

*SLATE 1*

Nominee:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

Nominated by:

- \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

*SLATE 2*

Nominee:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

Nominated by:

- \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

*SLATE 3*

Nominee:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

Nominated by:

- \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

*SLATE 4*



# BOARD OFFICERS AND APPOINTMENTS

## Appoint or Nominate 2: Personnel/Human Resources Standing Committee

**Members: Current (2025) Board Chair; Current (2025) Board Vice Chair; Immediate Past Board Chair, Vacant; (2024: Donna Lind & Vanessa Quiroz-Carter)**

**5 Members Total**

**Committee Requires Current Board Chair, Current Board Vice Chair and Immediate Past Board Chair as members PLUS two Directors**

*SLATE 1*

Nominee:

Nominated by:

- 1. Current Board Chair Rebecca Downing(2025)
- 2. Current Vice Chair Manu Koenig (2025)  
Shebreh Kalantari-Johnson
- 3. Vacant, Immediate Past Chair, (2024)
- 4. Donna Lind
- 5. Vanessa Quiroz-Carter

- Rebecca Downing
- Rebecca Downing
- Rebecca Downing
- Rebecca Downing
- Rebecca Downing

*SLATE 2*

Nominee:

Nominated by:

- 1. Current Board Chair, \_\_\_\_\_ (2025)
- 2. Current Vice Chair, \_\_\_\_\_ (2025)
- 3. Vacant, Immediate Past Chair (2024)
- 4. \_\_\_\_\_
- 5. \_\_\_\_\_

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

Nominee:

Nominated by:

*SLATE 3*

- 1. Current Board Chair, \_\_\_\_\_ (2025)
- 2. Current Board Vice Chair, \_\_\_\_\_ (2025)
- 3. Vacant, Immediate Past Chair (2024)
- 4. \_\_\_\_\_
- 5. \_\_\_\_\_

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

# BOARD OFFICERS AND APPOINTMENTS



## Nominate 1: SCCIC Representatives

2024: President, Bruce McPherson; Vice President, Shebreh Kalantari-Johnson; Secretary, Manu Koenig; Treasurer, Larry Pageler; & Rebecca Downing

5 Members Total

Director McPherson, Kalantari-Johnson, Koenig, & Downing  
(term ends Feb. 2025)

Nominee:	Nominated by: Rebecca Downing	
1. <u>Shebreh Kalantari-Johnson</u> , President	Term expires 2025	
2. <u>Rebecca Downing</u> , Vice President	Term expires 2025	
3. <u>Manu Koenig</u> , Secretary	Term expires 2025	
4. <u>Donna Lind</u> , Treasurer	Term expires 2026	
5. <u>Scott Newsome</u> , Director	Term expires 2025	

Nominee:	Nominated by:	
1. _____, President	Term expires 2025	
2. _____, Vice President	Term expires 2025	
3. _____, Secretary	Term expires 2025	
4. _____, Treasurer	Term expires 2026	
5. _____, Director	Term expires 2025	

Nominee:	Nominated by:	
1. _____, President	Term expires 2025	
2. _____, Vice President	Term expires 2025	
3. _____, Secretary	Term expires 2025	
4. _____, Treasurer	Term expires 2026	
5. _____, Director	Term expires 2025	



# BOARD OFFICERS AND APPOINTMENTS

## Reappoint or Nominate 3: SCCRTC Representatives (2024 Reps: Kristen Brown, Larry Pageler, & Mike Rotkin)

### 3 Representatives Total

Nominee:

1. Mike Rotkin
2. Rebecca Downing
3. Jimmy Dutra

Nominated by:

- Rebecca Downing
- Rebecca Downing
- Rebecca Downing

*SLATE 1*

Nominee:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

Nominated by:

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

*SLATE 2*

Nominee:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

Nominated by:

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

*SLATE 3*

Nominee:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

Nominated by:

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

*SLATE 4*

# BOARD OFFICERS AND APPOINTMENTS



## Reappoint or Nominate 3: SCCRTC Alternates (in order)

### 2024 Alternates: Shebreh Kalantari-Johnson, Vanessa Quiroz-Carter & Donna Lind

-

#### 3 Representatives Total

Nominee:

1. Donna Lind
2. Vanessa Quiroz-Carter
3. Fabian Leonor

Nominated by:

- Rebecca Downing
- Rebecca Downing
- Rebecca Downing

*SLATE 1*

Nominee:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

Nominated by:

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

*SLATE 2*

Nominee:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

Nominated by:

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

*SLATE 3*

Nominee:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

Nominated by:

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

*SLATE 4*



# COMMUNICATIONS TO THE BOARD OF DIRECTORS

**From:** [REDACTED]  
**To:** [boardinquiries](#)  
**Subject:** Continuous Costal Trail info??  
**Date:** Saturday, December 21, 2024 11:59:37 AM

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## This Message Is From an Untrusted Sender

You have not previously corresponded with this sender.

!!! Be cautious for phishing and do not click suspicious links from senders you do not know !!!

A lot of pro Train people are saying Train/Transit Projects are not intended to reduce Traffic, but give an attractive alternative if feasible for people close enough, who already, mainly use public transportation. We have an issue of Affordability in this town with Housing, basic needs. So to fund this vanity project, which will serve less that 1% of the County doesnt make sense. Will mortgage our children, and grandchildren, and great grandchildren future! Stations/Platforms are planned to not have Parking lots. - Crazy! Train Schedule per Stop is once an hour, maybe twice. - Not robust! For me to take a train from Capitola to Watsonville, lets say there is two Trains per hour, lets say 7:25 - 7:55 - 8:25, to get to work by 9am, with a 15-25 min talk to proposed Station in Capitola, 15 mile train ride to Watsonville (\*Will the Trail travel over 25MPH?? TRAIL Setbacks are mainly 8 feet from Center Line, so trains can go faster than 25...) 15 Miles will take 36 minute, + my 15-25 min walk to get there. Now taking me to Watsonville Depot, taking a bus back to my work is another 31 min. To be at work by 9am, I have to catch the 7:25 train, and leave my house at 7am. Or I hop in my car, at 8:44 and arrive at 8:59. About 15 minutes! There may be Freight, as it states in the Lease for PRG, the operator of the line. Out of 170,000+ Vehicles on HW1, a train might (big might) reduce 200-500 cars a day in the whole county (0.003 %) So instead of 340 Cars on the road, we would have 339 cars. (Cheaper to help people by EVs??) There will be added delays at RR crossing. That will impact a bit on rush hour traffic. With people getting on and off trains. Are E-Bikes Allowed on the Train, they are 50-80 Pounds so trying to put that on a Rack will be hard. But Safety concerns with the Batteries. The Cost is already over budget, and cost will continue to rise!!! A Continuous Costal Trail, with maybe a Electic Golf Cart, Shuttle in the center could be an Affordable / Scalable Option!! And server more people! If I am on my E-bike, I have my mode of Transportation To the Trail, While on the Trail, and when I get off the Trail. FACT / LOGISTICS and ROI. Do the Right thing and build the trail and not destroy our future and add this tax burden to all of us!

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# COMMUNICATIONS TO THE BOARD OF DIRECTORS

**From:** [REDACTED]  
**To:** [boardinquiries](#)  
**Subject:** Rail and trail  
**Date:** Saturday, December 21, 2024 7:54:34 PM

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Dear hard working people,

I have seen campaign to try to derail our great rail and trail plan for this county.

Please, stay the course and continue to plan and build. This is going to be so great for our residents and tourists.

Sincerely,

Jaakko Mella

[REDACTED]  
Resident of Aptos

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# COMMUNICATIONS TO THE BOARD OF DIRECTORS

**From:** [John Urgo](#)  
**To:** [REDACTED]  
**Cc:** [Donna Bauer](#)  
**Subject:** Re: Articulated Buses on line 17  
**Date:** Wednesday, January 15, 2025 10:56:47 AM  
**Attachments:** [Outlook-z3xczdpw.png](#)

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Hi Greyson,

Thank you for your thoughtful suggestion and for sharing your experience riding METRO.

I'm sorry to hear that Route 17's capacity issues have caused delays for you. As part of the initial phases of Reimagine METRO—a comprehensive initiative focused on redesigning our network and expanding service across the county—we've increased frequency on Route 17 to better address capacity challenges. We've also worked to better align schedules with Caltrain. Our long-term goal is to further increase frequency to two trips per hour throughout the day, as funding allows.

Regarding your question about articulated buses: we don't currently use them on Route 17 because the nature of Highway 17, with its sharp turns and steep grades, makes them challenging to operate and uncomfortable for riders. Articulated buses also tend to struggle with acceleration and deceleration on hilly routes, which could be problematic on this highway. We currently prioritize deploying the articulated buses in our fleet on routes that serve UCSC, where demand is highest and the terrain is better suited for these vehicles.

Thank you again for reaching out and sharing your ideas! We appreciate your input and your support for METRO.

JOHN URGO  
Director, Planning & Development  
T: (831) 420-2537 | [jurgo@scmtd.com](mailto:jurgo@scmtd.com)  
Santa Cruz METRO  
110 Vernon Street, Santa Cruz, CA 95060



---

**From:** Greyson Jennings [REDACTED]

# COMMUNICATIONS TO THE BOARD OF DIRECTORS

**Sent:** Monday, January 6, 2025 5:09 PM

**To:** boardinquiries <boardinquiries@scmtd.com>

**Subject:** Articulated Buses on line 17

## **This Message Is From an Untrusted Sender**

You have not previously corresponded with this sender.

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Hello board,

I have taken the 17 express into Santa Cruz a number of times, and my friend relies on it to commute into SJSU. I have noticed that the buses are always stuffed to the gills, which has caused me to have to wait for the next bus. I have no doubt that you're aware of this issue. I am curious whether it's possible to upgrade the buses on that route to articulated buses. I, however, don't know whether or not articulated buses would be safe to use on highway 17. I also know that agencies like yours operate on a very small budget, and so buying 3 articulated buses may be a tall order (or more than 3; that's just how many were on the live map when I looked). Since the 17 seems to be a collaboration between you and the VTA and it is indeed an important line here in the valley, I wonder if it would be possible to talk the VTA into allocating some of their fleet to yours (perhaps a naïve thought, I'm unfamiliar with the politics of transit agencies).

I hope line 17 can be upgraded. I seek the improvement of all agencies, not just my own!

- Greyson Jennings, a curious rider

Sent from [Proton Mail](#) for iOS

# COMMUNICATIONS TO THE BOARD OF DIRECTORS

**From:** [Gregory Strecker](#)  
**To:** [REDACTED]  
**Subject:** FW: Damage by ParaCruz vehicle  
**Date:** Monday, January 13, 2025 12:39:49 PM  
**Attachments:** [Claim Form Rev 9.9.20.pdf](#)  
[image001.png](#)

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Hi Emily,

I am so sorry to hear about your hoop getting hit by our Paracruz Vehicles. To figure out the next steps on the hoop you will need to fill out a claim form which I have attached to this email. The form requires an estimate cost for replacement or repair. Please follow the directions below and if you run into any issues filling out the form, feel free to call me at the number below and I am more than willing to answer any further questions you may have about the claims process. Thank you.

---

Attached is a form which, should you choose to file a claim, must be returned to our office filled out in its entirety before it can be submitted to the Santa Cruz Metropolitan Transit District's (METRO) Board of Directors for their consideration. Providing you with this information and form should not be construed as an admission of liability by the District.

Please be advised that METRO investigates each claim fully. If it is determined that neither the Bus Operator nor METRO caused or contributed to the incident which resulted in your personal injury and/or property damage, your claim will be sent to the Board with a recommendation that the claim be rejected.

As required by Government Code Section 911.2, a claim must be filed with the METRO within six months of the incident. Please use additional paper if needed.

Please read the instructions provided with the claim form prior to completing the claim.

Completed **claims must be mailed or hand delivered (no faxes or emails will be accepted)** to:

Santa Cruz Metropolitan Transit District  
Attn: Risk Department  
110 Vernon Street  
Santa Cruz, CA 95060

*Gregory J Strecker, CSP, ASP, CSSO*  
Safety, Security & Risk Management Director  
Santa Cruz METRO Transit District  
Office: (831) 420-2561 ext: 1601  
110 Vernon Street, Santa Cruz, CA 95063  
Email: [gstrecker@scmetro.org](mailto:gstrecker@scmetro.org)

# COMMUNICATIONS TO THE BOARD OF DIRECTORS



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**From:** Emily Halbig [REDACTED]  
**Sent:** Sunday, January 12, 2025 2:18 PM  
**To:** boardinquiries <[boardinquiries@scmttd.com](mailto:boardinquiries@scmttd.com)>  
**Subject:** Damage by ParaCruz vehicle

**This Message Is From an External Sender**

This message came from outside your organization.

!!! Be cautious for phishing and do not click suspicious links from senders you do not know !!!

Good afternoon,

I wanted to ask for the board's help on an issue. My son's basketball hoop has been hit and damaged now three separate times by a ParaCruz vehicle when picking up our neighbor. I have called multiple times and been told that someone would get back to me but nothing has been done. I would like the hoop to be fixed, replaced, or at the very least hauled away as it is no longer usable.

Please see attached pictures. I can be contacted at 831-[REDACTED] Thank you.

Emily Halbig



# ADDL COMMUNICATIONS TO THE BOARD OF DIRECTORS RECEIVED 1/21/25

**From:** [Brian Peoples](#)  
**To:** [Sarah Christensen](#)  
**Cc:** [manu.koenig@santacruzcounty.us](mailto:manu.koenig@santacruzcounty.us); [Zach Friend](#); [lmendez@sccrtc.org](mailto:lmendez@sccrtc.org); [Behrens, Justin@CATC](mailto:Behrens_Justin@CATC); [apedersen@ci.capitola.ca.us](mailto:apedersen@ci.capitola.ca.us); [Felipe.hernandez@santacruzcounty.us](mailto:Felipe.hernandez@santacruzcounty.us); [eduardo.montesino@cityofwatsonville.org](mailto:eduardo.montesino@cityofwatsonville.org); [boardinquiries](#); [info@sccrtc.org](mailto:info@sccrtc.org); [Shannon Munz](#); [Waters, Laurie@DOT](#); [Corey Aldridge](#); [Zach Friend](#)  
**Subject:** RTC Staff false claims on Federal Railbanking Process / continued delays in building Coastal Trail  
**Date:** Saturday, January 18, 2025 8:21:47 AM  
**Attachments:** [image.png](#)

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## **This Message Is From an Untrusted Sender**

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Dear RTC Executive Director Christensen,

At the concluding meeting of 2023, former Executive Director of the Santa Cruz County Regional Transportation Commission (RTC), Guy Preston, reiterated that the most efficient method for constructing the Santa Cruz Coastal Trail is through the implementation of the Federal Railbanking process. Mr. Preston's assertions were grounded in various facts derived from the Federal Railbanking legislation, the 2009 RTC Study conducted by the Woodside Group, the freight business volume along the Santa Cruz Branchline, Progressive Rail's request to RTC for the abandonment of the rail line, the deterioration of the existing Branchline infrastructure (including trestles), and existing railbanking actions across the country, including the Surface Transportation Board (STB) decision on The Skunk Train.

In a recent article by Lookout news (<https://lookout.co/after-residents-told-to-move-their-mobile-homes-for-coastal-rail-trail-some-mull-legal-action/>), RTC staff member Luis Mendez made inaccurate statements asserting that the "Interim Trail isn't possible" and that the railbanking process would be a "contested and lengthy process." Mr. Mendez's remarks stand in stark contrast to the statements made by Mr. Preston and the established facts recognized by the RTC over the years. Furthermore, there is increasing evidence that the current Ultimate Trail plan is significantly delaying the construction of the Coastal Trail from Watsonville to Santa Cruz, as demonstrated by the RTC's performance in this regard. Over the past decade, RTC has managed to construct only 1.2 miles of the Coastal Trail, is millions of dollars short of funding necessary to complete Trail Segments 9 to 12, years behind and millions over budget for Segment 7, a decade late for North Coast Trail, lacks a comprehensive plan for a continuous trail from Aptos to Watsonville, and faces substantial legal challenges from private property owners along the Santa Cruz Coastal Corridor. The evidence indicates that the Ultimate Trail plan is leading to the trail's indefinite postponement, and the most expedient way to establish a continuous Coastal Trail from Watsonville to Santa Cruz is to proceed with the Interim Trail.

We strongly encourage the RTC to eliminate any misunderstandings with the public concerning the Federal Railbanking process. More importantly, instead of pursuing unwarranted legal disputes against local residents and businesses, we recommend that the RTC direct its legal challenges towards the Minnesota train company, Progressive Rail, and build the Interim Trail in a timely, cost effective and eco-friendly manner.

ADDL COMMUNICATIONS TO THE BOARD OF DIRECTORS  
RECEIVED 1/21/25

Best,

Brian Peoples



# ADDL COMMUNICATIONS TO THE BOARD OF DIRECTORS RECEIVED 1/21/25



Dear RTC Executive Director

At the concluding meeting of 2023, former Executive Director of the Santa Cruz County Regional Transportation Commission (RTC), Guy Preston, reiterated that the most efficient method for constructing the Santa Cruz Coastal Trail is through the implementation of the Federal Railbanking process. Mr. Preston's assertions were grounded in various facts derived from the Federal Railbanking legislation, the 2009 RTC Study conducted by the Woodside Group, the freight business volume along the Santa Cruz Branchline, Progressive Rail's request to RTC for the abandonment of the rail line, the deterioration of the existing Branchline infrastructure (including trestles), and existing railbanking actions across the country, including the Surface Transportation Board (STB) decision on The Skunk Train.

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We strongly encourage the RTC to eliminate any misunderstandings with the public concerning the Federal Railbanking process. Instead of pursuing unwarranted legal disputes against local residents and businesses, we recommend that the RTC direct its legal challenges towards the Minnesota train company, Progressive Rail.

Best regards,

Brian Peoples

Trail Now



"Misconceptions about railbanking continue to persist in social media posts, letters to the editor and public comments to the Commission. Railbanking preserves the right-of-way and prevents easement rights from reverting to underlying property owners."

**Guy Preston**  
**Director of Santa Cruz**  
**Regional Transportation Commission**

# ADDL COMMUNICATIONS TO THE BOARD OF DIRECTORS RECEIVED 1/23/25

**From:** [John Urgo](#)  
**To:** [jeffvella1@gmail.com](mailto:jeffvella1@gmail.com)  
**Cc:** [Donna Bauer](#)  
**Subject:** Re: Schedule  
**Date:** Thursday, January 23, 2025 12:42:53 PM  
**Attachments:** [Outlook-e40kfqdo.png](#)  
[Outlook-t4gbxiox.png](#)  
[Outlook-dkzhqdxs.png](#)  
[Outlook-0sf4y1mq.png](#)  
[Outlook-ptanhu4c.png](#)  
[Outlook-p0ybumi5.png](#)  
[Outlook-003qwhco.png](#)

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Hi Jeff,

Thank you for your email. We will take your comments for earlier service, later service and 24-hour service into consideration during future service changes.

Currently, it is possible to connect from Watsonville or Boulder Creek to the 6:25 a.m. Highway 17 weekday outbound trip, which arrives at San Jose Diridon at 7:13 a.m. Ridership levels are currently very low on Highway 17 during the 5:00 a.m. and 6:00 a.m. hours, though we understand that earlier morning service would be helpful to some customers. We have examined operating 24-hours on at least a few routes throughout the county (e.g. "Owl" service), but there are significant resource issues associated with staffing operators, road supervisors, dispatchers and mechanics 24-hours a day. We continue to study the issue.

METRO's next major service change is anticipated for Fall 2025 and in the meantime we are inviting comment on all aspects of METRO service and the Reimagine METRO service expansion plan so that we can ensure our service is responsive to people's needs.

John

JOHN URGO  
Director, Planning & Development  
T: (831) 420-2537 | [jurgo@scmtd.com](mailto:jurgo@scmtd.com)  
Santa Cruz METRO  
110 Vernon Street, Santa Cruz, CA 95060





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**From:** Donna Bauer  
**Sent:** Thursday, January 23, 2025 12:23 PM  
**To:** Jeff Vella <jeffvella1@gmail.com>  
**Subject:** RE: Schedule

Hi Jeff,

Thank you for your email. I am forwarding it to our Planning Department to address the scheduling aspect.

I apologize for the website confusion. We are working on a user-friendly website, but it is not ready to go live yet. In the meantime, here is the [link](#) to see our current meetings. The next regular Board meeting is scheduled for tomorrow, [January 24, 2025](#). Instructions to join the meeting are on the first page at the top.

Best regards,

**Donna Bauer**  
**Sr. Executive Assistant**  
**Santa Cruz Metropolitan Transit District**  
110 Vernon Street  
Santa Cruz, CA 95060  
Direct: 831-420-2505  
Email: [dbauer@scmetro.org](mailto:dbauer@scmetro.org)

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**From:** Jeff Vella <[jeffvella1@gmail.com](mailto:jeffvella1@gmail.com)>  
**Sent:** Thursday, January 23, 2025 11:44 AM  
**To:** boardinquiries <[boardinquiries@scmttd.com](mailto:boardinquiries@scmttd.com)>  
**Subject:** Schedule

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# ADDL COMMUNICATIONS TO THE BOARD OF DIRECTORS

## RECEIVED 1/23/25

I would request that we start having buses early enough to get on the 1st highway 17 bus from all farthest points watsonville Boulder Creek and so on and also I would suggest did we have buses go to the farthest points until 3:00 in the morning. This will reduce traffic because people that go to work everyday especially in construction where unions are able to pay for their members to take public transportation the ability to use the bus. Most people start work around 6:30 in the morning and the buses don't even come until then. So it makes no never mind that we even have a bus system at all unless it's only for the poor and the retired and the school kids or people that start work at 8:00 they're working offices for the government. Also it would be helpful that people could take the bus they do go to concerts this would enhance people's ability to go and do things in the evening which would increase revenue for local businesses and create more jobs. Why do we have a bus system if it doesn't work on the fringes. I would suggest instead of having a bus every half hour have more buses every hour 24 hours. Is there any way I can have a conversation with anyone it actually can make a decision or be in the room where the decision is made. It seemed to me that it's extremely difficult and not intuitive to find the link to go to zoom during the meeting when I called to find out how to even get on the zoom I had to be navigated through I believe it was six different links before I could find it. Board meetings when they are where they are and how to connect should be on the front page not on the last page unless you're not interested in hearing what we have to say. Thank you for reading my honest thoughts.

# ADDL COMMUNICATIONS TO THE BOARD OF DIRECTORS RECEIVED 1/23/25

**From:** [John Urgo](#)  
**To:** [diegomurillo9101515mail@gmail.com](mailto:diegomurillo9101515mail@gmail.com)  
**Cc:** [Donna Bauer](#)  
**Subject:** Re: Email from Diego Israel Murillo  
**Date:** Friday, January 24, 2025 2:19:01 PM

---

Hi Diego,

Thank you for your comments. We will take your request into consideration as we plan future service changes. To clarify, is your request specific to earlier and later *weekend* service? On weekdays, there is a 5:15 a.m. trip from Country Club that arrives in Santa Cruz at 6:12 a.m., and an 11:00 p.m. outbound trip that arrives at Country Club at 12:07 a.m. Weekend service does start later and end earlier.

Thanks again for your comment and for riding METRO.

JOHN URGO  
Director, Planning & Development  
T: (831) 420-2537 | [jurgo@scmttd.com](mailto:jurgo@scmttd.com)  
Santa Cruz METRO  
110 Vernon Street, Santa Cruz, CA 95060

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**From:** Diego Israel Murillo <[diegomurillo9101515mail@gmail.com](mailto:diegomurillo9101515mail@gmail.com)>  
**Sent:** Thursday, January 23, 2025 5:42 PM  
**To:** [boardinquiries@scmttd.com](mailto:boardinquiries@scmttd.com)  
**Subject:**

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I live in Boulder creek, near the country club, and unfortunately the bus doesn't leave early enough in the morning, from the country club or late enough for me to get home, from Santa Cruz for me to work the evening from Santa Cruz, because work typically starts at 6:30am and ends at 10:30pm in the evening shift, there needs to be a bus that comes to country club at 6:00am and one that leaves Santa Cruz at 12:00am to the country club





**DATE:** January 24, 2025  
**TO:** Board of Directors  
**FROM:** Chuck Farmer, Chief Financial Officer  
**SUBJECT: ACCEPT AND FILE PRELIMINARY APPROVED CHECK AND ACH JOURNAL DETAIL FOR THE MONTH OF DECEMBER 2024**

**I. RECOMMENDED ACTION**

**That the Board of Directors accept and file the preliminary approved Check and ACH Journal Detail for the Month of December 2024**

**II. SUMMARY**

- This staff report provides the Board of Directors (Board) with a preliminary approved Check and ACH Journal Detail for the Month of December 2024.
- The Finance Department is submitting the Check and ACH Journal for Board acceptance and filing.

**III. DISCUSSION/BACKGROUND**

This preliminary approved Check and ACH Journal Detail provides the Board with a listing of the vendors and amounts paid out on a Monthly cash flow basis (Operating and Capital expenses).

All invoices submitted for the Month of December 2024 have been processed, the checks or ACH have been issued and signed by the Deputy Finance Director.

**IV. STRATEGIC PLAN PRIORITIES ALIGNMENT**

This report aligns to METRO's Financial Stability, Stewardship & Accountability strategic plan.

**V. FINANCIAL CONSIDERATIONS/IMPACT**

The Check and ACH Journal represents the invoices paid in December 2024 for Board review, agency disclosure and transparency.

**VI. CHANGES FROM COMMITTEE**

N/A.

**VII. ALTERNATIVES CONSIDERED**

None.

**VIII. ATTACHMENTS**

**Attachment A:** Check and ACH Journal Detail for the Month of December 2024

Prepared by: Holly Alcorn, Accounting Specialist

**IX. APPROVALS**

Chuck Farmer, CFO



Corey Aldridge, CEO/General Manager



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# Attachment A

## DECEMBER 2024 CHECK PAYMENTS



Check Number	Payment Date	Payment Amount	Payee	Line Item Description
92365	12/3/2024	\$ 87.28	ABACHERLI, ARLETTE	Retiree Reimbursement - December
92366	12/3/2024	\$ 22.41	ADAMS, ELLEN	Retiree Reimbursement - December
92367	12/3/2024	\$ 20.29	ANN, DORICE	Retiree Reimbursement - December
92368	12/3/2024	\$ 19.33	ARCHIBEQUE, ELEANOR	Retiree Reimbursement - December
92369	12/3/2024	\$ 40.58	BAN, MARK	Retiree Reimbursement - December
92370	12/3/2024	\$ 17.09	BARRY, BARTHOLOMEW	Retiree Reimbursement - December
92371	12/3/2024	\$ 17.09	BLAIR, GARY	Retiree Reimbursement - December
92372	12/3/2024	\$ 22.41	BLIGHT, KAREN	Retiree Reimbursement - December
92373	12/3/2024	\$ 44.81	BRONDSTATTER, WALLACE	Retiree Reimbursement - December
92374	12/3/2024	\$ 44.81	BROWN, ERNEST	Retiree Reimbursement - December
92375	12/3/2024	\$ 18.30	BYTHEWAY, MARY	Retiree Reimbursement - December
92376	12/3/2024	\$ 17.09	CARLSON, MERRYL	Retiree Reimbursement - December
92377	12/3/2024	\$ 17.09	CHAVARRIA, JOHNNY	Retiree Reimbursement - December
92378	12/3/2024	\$ 22.41	CLARKE, PATRICIA	Retiree Reimbursement - December
92379	12/3/2024	\$ 22.41	CONTRERAS-NAVARRO, FRANCISCO	Retiree Reimbursement - December
92380	12/3/2024	\$ 22.41	CRAMBLETT, LAWRENCE	Retiree Reimbursement - December
92381	12/3/2024	\$ 22.41	CRAWFORD, TERRI	Retiree Reimbursement - December
92382	12/3/2024	\$ 44.81	CUMMINS, MAJOR	Retiree Reimbursement - December
92383	12/3/2024	\$ 43.46	DEVIVO, WILLIAM	Retiree Reimbursement - December
92384	12/3/2024	\$ 22.41	DORFMAN, IRIS	Retiree Reimbursement - December
92385	12/3/2024	\$ 17.09	DRAKE, JUDITH	Retiree Reimbursement - December
92386	12/3/2024	\$ 17.09	ELIA, LARRY	Retiree Reimbursement - December
92387	12/3/2024	\$ 44.81	ESCARCEGA, MIGUEL	Retiree Reimbursement - December
92388	12/3/2024	\$ 16.24	FALLAU, NICHOLAS	Retiree Reimbursement - December
92389	12/3/2024	\$ 16.24	FLAGG, PAULA	Retiree Reimbursement - December
92390	12/3/2024	\$ 17.09	GALLOWAY, SCOTT	Retiree Reimbursement - December
92391	12/3/2024	\$ 17.09	GARBEZ, MANNY	Retiree Reimbursement - December
92392	12/3/2024	\$ 17.09	GOSE, JOHN	Retiree Reimbursement - December
92393	12/3/2024	\$ 40.58	GRANADOS-BOYCE, MARIA	Retiree Reimbursement - December
92394	12/3/2024	\$ 34.17	GROSJEAN, DOUGLAS	Retiree Reimbursement - December
92395	12/3/2024	\$ 17.09	HAMM, CAROLYN	Retiree Reimbursement - December
92396	12/3/2024	\$ 17.09	HERNANDEZ, MARGARITO	Retiree Reimbursement - December
92397	12/3/2024	\$ 43.46	HERSHEY, ANDREA	Retiree Reimbursement - December
92398	12/3/2024	\$ 22.41	HICKLIN, LUCILLE	Retiree Reimbursement - December
92399	12/3/2024	\$ 44.81	HOLCOMB, MICHAEL	Retiree Reimbursement - December
92400	12/3/2024	\$ 44.81	HYMAN, JOE	Retiree Reimbursement - December
92401	12/3/2024	\$ 40.58	JACINTO, FRANK	Retiree Reimbursement - December
92402	12/3/2024	\$ 22.41	JAHNKE, EILEEN	Retiree Reimbursement - December
92403	12/3/2024	\$ 44.81	KALE, RICKEY	Retiree Reimbursement - December
92404	12/3/2024	\$ 22.41	LOGIUDICE, FRED	Retiree Reimbursement - December
92405	12/3/2024	\$ 88.12	LORENZANO, JAMES	Retiree Reimbursement - December
92406	12/3/2024	\$ 39.27	LUNA, SUZANNE	Retiree Reimbursement - December
92407	12/3/2024	\$ 20.33	MCDONALD, JANIE	Retiree Reimbursement - December
92408	12/3/2024	\$ 17.09	MCDONALD, KEVIN	Retiree Reimbursement - December
92409	12/3/2024	\$ 22.41	MCFADDEN, IAN	Retiree Reimbursement - December
92410	12/3/2024	\$ 25.95	MESECK, MARGARITA	Retiree Reimbursement - December
92411	12/3/2024	\$ 22.41	MEYER, DIANE	Retiree Reimbursement - December
92412	12/3/2024	\$ 17.09	MILLER, FOREST	Retiree Reimbursement - December
92413	12/3/2024	\$ 22.41	MORGAN, JEANETTE	Retiree Reimbursement - December
92414	12/3/2024	\$ 127.55	MULLIS, MICHAEL	Retiree Reimbursement - December
92415	12/3/2024	\$ 22.41	MUNGIOLI, LARRY	Retiree Reimbursement - December
92416	12/3/2024	\$ 22.41	NABOR, GLEN	Retiree Reimbursement - December
92417	12/3/2024	\$ 22.41	O'HAGIN, JUSTINA	Retiree Reimbursement - December
92418	12/3/2024	\$ 44.81	OJEDA, ROBERTO	Retiree Reimbursement - December
92419	12/3/2024	\$ 87.28	OWENS, ROLAND	Retiree Reimbursement - December
92420	12/3/2024	\$ 44.81	PARHAM, WALLACE	Retiree Reimbursement - December
92421	12/3/2024	\$ 22.41	PETERS, TERRIE	Retiree Reimbursement - December
92422	12/3/2024	\$ 17.09	PHILLIPS, TYRONE	Retiree Reimbursement - December
92423	12/3/2024	\$ 40.58	PRINCE, PETER	Retiree Reimbursement - December
92424	12/3/2024	\$ 44.81	PRUDDEN, RICHARD	Retiree Reimbursement - December
92425	12/3/2024	\$ 40.58	REGAN, MICHAEL	Retiree Reimbursement - December

# Attachment A

92426	12/3/2024	\$ 65.71	ROWE, RUBY	Retiree Reimbursement - December
92427	12/3/2024	\$ 22.41	ROY, ARLEN	Retiree Reimbursement - December
92428	12/3/2024	\$ 40.58	RUIZ, ESTEVAN	Retiree Reimbursement - December
92429	12/3/2024	\$ 40.58	SALGUEIRO, MICHAEL	Retiree Reimbursement - December
92430	12/3/2024	\$ 22.41	SANDOVAL, ANGEL	Retiree Reimbursement - December
92431	12/3/2024	\$ 40.58	SERRATO, JUAN	Retiree Reimbursement - December
92432	12/3/2024	\$ 111.40	SLATER, ROBYN	Retiree Reimbursement - December
92433	12/3/2024	\$ 34.17	SWART, RANDY	Retiree Reimbursement - December
92434	12/3/2024	\$ 44.81	THOMAS, RUSSELL	Retiree Reimbursement - December
92435	12/3/2024	\$ 22.41	TOVAR, SERENA	Retiree Reimbursement - December
92436	12/3/2024	\$ 44.81	VANDERZANDE, ED	Retiree Reimbursement - December
92437	12/3/2024	\$ 17.09	WADSWORTH, RITA	Retiree Reimbursement - December
92438	12/3/2024	\$ 44.81	WHITNEY, LUCERE	Retiree Reimbursement - December
92439	12/3/2024	\$ 22.41	WYANT, JUDI	Retiree Reimbursement - December
92440	12/3/2024	\$ 22.41	YANCY, TERRY	Retiree Reimbursement - December
92441	12/3/2024	\$ 51.07	ZENKER, JEFFREY	Retiree Reimbursement - December
92442	12/3/2024	\$ 1,750.99	FRANCHISE TAX BOARD	ID: 1102280612 ID: 1216117092 ID: 2120138432 ID: JK-336-1395
92443	12/3/2024	\$ 321.18	NORTHERN STAR LENDING LLC	CANTOLAN,J REF#9ET-AB8-3EF9
92444	12/3/2024	\$ 4,007.01	SEIU LOCAL 521	3RD NOVEMBER 2024
92445	12/4/2024	\$ 208.70	AAA BUSINESS SUPPLIES DBA: PAL	BIC Clic Stic Retractable Ballpoint Pens - Medium Pen Point - Retractable - Black - White Barrel - 1 Dozen Bostitch Ascend Stapler Integra Pink Pencil Cap Eraser  Medium Binder Clips, 1.25" Wide, 5/8" Capacity Pendaflex Letter Recycled Hanging Folder Pendaflex SureHook 1/5 Tab Cut Letter Recycled Hanging Folder
92446	12/4/2024	\$ 3,977.36	ABC BUS INC	AIR SPRING,FRONT(LF) FILTER,FUEL(2316-2318-2322-2333) FILTER,HEATER/DEFROSTER FILTER,P/S(1219-1220) KIT,DESICCANT CARTRIDGE KNOB,VALVE(PP1) TENSIONER,BELT W.P(8.9) VALVE,RELIEF(ST4)(511-855)
92447	12/4/2024	\$ 851.00	ACUITY SPECIALTY PRODUCTS, INC	ZEP 45 DUAL FORCE AERO(SKU 374301) Zep Protect All
92448	12/4/2024	\$ 6,445.75	ADARIDE.COM LLC	11/2024 ELIGIBILITY SERVICES
92449	12/4/2024	\$ 5,726.90	AIRTEC SERVICE INC.	INV 31481 WO# 225088 - OPS PM INV 31575 WO# 224969 / OPS INV 31615 WO# 225087 - CEC PM
92450	12/4/2024	\$ 1,285.40	ALWAYS UNDER PRESSURE	INV 102527 SERVICE CALL 11/15/24 MMF
92451	12/4/2024	\$ 544.15	AMAZON CAPITAL SERVICES, INC.	2025 AT-A-GLANCE Seasons in Bloom Erasable Yearly Wall Calendar, 36" x 24", Floral, January 2025 to December 2025, PA13 <a &amp;="" (2025="" -="" 12="" 2025="" 36"="" annual="" calendar="" calendar)<br="" dry="" erasable="" erase="" horizontal="" href="https://www.amazon.com/AT-GLANCE%C2%AE-Erasable-Calendar-December/dp/B0DJ1STLRX/ref=sr_1_2?crd=1X7Q7KQBM78UH&amp;dib=eyJ2ljoiMSJ9.OA8XNlqF24" laminated="" large="" month="" planner,="" reversible,="" sky="" starry="" vertical="" wall="" wet="" x="" yearly=""></a> <a href="https://www.amazon.com/2025-Wall-Calendar-Dry-Erase/dp/B0D9LKPXSB/ref=sxin">https://www.amazon.com/2025-Wall-Calendar-Dry-Erase/dp/B0D9LKPXSB/ref=sxin</a> DEWALT 100895600 Side Handle Assembly FUSE, TIME DELAY

# Attachment A

92451	12/4/2024	\$ 544.15	AMAZON CAPITAL SERVICES, INC.	TOOWELL Motion Sensor Ceiling Light Battery Operated Indoor/Outdoor LED Ceiling Lights for Closet Hallway Pantry Laundry Stairs Garage Bathroom Shower Porch Shed Wall 400LM Motion Activated Light
92452	12/4/2024	\$ 1,839.34	AT&T	CALNET 10/19/2024-11/18/2024 X2217 OCEAN TO LOMA PRIETA/LP 10/19/2024-11/18/2024
92453	12/4/2024	\$ 4,465.00	ATHENS INSURANCE SERVICE INC	Nov 2024 Monthly Fees
92454	12/4/2024	\$ 233.14	B & B SMALL ENGINE CORP	INV 33595 CATCHY CANS CUSTODIAN INV 34088 WO# 224974 / FIELD
92455	12/4/2024	\$ 271.17	BAE SYSTEMS CONTROLS, INC.	O-Ring,AC Traction Motor SELF ASSESSED TAX
92456	12/4/2024	\$ 10,381.44	BATTERY SYSTEMS INC.	BATTERY FEE BATTERY, CORE CHARGE CORE CREDIT
92457	12/4/2024	\$ 402.92	BFS GROUP LLC	INV 55-0927874 WO# 225011 PRC INV 63-0798349 - SHOVEL INV 63-0803613 VEH# 4203 / WO# 328899 INV 63-0806186 PARTS INV MMF INV 63-0809034 WO# 225018 SBF INV 63-0809035 WO# 224751 FIELD INV 63-0809180 WO# 225018 SBF INV 63-0809194 WO# 224751 FIELD INV 63-0810087 WO# 225051 / VER INV 63-0810180 WO# 225054 / VER INV 63-0810490 CUSTODIAL SUPPLY
92458	12/4/2024	\$ 342.38	BRASS KEY LOCKSMITH INC	INV 960502 SERVICE CALL 11/5/24 INV 960521 KEYS FOR DISPLAY CASE
92459	12/4/2024	\$ 1,103.48	CAPITOL CLUTCH & BRAKE, INC.	KIT,BRAKE REAR(511-1594)
92460	12/4/2024	\$ 564.49	CATTO'S GRAPHICS, INC.	Metro Route Stickers - December
92461	12/4/2024	\$ 10,874.28	CENTER FOR TRANSPORTATION AN	10-01-24-10-31-24 HYDROGEN BUILD
92462	12/4/2024	\$ 321.24	CINTAS CORPORATION NO.2	INV 5239828011 / SBF INV 5239828012 / OPS INV 5241237413 / VER INV 5242362402 FIRST AID KIT RESTOCK
92463	12/4/2024	\$ 2,226.81	CITY OF WATSONVILLE UTILITIES	INV 169592 / ACCT 600421 INV 171458 / ACCT 606137 INV 171459 / ACCT 606139 INV 171460 / ACCT 606141 INV 171502 / ACCT 606138
92464	12/4/2024	\$ 43,322.07	CLEAN ENERGY	INV CE12735171 DELIVERY 11/15/24 INV CE12736482 DELIVERY 11/19/24 INV CE12736483 DELIVERY 11/18/24 INV CE12736484 DELIVERY 11/20/24 INV CE12736485 DELIVERY 11/22/24
92465	12/4/2024	\$ 399.49	CLEVER DEVICES LTD.	CABLE,DVI IVN5-TCH
92466	12/4/2024	\$ 3,400.00	COASTAL LANDSCAPING INC.	INV 12255 MONTHLY LANDSCAPING ALL FAC
92467	12/4/2024	\$ 773.30	COAST PAPER & SUPPLY INC.	GREEN TORNADO 1 GAL.(PROPRIETARY) PAPER TOWELS ROLL NON-PERF
92468	12/4/2024	\$ -	COMMUNITY PRINTERS, INC.	Adrian Jimenez - METRO Business Cards - 1 Box of 500 Brandon Freeman - METRO Business Cards - 1 Box of 500 Danielle Glagola - METRO Business Cards - 1 Box of 500 Dawn Crummie - METRO Business Cards - 1 Box of 500 Freddy Rocha - METRO Business Cards - 1 Box of 500 Joe Carranco - METRO Business Cards - 1 Box of 500 John Urgo - METRO Business Cards - 1 Box of 500 Michael Bois - METRO Business Cards - 1 Box of 500

# Attachment A

92469	12/4/2024	\$ 21,688.81	CROSSLINE SUPPLY, LLC	COIL,IGNITION(8.9) TUBE,CRANKCASE BREATHER(8.9)
92470	12/4/2024	\$ 179.50	CRYSTAL SPRINGS WATER CO.	INV 451660 WATER DELIVERY 7 BOTTLES INV 457929 WATER DELIVERY & SERVICE CHARGE 4 BOTTLES INV 466397 WATER DELIVERY 7 BOTTLES INV 472236 MONTHLY SERVICE CHARGE
92471	12/4/2024	\$ 26,782.74	CUMMINS,INC	6410399-WATER PUMP BELT,ALT.(8.9) BELT,ALTERNATOR(8.9)(1739) BOLT,STARTER(8.9) CLAMP,TURBO INLET CORE CHARGE COVER,VALVE FILTER,FUEL SEC.(CNG) GASKET,CONNECTION(8.9) GASKET,CYLINDER HEAD GAUGE,OIL LEVEL (DIPSTICK) (1491-1782) HARNESS,IGN. WIRING(8.9) HOSE,MOLDED(8.9) INJECTOR,DOSER(4200's) ISOLATOR,ECM(8.9) KIT, UPPER ENGINE GASKET KIT,EGR COOLER(8.9) MODULE CATALYST MODULE, INLET CATALYST O-RING,SEAL(8.9) O-RING,VALVE COVER BOLT(8.3/8.9) PLUG,DRAIN ENG.OIL(ALL) PULLEY,IDLER(8.3/8.9) PUMP,WATER(8.9/L9N)(1739/1782/2034) SCREW, FRACTURE RESISTANT SCREW,HEX VALVE COVER SEAL,VALVE COVER(8.3/8.9) SENSOR,CRANK POSITION(8.9) SENSOR,TEMP EGR(8.9) SENSOR,TEMP.DPF SENSOR,TEMP.TURBO(8.9) THERMOSTAT,(2316-2318-2322-2333) THERMOSTAT,(6.7)4201-4210 TUBE,CPR WATER OUTLET(8.9) TUBE,CRANKCASE BREATHER(8.9) TUBE,OIL DIPSTICK(1491-1782) VALVE,EGR(8.9) WASHER,DRAIN PLUG(ALL) WASHER,SEALING EGR COOLER(8.9) WASHER,SEALING(8.9)
92472	12/4/2024	\$ 31,962.51	DG INVEST INTERM HOLDINGS2,INC	Quote AM21688538P Camera Security Upgrade
92473	12/5/2024	\$ 352.00	DEPARTMENT OF JUSTICE	10/2024 Fingerprints Cust#142316
92474	12/5/2024	\$ 39,792.70	EAST BAY TIRE CO.	INV 2090150 VEH# 805 / WO# 329454 TAKE OFF TIRE TIRE,NEW TIRE,NEW (FRONT) EV TIRE,NEW (REAR) EV TIRE,NEW TPMS(PC4123-PC4723) TIRE,NEW(1701-1711) TIRE,NEW(ALUM.WHEEL) TIRE,NEW(ALUM.WHEEL)(GILLIG) TIRE,NEW(HONDA 1212/1213) TIRE,RECAP(ALUM.WHEEL)
92475	12/5/2024	\$ 17,651.13	EMPLOYNET INC	CSR Rivas - Week Ending 11/24/24 CSR Rivas, Week Ending 11/17/24 For marketing interns. WeekendDate: 11/10/2024 For marketing interns. WeekendDate: 11/17/2024



# Attachment A

92475	12/5/2024	\$ 17,651.13	EMPLOYNET INC	For marketing interns. WeekendDate: 11/24/2024 INV 917952 - JOSE A., ROGELIO D, LARISSA F, JOEY G INV 918578 - JOEY G, JOSE A, ROGELIO D, LARISSA F, SAMANTHA M, JUAN R Temp help in the planning department Temp help in the planning department.
92476	12/5/2024	\$ 7,550.12	ENVIRONMENTAL LOGISTICS INC	INV 125982 PUMP OUT SBF INV 125983 PUMPOUT MMF
92477	12/5/2024	\$ 4,702.40	EXPRESS SERVICES INC	WEEK END 9/1/24- YOLANDA GOMEZ week end 9/15- Yolanda Gomez WEEK END 9/22/24- YOLANDA GOMEZ WEEK END 9/8/24- YOLANDA GOMEZ
92478	12/5/2024	\$ 81.03	FASTENAL COMPANY INC	BATTERY GLASSES,SAFETY
92479	12/5/2024	\$ 24,118.15	FLYERS ENERGY, LLC	INV CFS-4068320 FUEL FOR NON REV VEHICLES INV CFS-4068321 FUEL FOR PC VEHICLES INV CFS-4080824 FUEL FOR N/R STAFF VEHICLES INV CFS-4080825 FUEL DELIVERY PC VEHICLES
92480	12/5/2024	\$ 11,588.17	GARDA CL WEST, INC.	12/2024 VAULT SERVICES
92481	12/5/2024	\$ 16,171.09	GILLIG LLC	AIR SPRING,FRONT(4200/1900) AIR SPRING,REAR (1900&2000) BARIUM GREASE BELT,SEAT DRIVERS BLADDER,AIR ACTUATOR BUMPER,RUBBER CAP,RADIATOR(16 LBS)(4200/1900) CHAMBER,BRAKE REAR(4201-4210) DEF HEAD UNIT ASM. END,TIE ROD DRAG LINK LH END,TIE ROD DRAG LINK RH FILTER,HYDRAULIC(4200/1900) GASKET,CAP HYD.(1900-4200) HEIGHT ADJUSTER KIT,RETRACTOR HOSE,T-STAT(90) KIT, TRANSO (STRUT KIT) KIT,DESSICANT CARTRIDGE(4200/1900) LAMP,DRIVERS(4200/1900) LINK,SADDLE(PLASTIC)(4201-4210) NUT,SADDLE O-RING,HYD. FILTER(ALL) REGULATOR,AIR 10 PSI ROD,TORQUE(4100,1900,2001,0121-0621) SCREW,SADDLE (4201-4210) SEAL,FELT STRIP DRIVERS WINDOW(PER FT) SWITCH,KNEEL VALVE,COOLANT VALVE,DRAIN AUTO WEATHERSTRIP,FLEX
92482	12/5/2024	\$ 1,919.89	GRAINGER	BATTERY BATTERY,EMERGENCY LIGHTING BRAUN POWER LUBE  COLOR CODED HANDLE,60 IN L, THREADED COVER,ROLLER 3" X 1/2" NAP COVER,ROLLER 4" X 1/2" NAP COVER,ROLLER 9" X 1/2" NAP EYE WASH(1.0 OZ.) FLUORESCENT TUBE FRAME,ROLLER 4" METAL GRID,BUCKET 5 GALLON GUN,CARTRIDGE APPLICATOR HEARING PROTECTOR

**11.1A.5**

# Attachment A

92482	12/5/2024	\$ 1,919.89	GRAINGER	INV 9307845066 CABLE TIES INV 9309273796 PARTS INV PUSH BROOM HEAD, THREADED, 18" RAZOR BLADE 1-1/2W, PK 100  RECEPTACLE CADDY BAG, 20IN L, YELLOW SUPERLUBE, SILICONE O-RING GREASE WET MOP, NATURAL COTTON
92483	12/5/2024	\$ 13,258.30	HANSON BRIDGETT LLP	Hydrogen Bus and Facility Project - Matter # 032117.004004 Watsonville Transit Center Housing Project - Matter # 032117.005002
92484	12/5/2024	\$ 5,227.39	HARBOR DIESEL & EQUIPMENT DBA:	ANCHORAGE BRACKET EXCHANGER, HEAT FLANGE, OUTPUT GASKET O-RING SCREW, COMBINATION SCREW, HEXAGON SEAL, PROFILE SEALING RING SEAL, SHAFT SOCKET, PIPE TUBE WASHER
92485	12/5/2024	\$ 26,450.91	HUNT & SONS, INC.	CA Regulatory Compliance Fee CALIFORNIA MOTOR TA CHEVRON REGAL ISO100 AIR COMPRESSOR OIL. WE NEED TWO (2) 5 GALLON CONTAINERS. COOLANT(50-50 MIX) MOTOR OIL(15W-40CNG) MOTOR OIL(15W-40DIESEL) REGULATORY COMPLIANCE FEE STATE OIL RECYCLING TAX
92486	12/5/2024	\$ 175.00	IPMA-HR	02/01/2025-01/31/2026 Professional membership dues
92487	12/5/2024	\$ 721.38	KELLEY'S SERVICE INC.	BATTERY, (1101-1122) BATTERY, AGM AUTO/LTV(1701-1711) CALIFORNIA BATTERY FEE CORE CHARGES CORE, BATTERY
92488	12/5/2024	\$ 94.56	KIMBALL MIDWEST	INV 102799164 PARTS INV
92489	12/5/2024	\$ 640.00	KISMET	CPR- STEVE, CESAR, MICHELLE, KRISTINA CPR TRAINING- IVAN, EDGAR, TODD, LEVI
92490	12/5/2024	\$ 2,127.00	KJRB, INC.	INV 24-74177 - TOW DATE 09/27/24 INV 24-76249 - TOW DATE 11/15/24 INV 24-76310 - TOW DATE 11/15/24
92491	12/5/2024	\$ 658.50	LUMINATOR TECH GROUP GLOBAL,	CAMERA, EXTERIOR 100 CAMERA, INTERIOR 100 CAMERA, REAR 135
92492	12/5/2024	\$ 9,579.95	MARK THOMAS & COMPANY, INC	INV 53055 PROJECT ID 24-0009 INV 53056 PROJECT ID 23-0005B INV 53057 PROJECT ID 23-0005C INV 53476 PROJECT ID 19-0041 INV 53477 PROJECT ID 24-0009 INV 53478 PROJECT ID 24-0005B INV 53479 PROJECT ID 23-0005C
92493	12/5/2024	\$ 349.50	MAXIMUM OIL SERVICE LLC	INV 65703 HAZARDOUSE WASTE DISPOSAL
92494	12/5/2024	\$ 2,242.81	MID VALLEY SUPPLY INC.	BOTTLE, SPRAY TRIGGER 24 OZ. COVER, SEAT TOILET CUP, PAPER SOLO 3.5OZ  JOY COMMERCIAL DISH SOAP 38 OZ.(45114) KIMBERLY CLARK WYPALL L40(05790) PAPER, TOILET 2PLY

# Attachment A

92494	12/5/2024	\$	2,242.81	MID VALLEY SUPPLY INC.	TOWEL,PAPER SNGL FOLD
92495	12/5/2024	\$	1,359.20	MISSION UNIFORM	INV 522572399 UNIFORM EMBLEMS INV 522704561 SHOP SUPPLIES INV 522704563 SHOP UNIFORMS INV 522704564 SHOP TOWELS MMF INV 522746214 SHOP SUPPLIES INV 522746216 SHOP UNIFORMS INV 522746217 SHOP TOWELS MMF INV 522767449 SHOP UNIFORMS invoice 11/25/24 invoice date 11/11/24 invoice date 11/18 Invoice Date 12/2/2024 Uniforms, Linen & Laundry Services
92496	12/5/2024	\$	446.27	MODEL 1 COMMERCIAL VEHICLES IN	ASSEMBLY,TOLL STOP LATCH
92497	12/5/2024	\$	2,575.23	MOHAWK MFG. & SUPPLY CO.	BLADE,WIPER(26)H/D BLADE,WIPER(GILLIG) FAN,DASH(LOW FLOOR) FILTER,FUEL SEC.(1901-1906) KIT,HORN CONTACT(1219-2034) NOZZLE,W/S WSHR.(1491/1594) SCREW,SADDLE/IDLER ARM(FLYER) STRAP,LOCKING
92498	12/5/2024	\$	1,432.00	MUNICIPAL MAINTENANCE	INV 029790 SERVICE 11/14/26 MMF
92499	12/5/2024	\$	600.00	NATALIE NIEMAN	Created holiday card 2024 and social media banner
92500	12/5/2024	\$	513.08	NIDAL HALABI & NADA ALGHARIB	8" X 1 1/4" NAME PLATE FOR ABHISHEK MATHUR - WHITE LETTERING ON GREY BACKGROUND 8" X 1 1/4" NAME PLATE FOR MONICA DE OLIVEIRA - WHITE LETTERING ON GREY BACKGROUND  8" X 3/4" TITLE PLATE - BUSINESS SYSTEMS PROGRAMS MANAGER - WHITE LETTERING ON GREY BACKGROUND  8" X 3/4" TITLE PLATE - CHIEF COMMUNICATIONS & MARKETING OFFICER - WHITE LETTERING ON GREY BACKGROUND 8" X 3/4" TITLE PLATE - CHIEF HUMAN RESOURCES OFFICER - WHITE LETTERING ON GREY BACKGROUND 8" X 3/4" TITLE PLATE - CHIEF PLANNING & INNOVATION OFFICER - WHITE LETTERING ON GREY BACKGROUND 8" X 3/4" TITLE PLATE - CONTRACT & PURCHASING MANAGER - WHITE LETTERING ON GREY BACKGROUND 8" X 3/4" TITLE PLATE - MAINTENANCE DEPUTY DIRECTOR - WHITE LETTERING ON GREY BACKGROUND 8" X 3/4" TITLE PLATE - PLANNING & INNOVATION DEPUTY DIRECTOR - WHITE LETTERING ON GREY BACKGROUND 8" X 3/4" TITLE PLATE - SR. EXECUTIVE ASSISTANT - WHITE LETTERING ON GREY BACKGROUND Crystal Award for Board Member  Title: Assistant Operations Manager, ParaCruz Name: Daniel ZaragozaTitle: Operations Deputy Director Name: Kathy MartinezTitle: ParaCruz Supervisor Name: Juan SerranoTitle: ParaCruz Supervisor Name: Chris SullivanTitle: ParaCruz Supervisor
92501	12/5/2024	\$	1,852.02	NORTH BAY FORD LINC-MERCURY	BOLT,HUB REAR ROTOR(1701-1711) BOLT,REAR CALIPER (1701-1711)(1716)

**11.1A.7**

# Attachment A

92501	12/5/2024	\$ 1,852.02	NORTH BAY FORD LINC-MERCURY	BOLT,REAR CALIPER(1701-1711) COIL,IGNITION(1701-1711) HOSE,TANK COOLANT(1701-1711) HOUSING,FUEL DOOR(1701-1711) INV 293590 VEH# PC1701 / WO# 327116 INV 293611 VEH# PC1706 / WO# 327257 INV 293642 VEH# PC1701 / WO# 327116 INV 293701 VEH# PC4125 / WO# 327689 MOUNT,ENG.(STARCRAFT) SEAL,LOCKNUT(1701-1711)
92502	12/5/2024	\$ 6,400.00	OXFORD GLOBAL RESOURCES LLC	Professional Services related to Provision of Temporary Staffing Services (for Workday)
92503	12/5/2024	\$ 41,224.22	PACIFIC GAS & ELECTRIC	ACCT 0515841499-4 / SBF ELECTRIC ACCT 0779678254-3 / CHARGING STATION ACCT 1011505081-6 / OPS ACCT 3507738869-8 / VER ACCT 4265538340-6 / MMF ACCT 7627535591-5 / SBF GAS
92504	12/5/2024	\$ 1,369.62	PACIFIC TRUCK PARTS, INC.	CORE CHARGE CORE CREDIT FOR INV 1904981 GOVERNOR,AIR COMPRESSOR KIT,PURAGUARD(SR1014,1219-1220) KIT,UNLOADER COMPR.(511-855)
92505	12/5/2024	\$ 5,978.76	PAJARO REGIONAL FLOOD MGMT	INV 2023-10042 / APN 017-011-56 475 RODRIGUEZ ST INV 2023-10042 / APN 017-011-59 120 W BEACH ST INV 2024-10042 / APN 017-011-56 475 RODRIGUEZ INV 2024-10052 / APN 017-011-59 120 W BEACH ST
92506	12/5/2024	\$ 3,847.50	PASSPORT SOFTWARE INC	23 ACA Full Service
92507	12/5/2024	\$ 845.00	PIED PIPER EXTERMINATORS, INC.	INV 1104220 PEST CONTROL CEC  INV 1105017 MONTHLY PEST CONTROL VER INV 1108732 MONTHLY PEST CONTROL INV 1108736 MONTHLY PEST CONTROL INV 1108740 MONTHLY PEST CONTROL
92508	12/5/2024	\$ 433.60	QUEST DIAGNOSTIC INC.	11/30/24 Pre emp Quest Invoices for Client Number 15047645 11/30/24 Prof & Tech Quest Invoices for Client Number 15047645
92509	12/5/2024	\$ 322.82	RICOH USA, INC CA	OPS Copier 11/12/24-11/13/24 OPS Copier 12/01/24-12/31/24
92510	12/5/2024	\$ 143.61	RIVERSIDE LIGHTING, INC.	INV 11293 WO# 224940 VER INV 13163 WO# 225041 / WTC INV 13360 WO# 224940 / VER
92511	12/5/2024	\$ 460.27	RS AMERICAS, INC.	COUPLING,OCU BRACKET
92512	12/10/2024	\$ 1,034.79	AAA BUSINESS SUPPLIES DBA: PAL	4-Compartment DocuHolder, Magazine Size, 9.38w x 7d x 13.63h, Clear DEF77441 4-Pocket Business Card Holder, Holds 200 Cards, 3.94 x 3.5 x 3.75, Plastic, Clear DEF70841 8-Tier Recycled Business Card Holder, Holds 400 Cards, 7.88 x 3.88 x 3.38, Plastic, Black DEF90804 Binder Clip Zip-Seal Bag Value Pack, Large, Black/Silver, 36/Pack UNV10220VP Binder Clips, Medium, Black/Silver, 12/Box UNV10210 Bright Colored Pressboard Classification Folders, 2" Expansion, 1 Divider, 4 Fasteners, Legal Size, Cobalt Blue, 10/Box UNV10211

# Attachment A

92512	12/10/2024	\$ 1,034.79	AAA BUSINESS SUPPLIES DBA: PAL	<p>Economy View Binder with Round Rings , 3 Rings, 1" Capacity, 11 x 8.5, White, (5711) AVE05711</p> <p>Laminating Pouches, 3 mil, 9" x 11.5", Gloss Clear, 100/Pack MMMTP3854100</p> <p>Permanent High-Density Foam Mounting Tape, Double-Sided, Holds Up to 15 lbs, 0.5" x 80", White MMM110</p> <p>Premium Ruled Writing Pads with Heavy-Duty Back, Wide/Legal Rule, Black Headband, 50 White 8.5 x 11 Sheets, 6/Pack UNV30630</p> <p>Prism + Colored Writing Pads, Narrow Rule, 50 Assorted Pastel-Color 5 x 8 Sheets, 6/Pack TOP63016</p> <p>Recycled Hardboard Archboard Clipboard, 2.5" Clip Capacity, Holds 8.5 x 11 Sheets, Brown SAU05712</p> <p>Rubber Bands, Size 117, 0.06" Gauge, Beige, 4 oz Box, 50/Pack UNV04117</p> <p>Translucent Retractable ID Card Reel, 30" Extension, Blue, 12/Pack AVT75472</p> <p>TZe Standard Adhesive Laminated Labeling Tapes, 0.47" x 26.2 ft, Black on White, 2/Pack BRTTZE2312PK</p>
92513	12/10/2024	\$ 534.21	AMAZON CAPITAL SERVICES, INC.	<p>Battery Pack rechargeable:</p> <p><a href="https://www.amazon.com/Portable-GRECELL-Generator-Outdoors-Blackout/dp/B0B286D2V7/ref=sr_1_6?crd=2EPXBQ9CM7IOR&amp;dib=eyJ2ljojMSJ9.8L2gUv4EQrhEuVYWntIHnjoIodsuvCaRglnTxykBsrlzA3zHCSy8IH5SswENHldvp2-t5Oi11juLpz0nq9c_YHZt5C9YLBiU">https://www.amazon.com/Portable-GRECELL-Generator-Outdoors-Blackout/dp/B0B286D2V7/ref=sr_1_6?crd=2EPXBQ9CM7IOR&amp;dib=eyJ2ljojMSJ9.8L2gUv4EQrhEuVYWntIHnjoIodsuvCaRglnTxykBsrlzA3zHCSy8IH5SswENHldvp2-t5Oi11juLpz0nq9c_YHZt5C9YLBiU</a></p> <p>Folger Classic Roast Ground Coffee (43.5 oz.) - 1 Pack</p> <p><a href="https://www.amazon.com/Folger-Classic-Roast-Ground-Coffee/dp/B0CKS5CJ24/ref=sr_1_2?crd=DPZEBCNQJ6GY&amp;dib=eyJ2ljojMSJ9.ecCO_gY8Ep-DJIGM7doC-cfJomk-cxIBP1adLJ8toVb2gqg9dWKOa_UlkwfsuLbADNRrcHTsQz5f25dN3n">https://www.amazon.com/Folger-Classic-Roast-Ground-Coffee/dp/B0CKS5CJ24/ref=sr_1_2?crd=DPZEBCNQJ6GY&amp;dib=eyJ2ljojMSJ9.ecCO_gY8Ep-DJIGM7doC-cfJomk-cxIBP1adLJ8toVb2gqg9dWKOa_UlkwfsuLbADNRrcHTsQz5f25dN3n</a></p> <p>Hot Cocoa Mix, Regular, 0.73 oz. Packets, 50 Packets/Box</p> <p><a href="https://www.amazon.com/dp/B002XJKU7O/ref=sspa_dk_detail_2?psc=1&amp;pd_rd_i=B002XJKU7O&amp;pd_rd_w=7etW2&amp;content-id=amzn1.sym.386c274b-4bfe-4421-9052-a1a56db557ab&amp;pf_rd_p=386c274b-4bfe-4421-9052-a1a56db557a">https://www.amazon.com/dp/B002XJKU7O/ref=sspa_dk_detail_2?psc=1&amp;pd_rd_i=B002XJKU7O&amp;pd_rd_w=7etW2&amp;content-id=amzn1.sym.386c274b-4bfe-4421-9052-a1a56db557ab&amp;pf_rd_p=386c274b-4bfe-4421-9052-a1a56db557a</a></p> <p>Icona Bay 8.5x11 Diploma Frames (Black, 12 Pack), Sturdy Wood Composite Certificate Frame, Sleek Document Frame Bulk, Table Top or Wall Mount, Exclusives Collection</p> <p><a href="https://www.amazon.com/Icona-Bay-Certificate-Exclusives-Collection/dp/B07QL5W6RM/ref=sr_1_">https://www.amazon.com/Icona-Bay-Certificate-Exclusives-Collection/dp/B07QL5W6RM/ref=sr_1_</a></p>

# Attachment A

92513	12/10/2024	\$ 534.21	AMAZON CAPITAL SERVICES, INC.	<p>Kleenex Professional Facial Tissue, Bulk (21400), 2-Ply, White, Flat Facial Tissue Boxes for Business (100 Tissues/Box, 36 Boxes/Case, 3,600 Tissues/Case)  <a href="https://www.amazon.com/Kleenex-Professional-Facial-Business-Tissues/dp/B0040ZOF2A/ref=sr_1_1_sspa?cr">https://www.amazon.com/Kleenex-Professional-Facial-Business-Tissues/dp/B0040ZOF2A/ref=sr_1_1_sspa?cr</a></p> <p>Nestle Coffee Mate Coffee Creamer, French Vanilla, Liquid Creamer Singles, Non Dairy, No Refrigeration, 0.375 fl oz Tub (Pack of 180)  <a href="https://www.amazon.com/Nestle-Coffee-mate-Coffee-Creamer-Vanilla/dp/B00451U9Q0/ref=sr_1_3?crd=5JKFKPSVK691&amp;dib=eyJ2ljo">https://www.amazon.com/Nestle-Coffee-mate-Coffee-Creamer-Vanilla/dp/B00451U9Q0/ref=sr_1_3?crd=5JKFKPSVK691&amp;dib=eyJ2ljo</a></p> <p>Portable Automatic Electric Stapler - 30 Sheet Capacity, Quiet Operation, Jam-Free and Easy Reload - AC Adapter/Battery Powered, (Black)  <a href="https://www.amazon.com/EcoElectronix-Standard-Staples-Compatible-Professional/dp/B017S78BTY/ref=sr_1_1_sspa?crd=VJOED">https://www.amazon.com/EcoElectronix-Standard-Staples-Compatible-Professional/dp/B017S78BTY/ref=sr_1_1_sspa?crd=VJOED</a></p> <p>Stash Tea Fruity Herbal Tea 6 Flavor Tea Sampler, 6 boxes With 18-20 Tea Bags Each  <a href="https://www.amazon.com/Stash-Tea-Fruity-Assortment-Variety/dp/B005Q8BIK2/ref=sr_1_10?crd=3HN58VEXU0XKB&amp;dib=eyJ2ljo">https://www.amazon.com/Stash-Tea-Fruity-Assortment-Variety/dp/B005Q8BIK2/ref=sr_1_10?crd=3HN58VEXU0XKB&amp;dib=eyJ2ljo</a></p> <p>S-gtMDVI4UDmlUBawhr1Cu2xGIP9RVak4Labop I</p>
92514	12/10/2024	\$ 400.00	QUADIENT FINANCE USA INC	Admin postage meter for November 2024
92515	12/10/2024	\$ 8,724.71	S & A SYSTEMS, INC	JX200 - J1939 CAN, DB, 24" 9 Pin, 196" RJ, 250kbps SELF ASSESSED TAX
92516	12/10/2024	\$ 9,845.00	SANTA CRUZ MUNICIPAL UTILITIES	ACCT 01972 / VER ACCT 01973 / MMF ACCT 02080 / OPS ACCT 02100 / SBF ACCT 02741 / MULTI BUS STOPS ACCT 07507 / MMF IRRIGATION
92517	12/10/2024	\$ 5,309.40	SANTA CRUZ STAFFING, LLC	Temporary help - Carolee Curtin W/E 11/24/2024 Safety, Security & Risk W/E 12/01/2024 Safety, Security & Risk
92518	12/10/2024	\$ 678.74	SCOTTS VALLEY WATER DISTRICT	ACCT 005533-000 / SVT ACCT 010072-000 / SVT
92519	12/10/2024	\$ 5,700.00	SHAW YODER ANTWIH	Legislative representation for December 2024
92520	12/10/2024	\$ 294.29	SNAP-ON INDUSTRIAL, A DIVISION	3/4DR 32T RAT HEAD 3/4DR XLNG 36IN KNR LCK HANDLE
92521	12/10/2024	\$ 184.49	TERRYBERRY CO., LLC	Employee anniversary gift for Miguel Escarcega
92522	12/10/2024	\$ 20,603.76	THE AFTERMARKET PARTS CO LLC	ADJUSTER,SLACK L/H FRONT ADJUSTER,SLACK R/H FRONT ALARM,BACK-UP(511/518) BEARING, ROLLER(BUS#11016) BEARING,FLANGE EVAP MOTOR BELT,C/S-W/P(8.9) BOLT, HEX 1/2" - 13 UNC X 1 3/4" Lg. BOLT, HEX M16 x 1.5 x 30 mm BOLT,CALIPER REAR(1739-2034) BOLT,REAR HUB(1782-2034) CABLE, POWER BATTERY CABLE,DMAS MODULE 6" LG CHAMBER,BRK.(FRONT)(1014-1491) CHAMBER,BRK.REAR(2034) CLAMP CLAMP, BREEZE 2.25" DIA. - 3.13" DIA.

# Attachment A

92522	12/10/2024	\$ 20,603.76	THE AFTERMARKET PARTS CO LLC	CLAMP, LOWER RADIATOR TUBE CLAMP,TUBE SINGLE 3/4 CREDIT MEMO 83506586 - APPLY TO INV 83475246 CYLINDER,ACCESS DOOR(1782) CYLINDER,DOOR ENG.LCKNG.(511-1594) DRIVESHAFT ASSEMBLY DRIVESHAFT(511/518) ELBOW, SILICONE 2.375" I.D. GAUGE,ENG.OIL RR(1014-1491) GAUGE,LP CNG GAUGE,PRESSURE AIR GAUGE,REAR TRANSMISSON(ASSET-10) 35 DAYS LEAD TIME GLASS,BOTTOM CONVEX(1594) GLASS,ENT. DOOR AFT(1782) GLASS,W/S FLYER R/S GUARD, DRIVESHAFT HANDLE,ROCKER SLIDER HARNESS, DMAS MODULE HATCH,ESCAPE(1014-1782) HOSE,P/S RETURN(511-518) INV 83475246 - ITEM RETURNED, CM 83506586 KIT,BRAKE PAD WEAR(1782/2034) KIT,PINION SEAL(LF) KIT,RADIUS ROD RR UPPER(1219-1594) LAMP,ASM. LED R/S(1782) LAMP,READING ASM. 12V LAMP,READING LED 19" LINK,DRAG (SR1739-2034) LOCK PLATE MODULE, DMAS MODULE,BMPR.REAR C/S LF NUT, LOCK NYLON 1/2" - 13 UNC NUT, SLOTTED M105X1.5 NUT,PINION(LF) NUT,SLOTTED REAR HUB(1782-2034) NUT,TIE-ROD END O-RING,INNER BEARING PIN,ANCHOR PULLEY(T2M12)(854) PULLEY,IDLER(1219/1491) RING,HEADLAMP(511-1220) ROTOR,BRAKE REAR(1782) SCREW, LOCK M12 x 40 Lg. SCREW,AXLE HOUSING)1739,1782,2034 SCREW,CALIPER CENTER R/S(1739) (6407947) SEAL,HUB REAR OUTER(1782-2034) SEAL,RING BUSHING SEAL,SHAFT SENSOR,LOW COOLANT(1491) SENSOR,LOW FLUID(1219-1220) SHIM,S CAM SHIM,S CAM(2.0MM) SHOCK ABSORB.RR(854-1594) SHOCK ABSORBER,FRONT(511/518) SPRING,LATCH CNG DOOR(CLAM SHELL) STRAP,GROUND TRACK,ELECTRICAL VALVE,DUMP ENT.DOOR (1014-1782) VALVE,HEATER VALVE,MODULATOR 24V(1594) WASHER PUMP(ASSET-5) WASHER, FLAT HARDENED 1/2" WASHER, FLAT HARDENED 5/8"
92523	12/10/2024	\$ 1,741.05	THE HOSE SHOP, INC	CLAMP

**11.1A.11**

# Attachment A

92523	12/10/2024	\$ 1,741.05	THE HOSE SHOP, INC	HOSE ASY 56" OAL INV 462781 MISC HOSES FOR INV
92524	12/10/2024	\$ 184.08	UNITED PARCEL SERVICE	INV W896X0444 UPS PICK UP'S INV W896X0454 UPS PICK UP'S
92525	12/10/2024	\$ 736.82	VALLEY POWER SYSTEMS NORTH,IN	CORE CHARGE PUMP,WATER THRUST BEARING
92526	12/10/2024	\$ 6,591.48	VEHICLE MAINTENANCE PROG INC	FILTER,AIR NEW FLYER FILTER,AIR PRI.(1782/4200/1900) FILTER,AIR SEC.(1782/4200/1900) FILTER,LUBE SERIES 50 FILTER,LUBE(CUMMINS) FILTER,WATER(4200/1900)
92527	12/10/2024	\$ 4,350.00	VEHICLE TECHNICAL CONSULTANTS	BUS INSPECTIONS, QTY 5 / INSPECTOR LOUIS MYERS POST DELIVERY BUY AMERICA AUDIT / QTY 2
92528	12/10/2024	\$ 180.07	VERIZON WIRELESS	CS Tablets 10/2/24-11/1/24 Marketing Tablets 10/2/24-11/1/24
92529	12/10/2024	\$ 128.00	WORKFORCEQA, LLC	0 items selected 10/2024 DOT/Drug Test 10/2024 DOT/Drug Test
92530	12/2/2024	\$ 500.00	Abel Fonseca Arambula (1603)	(blank)
92531	12/1/2024	\$ 1,099.75	Adrian Jimenez (1120)	(blank)
92532	12/5/2024	\$ 65.72	Adrienne Jenkins (Terminated) (1241)	(blank)
92533	12/2/2024	\$ 68.00	Amber Frederick (1506)	(blank)
92534	12/3/2024	\$ 1,342.06	Ann Farillas (1341)	(blank)
92535	12/9/2024	\$ 68.00	Clint Nabor (860)	(blank)
92536	12/1/2024	\$ 66.00	Corey Aldridge (1607)	(blank)
92537	12/9/2024	\$ 630.41	Donna Bauer (1085)	(blank)
92538	12/9/2024	\$ 953.46	Donna Bauer (1085)	(blank)
92539	12/6/2024	\$ 317.23	Eduardo Montesino (584)	(blank)
92540	12/9/2024	\$ 150.00	Jose Bobadilla (1471)	(blank)
92541	12/9/2024	\$ 150.00	Jose Nanez (661)	(blank)
92542	12/2/2024	\$ 150.00	Juan Alfonso Ramirez (1338)	(blank)
92543	12/2/2024	\$ 150.00	Luis Rocha (726)	(blank)
92544	12/9/2024	\$ 202.42	Margo Ross (1238)	(blank)
92545	12/9/2024	\$ 56.28	Max Valera (1277)	(blank)
92546	12/2/2024	\$ 75.41	Monik Delfin (1045)	(blank)
92547	12/9/2024	\$ 150.00	Oscar Mendez (960)	(blank)
92548	12/1/2024	\$ 250.00	Rob Willis (1074)	(blank)
92549	12/4/2024	\$ 150.00	Rosie Gutierrez (733)	(blank)
92550	12/1/2024	\$ 20.00	SHEILA MAE FLECK	(blank)
92551	12/9/2024	\$ 362.54	Suzie Mistry (1400)	(blank)
92552	12/9/2024	\$ 76.00	TIM ARCHER	(blank)
92553	12/10/2024	\$ 7,677.00	DEPARTMENT OF MOTOR VEHICLES	DMV OPERATING PERMIT FOR PROTERRA BUS 0220 / PLATE U637437 / VIN 00264
92554	12/11/2024	\$ 133,944.02	SANTA CRUZ METRO TRANSIT W/C	11/24 W/C REPLENISH
92555	12/13/2024	\$ 2,251.53	FRANCHISE TAX BOARD	ID: 1102280612 ID: 1214468583 ID: 1216117092 ID: 2120138432 ID: JK-336-1395
92556	12/13/2024	\$ 2,894.72	HARTFORD LIFE AND ACCIDENT INS	AD&D - VOLUNTARY LIFE
92557	12/13/2024	\$ 4,018.91	SEIU LOCAL 521	1ST DECEMBER 2024
92558	12/13/2024	\$ 14,846.87	SMART-TRANSPORTATION DIVISION	1ST DECEMBER 2024
92559	12/13/2024	\$ 226.73	AAA BUSINESS SUPPLIES DBA: PAL	AT-A-GLANCE Monthly Planner, 11 x 9, Black Cover, 15-Month: Jan 2025 to Mar 2026 AAG7026005 <a href="https://www.biggestbook.com/ui#/itemDetail?itmId=AAG7026005">https://www.biggestbook.com/ui#/itemDetail?itmId=AAG7026005</a> AT-A-GLANCE Monthly Wall Calendar, 15 x 12, White/Red/Blue Sheets, 12-Month (Jan to Dec): 2025 AAGPM828 <a href="https://www.biggestbook.com/ui#/itemDetail?itmId=AAGPM828">https://www.biggestbook.com/ui#/itemDetail?itmId=AAGPM828</a>



# Attachment A

92559	12/13/2024	\$ 226.73	AAA BUSINESS SUPPLIES DBA: PAL	<p>AT-A-GLANCE Weekly Appointment Book, 11 x 8.25, Black Cover, 13-Month: Jan 2025 to Jan 2026  AAG7095005  <a href="https://www.biggestbook.com/ui/#/itemDetail?itemId=AAG7095005">https://www.biggestbook.com/ui/#/itemDetail?itemId=AAG7095005</a>  Logitech MK540 Wireless Combo, 2.4 GHz Frequency/30 ft Wireless Range, Black  LOG920008671  <a href="https://www.biggestbook.com/ui/#/itemDetail?itemId=LOG920008671">https://www.biggestbook.com/ui/#/itemDetail?itemId=LOG920008671</a>  Scotch Laminating Pouches, 3 mil, 11.5" x 17.5", Gloss Clear, 25/Pack  MMMTP385625  <a href="https://www.biggestbook.com/ui/#/itemDetail?itemId=MMMTP385625">https://www.biggestbook.com/ui/#/itemDetail?itemId=MMMTP385625</a></p>
92560	12/13/2024	\$ 2,414.36	ABC BUS INC	NOZZLE,DIESEL(NEW)
92561	12/13/2024	\$ 1,368.21	AMAZON CAPITAL SERVICES, INC.	<p>18 Pack BGM Assortment of Soda Refrigerator Restock Kit (Pack of 18)  <a href="https://www.amazon.com/Pack-BGM-Assortment-Refrigerator-Restock/dp/B09XVNLHKV/ref=sr_1_24?dib=eyJ2IjoiaMSJ9.IJT35nulaetdEAqTIQIUh7KUF_loAiWsdhmUWzfsorrrMrNJC8ENc9T2ZBUoORf11TJjquRiotlzk4F">https://www.amazon.com/Pack-BGM-Assortment-Refrigerator-Restock/dp/B09XVNLHKV/ref=sr_1_24?dib=eyJ2IjoiaMSJ9.IJT35nulaetdEAqTIQIUh7KUF_loAiWsdhmUWzfsorrrMrNJC8ENc9T2ZBUoORf11TJjquRiotlzk4F</a></p> <p>2 Pieces Glitter ID Badge Holder Vertical Badge Clip Key Chain Holder Silicone Card Holder with Clear Window, Key Ring, Metal Clip for Office, Name Card, ID Card (Mermaid Color)  2025 Wall Calendar - 3-Month Display Vertical Calendar, 2025 Calendar from Dec. 2024 - Jan. 2026, 11" x 26", Lay- Flat, Perfect for Your Busy Schedule</p> <p>300 Count Extra Heavy Duty Clear Plastic Forks Disposable, BPA-Free, Heat Resistant, Solid and Durable Disposable Forks Bulk, Premium Plastic Forks heavy duty for Party Supply  <a href="https://www.amazon.com/Dealusy-Plastic-Disposable-BPA-Free-Resistant/dp/B0CZJ4L">https://www.amazon.com/Dealusy-Plastic-Disposable-BPA-Free-Resistant/dp/B0CZJ4L</a>  AT-A-GLANCE 2025 Erasable Calendar, Dry Erase Wall Planner, 36" x 24", Large, Vertical/Horizontal, Reversible (PM26B2825)  AT-A-GLANCE 2025 Erasable Calendar, Dry Erase Wall Planner, 48" x 32", Extra Large, Vertical/Horizontal, Reversible (PM3262825)  AT-A-GLANCE 2025 Wall Calendar, 12" x 17", Medium Tall (PM22825)  Avery Diamond Clear Heavyweight Sheet Protectors, Easy Load, 100 Document Protectors (74100)  Best-Rite Cubicle Whiteboard &amp; Tackboard Hangers</p> <p>Brother Genuine P-Touch, TZe-231 2 Pack Tape (TZE2312PK) (0.47) x 26.2 ft. (8m) 2-Pack Laminated P-Touch Tape, Black on White  BULB,24V  Desk Organizers and Accessories, 3-Tier Paper Organizer with 5 Vertical File Holders, File Organizer for Desk, Desk Accessories &amp; Workspace Organizers (Silver, 3T)  Dixie Bulk Paper Plates, 8.5 Inch, 300 Plate Count, (50 Plates Per Pack, 6 Pack Per Case), Medium Weight, White, Perfect for at Home, Restaurants, Events, &amp; Catering, Item # UX9P300</p>

# Attachment A

92561	12/13/2024	\$ 1,368.21	AMAZON CAPITAL SERVICES, INC.	<p>Dunwell Small Wall Calendar 2025 (8.5x11, Blue Shades) - Office Calendar 2025, Use as Hanging Calendar or Desk Calendar 8.5 x 11, Professional Styling</p> <p>Fluke 115 Digital Multi-meter, Measures AC/DC Voltage To 600 V &amp; Current to 10 A, Measures Resistance, Continuity, Frequency &amp; Capacitance, Includes Battery, Holster &amp; 4mm PVC-Insulated Test Lead</p> <p>Glad Disposable Cutlery Set - Clear Heavy Duty Plastic Forks, Knives, and Spoons - 240 Piece Plasticware for Parties - Durable, Sturdy Recyclable Utensils - Great for July 4th, Thanksgiving, Christmas</p> <p><a href="https://www.amazon.com/gp/product/B0DGVX18XJ/ref=ox_sc_act_title_1?smid=A28E0G53P6VSHN&amp;pvc=1">https://www.amazon.com/gp/product/B0DGVX18XJ/ref=ox_sc_act_title_1?smid=A28E0G53P6VSHN&amp;pvc=1</a></p> <p>Izze Sparkling Juice, 4 Flavor Variety Pack, 8.4 Fl Oz (24 Count)</p> <p><a href="https://www.amazon.com/Sparkling-Juice-Flavor-Variety-Count/dp/B00XA0DP86/ref=sr_1_32?dib=eyJ2IjoiMSJ9.IJT35nulaetdEAqTIQIUh7KUF_loAiWsdhmUWzfsorrrMrNJC8ENc9T2ZBUoORf11TJjquRiotlzk4F6cSVvuJ">https://www.amazon.com/Sparkling-Juice-Flavor-Variety-Count/dp/B00XA0DP86/ref=sr_1_32?dib=eyJ2IjoiMSJ9.IJT35nulaetdEAqTIQIUh7KUF_loAiWsdhmUWzfsorrrMrNJC8ENc9T2ZBUoORf11TJjquRiotlzk4F6cSVvuJ</a></p> <p>Kirkland Signature Purified Drinking Water, 16.9 Ounce, 40 Count</p> <p><a href="https://www.amazon.com/Kirkland-Signature-Purified-Drinking-Water/dp/B00QGM0J4Y/ref=sr_1_7?crd=2UDRT9XIP7ZY0&amp;dib=eyJ2IjoiMSJ9.zbQY2_Yj40prHs_nREwiRdYsNftRqpfM2Pet1d-PZVwbjiAb6jog97wck07ZFj8V">https://www.amazon.com/Kirkland-Signature-Purified-Drinking-Water/dp/B00QGM0J4Y/ref=sr_1_7?crd=2UDRT9XIP7ZY0&amp;dib=eyJ2IjoiMSJ9.zbQY2_Yj40prHs_nREwiRdYsNftRqpfM2Pet1d-PZVwbjiAb6jog97wck07ZFj8V</a></p> <p>Moleskine Classic Notebook, Hard Cover, Large (5" x 8.25") Ruled/Lined, Sapphire Blue, 240 Pages</p> <p>Mouse Pad with Wrist Support, TECKNET Ergonomic Gaming Mouse Pad Pain Relief, Portable Comfortable Mousepad for Computer, Laptop, Office, Home and Travel, Non-Slip Base, Waterproof Surface, Black</p> <p>Other</p> <p>Smead Pressboard Classification File Folder with SafeSHIELD Fasteners, 1 Divider, 2" Expansion, Letter Size, Blue, 10 per Box (13730)</p> <p>Trodat ML2OZ-BLK Maxlight Refill Ink 2oz Bottle Color Black</p> <p>Type C Charger, 2-Pack 25W Type C Super Fast Charging Block with 6ft USB C Charger Cable Compatible with Galaxy S23 Ultra/S23+/S22/S21/S20</p> <p>Zevia Zero Sugar, 6-Flavor Rainbow Soda Variety Pack, 12 Fl Oz Cans (Pack of 24)</p> <p><a href="https://www.amazon.com/Zevia-Calorie-Rainbow-Variety-Ounce/dp/B0CS7SLFJ5/ref=sxin_16_pa_sp_search_thematic_sspa?content-id=amzn1.sym.86e26e76-8138-47f9-9d58-a550bcf8f353%3Aam">https://www.amazon.com/Zevia-Calorie-Rainbow-Variety-Ounce/dp/B0CS7SLFJ5/ref=sxin_16_pa_sp_search_thematic_sspa?content-id=amzn1.sym.86e26e76-8138-47f9-9d58-a550bcf8f353%3Aam</a></p>
92562	12/13/2024	\$ 36.57	AMERICAN MESSAGING SVCS, LLC	<p>INV M7094872YL - FAC PORTION</p> <p>INV M7094872YL - FLEET PORTION</p>
92563	12/13/2024	\$ 1,990.16	AT&T	<p>INV 22681243 / ACCT 9391060726 - PT TO PT2</p> <p>INV 22714656 / ACCT 9391051148 - INTERNET FOR DISTRICT</p>
92564	12/13/2024	\$ 3,693.99	BROWN ARMSTRONG ACCOUNTANCY	2024 AUDIT WIP

# Attachment A

92565	12/13/2024	\$ 1,175.00	CALACT	2025 Membership (January 1, 2025 thru December 31, 2025)
92566	12/13/2024	\$ 10,761.66	CASEY PRINTING, INC	Printing of Headways Bus Rider's Guide December 19, 2024 - March 12, 2025
92567	12/13/2024	\$ 526.80	CATTO'S GRAPHICS, INC.	Area 3&4 Change of Service Signage
92568	12/13/2024	\$ 204.79	CINTAS CORPORATION NO.2	INV 5242999402 FIRST AID KIT RESTOCK WTC
92569	12/13/2024	\$ 1,990.00	CITY OF SANTA CRUZ-FINANCE DEP	JAN 25 RENT FRONT ST
92570	12/13/2024	\$ 460.28	CITY OF SCOTTS VALLEY	ACCT 100-0001626-001 / SVT SEWER
92571	12/13/2024	\$ 32,889.21	CLEAN ENERGY	INV CE12738932 DELIVERY DATE 11/29/24 INV CE12738933 DELIVERY 11/25/24 INV CE12738934 DELIVERY DATE 11/27/24 INV CEW12703427 / INV DATE 7/29/24 / SERVICE CALL 5/22/24 INV CEW12737793 - SERVICE CALL 11/27/24 SBF
92572	12/13/2024	\$ 234.97	COAST PAPER & SUPPLY INC.	INV 697474 CLEANING SUPPLIES INV 698520 CLEANING SUPPLIES
92573	12/13/2024	\$ 7,090.28	COMMUNITY PRINTERS, INC.	2 different PhotoTex Car Cards 8.5x11, 4/0 - 8.5" x 11" 4 Car Cards, 11x17, 4/0, Different Quantities BUSINESS CARDS FOR MONICA WHIDDEN-DE OLIVEIRA Flyers Route 33/73, 8.5 x 11, 4/4, English/spanish Holiday Card A7 Folded Card 4/4 and Envelope 4/0 SC Metro '25 Calendar, 8.5x11, 4/4, SStitch, Drill
92574	12/13/2024	\$ 57,047.41	CUMMINS,INC	REPAIR BUS 10018 AS PER ATTACHED QUOTE. BUS RETURNED 12/10/24
92575	12/13/2024	\$ 2,482.24	D & G SANITATION	INV 310691 PORTA POTTY/WASH STATION/SERVICE INV 310692 PORTA POTTYS/WASH STATION/SERVICE
92576	12/13/2024	\$ 1,638.90	EAST BAY TIRE CO.	TIRE,RECAP(ALUM.WHEEL)
92577	12/13/2024	\$ 3,049.20	EMPLOYNET INC	CSR Rivas - Week Ending 12/1/24 For marketing interns. WeekendDate: 10/27/2024  For marketing interns. WeekendDate: 12/1/2024
92578	12/13/2024	\$ 1,086.00	ENVIRONMENTAL LOGISTICS INC	INV 126300 HAZARDOUS WASTE DISPOSAL / SBF
92579	12/13/2024	\$ 1,504.98	FASTENAL COMPANY INC	GLOVES,NITRILE EXTRA LARGE GLOVES,NITRILE LARGE KIMBALL MIDWEST PIPE SEALANT
92580	12/13/2024	\$ 1,315.82	FEDEX OFFICE	3 paracruz photo collages for Anniversary Party Mounting charge for Paracruz collage Para cruz table flyers and 1 photo collage Paracruz Anniversary Banner Route 2 consolidation flyer Stuff the bus flyers
92581	12/13/2024	\$ 60.42	FERGUSON US HOLDINGS, INC.	INV 5502544 WO# 224851 / SBF
92582	12/13/2024	\$ 89,123.01	FIRST ALARM SECURITY & PATROL	Security services at all locations for November 2024
92583	12/13/2024	\$ 15,000.00	FREEDOM ASSOCIATES, LLC	JAN 25 RENT
92584	12/13/2024	\$ 903.98	GARDA CL WEST, INC.	12/2024 SERVICES
92585	12/13/2024	\$ 1,020.61	GREENWASTE RECOVERY, INC.	INV 7833924 / ACCT 041866 - PRC INV 7842603 / ACCT 040712 - SVT
92586	12/13/2024	\$ 17,117.12	HUNT & SONS, INC.	COOLANT(50-50 MIX) MOTOR OIL (15W-40CNG) MOTOR OIL(15W-40CNG) MOTOR OIL(15W-40DIESEL) REGULATORY COMPLIANCE FEE
92587	12/13/2024	\$ 1,364.46	KEISH ENVIRONMENTAL PC CORP	NEC INSPECTIONS ON 9/19/24, 9/20, 24 / 9/25/24
92588	12/13/2024	\$ 20,004.33	MANSFIELD OIL CO OF GAINSVILLE	INV 25992411 FUEL DELIVERY 11/27/24

**11.1A.15**

# Attachment A

92589	12/13/2024	\$ 1,227.00	MARTEZA INC DBA: BUDGET BLINDS	FAUX WOOD BLINDS - NORMAN LABOR CHARGE TO INSTALL BLINDS
92590	12/13/2024	\$ 200.25	MAXIMUM OIL SERVICE LLC	INV 66129 USED OIL HAZARDOUS WASTE DISPOSAL
92591	12/13/2024	\$ 2,512.69	MGP XI REIT,LLC	JAN 25 LEASE
92592	12/13/2024	\$ 983.33	MICHAEL E BAILEY	11/2024 CONTINUED BUDGET DEVELOPMENT
92593	12/13/2024	\$ 6,256.25	MILLER MAXFIELD INC	Content, design and production coordination, also including posters, large print and HWY 17 brochure; project management and client communication rftc map updates
92594	12/13/2024	\$ 1,924.25	MISSION UNIFORM	INV 522794627 SHOP UNIFORMS INV 522804369 SHOP UNIFORMS INV 522805284 SHOP UNIFORMS INV 522809379 SHOP SUPPLIES INV 522809381 SHOP UNIFORMS INV 522809382 FAC SHOP SUPPLIES INV 522838277 SHOP SUPPLIES INV 522838279 SHOP UNIFORMS INV 522838280 FAC SHOP SUPPLIES INV 522848187 SHOP UNIFORMS INV 522875497 SHOP SUPPLIES INV 522875499 SHOP UNIFORMS INV 522875500 FAC SHOP SUPPLIES Uniforms, Linen & Laundry Services Weekend 12/9/24
92595	12/13/2024	\$ 3,722.58	PACIFIC GAS & ELECTRIC	ACCT 8921272971-2 / SVT, WTC, PNR
92596	12/13/2024	\$ 146.50	PIED PIPER EXTERMINATORS, INC.	INV 1108953 MONTHLY PEST CONTROL INV 1108979 MONTHLY PEST CONTROL
92597	12/13/2024	\$ 18,041.08	SOQUEL III ASSOCIATES	JAN 25 RENT
92598	12/16/2024	\$ 16,589.66	FLEET EFORCE INC	063900 Gearbox CORE CHARGE SELF ASSESSED TAX
92599	12/16/2024	\$ 16,105.00	AVAAP USA LLC	Enterprise Resource Planning (ERP) Software Implementation
92600	12/16/2024	\$ 112.70	MODEL 1 COMMERCIAL VEHICLES IN	CREDIT MEMO XA116001892-01 FOR INV XA116001859-01 INV XA116001859-01 - PLEASE APPLY CREDIT MEMO XA116001892-01 SWITCH, OUTER BARRIER(BRAUN)
92601	12/16/2024	\$ 2,637.01	MPRESS DIGITAL, INC	Large Print Headways - 11x14, k/k FILE: LargePrintHeadways_2024Winter-v1.pdf winter pocket schedule posters
92602	12/16/2024	\$ 197.55	NIDAL HALABI & NADA ALGHARIB	Crystal award for Board Director Kristen Brown. Years of service are 2021 - 2024 (template attached)
92603	12/16/2024	\$ 1,263.45	RHOMBUS ENERGY SOLUTIONS INC	INSTALLATION OF RECOMMENDED PARTS: PCS C PER FSR RECOMMENDATION INTERFACE TERMINAL CIRCUIT BOARD (ITB) SELF ASSESSED TAX
92604	12/16/2024	\$ 1,806.00	SAGE SOFTWARE, INC.	ACCT#4002632625 Sage Fixed Assets Management Software Service Renewal 2025- 2026
92605	12/16/2024	\$ 1,019.88	SANTA CRUZ MUNICIPAL UTILITIES	INV 01970 NOV24 / ACCT 027-01970-005 INV 07557 NOV24 / ACCT 027-07557-001
92606	12/16/2024	\$ 2,449.50	SANTA CRUZ STAFFING, LLC	Temporary help - Carolee Curtin W/E 12/08/2024 Safety, Security & Risk
92607	12/16/2024	\$ 3,562.85	SPX TECHNOLOGIES, INC.	LEVER, DOOR SWITCH MAG HEAD, CONVEYOR(READ) MAG HEAD, CONVEYOR(WRITE) ROLLER, ECCENTRIC SHAFT, CONVEYOR #1 SHAFT, CONVEYOR #2 SHAFT, CONVEYOR #4A SHAFT, CONVEYOR #4B

**11.1A.16**

# Attachment A

92607	12/16/2024	\$ 3,562.85	SPX TECHNOLOGIES,INC.	SHAFT,CONVEYOR #5 SHAFT,CONVEYOR #6 SWITCH,LOCKBAR BYPASS
92608	12/16/2024	\$ 411.40	STEAM CLEANERS LLC	BAG,FILTER JRI PARTS WASHER NEW
92609	12/16/2024	\$ 3,007.24	THE AFTERMARKET PARTS CO LLC	CAP,DUST DRIVESHAFT CLAMP,INTAKE TUBE 5.5  CREDIT MEMO 83551387 FOR INV 83462256 FILTER,P/S LOW FLOOR FOAM,GASKET(50')(854-1782) GAUGE,WATER TEMP.(511-1220) HOOK,DRIVERS COAT INV 83462256 - CREDIT TO COME LAMP,READING LED 21" NOSING,W/C RAMP YLW.(LF) O-RING,INNER BEARING O-RING,P/S RESERVOIR (511) PLATE,LOCK PLANITARY(785) REGULATOR,CNG(1219-1782) REGULATOR,VOLTAGE(24V) ROD,RADIUS FRNT UPR(SR1739-1782) SEAL,HUB REAR OUTER(1782-2034) SENSOR,LOW FLUID(1782) STRAP,GROUND SWITCH,BOOSTER FAN(1782-2034) SWITCH,P 70PSI LOW AIR SWITCH,SOL.MAG.STARTER
92610	12/16/2024	\$ 6,366.59	TOM LOPES DISTRIBUTING, INC	CA MOTOR OIL FEE CALIFORNIA OIL RECYCLING FEE GEAR LUBRICANT(80W-90) OIL,MOTOR(5W-20 SYNTHETIC)
92611	12/16/2024	\$ 28.91	VALLEY POWER SYSTEMS NORTH,IN	SNAP RING
92612	12/17/2024	\$ 5,000.00	Emtrain, Inc	Emtrain Solution Training Subscription- 12/13/24-12/12/25
92613	12/16/2024	\$ 98.00	Aaron Reyes (1735)	(blank)
92614	12/17/2024	\$ 98.00	che medialuna (1719)	(blank)
92615	12/11/2024	\$ 61.14	Corey Aldridge (1607)	(blank)
92616	12/18/2024	\$ 55.81	Danielle Glagola (1240)	(blank)
92617	12/16/2024	\$ 93.55	Dawn Crummie (1150)	(blank)
92618	12/17/2024	\$ 98.00	Deisy Hernandez Hernandez (1704)	(blank)
92619	12/17/2024	\$ 98.00	Gabriel Pantoja (1736)	(blank)
92620	12/17/2024	\$ 98.00	Jesus Arizpe (1729)	(blank)
92621	12/17/2024	\$ 98.00	Jose Verar (1725)	(blank)
92622	12/17/2024	\$ 150.00	Joshua Chelise (1106)	(blank)
92623	12/16/2024	\$ 98.00	Juan Licona Ramirez (1721)	(blank)
92624	12/17/2024	\$ 98.00	Marquell Brackett (1724)	(blank)
92625	12/16/2024	\$ 2,240.00	Michael Bois (1299)	(blank)
92626	12/11/2024	\$ 150.00	Michell Collins (1204)	(blank)
92627	12/16/2024	\$ 98.00	Oswaldo Gonzalez Salinas (1720)	(blank)
92628	12/13/2024	\$ 74.56	Rina Solorio Gomez (1047)	(blank)
92629	12/20/2024	\$ 114.36	AAA BUSINESS SUPPLIES DBA: PALA	TDT5962 Trodat Pre-inked RECEIVED Stamp Universal Laminating Pouches, 3 mil, 9" x 14.5", Gloss Clear, 25/Pack UNV84630 <a href="https://www.biggestbook.com/ui/#/itemDetail?itemld=UNV84630">https://www.biggestbook.com/ui/#/itemDetail?itemld=UNV84630</a>
92630	12/20/2024	\$ 615.25	ABC BUS INC	FILTER,HEATER/DEFROSTER HOSE,REDUCER 2.5 TO 2 KNOB,VALVE(PP1) TENSIONER,BELT ALT.(8.3/8.9) TENSIONER,BELT W.P(8.9)
92631	12/20/2024	\$ 298.54	AMAZON CAPITAL SERVICES, INC.	1 Inch Telescoping 3 Ring Binder-12PCS, Flexible Binder with Customized Front Cover, Holds 225 Sheets, School Office Supplies, Black

# Attachment A

92631	12/20/2024	\$ 298.54	AMAZON CAPITAL SERVICES, INC.	1 Inch Telescoping 3 Ring Binder-4PCS, Flexible Binder with Customized Front Cover, Holds 225 Sheets, School Office Supplies, Pink EOOOT 24pcs Mesh Zipper Pouch Bags, 9.5x4.5 Inches Waterproof Black Zipper Bags, Bill Size Organizing Storage with Zipper, Small Zipper Pouches for School Classroom Office and Bill HABGP 12 Tab Dividers for 3 Ring Binder, 96 Pcs Multicolor 3 Ring Binder Dividers with Tabs, Page Folder Dividers, Plastic Tabbed File Dividers with Tabs, Three Ring Binder Index Dividers, 8 Set
92632	12/20/2024	\$ 4,000.00	ANDREW J. O'KEEFE II	For media services December.
92633	12/20/2024	\$ 4,649.10	B & H FOTO & ELECTRONICS CORP	E waste Fee  <a href="https://www.bhphotovideo.com/c/product/1712517-REG/asus_va27eqsb_27_fhd_ips_75hz.html">https://www.bhphotovideo.com/c/product/1712517-REG/asus_va27eqsb_27_fhd_ips_75hz.html</a> <a href="https://www.bhphotovideo.com/c/product/1796416-REG/lenovo_12ln000bus_thinkcentre_neo_50q_gen.html">https://www.bhphotovideo.com/c/product/1796416-REG/lenovo_12ln000bus_thinkcentre_neo_50q_gen.html</a>
92634	12/20/2024	\$ 791.50	CAPDEPON, KATHERINE	INV A69185 SMOG CK VEH# 603 INV A69192 SMOG CK VEH# 504 INV A69202 SMOG CK VEH# 788 INV A69258 SMOG CK VEH# 401 INV A69267 SMOG CK VEH# 505 INV A69325 SMOG CK VEH# 101 INV A69329 SMOG CK VEH# 803 INV A69353 SMOG CK VEH# 805 INV A69358 SMOG CK VEH# 908 INV A69544 SMOG CK VEH# PC1123 INV A69592 SMOG CK VEH# 802 INV A69655 SMOG CK VEH# 1405 INV A69662 SMOG CK VEH# PC1122 INV A69716 SMOG CK VEH# 717 INV A69721 SMOG CK VEH# 1403 INV A69828 SMOG CK VEH# 1213 INV A69848 SMOG CK VEH 1402 INV A69912 SMOG CHECK VEH 1107
92635	12/20/2024	\$ 1,421.90	CATTO'S GRAPHICS, INC.	Area 3&4 Change of Service Signage Watsonville Transit Center Signage
92636	12/20/2024	\$ 4,432.77	CLASSIC GRAPHICS	INV 50493 VEH 1611 / WO# 330768
92637	12/20/2024	\$ 20,527.50	CROSSLINE SUPPLY, LLC	COIL,IGNITION(8.9) MODULE,IGN.(8.9)(1219-1594) SELF ASSESSED TAX THERMOSTAT,(8.9)1219-2034
92638	12/20/2024	\$ 7,388.00	D&B POWER ASSOCIATES, INC	3 Phase UPS maintenance and support
92639	12/20/2024	\$ 6,472.50	DOCTORS ON DUTY MEDICAL	Physical Exams - SEPTEMBER 2024 Sep 2024 DMV Physicals- HR Sep 2024 Random-HR
92640	12/20/2024	\$ 13,728.75	EAST BAY TIRE CO.	195/75R16C 08 Gen Grabber HD Van 305/70R22.5 GDYR G652 Metro Miler 305/70R22.5 20 GDYR G652 Metro Miler 305/85R22.5 18 GDYR G652 RTB TL Aluminum Valve stem Balance Medium Truck California Tire Fee Computer Wheel Balance Light Dismount/Mount Light Truck Disposal Light Truck Tire INV 2095858 - REVENUE TIRES Mount/Dismount Standard 22.5/ Mount/dismount standard 22.5/24.5 TIRE,NEW(1701-1711) TIRE,NEW(ALUM.WHEEL) TIRE,NEW(ALUM.WHEEL)(GILLIG)

# Attachment A

92641	12/20/2024	\$ 8,940.61	EMPLOYNET INC	CSR Rivas - week ending 12/8/24 INV 920061 FLEET TEMPS WEEK ENDING 12/1/24 INV 921520 FLEET TEMPS WEEK ENDING 12/8/24 Temporary help in the planning department
92642	12/20/2024	\$ 91.98	FEDEX OFFICE	Laminating service change notices
92643	12/20/2024	\$ 65,047.20	FLEET MAINTENANCE CONSULTING	BUY AMERICAN PRODUCTION AUDITS FOR 53 HYDROGEN BUS - 11/01/24 INSPECTION SERVICES FOR 53 HYDROGEN BUS AS DETAILED ON INVOICE - NOVEMBER 2024 INSPECTION SERVICES FOR 53 HYDROGEN BUSES AS DETAILED ON THE INVOICE - DECEMBER 2024
92644	12/20/2024	\$ 11,977.42	FLYERS ENERGY, LLC	INV CFS-4097701 N/R VEHICLES FUEL INV CFS-4097702 FUEL FOR PC VEHICLES
92645	12/20/2024	\$ 68.19	FRONTIER COMMUNICATIONS - 6145	12/13-01/12 SKYLINE TO OCEAN
92646	12/20/2024	\$ 100,525.00	GIRO, INC.	Giro Hastus scheduling software maintenance and support
92647	12/20/2024	\$ 3,067.29	HEREDIA, KEN R.	INV 6011 - VEH# 801 / WO# 330750
92648	12/20/2024	\$ 1,730.30	JASPER WELLER LLC	FILTER KIT HARNESS 4TH GEN NEW STYLE OLS SEAL & GASKET KIT MODULE SWITCH ASSEMBLY MD
92649	12/20/2024	\$ 1,573.82	KAADY CHEMICAL CORPORATION	LIQUID MITT SOAP, 55 GALLON DRUM/BARREL
92650	12/20/2024	\$ 6,249.97	KELLEY'S SERVICE INC.	9A48 CORE CHARGE ANTIFREEZE(PRIMEGUARD) AUTOMATIC TRANS. FLUID BATTERY,AGM AUTO/LTV(1701-1711) BELT,SERP.AC/PS(1701-1711) BELT,SERP.AUX(1701-1711) BELT,SERP.WP/ALT(1701-1711) BRAKE PARTS CLEANER CA BATTERY FEE CAP,TANK COOLANT(PC1701-PC1711) CREDIT MEMO K-2760089 FOR INV K-2747286 CREDIT MEMO K-2762375 FOR INV T-2760631 CREDIT MEMO K-2779007 FOR INV K-2778512 CREDIT MEMO K-2788027 FOR INV K-2786218 CREDIT MEMO K-2798920 FOR INV K-2798651 CREDIT MEMO K-2801651 FOR INV K-2798530 FILTER,AIR FORD(TRANSIT) FILTER,LUBE CHEVROLET FILTER,LUBE(1950) FILTER,LUBE(FOCUS,1123-1127) FILTER,LUBE(TRANSIT/1717) FILTER,P/S (2601/2602/2218) GLOVES,NITRILE LARGE INV K-2760631 BRAKE CALIPERS VEH# PC1709 INV K-2770038 HOSE FLEX VEH PC1703 INV K-2786218 BRAKE CALIPER VEH# PC1702 INV K-2791289 SERPENTINE BELT VEH# PC4119 INV K-2798530 BATTERY VEH# PC1502 / WO# 330620

# Attachment A

92650	12/20/2024	\$ 6,249.97	KELLEY'S SERVICE INC.	INV K-2798651 BATTERY VEH 1716 /WO# 330645 KIT,BOLT(S) FRNT BRK(1701-1711) KIT,BRAKE PAD REAR(1701-1711) KIT,BRAKE PADS FRONT(1701-1711) LAMP,FOG(LOW FLOOR) LOCTITE GREY SILICONE LUBRICANT,CALIPER OIL,MOTOR(0W-20) OIL,MOTOR(5W-30SYN) PAINT,GLOSSY BLACK PAINT,RUDDY BROWN PRIMER PERMATEX ADHESIVE(BLUE) PERMATEX ADHESIVE(RED) PERMATEX ANTI-SIEZE PERMATEX CLEAR SILICONE PERMATEX GEAR OIL GSKT. MAKER ROTOR,BRAKE R1390 ROTOR,FRONT(1701-1711) ROTOR,REAR(1701-1711) STANDARD DIELECTRIC STP MULTI-PURPOSE CLNR. TENSIONER,BELT ALT.(8.3/8.9) WINDOW CLEANER(PREMIXED)
92651	12/20/2024	\$ 1,136.00	KJRB, INC.	INV 24-75877 TOW DATE 11/5/24 VEH# 4205  INV 24-75982 TOW DATE 11/8/24 VEH# 9123 INV 24-76972 TOW DATE 12/5/24 VEH# 801
92652	12/20/2024	\$ 1,077.30	LAW OFFICES OF MARIE F. SANG	CL#23003232
92653	12/20/2024	\$ 2,063.30	LUMINATOR TECH GROUP GLOBAL,	ANTENNA, WIFI/GPS, 15FT Luminator Headsign Documentation
92654	12/20/2024	\$ 37.02	MISSION UNIFORM	Uniforms, Linen & Laundry Services
92655	12/20/2024	\$ 3,358.35	NIDAL HALABI & NADA ALGHARIB	Transit Supervisor Badge S-84 Transit Supervisor Badge S-85 Transit Supervisor Badge S-86 Transit Supervisor Badge S-87 Transit Supervisor Badge S-88 Transit Supervisor Badge S-89 Transit Supervisor Badge S-90 Transit Supervisor Badge S-91 Transit Supervisor Badge S-92 Transit Supervisor Badge S-93 Transit Supervisor Badge S-94 Transit Supervisor Badge S-95
92656	12/20/2024	\$ 12,800.00	OXFORD GLOBAL RESOURCES LLC	W/E 12/06/2024 IT W/E 12/13/2024 IT 11/25/2024-11/24/2024 CONTRACT USAGE
92657	12/20/2024	\$ 164.11	POWER BUSINESS TECHNOLOGY LI	ACCT#SC24  BLACK TONER EQUIP#PB14733 ACCT#SC24 TONER CARTRIDGES EQUIP#PB2690 ACCT#SC24
92658	12/20/2024	\$ 30,000.00	SANTA CRUZ METRO TRANSIT W/C	Prefunding Invoice- CL#16007999
92659	12/23/2024	\$ 231.59	ALWAYS UNDER PRESSURE	VAC MOTOR, 120V, 5.7, 3ST
92660	12/23/2024	\$ 674.49	AMAZON CAPITAL SERVICES, INC.	ASURION 3 Year Electronics Protection Plan (\$500 - \$599.99) Leviton Level 2 Electric Vehicle (EV) Charger, 48 Amp, 208/240 VAC, 11.6 kW Output, 18' Charging Cable, Hardwired Charging Station, EV480
92661	12/23/2024	\$ 1,218.16	B & H FOTO & ELECTRONICS CORP	<a href="https://www.bhphotovideo.com/c/product/1322674-REG/apc_back_ups_pro_bx1500m.html">https://www.bhphotovideo.com/c/product/1322674-REG/apc_back_ups_pro_bx1500m.html</a>
92662	12/23/2024	\$ 73.70	RICOH USA, INC CA	12/14/24- 1/13/24 BASE PARACRUZ ACCT#4218837
92663	12/23/2024	\$ 741.11	RS AMERICAS, INC.	COUPLING,OCU BRACKET LAMP,INDICATOR RED (1701-1711)
92664	12/23/2024	\$ 1,450.97	SPORTWORKS GLOBAL LLC	HOOK,SUPPORT ARM OUTER

**11.1A.20**



# Attachment A

92664	12/23/2024	\$ 1,450.97	SPORTWORKS GLOBAL LLC	KIT,DECAL KIT,DEPLOYMENT KIT,TRAVEL STOP SCREW,HOUSING STOP SLIDER,ACETAL
92665	12/23/2024	\$ 10,525.47	THERMO KING OF SALINAS, INC	FILTER,HVAC MERV (GILLIG/1219-1594) FILTER,HVAC MERV(511-2034) FILTER,HVAC(SR785)
92666	12/23/2024	\$ 79.72	UNITED PARCEL SERVICE	INV W896X0474 UPS PICK UPS INV W896X0484 UPS PICK UPS
92667	12/23/2024	\$ 3,389.59	US BANK NATIONAL ASSOCIATION	10/25-11/25/2024 CONTRACT BILLING CONTRACT#500-0723324-000 11/25-12/25/2024 CONTRACT BILLING CONTRACT#500-0723324-000
92668	12/23/2024	\$ 1,743.95	VEHICLE MAINTENANCE PROG INC	FILTER,AIR NEW FLYER FILTER,FUEL PRI. FILTER,FUEL PRI.(CNG) FILTER,FUEL SEC. FILTER,LUBE SERIES 50
92669	12/23/2024	\$ 6,273.35	VERIZON WIRELESS	11/02-12/01/2024 Safety/Risk Management Account # 342484617-00001 11-02-24 - 12-01-24 TABLET OPS CS Tablets 11/2/24-12/1/24 INV 6100030027 / ACCT 342620939-0001 - FAC TABLETS INV 6100066145 / ACCT 542620720-00001 INV 9979359508 / ACCT 342570846-00001 Marketing Tablets 11/2/24-12/1/24
92670	12/23/2024	\$ 7,841.68	VISION COMMUNICATIONS	RADIO INSTALL VEH# 5566 / WO# 330526 RADIO INSTALL VEH# 7503 / WO# 330523 RADIO INSTALL VEH# 7511 / WO# 330524 RADIO INSTALL VEH# 7519 / WO# 330525 SERVICE CALL 12/12/2024
92671	12/23/2024	\$ 1,128.36	WCAF, LLC	CREDIT MEMO CM45487 FOR INV 45487  INV 171145 REPAIR ON VEH 1720 / WO# 329695 - REPAIRS AS DETAILED ON INVOICE REINFORCEMENT,RADIATOR
92672	12/23/2024	\$ 133.99	WCDJR, LLC	CREDIT MEMO CM44012 FOR INV 44012 / PO1000439 HINGE-SLIU13 RESTOCKING FEE RETURN TAX TRACK-SLISPORD
92673	12/23/2024	\$ 100.00	WORKFORCEQA, LLC	Pre emp Workforce -11/2024 - DOT/Drug Test Prof & Tech Workforce -11/2024 -DOT/Drug Test
92674	12/24/2024	\$ 15,940.39	U.S. BANK	32 Ton Mat jack High Pressure Air Lifting Bags are available with Steel reinforced or Aramid fiber reinforced materials. 4 Framed articles from Hall of Frames  Invoice Link: <a href="https://invoice.authorize.net/Invoicing/UI/#/viewa&lt;br/&gt;ndpay/SXeFECjB52otPMvduJlxEFCEC3sSi1jL8&lt;br/&gt;vVxHQaHIM4zExkQpgO6v9hhnALQRIWt&lt;br/&gt;AICP MEMBERSHIP&lt;br/&gt;Alaska Airlines - Airfare for Ian Berry for NTI&lt;br/&gt;Procurement I: Orientation to Transit&lt;br/&gt;Procurement in Seattle, WA - 10/6/24 to&lt;br/&gt;10/10/24&lt;br/&gt;Anaheim Marriott - Freddy Rocha - APTA&lt;br/&gt;TRANSform Conference&lt;br/&gt;Annual service for haveibeenpwned service&lt;br/&gt;(used for monitoring breached accounts and&lt;br/&gt;passwords)&lt;br/&gt;APA PROFESSIONAL MEMBERSHIP">https://invoice.authorize.net/Invoicing/UI/#/viewa ndpay/SXeFECjB52otPMvduJlxEFCEC3sSi1jL8 vVxHQaHIM4zExkQpgO6v9hhnALQRIWt AICP MEMBERSHIP Alaska Airlines - Airfare for Ian Berry for NTI Procurement I: Orientation to Transit Procurement in Seattle, WA - 10/6/24 to 10/10/24 Anaheim Marriott - Freddy Rocha - APTA TRANSform Conference Annual service for haveibeenpwned service (used for monitoring breached accounts and passwords) APA PROFESSIONAL MEMBERSHIP</a>

**11.1A.21**

# Attachment A

92674	12/24/2024	\$ 15,940.39	U.S. BANK	<p>BATTERY, 3 V, 2/3A, LITHIUM, 1.2 AH, PCB PINS, 17 MM          Beluga Sponsorship Package for Blue Innovation Day Event</p> <p>Payment link:  <a href="https://www.santacruzworks.org/sponsor-event/networker-1-zcgc5-tjedt-3jjc5-582ax">https://www.santacruzworks.org/sponsor-event/networker-1-zcgc5-tjedt-3jjc5-582ax</a>          Business Cards          CALIFORNIA NORTHERN SECTION          Canva Monthly Subscription Fee used for Recruitment Materials          ChatGPT Plus Subscription for September 5 - October 5, 2024          Classified Ad 4/9/2024 - APTA -24-19 Mobile Fuel Solution          Contracts and Purchasing Manager recruitment posting fee on Indeed          District Promotions &amp; Events          FasTrak - Derek Toups - Tolls when driving METRO vehicle to meeting          Freedom Bakery - ParaCruz 20th Anniversary Cake          Indeed monthly subscription fee.          John Urgo - Anaheim Marriott - TRANSform Conference          Kona Ice - Bus Rodeo on 10/19/24          M &amp; M Party Rentals - Bus Rodeo - October 19, 2024 - Balance Due          M &amp; M Party Rentals, Inc. - Deposit for rental equipment for the Bus Rodeo          MAIL CHIMP - AI POWERED MARKETING PREMIUM PLAN          METRO Rodeo Pins:</p> <p>Link to cart:  <a href="https://www.enamelpins.com/order/artwork?id=240927889269">https://www.enamelpins.com/order/artwork?id=240927889269</a>          Microsoft Network - cloud access</p> <p>Opty Learn Invoice #1426 dtd 10/17/24 - Form 1099-MISC and 1099-NEC Compliance Update Training for Shar Bois &amp; Bianca Lemus-Jimenez Registration for Adrian Jimenez - TSI Transit Supervisor Certification - El Paso, TX - 11/4/24 to 11/8/24          Registration for Eduardo Bibriesca for the TSI Training Effectively Managing Transit Emergencies in San Diego, CA - 1/7/24 to 1/10/24          Registration for Eduardo Montesino for TSI Effectively Managing Transit Emergencies in San Diego, CA - 1/7/25 to 1/10/25          Registration for Gregory Strecker - Safety and Risk Management Seminar - Atlanta, GA - 12/08/24 thru 12/11/24          Registration for Mike Thorn for 2024 CALACT Maintenance Conference - Clovis, CA - 10/14/24 to 10/16/24          Roaring Camp Railroads Raffle Prize for Bus Rodeo          Running Boards          Santa Cruz Beach Boardwalk Raffle Prize for the Bus Rodeo          SC Cty Chamber of Commerce Luncheon/AI Workshop - November 7, 2024 - DGLagola, MBois, CChambers          School Bus Safety.com</p>
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# Attachment A

92674	12/24/2024	\$ 15,940.39	U.S. BANK	SELF ASSESSED TAX Southwest Airlines - Airfare for Adrian Jimenez for TSI Transit Supervisor Certification - El Paso, TX
92675	12/27/2024	\$ 29,158.34	U.S. BANK	11/2024 CAL CARD CHARGES CARD ENDING 8797
92676	12/27/2024	\$ 1,480.25	AAA BUSINESS SUPPLIES DBA: PAL	Copy Paper, 92 Bright, 20 lb Bond Weight, 8.5 x 11, White, 500 Sheets/Ream, 10 Reams/Carton CASOX9001
92677	12/27/2024	\$ 2,946.44	AT&T	CALNET 11/19/2024-12/18/2024 INV 22742622 / ACCT 9391060728 - PT TO PT1 INV 22760855 / ACCT 9391053728 - OPS ELEVATOR
92678	12/27/2024	\$ 307.26	B & H FOTO & ELECTRONICS CORP	<a href="https://www.bhphotovideo.com/c/product/1642113-REG/netgear_gs308ep_100nas_8_port_gigabit_ethernet_poe.html">https://www.bhphotovideo.com/c/product/1642113-REG/netgear_gs308ep_100nas_8_port_gigabit_ethernet_poe.html</a>
92679	12/27/2024	\$ 155.10	BATTERIES PLUS #314	INV P78312640 WO# 225063 FIELD INV P78730606 / WO# 225158 OPS
92680	12/27/2024	\$ 269.45	BFS GROUP LLC	INV 63-0810912 / WO# 225073 MMF INV 63-0811013 / WO# 225076 FIELD INV 63-0811032 / WO# 225048 VER INV 63-0811060 / WO# 225048 VER INV 63-0811279 / WO# 225071 PRC INV 63-0811539 / WO# 225100 FIELD INV 63-0811681 / WO# 225104 VER INV 63-0812101 / WO# 225104 VER INV 63-0812763 / WO# 225104 VER INV 63-0812816 / WO# 225109 PRC INV 63-0812881 / WO# 225109 PRC INV 63-0813370 / WO# 225143 SBF INV 63-0813524 / WO# 225138 OPS INV 63-0813739 / WO# 225109 PRC
92681	12/27/2024	\$ 220.00	BRASS KEY LOCKSMITH INC	INV 960588 SERVICE CALL 11/27 TO REPAIR LOCK OPS
92682	12/27/2024	\$ 1,671.93	CALIFORNIA JANITORIAL SUPPLY	SOAP,ANTIBAC FOAM
92683	12/27/2024	\$ 72.00	CALIFORNIA NEWSPAPERS PARTNE	Blanket PO Informal Contract for Purchasing Legal Notices FY25
92684	12/27/2024	\$ 1,534.59	CATTO'S GRAPHICS, INC.	Front Plate Wraps
92685	12/27/2024	\$ 22,019.39	CELTIS VENTURES, INC.	Task Order No. 1003 Youth Cruz Free Campaign, Services Rendered - 11/1/24 - 11/30/24 Task Order No. 1007 Santa Cruz METRO Website Redesign, Services Rendered - 11/1/24 - 11/30/24  Task Order No. 1008 Miscellaneous Campaigns, Services Rendered - 11/1/24 - 11/30/24 Task Order No. 1009 Brand Refresh, Services Rendered - 11/1/24 - 11/30/24 Task Order No. 1010 Organic Social Media, Services Rendered - 11/1/24 - 11/30/24
92686	12/27/2024	\$ 13,233.70	CENTER FOR TRANSPORTATION ANI	11-01-24 - 11-30-24 HYDROGEN BUILD Membership (January 2025 - December 2025)
92687	12/27/2024	\$ 6,643.00	CFM STRATEGIC COMMUNICATIONS	Federal legislative services for November 2024
92688	12/27/2024	\$ 900.00	CITY OF SANTA CRUZ/PARKING	CS Front/Soquel Parking Permits Jan2025
92689	12/27/2024	\$ 2,136.94	CITY OF WATSONVILLE UTILITIES	INV 184768 / ACCT 600421 - WTC INV 186625 / ACCT 606137 - WTC INV 186626 / ACCT 606139 - WTC INV 186627 / ACCT 606141 INV 186669 / ACCT 606138 - WTC
92690	12/27/2024	\$ 998.73	CLAREMONT EAP	12/2024 EAP
92691	12/27/2024	\$ 9,502.54	CLASSIC GRAPHICS	INV 50537 / VEH# 1301 / WO# 330536
92692	12/27/2024	\$ 104,251.48	CLEAN ENERGY	INV CE12741794 FUEL DELIVERY 12/6/24 INV CE12741795 FUEL DELIVERY 12/2/24

**11.1A.23**

# Attachment A

92692	12/27/2024	\$ 104,251.48	CLEAN ENERGY	INV CE12741796 FUEL DELIVERY 12/4/24 INV CE12742152 FUEL DELIVERY 12/09/24 INV CE12742153 FUEL DELIVERY 12/11/24 INV CE12742154 FUEL DELIVERY 12/13/24 INV CEW12734957 MONTHLY INSPECTION 11/5/24 SBF INV CEW12741601 MONTHLY INSPECTION 12/11/24 SBF INV CEW12742861 S/C 12/13/24 TO REPAIR PUMP SBF
92693	12/27/2024	\$ 1,120.00	CLEMENTS EMPLOYMENT LAW PC	Legal Services Rendered-11/9/24-11/20/24
92694	12/27/2024	\$ 3,400.00	COASTAL LANDSCAPING INC.	INV 12268 MONTHLY LANDSCAPING ALL LOCS
92695	12/27/2024	\$ 150.13	COMCAST BUSINESS	ACCT 8155-10-034-1198392 / CEC INTERNET
92696	12/27/2024	\$ 513.00	COMMUNITY TELEVISION OF	Board meeting coverage on October 25, 2024
92697	12/27/2024	\$ 4,139.99	CTSJPA (CALTIP)	November 2024
92698	12/27/2024	\$ 6,443.74	CUMMINS,INC	BELT,ALTERNATOR(8.9)(1739) CLAMP,TURBO(8.9) CLAMP,V BAND(8.9) CREDIT MEMO Y9-241122691 FOR INVOICE Y9-241017078 FILTER,LUBE(4201-4210) FILTER,P/S ISOLATOR,ECM(8.9) KIT,COMPR.CYL.HEAD(1491-1782) SCREW,STUDDER FLANGE CAP (ECM) SEAL,GROMMET SEAL,OIL FILL CAP(8.3/8.9) SEAL,VALVE COVER(8.3/8.9) SENSOR,TEMP.TURBO(8.9) TENSIONER,BELT ALT.(8.3/8.9) THERMOSTAT,(2316-2318-2322-2333) THERMOSTAT,(8.9)1219-2034 VALVE,CNTRL.WSTGT(8.9)
92699	12/27/2024	\$ 352.00	DEPARTMENT OF JUSTICE	11/2024 Fingerprints Cust #142316
92700	12/27/2024	\$ 5,332.72	DG INVEST INTERM HOLDINGS2,INC	Quote AM21688538P Camera Security Upgrade
92701	12/27/2024	\$ 5,691.79	EAST BAY TIRE CO.	305/70R22.5 20 GDYR G652 Metro Miller 305/70R22.5 MICH XZU2 RTD TL 250MM 305/85R22.5 18 GDYR G652 RTB TL Aluminum Valve stem Balance Medium Truck California Tire Fee INV 2100406 REVENUE TIRES Mount/Dismount Mount/dismount standard 22.5/24.5 TIRE,NEW(ALUM.WHEEL) TIRE,NEW(ALUM.WHEEL)(GILLIG) TIRE,RECAP(ALUM.WHEEL)
92702	12/27/2024	\$ 6,845.48	EMPLOYNET INC	CSR Rivas - Week Ending 12/15/24 CSR Rivas Week Ending 12/22/24 CSR Rivas Week Ending 12/29/24  INV 922228 / FLEET TEMPS WEEK ENDING INV 126298 HAZARDOUS WASTE DISPOSAL MMF
92703	12/27/2024	\$ 3,047.00	ENVIRONMENTAL LOGISTICS INC	
92704	12/27/2024	\$ 4,915.20	EXPRESS SERVICES INC	W/E 11/24/24 W/E 12/15/24 W/E-12/1/24 W/E-12/8/24
92705	12/27/2024	\$ 54.02	FRONTIER COMMUNICATIONS - 3025	ACCT 209-025-0541-061302-5 SKYLINE TO RIVER
92706	12/27/2024	\$ 855.00	GLOBAL WATER TECHNOLOGY INC	INV 128584 MONTHLY WATER INSPECTION COMPLETED 9/11/24 - OPS INV 132049 MONTHLY WATER INSPECTION COMPLETED 10/4/24 - OPS

**11.1A.24**

# Attachment A

92706	12/27/2024	\$ 855.00	GLOBAL WATER TECHNOLOGY INC	INV 135185 MONTHLY WATER TESTING COMPLETED 11/6/24 OPS
92707	12/27/2024	\$ 244.98	GRAINGER	BATTERY INV 931581118 N/R PARTS INV 9320180756 SHOP TOOL INV 9332076596 NON REVENUE PARTS INV 9333118314 NON REVENUE PARTS
92708	12/27/2024	\$ 54,397.10	HANSON BRIDGETT LLP	Charles Higbee TRO Matter # 032117.006047 Hydrogen Bus and Facility Project Matter # 032117.004004 Leo Herrera TRO Matter # 032117.006046 Retainer for November 2024 Watsonville Transit Center Housing Project Matter # 032117.005002
92709	12/27/2024	\$ 18,777.00	HARTFORD LIFE AND ACCIDENT INS	11/2024 LIFE & AD&D POLICY # GLT764002 11/2024 LTD POLICY #GLT764002
92710	12/27/2024	\$ 385.00	JASON HAMILTON	INV I030596 / VEH# 806 / WO# 330820
92711	12/27/2024	\$ 1,558.41	KIMBALL MIDWEST	INV 102844192 NON REVENUE PARTS INV 102808408 NON REVENUE PARTS INV 102848648 NON REVENUE PARTS
92712	12/27/2024	\$ 1,983.60	LAW OFFICES OF MARIE F. SANG	CL#19009481 CL#23003232
92713	12/27/2024	\$ 1,357.80	LUMINATOR TECH GROUP GLOBAL,	PO#24-31081 - ORG INV DATE 05/31/2024
92714	12/27/2024	\$ 234.77	MISSION UNIFORM	INV 522928439 SHOP TOWELS INV 522928442 TOWELS, MOPS, MATS Uniforms, Linen & Laundry Services
92715	12/27/2024	\$ 1,617.23	MOHAWK MFG. & SUPPLY CO.	BLADE,WIPER(26)H/D BULB,12V HOSE,ELBOW(1014-1782) VALVE,CHECK AIR DRYER
92716	12/27/2024	\$ 847.54	MPRESS DIGITAL,INC	For printing services.
92717	12/27/2024	\$ 997.33	NEW PIG CORPORATION	PIG@ 2-Drum Poly Deck with Pallet Jack Pockets
92718	12/27/2024	\$ 326.46	OVERHEAD DOOR CO. OF SALINAS	INV 146363 SERVICE CALL 11/14/24 VER
92719	12/27/2024	\$ 2,310.60	VERIZON WIRELESS	10/02-11/01/2024 PARACRUZ ACCT#542316352-00001 11/02-12/01/2024 PARACRUZ ACCT#542316352-00001
92720	12/31/2024	\$ 2,233.81	FRANCHISE TAX BOARD	ID: 1102280612 ID: 1216117092 ID: 2120138432 ID: 2122032790 ID: JK-336-1395
92721	12/31/2024	\$ 2,353.21	HARTFORD LIFE AND ACCIDENT INS	AD&D - VOLUNTARY LIFE
92722	12/31/2024	\$ 705.41	LOON LENDING LLC DBA: TODAY CA	HIGHTOWER, L REF#3571730
92723	12/31/2024	\$ 3,974.66	SEIU LOCAL 521	2ND DECEMBER 2024
92724	12/31/2024	\$ 15,516.44	SMART-TRANSPORTATION DIVISION	2ND DECEMBER 2024
92725	12/31/2024	\$ 99.40	ABACHERLI, ARLETTE	Retiree Reimbursement - January
92726	12/31/2024	\$ 29.23	ADAMS, ELLEN	Retiree Reimbursement - January
92727	12/31/2024	\$ 24.38	ANN, DORICE	Retiree Reimbursement - January
92728	12/31/2024	\$ 20.42	ARCHIBEQUE, ELEANOR	Retiree Reimbursement - January
92729	12/31/2024	\$ 48.76	BAN, MARK	Retiree Reimbursement - January
92730	12/31/2024	\$ 22.11	BARRY, BARTHOLOMEW	Retiree Reimbursement - January
92731	12/31/2024	\$ 22.11	BLAIR, GARY	Retiree Reimbursement - January
92732	12/31/2024	\$ 29.23	BLIGHT, KAREN	Retiree Reimbursement - January
92733	12/31/2024	\$ 58.47	BRONDSTATTER, WALLACE	Retiree Reimbursement - January
92734	12/31/2024	\$ 58.47	BROWN, ERNEST	Retiree Reimbursement - January
92735	12/31/2024	\$ 22.11	BYTHEWAY, MARY	Retiree Reimbursement - January
92736	12/31/2024	\$ 22.11	CARLSON, MERRYL	Retiree Reimbursement - January
92737	12/31/2024	\$ 2.74	CHAVARRIA, JOHNNY	Retiree Reimbursement - January
92738	12/31/2024	\$ 29.23	CLARKE, PATRICIA	Retiree Reimbursement - January
92739	12/31/2024	\$ 29.23	CONTRERAS-NAVARRO, FRANCISCO	Retiree Reimbursement - January
92740	12/31/2024	\$ 29.23	CRAMBLETT, LAWRENCE	Retiree Reimbursement - January
92741	12/31/2024	\$ 29.23	CRAWFORD, TERRI	Retiree Reimbursement - January
92742	12/31/2024	\$ 58.47	CUMMINS, MAJOR	Retiree Reimbursement - January
92743	12/31/2024	\$ 47.43	DEVIVO, WILLIAM	Retiree Reimbursement - January
92744	12/31/2024	\$ 80.92	DIAZ, OLIVIA	Retiree Reimbursement - January
92745	12/31/2024	\$ 29.23	DORFMAN, IRIS	Retiree Reimbursement - January

# Attachment A

92746	12/31/2024	\$	22.11	DRAKE, JUDITH	Retiree Reimbursement - January
92747	12/31/2024	\$	22.11	ELIA, LARRY	Retiree Reimbursement - January
92748	12/31/2024	\$	58.47	ESCARCEGA, MIGUEL	Retiree Reimbursement - January
92749	12/31/2024	\$	16.24	FALLAU, NICHOLAS	Retiree Reimbursement - January
92750	12/31/2024	\$	17.15	FLAGG, PAULA	Retiree Reimbursement - January
92751	12/31/2024	\$	80.92	FLORES, JUAN	Retiree Reimbursement - January
92752	12/31/2024	\$	22.11	GALLOWAY, SCOTT	Retiree Reimbursement - January
92753	12/31/2024	\$	22.11	GARBEZ, MANNY	Retiree Reimbursement - January
92754	12/31/2024	\$	29.23	GARCIA, DANIEL	Retiree Reimbursement - January
92755	12/31/2024	\$	29.23	GARCIA, SAMUEL	Retiree Reimbursement - January
92756	12/31/2024	\$	22.11	GOSE, JOHN	Retiree Reimbursement - January
92757	12/31/2024	\$	48.76	GRANADOS-BOYCE, MARIA	Retiree Reimbursement - January
92758	12/31/2024	\$	44.22	GROSJEAN, DOUGLAS	Retiree Reimbursement - January
92759	12/31/2024	\$	22.11	HAMM, CAROLYN	Retiree Reimbursement - January
92760	12/31/2024	\$	22.11	HERNANDEZ, MARGARITO	Retiree Reimbursement - January
92761	12/31/2024	\$	47.43	HERSHEY, ANDREA	Retiree Reimbursement - January
92762	12/31/2024	\$	29.23	HICKLIN, LUCILLE	Retiree Reimbursement - January
92763	12/31/2024	\$	58.47	HOLCOMB, MICHAEL	Retiree Reimbursement - January
92764	12/31/2024	\$	58.47	HYMAN, JOE	Retiree Reimbursement - January
92765	12/31/2024	\$	48.76	JACINTO, FRANK	Retiree Reimbursement - January
92766	12/31/2024	\$	29.23	JAHNKE, EILEEN	Retiree Reimbursement - January
92767	12/31/2024	\$	58.47	KALE, RICKEY	Retiree Reimbursement - January
92768	12/31/2024	\$	20.42	LEGORRETA, PETE	Retiree Reimbursement - January
92769	12/31/2024	\$	29.23	LOGIUDICE, FRED	Retiree Reimbursement - January
92770	12/31/2024	\$	103.04	LORENZANO, JAMES	Retiree Reimbursement - January
92771	12/31/2024	\$	44.83	LUNA, SUZANNE	Retiree Reimbursement - January
92772	12/31/2024	\$	27.31	MCDONALD, JANIE	Retiree Reimbursement - January
92773	12/31/2024	\$	22.11	MCDONALD, KEVIN	Retiree Reimbursement - January
92774	12/31/2024	\$	22.11	MESECK, MARGARITA	Retiree Reimbursement - January
92775	12/31/2024	\$	29.23	MEYER, DIANE	Retiree Reimbursement - January
92776	12/31/2024	\$	22.11	MILLER, FOREST	Retiree Reimbursement - January
92777	12/31/2024	\$	33.60	MILLER, MARY	Retiree Reimbursement - January
92778	12/31/2024	\$	16.84	MITCHELL, LISA	Retiree Reimbursement - January
92779	12/31/2024	\$	29.23	MORGAN, JEANETTE	Retiree Reimbursement - January
92780	12/31/2024	\$	91.18	MULLIS, MICHAEL	Retiree Reimbursement - January
92781	12/31/2024	\$	29.23	MUNGIOLI, LARRY	Retiree Reimbursement - January
92782	12/31/2024	\$	29.23	NABOR, GLEN	Retiree Reimbursement - January
92783	12/31/2024	\$	29.23	O'HAGIN, JUSTINA	Retiree Reimbursement - January
92784	12/31/2024	\$	58.47	OJEDA, ROBERTO	Retiree Reimbursement - January
92785	12/31/2024	\$	116.03	OROZCO, RICHARD	Retiree Reimbursement - January
92786	12/31/2024	\$	99.40	OWENS, ROLAND	Retiree Reimbursement - January
92787	12/31/2024	\$	58.47	PARHAM, WALLACE	Retiree Reimbursement - January
92788	12/31/2024	\$	29.23	PETERS, TERRIE	Retiree Reimbursement - January
92789	12/31/2024	\$	2.74	PHILLIPS, TYRONE	Retiree Reimbursement - January
92790	12/31/2024	\$	48.76	PRINCE, PETER	Retiree Reimbursement - January
92791	12/31/2024	\$	58.47	PRUDDEN, RICHARD	Retiree Reimbursement - January
92792	12/31/2024	\$	22.41	REED, KATHY	Retiree Reimbursement - January
92793	12/31/2024	\$	48.76	REGAN, MICHAEL	Retiree Reimbursement - January
92794	12/31/2024	\$	18.80	RODRIGUEZ, VALENTIN	Retiree Reimbursement - January
92795	12/31/2024	\$	73.80	ROWE, RUBY	Retiree Reimbursement - January
92796	12/31/2024	\$	48.76	RUIZ, ESTEVAN	Retiree Reimbursement - January
92797	12/31/2024	\$	48.76	SALGUEIRO, MICHAEL	Retiree Reimbursement - January
92798	12/31/2024	\$	29.23	SANDOVAL, ANGEL	Retiree Reimbursement - January
92799	12/31/2024	\$	48.76	SERRATO, JUAN	Retiree Reimbursement - January
92800	12/31/2024	\$	124.91	SLATER, ROBYN	Retiree Reimbursement - January
92801	12/31/2024	\$	44.22	SWART, RANDY	Retiree Reimbursement - January
92802	12/31/2024	\$	58.47	THOMAS, RUSSELL	Retiree Reimbursement - January
92803	12/31/2024	\$	29.23	TOVAR, SERENA	Retiree Reimbursement - January
92804	12/31/2024	\$	58.47	VANDERZANDE, ED	Retiree Reimbursement - January
92805	12/31/2024	\$	22.11	WADSWORTH, RITA	Retiree Reimbursement - January
92806	12/31/2024	\$	58.47	WHITNEY, LUCERE	Retiree Reimbursement - January
92807	12/31/2024	\$	29.23	WYANT, JUDI	Retiree Reimbursement - January
92808	12/31/2024	\$	29.23	YANCY, TERRY	Retiree Reimbursement - January
92809	12/31/2024	\$	80.92	YEO, BILL	Retiree Reimbursement - January
92810	12/31/2024	\$	54.39	ZENKER, JEFFREY	Retiree Reimbursement - January
<b>Grand Total</b>	(blank)	<b>\$</b>	<b>1,781,139.43</b>	(blank)	(blank)

# Attachment A

## DECEMBER 2024 ACH PAYMENTS



Payment Type	Payment Date	Payee	Payment Amount	Line Item Description
EFT	12/3/2024	AGUIRRE, CIRO	\$ 16.24	Retiree Reimbursement - December
EFT	12/3/2024	AITKEN, ANGELA	\$ 107.68	Retiree Reimbursement - December
EFT	12/3/2024	ALLEN, ROBERT	\$ 17.09	Retiree Reimbursement - December
EFT	12/3/2024	ANDRADE, GERALD	\$ 40.58	Retiree Reimbursement - December
EFT	12/3/2024	ARCHIBEQUE, JUANITA	\$ 44.81	Retiree Reimbursement - December
EFT	12/3/2024	AVILES, PATRICIA	\$ 22.41	Retiree Reimbursement - December
EFT	12/3/2024	BASS, BETTY	\$ 22.41	Retiree Reimbursement - December
EFT	12/3/2024	BOYD, MICHAEL	\$ 44.81	Retiree Reimbursement - December
EFT	12/3/2024	BREGANTE, BATTISTA	\$ 17.09	Retiree Reimbursement - December
EFT	12/3/2024	BRONSTATTER, CHERYL	\$ 22.41	Retiree Reimbursement - December
EFT	12/3/2024	BROWN, KENNETH	\$ 44.81	Retiree Reimbursement - December
EFT	12/3/2024	BURKET, JANET	\$ 22.41	Retiree Reimbursement - December
EFT	12/3/2024	CANALES, DONNA	\$ 32.48	Retiree Reimbursement - December
EFT	12/3/2024	CAPELLA, KATHLEEN	\$ 40.58	Retiree Reimbursement - December
EFT	12/3/2024	CASANEGA, RICHARD	\$ 17.09	Retiree Reimbursement - December
EFT	12/3/2024	CAVATAIO, PASQUALE	\$ 36.60	Retiree Reimbursement - December
EFT	12/3/2024	CENTER, DOUGLAS	\$ 17.09	Retiree Reimbursement - December
EFT	12/3/2024	CHANDLEY, PAUL	\$ 87.28	Retiree Reimbursement - December
EFT	12/3/2024	CLAYTON, MICHAEL	\$ 17.09	Retiree Reimbursement - December
EFT	12/3/2024	COTTER, ROBERT	\$ 44.81	Retiree Reimbursement - December
EFT	12/3/2024	CRUISE, RICHARD	\$ 22.41	Retiree Reimbursement - December
EFT	12/3/2024	CUMMINGS, CYNTHIA	\$ 17.09	Retiree Reimbursement - December
EFT	12/3/2024	CUMMINGS, PATRICIA	\$ 40.58	Retiree Reimbursement - December
EFT	12/3/2024	DAVIDOSKI, PATTI	\$ 40.58	Retiree Reimbursement - December
EFT	12/3/2024	DEAN, RONALD	\$ 22.41	Retiree Reimbursement - December
EFT	12/3/2024	DEL PO, CAROLYN	\$ 17.09	Retiree Reimbursement - December
EFT	12/3/2024	DOBBS, LILLIAN	\$ 17.09	Retiree Reimbursement - December
EFT	12/3/2024	EMERSON, WILLIAM	\$ 44.81	Retiree Reimbursement - December
EFT	12/3/2024	FENN, MARILYN	\$ 22.41	Retiree Reimbursement - December
EFT	12/3/2024	FLOREZ, ROSIE	\$ 17.09	Retiree Reimbursement - December
EFT	12/3/2024	FORRESTER, WALBURGA	\$ 22.41	Retiree Reimbursement - December
EFT	12/3/2024	FRANCIS, RUFUS	\$ 32.48	Retiree Reimbursement - December
EFT	12/3/2024	GABRIEL, RICHARD	\$ 22.41	Retiree Reimbursement - December
EFT	12/3/2024	GABRIELE, BERNARD	\$ 15.92	Retiree Reimbursement - December
EFT	12/3/2024	GABRIELE, CATHLEEN	\$ 15.92	Retiree Reimbursement - December
EFT	12/3/2024	GALE, TERRY	\$ 44.81	Retiree Reimbursement - December
EFT	12/3/2024	GROBMAN, BRUCE	\$ 17.09	Retiree Reimbursement - December
EFT	12/3/2024	HERNANDEZ, JUAN	\$ 40.58	Retiree Reimbursement - December
EFT	12/3/2024	HILL, ANDREW	\$ 22.41	Retiree Reimbursement - December
EFT	12/3/2024	HILTNER, THOMAS	\$ 88.12	Retiree Reimbursement - December
EFT	12/3/2024	JUSSEL, PETE	\$ 17.09	Retiree Reimbursement - December
EFT	12/3/2024	KAMEDA, TERRY	\$ 22.41	Retiree Reimbursement - December
EFT	12/3/2024	KELLY, ELOISE	\$ 17.09	Retiree Reimbursement - December
EFT	12/3/2024	KONNO, DAVID	\$ 38.65	Retiree Reimbursement - December
EFT	12/3/2024	LAWSON, LOIS	\$ 22.41	Retiree Reimbursement - December
EFT	12/3/2024	LEFFLER, JEAN	\$ 22.41	Retiree Reimbursement - December
EFT	12/3/2024	LONGNECKER, LLOYD	\$ 44.81	Retiree Reimbursement - December
EFT	12/3/2024	LUCIER, MARILYN	\$ 17.09	Retiree Reimbursement - December
EFT	12/3/2024	LYNCH, GLENN	\$ 44.81	Retiree Reimbursement - December
EFT	12/3/2024	MACHADO, MARGARET	\$ 17.09	Retiree Reimbursement - December
EFT	12/3/2024	MALPHRUS, BRENDA	\$ 20.29	Retiree Reimbursement - December
EFT	12/3/2024	MARTIN, DAWN	\$ 44.81	Retiree Reimbursement - December
EFT	12/3/2024	MARTINEZ, MANUEL	\$ 105.78	Retiree Reimbursement - December
EFT	12/3/2024	MARTINEZ, MARK	\$ 40.58	Retiree Reimbursement - December
EFT	12/3/2024	MCHALE, BRIAN	\$ 44.81	Retiree Reimbursement - December

# Attachment A

EFT	12/3/2024	MELLON, JOHN	\$	17.09	Retiree Reimbursement - December
EFT	12/3/2024	MOREAU, DAVID	\$	87.28	Retiree Reimbursement - December
EFT	12/3/2024	MORR, BONNIE	\$	40.58	Retiree Reimbursement - December
EFT	12/3/2024	MUNGUIA, GUSTAVO	\$	34.17	Retiree Reimbursement - December
EFT	12/3/2024	NAUKKARINEN, JUKKA	\$	22.41	Retiree Reimbursement - December
EFT	12/3/2024	NELSON, EDWARD	\$	17.09	Retiree Reimbursement - December
EFT	12/3/2024	NELSON, RICHARD	\$	44.81	Retiree Reimbursement - December
EFT	12/3/2024	NIETO, MANUEL	\$	34.17	Retiree Reimbursement - December
EFT	12/3/2024	NORTH, JEFFREY	\$	87.28	Retiree Reimbursement - December
EFT	12/3/2024	NORTHON, M	\$	131.24	Retiree Reimbursement - December
EFT	12/3/2024	O'DONNELL, SHAWN	\$	44.81	Retiree Reimbursement - December
EFT	12/3/2024	ORTEGA, MANUELA	\$	22.41	Retiree Reimbursement - December
EFT	12/3/2024	PAULSON, STEVEN	\$	79.75	Retiree Reimbursement - December
EFT	12/3/2024	PEREZ, ANTONIO	\$	34.17	Retiree Reimbursement - December
EFT	12/3/2024	PHILLIPS, THOMAS	\$	17.09	Retiree Reimbursement - December
EFT	12/3/2024	PICARELLA, FRANCIS	\$	17.09	Retiree Reimbursement - December
EFT	12/3/2024	POLANCO, JOSE	\$	44.81	Retiree Reimbursement - December
EFT	12/3/2024	PRECIADO, MARY LOU	\$	17.09	Retiree Reimbursement - December
EFT	12/3/2024	PRICE, HARRY	\$	44.81	Retiree Reimbursement - December
EFT	12/3/2024	PRINCE, DEBRA	\$	22.41	Retiree Reimbursement - December
EFT	12/3/2024	PYE, GINA	\$	44.81	Retiree Reimbursement - December
EFT	12/3/2024	RAMIREZ, MANUEL	\$	16.24	Retiree Reimbursement - December
EFT	12/3/2024	READ, TIMON	\$	17.09	Retiree Reimbursement - December
EFT	12/3/2024	RHODES, BRUCE	\$	22.41	Retiree Reimbursement - December
EFT	12/3/2024	ROCHA, SHERRI	\$	20.29	Retiree Reimbursement - December
EFT	12/3/2024	ROSS, ELISABETH	\$	22.41	Retiree Reimbursement - December
EFT	12/3/2024	ROSS, EMERY	\$	22.41	Retiree Reimbursement - December
EFT	12/3/2024	RYLANDER, REED	\$	36.60	Retiree Reimbursement - December
EFT	12/3/2024	SANCHEZ, ASCENCION	\$	88.12	Retiree Reimbursement - December
EFT	12/3/2024	SCARGILL, RAYMOND	\$	20.29	Retiree Reimbursement - December
EFT	12/3/2024	SCHRAEDER, PAUL	\$	34.17	Retiree Reimbursement - December
EFT	12/3/2024	SCILLA, JOSEPH	\$	22.41	Retiree Reimbursement - December
EFT	12/3/2024	SILVA, EDUARDO	\$	17.09	Retiree Reimbursement - December
EFT	12/3/2024	STARKEY, THOMAS	\$	20.29	Retiree Reimbursement - December
EFT	12/3/2024	STICKEL, THOMAS	\$	34.17	Retiree Reimbursement - December
EFT	12/3/2024	TAYLOR, THOMAS	\$	17.09	Retiree Reimbursement - December
EFT	12/3/2024	TERESI, CHARMIEL	\$	22.41	Retiree Reimbursement - December
EFT	12/3/2024	TOLENTINO, SALVADOR	\$	39.27	Retiree Reimbursement - December
EFT	12/3/2024	TRENT, VICKI	\$	20.29	Retiree Reimbursement - December
EFT	12/3/2024	TUTTLE-CALLIS, CHERI	\$	88.12	Retiree Reimbursement - December
EFT	12/3/2024	VALDEZ, JOSE	\$	40.58	Retiree Reimbursement - December
EFT	12/3/2024	VAN DE VEER, JOHN	\$	127.55	Retiree Reimbursement - December
EFT	12/3/2024	VEST, SHELLY	\$	22.41	Retiree Reimbursement - December
EFT	12/3/2024	VONWAL, YVETTE	\$	22.41	Retiree Reimbursement - December
EFT	12/3/2024	WALTER, KEVIN	\$	34.17	Retiree Reimbursement - December
EFT	12/3/2024	WHITE, LESLIE	\$	22.41	Retiree Reimbursement - December
EFT	12/3/2024	WILLIS, GREGORY	\$	107.68	Retiree Reimbursement - December
EFT	12/3/2024	WILSON, BONNIE	\$	44.81	Retiree Reimbursement - December
EFT	12/3/2024	WOODBIDGE, ELIZABETH	\$	87.28	Retiree Reimbursement - December
EFT	12/31/2024	AGUIRRE, CIRO	\$	17.15	Retiree Reimbursement - January
EFT	12/31/2024	AITKEN, ANGELA	\$	117.02	Retiree Reimbursement - January
EFT	12/31/2024	ALLEN, ROBERT	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	ANDRADE, GERALD	\$	48.76	Retiree Reimbursement - January
EFT	12/31/2024	ARCHIBEQUE, JUANITA	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	AVILES, PATRICIA	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	BASS, BETTY	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	BOYD, MICHAEL	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	BREGANTE, BATTISTA	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	BRONDSTATTER, CHERYL	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	BROWN, KENNETH	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	BURKET, JANET	\$	29.23	Retiree Reimbursement - January



# Attachment A

EFT	12/31/2024	CANALES, DONNA	\$	34.31	Retiree Reimbursement - January
EFT	12/31/2024	CAPELLA, KATHLEEN	\$	48.76	Retiree Reimbursement - January
EFT	12/31/2024	CASANEGA, RICHARD	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	CAVATAIO, PASQUALE	\$	44.22	Retiree Reimbursement - January
EFT	12/31/2024	CENTER, DOUGLAS	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	CHANDLEY, PAUL	\$	99.40	Retiree Reimbursement - January
EFT	12/31/2024	CLAYTON, MICHAEL	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	COTTER, ROBERT	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	CRUISE, RICHARD	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	CUMMINGS, CYNTHIA	\$	2.74	Retiree Reimbursement - January
EFT	12/31/2024	CUMMINGS, PATRICIA	\$	48.76	Retiree Reimbursement - January
EFT	12/31/2024	DEAN, RONALD	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	DEL PO, CAROLYN	\$	2.74	Retiree Reimbursement - January
EFT	12/31/2024	DOBBS, LILLIAN	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	EMERSON, WILLIAM	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	FENN, MARILYN	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	FLOREZ, ROSIE	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	FORRESTER, WALBURGA	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	FRANCIS, RUFUS	\$	34.31	Retiree Reimbursement - January
EFT	12/31/2024	GABRIEL, RICHARD	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	GABRIELE, BERNARD	\$	16.84	Retiree Reimbursement - January
EFT	12/31/2024	GABRIELE, CATHLEEN	\$	16.84	Retiree Reimbursement - January
EFT	12/31/2024	GALE, TERRY	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	GROBMAN, BRUCE	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	HERNANDEZ, JUAN	\$	48.76	Retiree Reimbursement - January
EFT	12/31/2024	HILL, ANDREW	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	HILTNER, THOMAS	\$	103.04	Retiree Reimbursement - January
EFT	12/31/2024	JUSSEL, PETE	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	KAMEDA, TERRY	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	KELLY, ELOISE	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	KONNO, DAVID	\$	40.83	Retiree Reimbursement - January
EFT	12/31/2024	LAWSON, LOIS	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	LEFFLER, JEAN	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	LONGNECKER, LLOYD	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	LUCIER, MARILYN	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	LYNCH, GLENN	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	MACHADO, MARGARET	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	MALPHRUS, BRENDA	\$	24.38	Retiree Reimbursement - January
EFT	12/31/2024	MARTIN, DAWN	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	MARTINEZ, MANUEL	\$	116.03	Retiree Reimbursement - January
EFT	12/31/2024	MARTINEZ, MARK	\$	48.76	Retiree Reimbursement - January
EFT	12/31/2024	MCFADDEN, IAN	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	MCHALE, BRIAN	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	MELLON, JOHN	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	MOREAU, DAVID	\$	99.40	Retiree Reimbursement - January
EFT	12/31/2024	MORR, BONNIE	\$	48.76	Retiree Reimbursement - January
EFT	12/31/2024	MUNGUIA, GUSTAVO	\$	44.22	Retiree Reimbursement - January
EFT	12/31/2024	NAUKKARINEN, JUKKA	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	NELSON, EDWARD	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	NELSON, RICHARD	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	NIETO, MANUEL	\$	44.22	Retiree Reimbursement - January
EFT	12/31/2024	NORTH, JEFFREY	\$	99.40	Retiree Reimbursement - January
EFT	12/31/2024	NORTHON, M	\$	142.23	Retiree Reimbursement - January
EFT	12/31/2024	O'DONNELL, SHAWN	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	ORTEGA, MANUELA	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	PAULSON, STEVEN	\$	91.46	Retiree Reimbursement - January
EFT	12/31/2024	PEREZ, ANTONIO	\$	44.22	Retiree Reimbursement - January
EFT	12/31/2024	PHILLIPS, THOMAS	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	PICARELLA, FRANCIS	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	POLANCO, JOSE	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	PRECIADO, MARY LOU	\$	22.11	Retiree Reimbursement - January

## Attachment A

EFT	12/31/2024	PRICE, HARRY	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	PRINCE, DEBRA	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	PYE, GINA	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	RAMIREZ, MANUEL	\$	17.15	Retiree Reimbursement - January
EFT	12/31/2024	RHODES, BRUCE	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	ROCHA, SHERRI	\$	24.38	Retiree Reimbursement - January
EFT	12/31/2024	ROSS, ELISABETH	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	ROSS, EMERY	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	ROY, ARLEN	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	RYLANDER, REED	\$	44.22	Retiree Reimbursement - January
EFT	12/31/2024	SANCHEZ, ASCENCION	\$	103.04	Retiree Reimbursement - January
EFT	12/31/2024	SCARGILL, RAYMOND	\$	48.76	Retiree Reimbursement - January
EFT	12/31/2024	SCHRAEDER, PAUL	\$	44.22	Retiree Reimbursement - January
EFT	12/31/2024	SCILLA, JOSEPH	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	SILVA, EDUARDO	\$	22.11	Retiree Reimbursement - January
EFT	12/31/2024	STARKEY, THOMAS	\$	24.38	Retiree Reimbursement - January
EFT	12/31/2024	STICKEL, THOMAS	\$	44.22	Retiree Reimbursement - January
EFT	12/31/2024	TERESI, CHARMIEL	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	TOLENTINO, SALVADOR	\$	44.83	Retiree Reimbursement - January
EFT	12/31/2024	TRENT, VICKI	\$	24.38	Retiree Reimbursement - January
EFT	12/31/2024	TUTTLE-CALLIS, CHERI	\$	103.04	Retiree Reimbursement - January
EFT	12/31/2024	VALDEZ, JOSE	\$	48.76	Retiree Reimbursement - January
EFT	12/31/2024	VAN DE VEER, JOHN	\$	91.18	Retiree Reimbursement - January
EFT	12/31/2024	VEST, SHELLY	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	VONWAL, YVETTE	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	WALTER, KEVIN	\$	44.22	Retiree Reimbursement - January
EFT	12/31/2024	WHITE, LESLIE	\$	29.23	Retiree Reimbursement - January
EFT	12/31/2024	WILLIS, GREGORY	\$	117.02	Retiree Reimbursement - January
EFT	12/31/2024	WILSON, BONNIE	\$	58.47	Retiree Reimbursement - January
EFT	12/31/2024	WOODBIDGE, ELIZABETH	\$	99.40	Retiree Reimbursement - January
<b>TOTAL \$</b>				<b>8,359.69</b>	

# MINUTES\*

MAC MEETING OF OCTOBER 16, 2024



The METRO Advisory Committee (MAC) met on Wednesday, October 16, 2024. The meeting was held as a hybrid meeting. \*Minutes are “summary” minutes, not verbatim minutes.

1. **CALLED TO ORDER** at 6:03 PM by Chair Elsea.

2. **SAFETY DEBRIEF**

Gregory Strecker, Safety, Security & Risk Management Director, provided a safety debrief emphasizing the evacuation routes in case of an emergency.

3. **ROLL CALL** - The following MAC Members were **present**, representing a quorum:

**Veronica Elsea, Chair**  
**Joseph Martinez, Vice Chair**  
**James Cruse**  
**Jessica de Wit**

**Michael Pisano**  
**Becky Taylor**  
**James Von Hendy**

4. **COMMUNICATIONS TO THE METRO ADVISORY COMMITTEE**

Chair Elsea acknowledged the written communication in the packet. Chair Elsea said that new Bus Operators are doing a great job and was appreciative of that.

Hearing nothing further, Chair Elsea moved to the next agenda item.

5. **RECEIVE AND FILE MINUTES FROM THE METRO ADVISORY COMMITTEE MEETING OF AUGUST 21, 2024**

**MOTION: ACCEPT AND FILE THE MINUTES FROM THE METRO ADVISORY COMMITTEE MEETING OF AUGUST 21, 2024 AS PRESENTED**

**MOTION: PISANO**

**SECOND: VON HENDY**

**MOTION PASSED WITH 6 AYES: Elsea, Martinez, Cruse, de Wit, Pisano, Von Hendy. Taylor was absent.**

6. **COMMUNICATIONS FROM METRO ADVISORY COMMITTEE**

Chair Elsea mentioned the letter in the packet that she wrote to the Board of Directors (Board).

Hearing nothing further, Chair Elsea moved to the next agenda item.

7. **FY25 AND FY26 FINAL BUDGET UPDATE**

Chuck Farmer, CFO, spoke to the presentation and reviewed the FY25 and FY26 final operating budget, operating budget risks, and operating reserves. He also reviewed the capital budget. CFO Farmer focused on the changes that were made to the operating budget.

Hearing nothing further, Chair Elsea moved to the next agenda item.

8. **REVIEW OF THE DESIGN OF THE PACIFIC STATION NORTH**

John Urgo, Planning & Development Director, provided an update on the Pacific Station North Project. The original Pacific Station Booth and Transit Center closed on February 2024 and temporarily relocated to the River Front Transit Center. Director Urgo discussed the new METRO bus station’s layout.

Hearing nothing further, Chair Elsea moved to the next agenda item.

**9. SERVICE PLANNING UPDATE**

**a. Quarterly Ridership Report**

John Urgo, Planning & Development Director, gave an update on ridership for Q1 of FY25. Overall, total ridership increased about 14% compared to FY24 Q1. Director Urgo mentioned that the full quarterly ridership report will be going to the full Board in November 2024.

**b. Bus Stops**

**b.i. Update on Braille Bus Stop Signage**

Chair Elsea reported that she has discussed this item with others and will continue to work on this issue. They are currently waiting for the bus routes and stops to become more consistent.

**c. Other Projects**

**c.i. Update on Reimagine METRO**

Director Urgo provided an update on Reimagine METRO. He reported that METRO is still in the expansion phase. He mentioned that the amount of service that could be increased in the Winter is limited due to METRO's aging fleet. Discussion continued regarding METRO's fleet.

**c.ii. Update on River Front Transit Center**

Director Urgo mentioned that he will continue to take comments and suggestions on improving the River Front Transit Center.

**10. ESTABLISH AND APPROVE THE METRO ADVISORY COMMITTEE 2025 MEETING SCHEDULE**

**MOTION: APPROVE THE 2025 MAC MEETING DATES OF FEBRUARY 19, APRIL 16, AUGUST 20, AND OCTOBER 15**

**MOTION: PISANO**

**SECOND: VON HENDY**

**MOTION PASSED WITH 6 AYES: Elsea, Martinez, Cruse, de Wit, Pisano, Von Hendy. Taylor was absent.**

**11. ELECT THE METRO ADVISORY COMMITTEE CHAIR AND VICE CHAIR FOR 2025 TERM**

**MOTION: ELECT CHAIR ELSEA FOR A ONE-YEAR TERM (JANUARY 1 – DECEMBER 31, 2025)**

**MOTION: PISANO**

**SECOND: DE WIT**

**MOTION PASSED WITH 6 AYES: Elsea, Martinez, Cruse, de Wit, Pisano, Von Hendy, Taylor was absent.**

**MOTION: ELECT VICE CHAIR MARTINEZ FOR A ONE-YEAR TERM (JANUARY 1 – DECEMBER 31, 2025)**

**MOTION: PISANO**

**SECOND: DE WIT**

**MOTION PASSED WITH 6 AYES: Elsea, Martinez, Cruse, de Wit, Pisano, Von Hendy, Taylor was absent.**

**12. COMMUNICATIONS TO THE METRO CEO/GENERAL MANAGER**

None.

**13. COMMUNICATIONS TO THE METRO BOARD OF DIRECTORS**

None.

**14. ITEMS FOR NEXT MEETING AGENDA**

- Service Planning Updates
- Quarterly Ridership Report
- Update on Reimagine METRO
- Update on Transit Centers (Watsonville Transit Center, Pacific Station North, & River Front Transit Center)
- Update on Highway 1 Bus-On-Shoulder

**15. DISTRIBUTION OF VOUCHERS**

Vouchers distributed by Elizabeth Rocha, Administrative Specialist.

**16. ANNOUNCEMENT OF NEXT MEETING**

Chair Elsea announced the next MAC meeting will be held on Wednesday, February 19, 2025 at 6:00 PM at the METRO Admin Office, 110 Vernon Street, Santa Cruz.

**17. ADJOURNMENT**

Chair Elsea adjourned the meeting at 7:30 PM.

Respectfully submitted,

Elizabeth Rocha  
Administrative Specialist

DRAFT

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**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT (METRO)  
BOARD OF DIRECTORS MEETING MINUTES\*  
DECEMBER 20, 2024 – 9:00 AM**

A regular meeting of the Board of Directors of the Santa Cruz Metropolitan Transit District (METRO) convened on Friday, December 20, 2024, as a hybrid meeting.

The Board Meeting agenda packet can be found online at [www.SCMTD.com](http://www.SCMTD.com). \*Minutes are “summary” minutes, not verbatim minutes. Audio recordings of Board meeting open sessions are available to the public upon request.

This document was created with accessibility in mind. With the exception of certain third party and other attachments, it passes the Adobe Acrobat XI Accessibility Full Check. If you have any questions about the accessibility of this document, please email your inquiry to [accessibility@scmttd.com](mailto:accessibility@scmttd.com).

**1 CALLED TO ORDER** at 9:02 AM by Board Chair Brown.

**2 SAFETY DEBRIEF**

Gregory Strecker, Safety, Security & Risk Management Director, provided a debriefing on safety, emphasizing METRO’s response to a fire, earthquake and/or medical emergency, evacuation routes, and an active shooter situation.

**3 ROLL CALL**

The following Directors were **present**, representing a quorum:

<b>Director Kristen Brown</b>	<b>City of Capitola</b>
<b>Director Rebecca Downing</b>	<b>County of Santa Cruz</b>
<b>Director Jimmy Dutra</b> <i>AR 9:44 AM</i>	<b>City of Watsonville</b>
<b>Director Shebreh Kalantari-Johnson</b>	<b>City of Santa Cruz</b>
<b>Director Manu Koenig</b>	<b>County of Santa Cruz</b>
<b>Director Donna Lind</b>	<b>City of Scotts Valley</b>
<b>Director Bruce McPherson</b>	<b>County of Santa Cruz</b>
<b>Director Scott Newsome</b>	<b>City of Santa Cruz</b>
<b>Director Larry Pageler</b>	<b>County of Santa Cruz</b>
Director Quiroz-Carter	City of Watsonville
<b>Director Mike Rotkin</b>	<b>County of Santa Cruz</b>
Ex-Officio Director Alta Northcutt	Cabrillo College
<b>Ex-Officio Director Edward Reiskin</b> <i>AR 9:23 AM</i>	<b>UC Santa Cruz</b>
Corey Aldridge	CEO/General Manager
Nicole Witt	General Counsel

**4 ANNOUNCEMENTS**

- 4.1 Today’s meeting is being broadcast by Community Television of Santa Cruz County.
- 4.2 Maria Avila of Language Line Services provided Spanish interpretation services.

**5 BOARD OF DIRECTORS COMMENTS**

Hearing none, Board Chair Brown moved to the next agenda item.

**6 ORAL AND WRITTEN COMMUNICATIONS TO THE BOARD OF DIRECTORS**

Brian Peoples, Trail Now, spoke to his written communications in the agenda packet and expressed concern about the cost of building the Coastal Trail - Segment 7B.

Eduardo Montesino, Temporary Reimagine METRO Recruitment and Training Coordinator, provided a recruiting/training update to the Board and thanked staff for their contributions to this effort.

Veronica Velazquez, Lead Internal Organizer with SEIU, Local 521, introduced herself to the Board. She mentioned that SEIU previously raised concerns about the management salary study and requested the Board to allow further discussions with management regarding the report's methodology used and the potential impacts to the budget.

Lola Quiroga, METRO Planning Intern, and several riders expressed concerns on cancelling the winter service and reverting to the fall schedule. They requested METRO to issue a public statement regarding this issue.

Kevin Norton, a member of the public, stated he sent three emails to METRO and has not received any response. Staff reached out to get more information.

Vincent Siu, a member of the public, commented that the wrapped buses do not allow riders to enjoy the views and hoped there could be a different way to promote One Ride at a Time.

Hearing nothing further, Board Chair Brown moved to the next agenda item.

**7 LABOR ORGANIZATION COMMUNICATIONS**

Nate Abrego, SMART Vice Chairperson, Local 23, stated that the union has been communicating with Corey Aldridge, CEO/General Manager, about the recent route changes and they are collaborating to find solutions. Mr. Abrego also mentioned that SMART is excited to bring back the senior luncheon and a tentative date has been set for June 29, 2025.

Hearing nothing further, Board Chair Brown moved to the next agenda item.

**8 ADDITIONAL DOCUMENTATION TO SUPPORT EXISTING AGENDA ITEMS**

Board Chair Brown announced additional communications were sent to the Board on December 19, 2024 and will be added to the agenda packet.

**CONSENT AGENDA**

All items appearing on the Consent Agenda are recommended actions which are considered to be routine and will be acted upon as one motion. All items removed will be considered later in the agenda. The Board Chair will allow public input prior to the approval of the Consent Agenda items.

9.1 ACCEPT AND FILE: PRELIMINARY APPROVED CHECK JOURNAL DETAIL FOR THE MONTHS OF OCTOBER AND NOVEMBER 2024  
Chuck Farmer, Chief Financial Officer

9.2 ACCEPT AND FILE MINUTES OF:  
A. OCTOBER 25, 2024 BOARD OF DIRECTORS REGULAR MEETING  
B. NOVEMBER 8, 2024 PERSONNEL/HR STANDING COMMITTEE  
Corey Aldridge, CEO/General Manager



- 9.3 APPROVE: RECOMMENDED ACTION ON TORT CLAIMS  
Gregory Strecker, Safety, Security and Risk Management Director
- 9.4 ACCEPT AND FILE: THE YEAR-TO-DATE MONTHLY FINANCIAL REPORT AS OF NOVEMBER 30, 2024  
Chuck Farmer, Chief Financial Officer
- 9.5 APPROVE: CONSIDERATION OF RESOLUTION APPROVING THE FY25 REVISED CAPITAL BUDGET/PORTFOLIO  
Chuck Farmer, Chief Financial Officer
- 9.6 ACCEPT AND FILE: THE YEAR-TO-DATE KEY PERFORMANCE INDICATORS (KPI) REPORT FOR QUARTER ONE AS OF SEPTEMBER 30, 2024  
Chuck Farmer, Chief Financial Officer
- 9.7 ACCEPT AND FILE: END OF YEAR GRANTS MANAGEMENT REPORT  
Derek Toups, Planning and Innovation Deputy Director
- 9.8 ACCEPT AND FILE: THE METRO PARACRUZ OPERATIONS STATUS REPORT FOR JULY, AUGUST, AND SEPTEMBER 2024  
Rina Solorio, Assistant Operations Manager, Paratransit Division
- 9.9 ACCEPT AND FILE: THE METRO SYSTEM RIDERSHIP REPORTS FOR THE FIRST QUARTER OF FY25  
John Urgo, Chief Planning and Innovation Officer
- 9.10 APPROVE: CONSIDERATION OF A RESOLUTION TO ESTABLISH THE 2025 BOARD OF DIRECTORS' MEETING SCHEDULE  
Corey Aldridge, CEO/General Manager
- 9.11 CONSIDERATION OF AUTHORIZING FUNDING FOR THREE (3) ADDITIONAL MECHANICS I-II IN THE MAINTENANCE DEPARTMENT  
Margo Ross, Chief Operations Officer

Ex-Officio Director Reiskin requested Item 9.6 be pulled for further discussion.

Ms. Quiroga referred to Item 9.10 and mentioned that by holding the meetings elsewhere, it would allow Board Members to take transit to the meetings that are held within their jurisdictions. Director Kalantari-Johnson pulled the item for further discussion.

Hearing nothing further, Board Chair Brown called for a voice vote.

**ACTION: MOTION TO APPROVE THE CONSENT AGENDA AS PRESENTED WITH THE EXCEPTION OF ITEMS 9.6 AND 9.10.**

**MOTION: DIRECTOR PAGELER**

**SECOND: DIRECTOR ROTKIN**

**MOTION PASSED WITH 10 AYES (Directors Brown, Downing, Dutra, Kalantari-Johnson, Koenig, Lind, McPherson, Newsome, Pageler, and Rotkin). Director Quiroz-Carter was absent.**

### **REGULAR AGENDA**

*Items 9.6 and 9.10 previously pulled from the Consent Agenda.*

- 9.6 ACCEPT AND FILE: THE YEAR-TO-DATE KEY PERFORMANCE INDICATORS (KPI) REPORT FOR QUARTER ONE AS OF SEPTEMBER 30, 2024**

Ex-Officio Director Reiskin requested additional information on Slides 13, 18, 22, and 23 in the agenda packet.

Discussion followed on:

- Route 16 – Why is it being suspended when it appears to be the highest performing route? Staff responded that they'd follow up on how this determination was made with the Chief Planning and Innovation Officer.
- Why is there a precipitous drop in the mean miles between chargeable road calls – fixed route compared to previous years? Margo Ross, Chief Operations Officer, reminded the Board Members that METRO's fleet is very old. Consequently, METRO can no longer get parts for many vehicles; METRO's Mechanics either have to manufacture them or send the parts out to be fixed.
- When do we expect the new buses to arrive? CEO Aldridge responded that METRO has received three buses and is waiting for the fueling infrastructure to be put in place. It will probably be 4-5 months before placing them in service.
- Cancelled trips – Why is that increasing? Kristina Mihaylova, Finance Deputy Director, said one reason is due to the mechanical problems. COO Ross explained that when service was added with Reimagine METRO, it also increased the service miles. This means a bus needs preventive maintenance sooner and is one of the reasons METRO is requesting additional Mechanics to help ease this strain.
- Pass-Ups – Why are there so many UCSC pass-ups when the articulated buses increased capacity by 60%? COO Ross responded that METRO has a higher incidence of the articulated buses having mechanical issues. The larger capacity that METRO counts on for the UCSC routes isn't there.

Director Reiskin said it may be helpful to get fleet updates on the retirement schedule of these older buses. Board Chair Brown requested that item be added to the January agenda.

There were no public comments.

Hearing nothing further, Board Chair Brown asked for a voice vote.

**ACTION: MOTION TO APPROVE ITEM 9.6 AS PRESENTED.**

**MOTION: DIRECTOR ROTKIN**

**SECOND: DIRECTOR PAGELER**

**MOTION PASSED WITH 10 AYES (Directors Brown, Downing, Dutra, Kalantari-Johnson, Koenig, Lind, McPherson, Newsome, Pageler, and Rotkin). Director Quiroz-Carter was absent.**

**9.10 APPROVE: CONSIDERATION OF A RESOLUTION TO ESTABLISH THE 2025 BOARD OF DIRECTORS' MEETING SCHEDULE**

Director Kalantari-Johnson requested the CEO to speak to this item. CEO Aldridge said the Santa Cruz Conference Room was modified to accommodate hybrid meetings and works with Community TV's equipment so that the meetings can be broadcast. It was stated there is a lack of public transit to the Admin Office and that is something that can be resolved but is willing to explore other location options. Board Members discussed the pros and cons of changing the venues within the county and proposed the following motion.

Members of the public requested that the meeting schedule be better publicized using social media and Board Members ride the bus within their jurisdictions to attend these meetings. Ryan Meckel, a member of the public, requested a meeting be held on the UCSC campus but Director Rotkin commented that UCSC does not have a place to accommodate the IT component of running these meetings.

Hearing nothing further, Board Chair Brown asked for a voice vote.

**ACTION: MOTION TO APPROVE THE MEETING SCHEDULE AND DIRECT STAFF TO RETURN AT THE FEBRUARY 28, 2025 MEETING WITH OPTIONS FOR ALTERNATIVE MEETING LOCATIONS.**

**MOTION: DIRECTOR KOENIG                      SECOND: DIRECTOR KALANTARI-JOHNSON**

**MOTION PASSED WITH 10 AYES (Directors Brown, Downing, Dutra, Kalantari-Johnson, Koenig, Lind, McPherson, Newsome, Pageler, and Rotkin). Director Quiroz-Carter was absent.**

**10      PRESENTATION OF EMPLOYEE LONGEVITY AWARDS FOR NOVEMBER AND DECEMBER:**

**(10 YEARS) LUIS ABUNDEZ CAMACHO, CUSTODIAL SUPERVISOR**

**(25 YEARS) JAIME HERNANDEZ, MECHANIC III**

**(25 YEARS) MARC KROVETZ, BUS OPERATOR**

**(25 YEARS) URIEL MENDOZA, BUS OPERATOR\***

\*Signifies those present to receive their certificates in person.

Board Chair Brown thanked all recipients for their contributions to METRO.

Mr. Mendoza thanked the Board for the opportunity to work at METRO.

Mr. Abrego and members of the public expressed gratitude to Mr. Mendoza.

**11      RETIREE RESOLUTIONS OF APPRECIATION FOR:  
ESMERALDA ARIAS, CUSTOMER SERVICE REPRESENTATIVE  
EDDIE BENSON, MAINTENANCE MANAGER  
FRANCISCO CALDERON, BUS OPERATOR**

Board Chair Brown congratulated all recipients on their retirement and thanked them for their years of service at METRO.

**ACTION: MOTION TO APPROVE THE RETIREE RESOLUTIONS OF APPRECIATION FOR ESMERALDA ARIAS, EDDIE BENSON, AND FRANCISCO CALDERON**

**MOTION: DIRECTOR ROTKIN                      SECOND: DIRECTOR PAGELER**

**MOTION PASSED WITH 10 AYES (Directors Brown, Downing, Dutra, Kalantari-Johnson, Koenig, Lind, McPherson, Newsome, Pageler, and Rotkin). Director Quiroz-Carter was absent.**

**12      METRO ADVISORY COMMITTEE (MAC) SEMI-ANNUAL ORAL UPDATE**

Veronica Elsea, MAC Chair, acknowledged the MAC Members and thanked them for their participation in the committee meetings. She provided a recap of items MAC has been working on for the past six months and provided the 2025 meeting schedule. MAC will continue to provide the METRO Board with semi-annual updates and it looks forward to helping METRO be a better transit system.

The Board Members thanked Ms. Elsea for her service.

There were no public comments.

*Director Pageler left the meeting at 10:37 AM.*

**13 UPDATE PROVIDED BY SANTA CRUZ COUNTY REGIONAL TRANSPORTATION COMMISSION (SCCRTC) ON ZERO EMISSION PASSENGER RAIL AND TRAIL PROJECT (ZEPRT)**

Sarah Christensen, Executive Director, SCCRTC, spoke to her presentation and provided a project overview and milestones, including public engagement, focus areas for alignments, potential station locations, station design and amenities, and next steps.

Board Members raised the following concerns:

- Funding - grants received and new funding opportunities as well as preserving SB125
- Mitigating impacts to the Beach Street/Boardwalk area
- High-density housing around stations
- Extending to the west side of Santa Cruz as an option
- Alternatives to a train passing through the downtown Santa Cruz area
- Aligning this system to the state rail network in Pajaro
- Integrating the METRO bus system into this plan
- Connectivity for bicyclists, pedestrians, and auto users
- Station amenities
- First/Last mile accessibility
- Ridership modeling and considering METRO's current ridership
- Stakeholder meetings held regularly
- Proposed size of the stations
- Location differentiations
- Environmental issues
- Zero emissions – battery operated or hydrogen

Ms. Christensen and Mark McLaren, Sr. Vice President at HDR Inc. addressed all concerns.

Ben Finke, Bus Operator, mentioned the importance of interorganizational planning and coordination of schedules.

Mr. Peoples mentioned the importance of preserving the 2016 Measure D funding and how it is distributed.

Hearing nothing further, Board Chair Brown moved to the next item.

**14 CONSIDERATION OF RESOLUTIONS OF APPRECIATION FOR OUTGOING BOARD MEMBERS**

Director Kalantari-Johnson read each resolution of appreciation to Board Chair Brown and Director McPherson, expressing both have given so much to our community and METRO, and presented them with plaques. Additional Board Members thanked each for their astuteness to details, thoughtfulness, wisdom, knowledge of policies, leadership, being mentors, and wished them the best in their next endeavors.

Board Chair Brown and Director McPherson expressed their appreciation for the kind words shared and having the opportunity to serve on METRO's Board.

*Director Dutra left the meeting at 11:49 AM.*

There were no public comments.

Hearing nothing further, Board Chair Brown asked for a voice vote.

**ACTION: MOTION TO APPROVE THE RESOLUTIONS OF APPRECIATION FOR OUTGOING BOARD MEMBERS KRISTEN BROWN AND BRUCE MCPHERSON**

**MOTION: DIRECTOR KALANTARI-JOHNSON      SECOND: DIRECTOR NEWSOME**

**MOTION PASSED WITH 8 AYES (Directors Brown, Downing, Kalantari-Johnson, Koenig, Lind, McPherson, Newsome, and Rotkin). Directors Dutra, Pageler, and Quiroz-Carter were absent.**

*Director Pageler returned to the meeting at 11:51 AM.*

## **15      CEO ORAL REPORT**

Corey Aldridge, CEO/General Manager, spoke to the following items:

- Route 16 – referred to the KPI question asked earlier and said the Route 16 has the higher ridership because it's scheduled to class times and it's an overlay on top of Routes 18 and 19. It was determined that Routes 18 and 19 can still meet the demand. Director Rotkin added that the pass-ups will be exacerbated without Route 16. CEO Aldridge responded that as soon as METRO can add more articulated buses on the routes, it will do so.
- Pacific Station North – METRO anticipates a mid-2026 reopening. The tarmac will include 18 bus bays, real-time passenger information, a new customer lobby area, Bus Operator breakroom and a solar canopy. METRO is working with the City of Santa Cruz to potentially extend the transit only lanes on Front Street from the transit center to Water Street. In the meantime, METRO is working to improve operations and customer experience at the temporary terminal. Facilities recently fabricated and installed an additional bus shelter in Area 3 and is planning to install a fourth shelter in Area 1.
- METRO also has a project in Planning to improve wayfinding.
- METRO is exploring the ability to lease additional space for the Customer Service and Bus Operator facilities.
- Winter Bid – Traditionally, every quarter METRO does a service update and puts out a new Headways. Unfortunately, METRO didn't put a bus replacement program in place and now it is starting to see the ramifications of having an aged fleet. It is experiencing more breakdowns. As METRO has added more service under Reimagine METRO, it is putting more miles on the buses and the frequency of preventive maintenance has increased considerably. It has been battling this dead list (buses that can't be in service) for the better part of three plus years. Typically, with an agency of this size, it should be replacing on average 5-10 buses a year to keep the fleet in a relatively newer state. Instead, METRO is replacing half of its fleet at once with brand new technology. With the existing service it was operating in the fall, it was cutting routes because of fleet availability. Staff is making efforts to right size our service with the available fleet. Unfortunately, because this was a last-minute decision to revert back to the fall schedule, the new Headways appeared on the website for 24 hours before being pulled. The hard copies of the new Headways were never released. The fact that so many people commented today with so much

information that was never released to the public makes me think METRO has internal people sharing information beyond what they should have been sharing. I am very appreciative of SMART being willing to work with us on this because it impacted them greatly. CEO Aldridge apologized to the Board and METRO employees that he had to make these changes but felt it was necessary to do so for the sake of the public and METRO.

Board Members requested a formal public apology in various forums. CEO Aldridge said a statement would be crafted and distributed by the end of the day.

Other concerns raised by Board Members:

- Real-Time Information for passengers – CEO Aldridge said METRO has been working on its trip disruption process—being able to notify the public of changes through the real-time app. The app is 95% accurate and METRO is trying to resolve the other 5% with Clever Devices. Isaac Holly, IT and ITS Director, said the system is designed around paths of travel so if METRO deviates from those paths of travel without manual intervention, it will cause problems. METRO is working to hire more Supervisors to enter those manual disruption entries.

Mr. Finke asked if METRO should keep the old buses running as METRO receives the new buses given the discrepancy between operators and available buses? CEO Aldridge said METRO will keep as many buses operating as it can, but part of the grant funding process requires us to identify the buses that are going to be replaced and then drill through the engine block so that they can't be used again.

Mr. Finke mentioned that most passengers use Google Maps for route information instead of the METRO app. He suggested that METRO inform riders of its app so that they are better informed.

Rohan Tulle mentioned that a lot of people anticipate when the new Headways is going to be released on the website and several people downloaded it.

Members of the public thanked the CEO for saying he'd draft a statement on this.

Director Rotkin thanked all that attended the meeting to express what they were experiencing.

Hearing nothing further, the Board Chair moved to the next agenda item.

**RECESSED TO CLOSED SESSION AT 12:25 PM**

*Director McPherson left the meeting at 12:27 PM.*

**16 CONFERENCE WITH LEGAL COUNSEL – LIABILITY CLAIMS (GOVERNMENT CODE SECTION 54961)**

**CLAIMANTS: JUNG, CORTES, CONNECT INSURANCE A/S/O MILLAN, LIBERTY MUTUAL A/S/O TOLLIK, ABRAMS, TICO CONSTRUCTION COMPANY, BOLLON, TOBAR, MILLER, CARBONE**

**RECONVENED TO OPEN SESSION AT 12:36 PM**

**17 REPORT OF CLOSED SESSION**

Nicole Witt, General Counsel, announced there was no reportable action.

There were no public comments.

**18 ANNOUNCEMENT OF NEXT MEETING**

Board Chair Brown announced the next regular Board meeting will be held on Friday, January 24, 2025, at 9:00 AM at the METRO Admin Office, 110 Vernon Street, Santa Cruz, CA.

**19 ADJOURNMENT**

Board Chair Brown adjourned the meeting at 12:38 AM.

Respectfully Submitted,

Donna Bauer  
Sr. Executive Assistant

DRAFT

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**DATE:** January 24, 2025  
**TO:** Board of Directors  
**FROM:** Chuck Farmer, Chief Financial Officer  
**SUBJECT: ACCEPT AND FILE THE YEAR-TO-DATE MONTHLY FINANCIAL REPORT AS OF DECEMBER 31, 2024**

**I. RECOMMENDED ACTION**

**That the Board of Directors accept and file the Year-to-Date Monthly Financial Report as of December 31, 2024**

**II. SUMMARY OF ISSUES**

An analysis of Santa Cruz Metropolitan Transit District’s (METRO) financial status is prepared monthly in order to inform the Board of Directors (Board) regarding METRO’s actual revenues and expenses in relation to the adopted operating and capital budgets for the fiscal year.

This staff report is the web-accessible companion document to the attached PowerPoint presentation titled “Year-to-Date Monthly Financial Report as of December 31, 2024.”

Staff recommends that the Board accept and file the attached report.

**III. DISCUSSION/BACKGROUND**

Below are the written explanations of the various charts and graphs in the attached Year-to-Date Monthly Financial Report as of December 31, 2024. The fiscal year has elapsed 50%.

Slide 1

(Cover) Year-to-Date Monthly Financial Report as of December 31, 2024

Slide 2

December 2024 Key Financial Highlights

- Service
  - Fixed Route (including Hwy 17) Cost per Revenue Service Hour is \$236 vs Budget of \$288
    - 916 canceled trips, primarily due to no vehicles (664) and mechanical issues (237), No Operator (7), and road conditions (8)
  - ParaCruz Cost per Trip is \$92 vs Budget of \$89
  - Non-Student/Hwy 17 Passengers is 116,495 vs Budget of 105,169
  - Kids Ride Free is 26,484

- Financials
  - Total Operating Surplus/(Deficit) is favorable \$0.6M driven by lower wages of \$0.2M, fringe of \$0.6M, and non-personnel of \$0.1M; partially offset by higher OT of \$0.2M
  - Non-Operating Revenues of \$9.7M are favorable vs budget by \$27K driven primarily by higher than anticipated interest income, lower Retiree Obligations, partially offset by lower Sales Tax revenues
- Capital
  - Capital spend of \$37K primarily for ERP Implementation and Web Site Redesign
- Personnel
  - 418 Active Personnel vs 443\* Funded Personnel
    - 35 Vacancies at the end of December
  - Currently Recruiting for Grants/Legislative Analyst, Van Operator, Electronic Technician, Mechanic I/II (3 FTE), Vehicle Service Worker I/II (2 FTE)
  - Recruitment completed for Safety & Training Program Specialist

### Slide 3

(Cover) December 31, 2024 MTD Pre-Close Financials

### Slide 4

December FY25 Monthly Operating Surplus/(Deficit) Actual vs. Budget

- Actuals are \$0.6M favorable to budget – excludes UAL/Bond Payment and Retiree Obligation costs
  - Passenger Fares – unfavorable by \$128K
  - Labor, Regular – favorable by \$247K, due to funded/vacant positions
  - Fringe Benefits – favorable by \$615K due to retirement and medical insurance savings from funded/vacant positions
  - Labor, OT – unfavorable by \$192K, increased overtime, primarily for Bus Operators
  - Non-Personnel – favorable by \$104K, primarily due to timing of spending

### Slide 5

December 31, 2024 Monthly Operating Revenue and Expenses

- Operating Revenue, net unfavorable by \$128K
  - Passenger Fares - favorable by \$66K
  - Special Transit Fares – unfavorable by \$194K

- Operating Expense, net favorable by \$775K – Favorable wages/fringe driven by funded/vacant positions
  - Labor Regular – favorable by \$247K
  - Fringe Benefits – favorable by \$615K, excludes UAL and Retiree Obligation related costs
  - Labor OT – unfavorable by \$192K
  - Non-Personnel – favorable by \$104K, excludes Bond payment related costs
- Operating Deficit lower by \$647K
  - Farebox Recovery – 14.5% vs 14.8% budget
- Non-Operating Revenue/(Expense), net favorable by \$44K, primarily due to higher interest revenue and grant drawdowns and reduced Retiree Obligations
  - Sales Tax/including Measure D – unfavorable by \$60K
  - Federal/State Grants – no variance
  - Pension UAL/Bond Payment costs – no variance
  - Retiree Obligations – favorable by \$65K
  - All Other Revenues – favorable by \$23K
- Operating Surplus before Transfers higher by \$674K
- Bus Replacement Fund – Higher by \$16K due to increased Measure D sales tax revenues
  - Bus Replacement Fund – Minimum \$3M annual commitment from Measure D sales tax and STA-SGR; FY25 budgeted transfer is \$3.2M
- Operating Surplus after Transfers higher by \$674K

Slide 6

(Cover) December 2024, YTD Pre-Close Financials

Slide 7

December YTD FY25 Operating Surplus/(Deficit) Actual vs. Budget

- Actuals are \$2.8M favorable to budget – excludes UAL/Bond Payment and Retiree Obligation costs
  - Passenger Fares – favorable by \$64K
  - Labor, Regular – favorable by \$1,813K, due to funded/vacant positions
  - Fringe Benefits – favorable by \$1,544K due to retirement and medical insurance savings from funded/vacant positions
  - Labor, OT – unfavorable by \$1,458K, increased overtime, primarily for Bus Operators

- Non-Personnel – favorable by \$793K, primarily due to timing of spending

Slide 8

December 31, 2024 Monthly Operating Revenue and Expenses

- Operating Revenue, net favorable by \$64K
  - Passenger Fares - favorable by \$95K
  - Special Transit Fares – unfavorable by \$30K
- Operating Expense, net favorable by \$2,692K – Favorable wages/fringe driven by funded/vacant positions
  - Labor Regular – favorable by \$1,813K
  - Fringe Benefits – favorable by \$1,544K, excludes UAL and Retiree Obligation related costs
  - Labor OT – unfavorable by \$1,458K
  - Non-Personnel – favorable by \$793K, excludes Bond payment related costs
- Operating Deficit lower by \$2,756K
  - Farebox Recovery – 14.5% vs 13.2% budget
- Non-Operating Revenue/(Expense), net favorable by \$132K, primarily due to higher interest revenue and grant drawdowns and reduced Retiree Obligations
  - Sales Tax/including Measure D – unfavorable by \$687K
  - Federal/State Grants – favorable by \$125K
  - Pension UAL/Bond Payment costs – favorable by \$5K
  - Retiree Obligations – favorable by \$259K
  - All Other Revenues – favorable by \$429K
- Operating Surplus before Transfers higher by \$2,888K
- Bus Replacement Fund – Higher by \$97K due to increased Measure D sales tax revenues
  - Bus Replacement Fund – Minimum \$3M annual commitment from Measure D sales tax and STA-SGR; FY25 budgeted transfer is \$3.2M
- Operating Surplus after Transfers higher by \$2,791K

Slide 9

(Cover) Year End June 2025, Forecast Financials

Slide 10

Full Year FY25 Operating Revenue Surplus/(Deficit), net favorable by \$2.5M

- Passenger Fares – favorable by \$64K
- Labor, Regular – favorable by \$3,435K, due to funded/vacant positions
- Fringe Benefits – favorable by \$1,544K due to retirement and medical insurance savings from funded/vacant positions
- Labor, OT – unfavorable by \$2,650K, increased overtime primarily for Bus Operators
- Non-Personnel – favorable by \$132K

Slide 11

Full Year FY25 Operating Revenue and Expenses Estimate based on YTD Spending and Revenues

- Operating Revenue, net favorable by \$64K
  - Passenger Fares - favorable by \$95K
  - Special Transit Fares – unfavorable by \$30K
- Operating Expense, net favorable by \$2,462K– Favorable wages and fringe driven by funded/vacant positions; partially offset by increased OT
  - Labor Regular – favorable by \$3,435K
  - Fringe Benefits – favorable by \$1,544K, excludes UAL and Retiree Obligations related costs
  - Labor OT – unfavorable by \$2,650K
  - Non-Personnel – favorable by \$132K, excludes Bond payment related costs
- Operating Deficit lower by \$2,527K
  - Farebox Recovery – 13.4% vs 12.9% budget
- Non-Operating Revenue/(Expense), net favorable by \$232K - Sales tax of \$31.1M is 2.1% lower than budget
  - Sales Tax/including Measure D – unfavorable by \$687K
  - Federal/State Grants – favorable by \$226K
  - Pension UAL/Bond Payment costs – favorable by \$5K
  - Retiree Obligations – favorable by \$259K
  - All Other Revenues – favorable by \$429K

- Operating Surplus/(Deficit) before Transfers lower by \$2,759K
- Bus Replacement Fund – higher by \$97K due to decreased Measure D sales tax revenues
  - Bus Replacement Fund – Minimum \$3M annual commitment from Measure D sales tax and STA-SGR; FY25 budgeted transfer is \$3.2M
- All Other Transfers: \$2M UAL, \$1.2M Operations Sustainability Reserve, \$4.3M Operations & Capital Reserve
- Transfers from COVID Reserve lower by \$2,562K

#### Slide 12

(Cover) Capital Spending & Project Completion

#### Slide 13

December 31, 2024 Capital Budget Spend

Total Capital Projects spending month to date is \$37K and YTD spending is \$975K against full year budget of \$115.4M

- Construction Related Projects – no spending MTD, \$185K YTD spending against budget of \$38,273K, or 0.5%
- IT Projects – \$31K MTD spending, \$344K YTD spending of against budget \$1,541K, or 22.3%
- Facilities Repair & Improvements – no spending MTD, \$165K YTD spending against budget of \$2,546K, or 6.5%
- Revenue Vehicle Replacement – no spending MTD, \$178K YTD spending against budget of \$71,943K, or 0.2%
- Revenue Vehicle Electrification Projects – no spending, no budget
- Non-Revenue Vehicle Replacement – no spending MTD or YTD against budget of \$140K, or 0.0%
- Fleet & Maintenance Equipment – no spending MTD or YTD against budget of \$755K, or 0.0%
- Miscellaneous – \$5K MTD spending, \$104K YTD spending against budget of \$202K, or 51.4%

#### Slide 14

(Cover) Questions

#### **IV. STRATEGIC PLAN PRIORITIES ALIGNMENT**

This report pertains to METRO's Financial Stability, Stewardship & Accountability.

**V. FINANCIAL CONSIDERATIONS/IMPACT**

Favorable budget variances in Operating Revenues and Expenses contribute to favorable budget variance in Operating Balance, Year-to-Date as of December 31, 2024.

**VI. CHANGES FROM COMMITTEE**

N/A

**VII. ALTERNATIVES CONSIDERED**

There are no alternatives to consider, as this is an accept and file Year-to-Date Monthly Financial Report.

**VIII. ATTACHMENTS**

**Attachment A:** Year-to-Date Monthly Financial Report as of December 31, 2024 Presentation

Prepared by: Cathy Downes, Sr. Financial Analyst

Board of Directors  
January 24, 2025  
Page 8 of 8

**IX. APPROVALS**

Chuck Farmer, Chief Financial Officer

DocuSigned by:  
*Chuck Farmer*  
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Corey Aldridge, CEO/General Manager







# **Year-to-Date Monthly Financial Report as of December 31, 2024**

Board of Directors

*January 24, 2025*

Chuck Farmer, Chief Financial Officer

# December 2024 Key Financial Highlights

<p><b>Service</b></p>	<ul style="list-style-type: none"> <li>Fixed Route (including Hwy 17) Cost per Revenue Service Hour is \$236 vs Budget of \$288             <ul style="list-style-type: none"> <li>916 canceled trips, primarily due to no vehicles (664) and mechanical issues (237), No Operator (7), and road conditions (8)</li> </ul> </li> <li>ParaCruz Cost per Trip is \$92 vs Budget of \$89</li> <li>Non-Student/Hwy 17 Passengers is 116,495 vs Budget of 105,169</li> <li>Kids Ride Free is 26,484</li> </ul>
<p><b>Financials</b></p>	<ul style="list-style-type: none"> <li>Total Operating Surplus/(Deficit) is favorable \$0.6M driven by lower wages of \$0.2M, fringe of \$0.6M, and non-personnel of \$0.1M; partially offset by higher OT of \$0.2M</li> <li>Non-Operating Revenues/Expenses of \$9.7M are favorable vs budget by \$27K driven primarily by higher than anticipated interest income, lower Retiree Obligations, partially offset by lower Sales Tax revenues</li> </ul>
<p><b>Capital</b></p>	<ul style="list-style-type: none"> <li>Capital spending of \$37K primarily for ERP Implementation and Web Site Redesign</li> </ul>
<p><b>Personnel</b></p>	<ul style="list-style-type: none"> <li>418 Active Personnel vs 443* Funded Personnel             <ul style="list-style-type: none"> <li>35 Vacancies at the end of December</li> </ul> </li> <li>Currently Recruiting for Grants/Legislative Analyst, Van Operator, Electronic Technician, Mechanic I/II (3 FTE), Vehicle Service Worker I/II (2 FTE)</li> <li>Recruitment completed for Safety &amp; Training Program Specialist</li> </ul>

# **December 2024, MTD Pre-Close Financials**

# December FY25 Monthly Operating Surplus/(Deficit)

## Actual\* vs. Budget

Overall \$0.6M favorable



11.3A.4

\* Pre-close financials, subject to adjustments post close; may not foot due to rounding

# December 31, 2024

## Monthly Operating Revenue and Expenses

	Actual*	Budget	Fav / (Unfav)
<b>\$ 000's</b>			
<b>Operating Revenue</b>			
Passenger Fares	\$ 242	\$ 176	\$ 66
Special Transit Fares	478	672	( 194)
<b>Total Operating Revenue</b>	<b>\$ 720</b>	<b>\$ 848</b>	<b>(\$ 128)</b>
<b>Operating Expense</b>			
Labor - Regular	\$ 1,927	\$ 2,174	\$ 247
Fringe (Excludes UAL, Retiree Obligations)	1,594	2,210	615
Labor - OT	263	71	(192)
Non-Personnel (excludes Pension Bond Payment)	1,193	1,298	104
<b>Total OpEx</b>	<b>\$ 4,977</b>	<b>\$ 5,752</b>	<b>\$ 775</b>
<b>Operating Surplus/(Deficit)</b>	<b>(\$ 4,257)</b>	<b>(\$ 4,904)</b>	<b>\$ 647</b>
	14.5%	14.8%	(0.3%)
<b>Non-Operating Revenue/(Expense)</b>			
Sales Tax/including Measure D	\$ 2,446	\$ 2,506	(\$ 60)
Federal/State/Local Grants	7,490	7,490	0
Pension UAL/Bond Interest Payment	(170)	(170)	-
Retiree Obligations	(321)	(385)	65
All Other	258	235	23
<b>Total Non-Operating Revenue/(Expense)</b>	<b>\$ 9,703</b>	<b>\$ 9,676</b>	<b>\$ 27</b>
<b>Operating Surplus/(Deficit) before Transfers</b>	<b>\$ 5,446</b>	<b>\$ 4,772</b>	<b>\$ 674</b>
<b>Transfers and Other</b>			
Transfers to Bus Replacement Fund	(\$ 202)	(\$ 185)	(\$ 16)
<b>Operating Surplus/(Deficit) after Transfers</b>	<b>\$ 5,244</b>	<b>\$ 4,587</b>	<b>\$ 657</b>

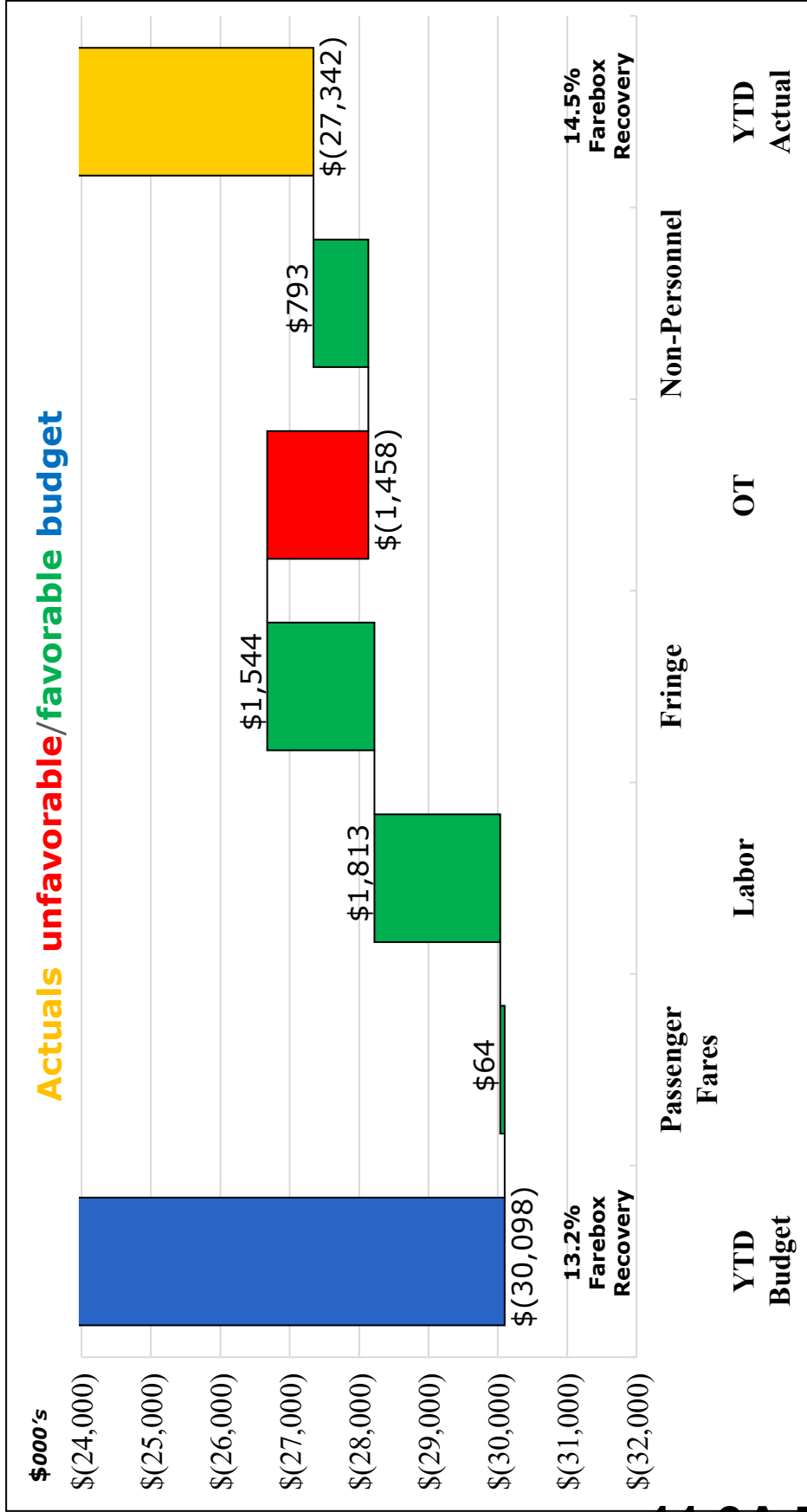
- Total Operating Surplus/(Deficit) is favorable \$0.6M driven by lower wages of \$0.2M, fringe of \$0.6M, and non-personnel of \$0.1M; partially offset by higher OT of \$0.2M
- Non-Operating Revenues of \$9.7M are favorable vs budget by \$27K by higher than anticipated interest income, lower Retiree Obligations
- Sales tax of \$2.4M is 0.2% lower than budget

# **December 2024, YTD Pre-Close Financials**

# December YTD FY25 Operating Surplus/(Deficit)

## Actual\* vs. Budget

Overall \$2.8M favorable



11.3A.7

# December 31, 2024

## YTD Operating Revenue and Expenses

\$ 000's	Actual*	Budget	Fav / (Unfav)
<b>Operating Revenue</b>			
Passenger Fares	\$ 1,455	\$ 1,361	\$ 95
Special Transit Fares	3,187	3,217	( 30)
<b>Total Operating Revenue</b>	<b>\$ 4,642</b>	<b>\$ 4,577</b>	<b>\$ 64</b>
<b>Operating Expense</b>			
Labor - Regular	\$ 12,477	\$ 14,291	\$ 1,813
Fringe (Excludes UAL, Retiree Obligations)	10,088	11,633	1,544
Labor - OT	1,898	440	(1,458)
Non-Personnel (excludes Pension Bond Payment)	7,519	8,312	793
<b>Total OpEx</b>	<b>\$ 31,983</b>	<b>\$ 34,675</b>	<b>\$ 2,692</b>
<b>Operating Surplus/(Deficit)</b>	<b>(\$ 27,341)</b>	<b>(\$ 30,098)</b>	<b>\$ 2,756</b>
	14.5%	13.2%	1.3%
	<i>Farebox Recovery</i>		
<b>Non-Operating Revenue/(Expense)</b>			
Sales Tax/including Measure D	\$ 16,109	\$ 16,796	(\$ 687)
Federal/State/Local Grants	18,705	18,580	125
Pension UAL/Bond Interest Payment	(1,018)	(1,023)	5
Retiree Obligations	(1,974)	(2,233)	259
All Other	1,541	1,112	429
<b>Total Non-Operating Revenue/(Expense)</b>	<b>\$ 33,363</b>	<b>\$ 33,231</b>	<b>\$ 132</b>
<b>Operating Surplus/(Deficit) before Transfers</b>	<b>\$ 6,022</b>	<b>\$ 3,134</b>	<b>\$ 2,888</b>
<b>Transfers and Other</b>			
Transfers to Bus Replacement Fund	(\$ 1,338)	(\$ 1,241)	(\$ 97)
<b>Operating Surplus/(Deficit) after Transfers</b>	<b>\$ 4,684</b>	<b>\$ 1,893</b>	<b>\$ 2,791</b>

- Operating Deficit lower by \$2.8M driven by vacant/funded positions and lower Non-Personnel spending due to timing; partially offset by increased OT
- Non-Operating Revenues of \$33.4M are \$132K favorable vs budget of \$33.2M driven primarily by higher than anticipated interest income, lower Retiree Obligations, and grant drawdowns
- Sales tax of \$16.1M is 4.1% lower than budget
- Bus Replacement Fund higher than budget by \$97K



# **Year End June 2025, Forecast Financials**

# Full Year FY25 Operating Revenue Surplus/(Deficit)

Overall \$2.5M favorable



11.3A.10

# June 30,

## Full Year Operating Revenue and Expenses\*

	Forecast*	Budget	Fav / (Unfav)
<b>Operating Revenue</b>			
Passenger Fares	\$ 2,798	\$ 2,703	\$ 95
Special Transit Fares	6,211	6,241	( 30)
<b>Total Operating Revenue</b>	<b>\$ 9,008</b>	<b>\$ 8,944</b>	<b>\$ 64</b>
<b>Operating Expense</b>			
Labor - Regular	\$ 24,852	\$ 28,287	\$ 3,435
Fringe (Excludes UAL, Retiree Obligations)	22,103	23,647	1,544
Labor - OT	3,545	896	(2,650)
Non-Personnel (excludes Pension Bond Payment)	16,640	16,772	132
<b>Total OpEx</b>	<b>\$ 67,140</b>	<b>\$ 69,602</b>	<b>\$ 2,462</b>
<b>Operating Surplus/(Deficit)</b>	<b>(\$ 58,131)</b>	<b>(\$ 60,658)</b>	<b>\$ 2,527</b>
	13.4%	12.9%	0.6%
			<i>Farebox Recovery</i>
<b>Non-Operating Revenue/(Expense)</b>			
Sales Tax/including Measure D	\$ 31,121	\$ 31,808	(\$ 687)
Federal/State/Local Grants	38,841	38,615	226
Pension UAL/Bond Interest Payment	(4,838)	(4,843)	5
Retiree Obligations	(4,265)	(4,524)	259
All Other	2,925	2,496	429
<b>Total Non-Operating Revenue/(Expense)</b>	<b>\$ 63,784</b>	<b>\$ 63,552</b>	<b>\$ 232</b>
<b>Operating Surplus/(Deficit) before Transfers</b>	<b>\$ 5,653</b>	<b>\$ 2,894</b>	<b>\$ 2,759</b>
<b>Transfers and Other</b>			
Transfers to Bus Replacement Fund	(\$ 2,448)	(\$ 2,351)	(\$ 97)
Transfers to Capital, UAL/OPEB Funds, and Reserves Replenishment	(7,491)	(7,390)	(101)
Transfers (to) / from COVID Reserve Fund	4,286	6,847	(2,562)
<b>Operating Surplus/(Deficit) after Transfers</b>	<b>(\$ 0)</b>	<b>-</b>	<b>(\$ 0)</b>

- Revenues favorable due to higher Interest Income and higher Grant drawdowns partially offset by lower Sales Tax revenues
- Expenses favorable due to lower labor/fringe costs as a result of vacant positions; partially offset by higher OT costs as a result of unfilled vacancies
- Bus Replacement Fund unfavorable due to net Measure D sales tax revenues lower by \$0.1M (less average of 12 Bus Operators' compensation)
- All Other Transfers: \$2M UAL, \$4.2M Operations/Capital Reserves, \$1.2M Operations Sustainability Reserve, and \$4.3M from COVID Recovery

# Capital Spending

11.3A.12

# December 31, 2024 Capital Budget Spend

Project Category:	Month to Date	Year to Date	Portfolio Total	
	Actuals*	Actuals*	Budget	% Spend
Construction Related Projects	\$ 0	\$ 185	\$ 38,273	0.5%
IT Projects	31	344	1,541	22.3%
Facilities Repair & Improvements	-	165	2,546	6.5%
Revenue Vehicle Replacement	-	178	71,943	0.2%
Revenue Vehicle Electrification Projects	-	-	-	0.0%
Non-Revenue Vehicle Replacement	-	-	140	0.0%
Fleet & Maintenance Equipment	-	-	755	0.0%
Misc.	5	104	202	51.4%
	<b>Total \$</b>	<b>37</b>	<b>\$ 115,400</b>	<b>0.8%</b>

Current Month Project Spend: Web site redesign, ERP Implementation

YTD Project Spend: Hydrogen Fueling Station, Watsonville Station redevelopment, ERP/Workday System, Web Site redesign, JKS ZEB charging infrastructure, Bus Shelters/Trash Cans, Replacement Buses, Camera/Server Security upgrade, ParaCruz Mindshare Dispatch Console, Finance department office furniture

**Questions?**



**DATE:** January 24, 2025  
**TO:** Board of Directors  
**FROM:** Chuck Farmer, Chief Financial Officer  
**SUBJECT:** **ACCEPTANCE OF AUDITED FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED JUNE 30, 2024**

**I. RECOMMENDED ACTION**

**That the Board of Directors formally accept the audited financial statements and reports prepared by the firm of Brown Armstrong, Certified Public Accountants, for the year ended June 30, 2024.**

**II. SUMMARY**

- The **Financial Statements with Independent Auditor's Report** (Attachment A) prepared by the firm Brown Armstrong, Certified Public Accountants present Santa Cruz METRO's financial position as of June 30, 2024. The auditors have found that Santa Cruz METRO's financial statements present fairly, in all material respects, the financial position of Santa Cruz METRO as of June 30, 2024.
- In the **Independent Auditor's Report on Compliance Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with the Statutes, Rules, and Regulations of the California Transportation Development Act and the Allocation Instructions and Resolutions of the Transportation Commission** (page 61-62), the auditors found nothing that came to their attention that indicated Santa Cruz METRO failed to comply with the Statutes, Rules, and Regulations of the California Transportation Development Act, and the allocation instructions and resolutions of the Santa Cruz County Regional Transportation Commission (SCCRTC) during the course of their audit.
- In the **Schedule of Findings and Questioned Costs** (pages 63-64), the auditors identified no findings associated with their testing of major federal program expenditures in connection with their audit performed under *Government Auditing Standards* (GAS) and in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- The **Required Communication to the Board of Directors in Accordance with Professional Standards** letter (Attachment B) provides information related to the auditor's responsibilities under generally accepted auditing standards as well as observations arising from the audit.

### III. DISCUSSION/BACKGROUND

#### **Attachment A – Santa Cruz METRO’s Financial Statements with Independent Auditor’s Report**

The **Independent Auditor’s Report** (pages 1-3) attests that the audit was conducted 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. The auditors have found that Santa Cruz METRO’s financial statements present fairly, in all material aspects, the financial position of Santa Cruz METRO as of June 30, 2024.

While the basic financial statements and notes (pages 17-45) provide information about Santa Cruz METRO’s financial position in detail, the **Management’s Discussion and Analysis** (pages 4-16) presents narrative highlights of the financial statements, an overview of the agency’s financial activities, and information that enhances overall financial disclosure. This report was prepared by Santa Cruz METRO management and staff.

The **Statement of Net Position** (pages 17-18) present current and noncurrent assets and liabilities on a full accrual basis. Net position (deficit) represents the difference between total assets plus deferred outflows of resources and total liabilities plus deferred inflows of resources.

The **Statement of Revenues, Expenses and Changes in Fund Net Position** (page 19) present Santa Cruz METRO’s revenues, expenses and the net impact these activities had on its net position for the year.

The **Statement of Cash Flows** (pages 20-21) demonstrate how changes in balance sheet accounts and income affect cash and cash equivalents.

The **Notes to Basic Financial Statements** (pages 22-45) are an integral component of the financial statement report, as they provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes describe the nature of Santa Cruz METRO’s operations and significant accounting policies, as well as clarify financial information unique to Santa Cruz METRO.

The **Required Supplementary Information (RSI)** section of the report highlights information that is considered essential for placing the financial statements and note information in an appropriate context, in accordance with generally accepted accounting principles:

- The Schedule of Changes in the Net Pension Liability and Related Ratios (pages 46-47) and the Schedule of Contributions - Pension (page 48) for Santa



Cruz METRO's defined benefit pension plan present multiyear trend information that show whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits

- The Schedule of Changes in the Net Other Postemployment Benefits (OPEB) Liability and Related Ratios (page 49-50) and the Schedule of Contributions - OPEB (page 51-52) are required under current standards for accounting and financial reporting for OPEB plans (GASB 75), implemented in FY18. At this time, Santa Cruz METRO has not prefunded the liability for retiree medical or other postemployment benefits.

The Statement of Operating Expenses (page 53) is presented as **Supplementary Information**, showing the total operating costs that were reported in the financials in further detail, broken out by natural expense classification.

#### **Attachment B - Required Communication to the Board of Directors in Accordance with Professional Standards**

The **Required Communication to the Board of Directors in Accordance with Professional Standards** is a letter from the auditors that serves to communicate to those charged with governance the scope of audit procedures performed, significant findings or misstatements, and other information, such as significant accounting estimates, audit adjustments, any difficulties or disagreements with management, and other matters that are not communicated in the audited financial statements.

#### **Attachment C – Santa Cruz METRO's Measure D Fund Financial Statements with Independent Auditor's Report**

As a recipient agency of Measure D funds, Santa Cruz METRO is required to submit separate independently audited financial statements of Measure D funds received and used annually to the SCCRTC, for review by the Measure D Taxpayer Oversight Committee. The FY24 Measure D audited financial statements were timely submitted to the SCCRTC along with Santa Cruz METRO's district-wide audited financial reports.

#### **IV. STRATEGIC PLAN PRIORITIES ALIGNMENT**

This pertains to METRO's Financial Stability, Stewardship & Accountability.

#### **V. FINANCIAL CONSIDERATIONS/IMPACT**

There is no fiscal impact from the Board's formal acceptance of the financial statements and audit reports. However, in order to continue to receive

Transportation Development Act (TDA) payments from the SCCRTC, the final audit must be submitted to the SCCRTC within 180 days of the end of the fiscal year. Santa Cruz METRO has met this TDA compliance requirement and the SCCRTC has accepted the FY24 audited financial statements.

In addition, Santa Cruz METRO is required to submit annual audit reporting packages to numerous governmental agencies within specified deadlines in order to meet grant compliance requirements and continue to receive Federal, State and Local grant awards and funding. Santa Cruz METRO has timely submitted the FY24 audited financial statements to all required grantor agencies.

**VI. CHANGES FROM COMMITTEE**

N/A

**VII. ALTERNATIVES CONSIDERED**

N/A

**VIII. ATTACHMENTS**

**Attachment A:** Santa Cruz METRO Financial Statements with Independent Auditor's Report for the year ended June 30, 2024

**Attachment B:** Required Communication to the Board of Directors in Accordance with Professional Standards (letter from Brown Armstrong, CPAs)

**Attachment C:** Santa Cruz METRO Measure D Fund Financial Statements with Independent Auditor's Report for the year ended June 30, 2024

**Prepared by:** Bianca Lemus-Jimenez, Accountant II

Board of Directors  
January 25, 2025  
Page 5 of 5

**IX. APPROVALS:**

Chuck Farmer, Chief Financial Officer

DocuSigned by:  
*Chuck Farmer*  
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Corey Aldridge, CEO/General Manager



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# Attachment A

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT

FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2024

# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT JUNE 30, 2024

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# Attachment A

FINANCIAL SECTION

# Attachment A



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Santa Cruz Metropolitan Transit District  
Santa Cruz, California

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the Santa Cruz Metropolitan Transit District (Santa Cruz METRO) as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Santa Cruz METRO's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Santa Cruz METRO, as of June 30, 2024, and the respective changes in financial position, and cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Santa Cruz METRO and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Santa Cruz METRO's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



# Attachment A

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Santa Cruz METRO's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Santa Cruz METRO's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Changes in the Net Pension Liability and Related Ratios, and Schedule of Contributions – Pension, as well as the Schedule of Changes in the Net Other Postemployment Benefits (OPEB) Liability and Schedule of Contributions – OPEB, as presented in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

# Attachment A

## Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Santa Cruz METRO's basic financial statements. The accompanying Statement of Operating Expenses and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the statement of operating expenses and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024, on our consideration of Santa Cruz METRO's 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 solely 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 the effectiveness of Santa Cruz METRO's 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 Santa Cruz METRO's internal control over financial reporting and compliance.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
December 13, 2024

# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2024

### Introduction

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of Santa Cruz Metropolitan Transit District (Santa Cruz METRO or the District) provides a narrative and analytical overview of the financial activities of Santa Cruz METRO with selected comparative information for the fiscal year ended June 30, 2024. Following the MD&A are the basic financial statements of Santa Cruz METRO together with the notes thereto, which are essential for a full understanding of the data contained in the financial statements.

### Activities and Highlights

Santa Cruz METRO is an independent special-purpose district formed in 1969 by the legislature of the State of California for the purpose of providing fixed route bus service to the general public in Santa Cruz County. Santa Cruz METRO assumed direct operation of federally mandated Americans with Disabilities Act (ADA) complementary paratransit (Paracruz) services in November 2004. Prior to 2004, the paratransit service was delivered under contract. Santa Cruz METRO also operates the Highway 17 (Commuter) Express bus service to Santa Clara County in cooperation with the Santa Clara Valley Transportation Authority (VTA), Amtrak, San Joaquin Joint Powers Authority (SJJPA), and the Capitol Corridor Joint Powers Authority (CCJPA). Overseeing the employees who work in the public interest, the Chief Executive Officer (CEO)/General Manager coordinates the operation of Santa Cruz METRO according to the policy and direction of the governing Board of Directors (Board), composed of eleven directors and two ex-officio directors as described in Note 1.A.

### The Financial Statements

Santa Cruz METRO's basic financial statements are prepared using proprietary fund (enterprise fund) accounting that uses the same basis of accounting as private-sector business enterprises. Santa Cruz METRO reports its financial results using one enterprise fund under the accrual basis of accounting, which records revenue when earned and expenses when incurred.

The Statement of Net Position reports complete information on Santa Cruz METRO's assets and deferred outflows of resources, as well as liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the agency is improving or deteriorating.

The Statement of Revenues, Expenses, and Changes in Fund Net Position reports the operating revenues and expenses, non-operating revenues and expenses, and capital contributions. Federal capital grant expenses are listed in the Schedule of Expenditures of Federal Awards and are included in the current year increase in capital assets.

The Statement of Cash Flows reports the sources and uses of cash for the fiscal year resulting from *operating* activities, *non-capital financing* activities (operating grants and sales tax receipts), *capital and related financing* activities (capital acquisitions and disposals), and *investing* activities (interest and rental receipts). The net result of these activities, added to the cash balances at the beginning of the year, reconciles to the cash balances (current plus restricted) at the end of the current fiscal year on the Statement of Net Position.

The Notes to Basic Financial Statements are an integral component of the report, as they provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes describe the nature of Santa Cruz METRO's operations and significant accounting policies as well as clarify financial information unique to Santa Cruz METRO.



# Attachment A

Following the basic financial statements and footnotes is the Required Supplementary Information, which provides a schedule of changes in the net pension liability, schedule of contributions to Santa Cruz METRO's defined benefit pension plan, schedule of changes in the net other postemployment benefits (OPEB) liability, and schedule of contributions to the OPEB plan.

The Statement of Operating Expenses, located in the Supplementary Information section of the financial statements, reports expenses in greater detail.

## Financial Highlights

- Liabilities and deferred inflows of resources of Santa Cruz METRO exceeded its assets and deferred outflows of resources at the close of the fiscal year ended June 30, 2024, resulting in a Total Net Position of \$169.6 thousand, an increase of \$6.4 million from the prior year Net Position (Deficit) of \$(6.2 million) at June 30, 2023.
- Of this amount, \$93.5 million consisted of Net Investment in Capital Assets, which reflects investment in capital assets used for operational and administrative functions (e.g., facilities, vehicles, and equipment), net of accumulated depreciation, amortization, and related debt. Accordingly, these assets are not available for future spending.
- The remaining balance of Total Net Position is an Unrestricted Net Position Deficit of \$93.3 million, primarily resulting from Santa Cruz METRO's pension obligations of \$24.6 million, Other Postemployment Benefits (OPEB) such as retiree medical benefit obligations of \$101 million, and pension obligation bond debt of \$46.3 million as of June 30, 2024. The Net Pension Liability and Net OPEB Liability are required to be accounted for under Governmental Accounting Standards Board (GASB) Statement No. 68, and GASB Statement No. 75, respectively, and represent future long-term retiree pension and benefits obligations, however they do not significantly affect the District's ability to meet immediate (short-term) operational cash flow needs. Therefore, although the projected long-term pension and OPEB obligation costs have generated a deficit net position balance on the financial statements, Santa Cruz METRO is able to utilize current, available funds to pay for ongoing obligations for pension and retiree medical expenses as they come due.
- Total passenger fares revenue decreased by \$208 thousand, a 7.1% decrease, to \$2.7 million and Special Transit fares increased by \$337 thousand, a 5.5% increase, to \$6.4 million. Santa Cruz METRO introduced several fare-free initiatives, such as the Youth Cruz Free program for K-12 students, California Clean Air Day, and Earth Day, as well as events like Big Basin's Art in the Park and the Pacific Station redevelopment transition. These initiatives aim to boost ridership, promote sustainability, and enhance service awareness. Santa Cruz METRO saw an increase in Special Transit fares, primarily due to expanded partnerships with local public agencies, including the City and County, which support community transportation needs.
- Operating expenses of \$63.4 million (excluding depreciation and amortization) for the year ended June 30, 2024, reflect an increase of 18.2% over the prior year, compared to a 6.0% increase for the year ended June 30, 2023, over the previous year. This significant growth is driven by Santa Cruz METRO's ongoing Reimagine METRO Phase 1 and Phase 2 initiative, which aims to enhance service reliability, increase frequency on key routes, and expand transit access across the region. A major factor contributing to the expense increase is higher labor costs, as Santa Cruz METRO hired additional bus operators and staff to meet the demands of the expanded services. These investments reflect Santa Cruz METRO's focus on improving service quality.

# Attachment A

- In fiscal year 2024, Santa Cruz METRO's capital assets (after the application of accumulated depreciation and amortization) of \$97.2 million reflects a net increase of \$1.7 million over the previous year. Santa Cruz METRO's investment in capital assets continues to grow as we prioritize sustainable and efficient transit solutions. This year, the increase is primarily attributed to the acquisition of five 40' Battery Electric Buses from Gillig and seven replacement ParaCruz vans from Creative Bus Sales, which support our ongoing efforts to modernize and expand our fleet. Additionally, progress has been made on the Pacific Station Redevelopment project in collaboration with the City of Santa Cruz. The initial phase of this redevelopment has commenced with the demolition of the old building, paving the way for a revitalized transit hub to better serve the community. See the Financial Activities – Capital section of the Management's Discussion and Analysis for more information about capital projects and Note 4 to the financials for a schedule of changes in capital asset balances. Capital procurements are funded by a combination of federal, state, and local grants, Measure D sales tax proceeds, Operating and Capital Reserves, and significant support from the State Transit Assistance - State of Good Repair (STA-SGR) program, which continues to play a critical role in helping Santa Cruz METRO maintain and improve its transit infrastructure.

## Financial Activities - Operations

The following discussion provides an overview of the financial activities related to operations (operating revenue and expense) for the fiscal year ended June 30, 2024. Financial Activities related to capital (e.g., buses, equipment, and facilities improvements) are discussed later in this report.

### Operating Revenue and Expense:

Santa Cruz METRO utilizes six primary sources of revenue to operate its public transit services: passenger fares, sales and use taxes, local transportation funds such as the Transportation Development Act (TDA) and State Transit Assistance (STA), federal funds, state funds and other non-transportation related revenues (including advertising income, investment income, and rental income). Operating expenses are classified into the following basic categories: labor and fringe benefits, services, mobile and other materials and supplies, utilities, insurance costs (casualty and liability), taxes, miscellaneous expense, interest, leases and rental expenses. These categories are consistent with the Uniform System of Accounts (USOA) and National Transit Database (NTD) reporting.

As with many transit and public agencies across the region and throughout the state, Santa Cruz METRO faced financial challenges in the decade pre-pandemic, due to significant increases in operating and capital costs with lagging increases in operating or capital contributions. Operating expenses nearly doubled in the last ten years, primarily in the categories of labor and fringe benefits due to substantial increases in the retirement and medical insurance costs. Faced with rising costs, Santa Cruz METRO is continually analyzing the economic and political landscape and redesigning its operations to align expenses with available revenue streams for the current and future fiscal years. Additionally, Santa Cruz METRO is not only responding to financial challenges but also actively seeking federal, state, and local support to deliver world-class public transit services to Santa Cruz County. To showcase this envisioned future Santa Cruz METRO introduced major bus service charges by implementing the Youth Fare Free program throughout the system as part of the Reimagine METRO initiative, launched in 2024.

Santa Cruz METRO receives a ½-cent sales tax levied on all taxable sales in Santa Cruz County, collected and administered by the California Department of Tax and Fee Administration (CDTFA). Additionally, in November 2016, the majority of Santa Cruz County approved Measure D, a ½-cent sales tax measure designed to fund a comprehensive and inclusive package of transportation improvements. Santa Cruz METRO receives 16% of net Measure D sales tax proceeds, in accordance with the set percentages detailed in the Measure D Expenditure Plan for direct allocations. Total sales tax receipts account for approximately 48% of Santa Cruz METRO's operating revenue sources as per the fiscal year 2024 Budget, adopted in June 2023. Actual sales tax revenues exceeded budget projections, which resulted in favorable budget, as well as year-over-year variances, 11% and 1%, respectively.



# Attachment A

Two other major sources of funding for public transportation, the Local Transportation Fund (LTF) and the State Transit Assistance Fund (STA), provided by the California Transportation Development Act (TDA), also contributed to the favorable budget variance for the year ended June 30, 2024. The combined share of TDA-LTF and TDA-STA Operating Assistance is 24% of Santa Cruz METRO's non-operating revenues and expenses. The funds are allocated to areas of each county based on population, taxable sales, and transit performance and mirrored the increase in taxable sales, fuel prices and consumption in 2023 and 2024. The year-over-year decrease in TDA-LTF and TDA-STA was 12%. Fluctuations in revenue sources year-over-year are frequent and in direct correlation to the economy. Periods of economic downturns translate into sharp declines in sales and use tax revenues, and local and state transportation funds (TDA-LTF and TDA-STA) and vice versa.

System performance during the fiscal year was marked by steady ridership and service recovery. In 2022, Santa Cruz METRO set a goal of doubling ridership in five years, to seven million passenger trips by fiscal year 2027, a level last achieved in the early 2000s. To meet this goal, ridership would need to increase 15 % per year on average. The goal was exceeded in the last two fiscal years. In fiscal year 2023, ridership increased by 498,334 fixed-route rides, which is an 18.0% increase over the previous year. In fiscal year 2024, ridership increased again by 565,579 rides, resulting in 17% year-over-year increase. The increase was largely driven by expanded service at the University of California, Santa Cruz (UCSC) routes, as well as the full restoration and enhancements of local service. Special Transit Fares reflected the growth in ridership and service hours and increased by 5% year-over-year.

Santa Cruz METRO continued charging operating expenses to the supplemental FTA 5307 grants – American Rescue Plan Act (ARPA) - at 100% Federal share, with no local match requirements. FTA funds were used to support eligible operating expenses and maintain transit services during the pandemic. Total FTA operating assistance accounted for approximately 15% of total revenue, or \$11 million, largely due to reimbursements of FTA-qualifying operating expenses related to ARPA. Furthermore, the supplemental COVID-19 FTA funding would allow Santa Cruz METRO to continue reinvesting other fungible revenues into its operating budgets in years to come to sustain services to the greatest extent possible during the economic recovery, or until these funds are exhausted.

Operating expenses increased by 17% year-over-year, with personnel expenses, comprising 70% of total operating expenses, increasing by 20% as a direct result of the significant increase in Bus Operators in the second half of fiscal year. As service hours increased, overtime costs continued to increase in fiscal year 2024, following the trend for the last two years. Paid absences increased 17% year-over-year and remained relatively high, due to fiscal year-end contractual payouts.

Non-personnel operating expenses, materials and supplies and other expenses, increased by 10% year-over-year, in correlation with service levels. Additionally, high inflation and supply chain issues heavily contributed to the year-over-year increases in the costs of fuels and lubricants, tires, and vehicle parts to name a few.

## Ridership:

At the end of fiscal year 2024, Santa Cruz METRO's fixed-route bus system consisted of 22 Local routes and 1 Commuter route over Highway 17. The number of rides provided was approximately 3,841,831. Ridership increased again by 565,579 rides, which is a 17.0% increase over the previous year.

System performance in fiscal year 2024 was characterized by steady recovery of ridership and the implementation of Phases 1 and 2 of the Reimagine METRO initiative. Phase 1 is focused on providing frequent (every 15 minutes) bus service from UCSC to downtown Santa Cruz and Phase 2, launched in the Spring of 2024 envisions 50% increase in Service (including high-frequency buses running between Watsonville and Santa Cruz).

Fiscal year 2024 ridership increased by 17.0% compared to fiscal year 2023, reaching just over 3.8 million annual boardings. This growth was largely driven by increased student ridership from UCSC and Cabrillo College, as well as the implementation of free fares for K-12 riders. Cabrillo College ridership increased 45% and UCSC ridership increased 24% compared to fiscal year 2023. Highway 17 commuter ridership remained consistent and did not increase in fiscal year 2024.

# Attachment A

Paracruz, Santa Cruz METRO's paratransit service, provided 72,328 paratransit rides to mobility-impaired patrons on 32 specially equipped minibuses and minivans during fiscal year 2024. This represents a 6% decrease in Paracruz ridership from the prior year, mostly in the second half the fiscal year due to third party certification eligibility process.

## Financial Analysis

Following are the condensed comparative financial statements, which highlight key financial data. Certain significant year-to-year variances are discussed following the statements.

### Statements of Net Position:

	2024	2023	2024 to 2023 Increase/(Decrease)	
			Amount	%
<b>Assets</b>				
Current Assets	\$ 92,454,662	\$ 91,176,922	\$ 1,277,740	1.4%
Restricted Assets	20,954,099	19,030,989	1,923,110	10.1%
Non-current Assets	164,439	174,585	(10,146)	-5.8%
Capital Assets - Net	97,168,197	95,480,837	1,687,360	1.8%
<b>Total Assets</b>	<b>\$ 210,741,397</b>	<b>\$ 205,863,333</b>	<b>\$ 4,878,064</b>	<b>2.4%</b>
<b>Deferred Outflows of Resources</b>				
Pension and OPEB Contributions	\$ 26,516,420	\$ 27,104,274	\$ (587,854)	-2.2%
<b>Total Deferred Outflows of Resources</b>	<b>\$ 26,516,420</b>	<b>\$ 27,104,274</b>	<b>\$ (587,854)</b>	<b>-2.2%</b>
<b>Liabilities</b>				
Current Liabilities	\$ 14,108,610	\$ 16,840,106	\$ (2,731,496)	-16.2%
Non-Current Liabilities	17,993,602	16,332,110	1,661,492	10.2%
Other Long-Term Liabilities	174,416,376	167,865,912	6,550,464	3.9%
<b>Total Liabilities</b>	<b>\$ 206,518,588</b>	<b>\$ 201,038,128</b>	<b>\$ 5,480,460</b>	<b>2.7%</b>
<b>Deferred Inflows of Resources</b>				
Leases	\$ 214,045	\$ 217,221	\$ (3,176)	-1.5%
Pension and OPEB Deferrals	30,355,598	37,921,879	(7,566,281)	-20.0%
<b>Total Deferred Inflows of Resources</b>	<b>\$ 30,569,643</b>	<b>\$ 38,139,100</b>	<b>\$ (7,569,457)</b>	<b>-19.8%</b>
<b>Net Position</b>				
Net Investment in Capital Assets	\$ 93,474,650	\$ 91,554,055	\$ 1,920,595	2.1%
Unrestricted Net Position (Deficit)	(93,305,064)	(97,763,676)	4,458,612	4.6%
<b>Total Net Position (Deficit)</b>	<b>\$ 169,586</b>	<b>\$ (6,209,621)</b>	<b>\$ 6,379,207</b>	<b>102.7%</b>

### 2024 vs 2023 Analysis

Key changes include:

- *Current assets* increased by \$1.3 million, or 1.4%, to \$92.5 million. This change was primarily driven by a \$1.6 million increase in grants receivables, which was partially offset by a slight decrease in sales taxes and other receivables. Cash and cash equivalents remained stable, contributing to the overall growth in Current Assets.
- *Non-Current assets* consists of the long-term portion of lease receivables associated with tenants' lease agreements for retail space at Metro bus stations in Watsonville and Scotts Valley.

# Attachment A

- *Capital assets, net* increased by \$1.7 million, or 1.8%, to \$97.2 million. The increase was driven by a significant rise in revenue vehicles. However, building and improvements decreased by \$2.2 million, reflecting depreciation. Construction-in-progress also decreased by \$2.9 million, from \$11.4 million in 2023 to \$8.5 million in 2024, indicating the completion of capital projects (see Financial Activities - Capital for further detail).
- *Restricted assets* consist of restricted cash held in segregated accounts in the Santa Cruz County Pooled Investment Fund. Total balances increased from last year by \$1.9 million, or 10.1%, resulting in a \$21 million balance by year end. This increase was primarily driven by a rise in restricted cash balances, notably in categories such as the Measure D and STA-SGR funds. These increases reflect the accumulation of funds earmarked for specific purposes, such as grants and capital projects, as well as additional cash deposited with trustees.
- *Deferred outflows of resources* totaled \$26.5 million, comprising of \$11.4 million for OPEB retiree medical, dental, and vision insurance premiums, and \$15.1 million for pension contributions and actuarial adjustments. These were recorded in accordance with GASB Statements No. 75 and No. 68, respectively, for the current fiscal year.
- *Current liabilities* decreased by \$2.7 million, or 16.2%, to \$14.1 million. The decrease was primarily driven by a significant reduction in Accounts Payable and Accrued Liabilities, which dropped by \$5.4 million from the prior year. This decrease reflects a change in the timing of payments or the settlement of outstanding obligations. Additionally, other accrued liabilities saw an increase of \$1 million, primarily due to changes in workers' compensation and other short-term liabilities. These changes, along with the reduction in deferred rent and financed purchases, contributed to the overall decrease in current liabilities.
- *Non-current liabilities* increased by \$1.7 million, or 10.2%, to \$18.0 million. This increase was primarily due to capital grant funds and subsidies received, which are restricted and reported as liabilities (unearned revenue). Revenue recognition is deferred until the funds are spent on specific projects or purposes as defined by the respective grants. The increase in unearned revenue was driven by Measure D sales tax allocations, which increased by 9% and State of Good Repair (SGR), which increased by 25%.
- *Other long-term liabilities* increased by \$6.6 million, or 3.9%, to \$174.4 million. The increase is primarily due to changes in the Net OPEB Liability, which rose by \$6.3 million, and a slight increase in Workers' Compensation Liabilities, which increased by 6.4%. The pension obligation bonds saw a decrease of \$2.8 million, reflecting the ongoing reduction of long-term debt. The decrease in the subscription liability was mainly due to the amortization of long-term contracts. These liabilities are long-term in nature and are recognized based on actuarial valuations and other long-term obligations.
- *Deferred inflows of resources* netted to \$30.6 million, reflecting pension investment earnings, OPEB deferrals, and lease deferrals recognized under GASB Statements No. 68, No. 75, and No. 87, respectively. The decrease of \$7.6 million from the prior year was primarily due to reductions in deferred OPEB amounts, offset by adjustments in pension and lease-related deferrals.



# Attachment A

## Statements of Revenues, Expenses, and Changes in Fund Net Position:

	2024	2023	2024 to 2023	
			Increase/(Decrease) Amount	%
Operating Revenues	\$ 9,172,032	\$ 9,042,854	\$ 129,178	1.4%
Operating Expenses	69,939,687	59,715,912	10,223,775	17.1%
Net Operating Loss	(60,767,655)	(50,673,058)	(10,094,597)	19.9%
Non-Operating Revenues	61,357,732	56,946,499	4,411,233	7.7%
Capital Contributions	5,789,130	7,616,453	(1,827,323)	-24.0%
Change in Net Position	\$ 6,379,207	\$ 13,889,894	\$ (7,510,687)	-54.1%

### 2024 vs 2023 Analysis

*Operating Revenues* (Passenger Fares) of \$9.2 million reflect an increase of \$129 thousand, or 1.4% increase, over prior year revenues, primarily due to the steady ridership and implemented service enhancements (Phases 1 and 2 of the Reimagine METRO initiative).

*Operating Expenses* of \$69.9 million reflect a year-over-year increase of \$10.2 million, or 17.1%, due to several factors: Other Postemployment Benefits adjusting entries for GASB Statements No. 68 and No. 75, increase in the number of funded positions, offset by savings in retirement costs.

*Non-Operating Revenues* increased overall by \$4.4 million, or 7.7%, over last year revenues primarily due to increased funding from the State of California through the SB125/Transit and Intercity Rail Capital Program (TIRCP) which would fund Phases 1 and 2 of the Reimagine METRO initiative.

*Capital Grant Contributions* represents the total amount of capital grant and Measure D sales tax funds that were used to subsidize the purchase of facilities improvements and capital equipment, including revenue vehicles, during fiscal year 2024. The receipt and application of capital funds can fluctuate year over year based on a variety of factors including project eligibility conditions, formula-based funding criteria, government procurement processes, the economy, etc. Capital grant contributions decreased by \$1.8 million, or 24.0%, from last year.

### **Budgetary Highlights**

The annual Operating and Capital budgets are used as management tools to monitor Revenues and Expenses, evaluate operating performance, and track the progress of Capital projects at any given time period. The District's Board approves these items prior to implementation. The fiscal year 2024 budget total of \$155,678,511 included \$72,597,335 for Revenue and Expenses and \$83,081,176 for Capital Projects (Capital Portfolio). The District finished fiscal year 2024 with operating expenses of \$62,254,204, net of depreciation, workers' compensation IBNR, and retirement-related actuarial adjustments; Capital expenses of \$7,923,166 included \$2,134,036 Capital Reserve spending and \$5,789,130 of pass-through grant.

### **Financial Activities - Capital**

#### Capital Program:

In fiscal year 2024, Santa Cruz METRO spent \$8.4 million on the purchase of capital assets and on new and ongoing capital projects. A total of \$5.8 million of these capital additions were paid for with capital contributions funded by a variety of sources, including the FTA, STA, STA - State of Good Repair (STA-SGR), LCTOP, STIP, and Measure D local sales tax allocations. A total of \$2.6 million of these capital purchases were made using Capital Reserve Funds.

# Attachment A

Noteworthy capital project activity in fiscal year 2024 includes:

- Security Upgrade – Cameras and Servers – Santa Cruz METRO replaced outdated security systems across several key facilities, including the Golf Club Maintenance Facility, Vernon Administration Building, Watsonville Transit Center, and JKS Operations Facility. These upgrades, completed by Ojo Technology, enhance safety and provide robust, modern surveillance capabilities to ensure a secure environment for employees, riders, and the general public.
- HVAC Bay 11 Design & Installation – Santa Cruz METRO acquired 14 used articulating buses and with its growing fleet, Santa Cruz METRO upgraded Bay 11 at the Maintenance Facility. This project involved relocating critical infrastructure such as HVAC ducting, the overhead space heater, and the vehicle exhaust vacuum system. These modifications enhance METRO's ability to maintain larger vehicles and meet future operational demands.
- Battery Electric Buses and Chargers – Santa Cruz METRO continued its transition to zero-emission vehicles which required the installation of five new chargers from Borg & Warner and the completion of charging infrastructure at the JKS Facility. These advancements support the agency's Gillig Battery Electric Buses and are a critical step in aligning with California's 2040 Zero Emission Vehicle goals. This investment underscores Santa Cruz METRO's leadership in environmental stewardship and commitment to reducing greenhouse gas emissions.
- Intelligent Transportation System (ITS) and Automated Passenger Counter (APC) – Santa Cruz METRO expanded its Intelligent Transportation Technology solutions by installing ITS and APC systems on ten CNG ARTIC buses. These systems provide real-time passenger information and collect critical boarding and alighting data for performance reporting and operational planning. This enhancement supports data-driven decision-making and improves service efficiency for riders. As these systems are integral to Santa Cruz METRO's operations, every bus procured must be equipped and fully integrated into our ITS solutions.
- Scotts Valley Transit Center Roof Replacement – A new roof was installed at the Scotts Valley Transit Center to address long-standing issues with water intrusion and ensure the building remains in a state of good repair as outlined in the TAM plan. This project helps preserve a critical facility for Santa Cruz METRO's operations while improving the experience for passengers and staff alike.
- Trailer-Mounted High-Pressure Washer – Santa Cruz METRO invested in a trailer-mounted Landa high-pressure washer to effectively clean bus stops across the county. This environmentally friendly system helps maintain clean and welcoming facilities while incorporating measures to protect the local marine environment, reflecting Santa Cruz METRO's commitment to environmental responsibility.
- Bus Stop Shelter Refurbishment – Santa Cruz METRO refurbished 27 used bus stop shelters acquired from the Valley Transportation Authority. This cost-effective project replaces aging wooden shelters with durable alternatives, significantly enhancing the rider experience across Santa Cruz County. By utilizing refurbished shelters, Santa Cruz METRO reduced costs while ensuring the community benefits from improved transit infrastructure.
- Pacific Station Redevelopment with City of Santa Cruz – Santa Cruz METRO advanced the Pacific Station Redevelopment project, a transformative collaboration with the City of Santa Cruz aimed at enhancing downtown transit infrastructure. The old Pacific Station building was closed in February 2024 and subsequently demolished to make way for the construction of a mixed-use facility. This project will include affordable housing, retail spaces, and a state-of-the-art transit hub. As a key part of Santa Cruz METRO's vision for improved transit access and community integration, this redevelopment highlights our commitment to modernizing infrastructure and supporting sustainable urban development. Transit operations were temporarily relocated to ensure service continuity during the construction phase.

# Attachment A

## Future Outlook

In July 2024, Santa Cruz METRO started the new fiscal year with a balanced budget and a sustainable five-year projection of revenues and expenses, providing a clear road map for the delivery of service and planned capital improvements. Years of fiscally responsible decisions, enhanced focus on service productivity and sustainability coupled with a favorable economic environment all contributed to Santa Cruz METRO's improved financial position. The renewed focus on prudent financial planning by shoring up Operating and Capital reserve levels allows Santa Cruz METRO the ability to navigate difficult times, respond to short-term crisis and funding disruptions, and deliver on the agency's goals established by the Board of Directors in October 2022 to: 1) double ridership in five years, 2) procure only zero-emission buses going forward, and 3) develop 125+ units of affordable housing on Santa Cruz METRO owned property by the end of the decade. In the past 12 months, Santa Cruz METRO has initiated \$148 million in projects funded through an array of competitive and discretionary federal, state, and regional grants to support the agency's transition to zero-emission technology and increase service to respond to customer needs and attract new ridership. In fiscal year 2025 and beyond, Santa Cruz METRO's focus will be on implementing the plans and projects supported by this infusion of funding.

### Doubling Ridership in Five Years

#### Reimagine METRO

Decades of service reductions have left Santa Cruz METRO operating 30% less service than it did 20 years ago, with annual ridership following a similar trend over the intervening decades. At the beginning of the COVID-19 pandemic, ridership briefly declined 90%. Changing commute patterns, driven in large part by the increased prevalence of remote work, have reduced ridership during peak demand periods while midday ridership is steadily increasing. Meanwhile, increased traffic congestion, a lingering effect of the pandemic when more commuters took to their cars, has forced Santa Cruz METRO to continually make schedule adjustments. Slower speeds make transit service more costly to operate and less attractive to customers. This trend will continue to negatively impact transit operations unless Santa Cruz METRO can work with the cities and counties in which it operates to create dedicated roadway space for Santa Cruz METRO buses.

In October 2022, the Santa Cruz METRO Board of Directors set an agency goal to double ridership within five years to levels last seen in the mid-2000s. To aid in this effort, Santa Cruz METRO hired renowned transit planning consultants Jarrett Walker and Associates in December 2022 to develop a plan to "reimagine" Santa Cruz METRO. In 2023, the Reimagine Santa Cruz METRO plan completed 1) an evaluation of Santa Cruz METRO's current fixed route system; 2) designed two alternative scenarios illustrating different policy directions that the Santa Cruz METRO bus network might take, focusing on the tradeoffs between ridership and coverage goals; 3) developed final network scenarios matching three financial projections, one with current resources and two with additional financial resources; and 4) conducted a process of interaction with stakeholders, city councils, the Santa Cruz METRO Board, and the public that provided opportunities to provide substantive and impactful input to the plan.

In fiscal year 2024, Santa Cruz METRO began implementation of the Reimagine Santa Cruz METRO plan. The first phase of Reimagine Santa Cruz METRO, implemented in December 2023, includes:

- 10% increase in service compared to current levels, and 25% more than in spring 2023
- Higher-frequency service in high transit demand areas
- Simpler, more direct routes, especially in Watsonville
- Improved transfers with shorter wait times and no additional fare
- Changes to route numbers and names
- Updates to some bus stop locations, as well as revised street coverage



# Attachment A

In March 2024, the Santa Cruz METRO Board of Directors will adopted a second phase of bus service changes that began implementation in June 2024, and will continue through fiscal year 2025. These changes include:

- Increased, 15-minute frequency on three cross-county corridors serving Watsonville and Mid-County
- New routes and service to the University of California Santa Cruz (UCSC) and Cabrillo College campuses, Santa Cruz METRO's highest and second highest ridership generators
- A new, frequent route connecting Watsonville to Cabrillo College via Freedom Blvd. and Airport Rd.
- All-day service on a Watsonville to Santa Cruz express route

The Phase 2 service improvements are expected to catalyze a 35% increase in ridership, or 1.75 million new boardings per year. This equates to a vehicle miles traveled (VMT) reduction of 9.8 million miles per year and a CO2 emission reduction of 40,068 metric tons per year, meaning less congestion and emissions in Santa Cruz County. In addition, the improvements will bring high-quality service with frequencies of 15-minutes or better to within a half a mile of 100,000 residents within Santa Cruz County, providing livable transportation alternatives to residents countywide—no matter what age, income or race.

Funding for these service improvements is being provided by a \$32 million formula grant from the State of California Transit and Intercity Rail Capital Program (TIRCP), which Santa Cruz METRO will begin receiving in 2024 and which will fund the program through an initial pilot period of three years. With enhanced service in place, and ridership on the rise, Santa Cruz METRO plans to pursue a ballot measure for a ¼- or ½-cent sales tax in 2026 or 2028, which will be Santa Cruz METRO's first dedicated sales tax since 1978, to fund the improved service in perpetuity.

## Speed and Reliability Improvements

While Reimagine Santa Cruz METRO is focused on where buses go and how often they should go there, a complementary planning study – the Rapid Corridors study – is focused on improving the speed, reliability and accessibility of Santa Cruz METRO's core intercity routes. Throughout Santa Cruz County, METRO buses travel along congested streets and corridors without the benefit of transit supportive elements such as bus only lanes, traffic queue jumps, or bus boarding islands. This means travel by bus takes significantly longer and is less reliable than private automobile. In fiscal year 2021, Caltrans awarded Santa Cruz METRO a Caltrans Sustainable Transportation Planning Grant (STPG) to fund the Watsonville - Santa Cruz Intercity Transit Speed and Reliability Study. In fiscal year 2022, staff awarded a consultant contract to Kimley-Horn to assist in evaluating traffic and travel conditions along the primary transit corridors connecting Watsonville and Santa Cruz. In fiscal year 2023, Santa Cruz METRO released a final report identifying \$24.1 million worth of improvements aligned to the following strategies: bus bulbs and transit islands, enhanced bus stop amenities, bus stop consolidation and relocation, transit signal priority, improved pedestrian crossings, queue jumps, transit only lanes, and intersection improvements. Together, these improvements will result in a 15% increase in the number of people with a ¼ mile of a high-quality bus stop and up to 40% faster travel time between Santa Cruz and Watsonville.

Santa Cruz METRO was awarded \$7.5 million towards the construction of these improvements in 2023 and in fiscal year 2024 staff worked with regional partners to identify additional funding. In fiscal year 2025, staff will continue to seek funding to implement the rest of the project in phases. Not only will the project support ridership growth and equity – 50% of survey respondents indicated they would ride Santa Cruz METRO more if service was faster and more reliable – but the time savings achieved on the corridor will translate directly to financial savings for Santa Cruz METRO in terms of saved operator wages, fuel and the need for additional vehicles to operate the same amount of service.

In addition, staff continues to coordinate with the Santa Cruz County Regional Transportation Commission (RTC), Caltrans and Santa Cruz County on the Watsonville – Santa Cruz Multimodal Corridor Program (WSC-MCP), including the Highway 1 Auxiliary Lanes/Bus On Shoulder component and Soquel Avenue/Drive to Freedom Boulevard bicycle/pedestrian improvements. In fiscal year 2021, the California Transportation Commission approved over \$100 million in funding for the WSC-MCP Cycle 2 Project, which broke ground in 2023 and will construct auxiliary lanes on Highway 1 between Soquel Ave

# Attachment A

and State Park Drive and add buffered/protected bike lanes and transit signal priority (TSP) on Soquel Drive along the same segment. Staff is currently coordinating with the regional partners on additional funding to complete the bus on shoulder segments and the rapid corridor components identified above.

## Marketing Initiatives

In 2023, Santa Cruz METRO introduced new brand standards and a comprehensive style guide, refreshed marketing materials, and created a video/photo library. We enhanced our social media presence and expanded our community engagement efforts.

Santa Cruz METRO's marketing campaigns focused on raising environmental awareness and highlighting the emissions savings achieved by using public transit over personal vehicles. These initiatives supported our zero-emission transition plan, Reimagine METRO, and promoted the Youth Cruz Free Program to increase youth ridership.

In late 2023 and early 2024, we introduced "One Ride at a Time," a customer loyalty program that rewards riders with points for their trips. Accumulated points can be donated to the Monterey Bay National Marine Sanctuary Foundation and the Bay of Life Fund. The program is also being promoted through bus wraps featuring iconic photos of Monterey Bay by renowned photographers like Frans Lanting and Jodi Frediani. So far, we have wrapped 30 buses with inspiring images of whales, sea otters, mountain lions, redwoods, and more.

In 2024, our Marketing Department received several prestigious awards for the "One Ride at a Time" Program, including:

- California Transportation Foundation (CTF) Public Outreach Program of the Year Award
- California Association of Public Information Officers (CAPIO) EPIC Award for Most Innovative Communications Program
- 3 Platinum and 1 Gold Hermes Creative Awards for Best Strategic Marketing Campaign, Best Advertising Photography, Best Print Media Advertising, and Best Social Media Fundraiser Video

Additionally, the Youth Cruz Free campaign earned the American Public Transportation Association's (APTA) Ad Wheel Award for Best Social Media Campaign to Increase Ridership.

In early 2025, Santa Cruz METRO will unveil a new, user-friendly, and mobile-responsive website. The site will provide easy access to service maps, real-time data, and schedules, and will highlight our marketing and planning initiatives. We will also enhance customer outreach through targeted emails, social media, community events, and a rider survey. Furthermore, we will continue to develop marketing collateral and assets, and promote the "One Ride at a Time" and Youth Cruz Free Programs.

## Zero-Emission Vehicle Transition

Santa Cruz METRO has set an ambitious goal of purchasing only zero emission buses (ZEB) moving forward, converting the entire 96 bus Santa Cruz METRO to zero-emission by 2037. Phase 1 of this plan involved the procurement and deployment of four battery electric buses (BEB) on the Watsonville Circulator Route, which was completed in fiscal year 2022. Phase 2 will convert 100% of Santa Cruz METRO's fleet serving Watsonville to ZEB by 2027. Phase 3 will involve the full transition of Santa Cruz METRO's fleet to ZEB by the end of 2037, through a mix of fuel cell electric buses (FCEB) and BEB. This would put the agency ahead of the California Air Resources Board (CARB) mandate that all transit agencies in California operate 100% ZEB by 2040.

In fiscal year 2023, Santa Cruz METRO was awarded nearly \$90 million in federal and state grants, including nearly \$40 million in highly competitive state TIRCP funds and \$20 million in Federal Transit Administration (FTA) Bus and Bus Facilities funds to procure up to 53 FCEBs (the largest purchase in North America), construct a hydrogen fueling facility, complete necessary maintenance facility upgrades, and provide workforce training in FCEB technology. In fiscal year 2024, Santa Cruz METRO signed a bus purchase agreement to procure the 53 FCEBs and awarded contracts to construct both mobile and

# Attachment A

permanent hydrogen fueling facilities. In fiscal year 2025, Santa Cruz METRO will take delivery of most of the fleet order and the mobile fueler, begin construction of the hydrogen fueling facility, complete the maintenance facility upgrades, and begin workforce training.

In addition, in fiscal year 2024 Santa Cruz METRO supported a joint application by ARCHES, a public-private partnership to create a sustainable statewide clean hydrogen (H2) hub in California and beyond, which was awarded \$1.2 billion in October 2023 by the Department of Energy. In fiscal years 2024-2027, staff will be working to deliver the transition to hydrogen fuel while seeking additional funds to convert the entire Santa Cruz METRO fleet to zero-emission technology.

## Supporting Affordable Housing Development in Santa Cruz County

The housing market in the Santa Cruz – Watsonville area, is by many measures one of the least affordable in the country. In the last on-board survey (2019), half of respondents reported household incomes below \$50,000, with over half of Santa Cruz METRO customers lacking access to a private automobile, whether by choice or necessity. Providing access to affordable housing near transit corridors is critical to supporting future ridership, equity and sustainability goals. Access to high quality transit also makes housing more affordable by reducing the need to build expensive parking, while the ability to live a car-free or car-light lifestyle reduces the costs of transportation for residents.

In the next decade, Santa Cruz METRO plans to develop 175 affordable housing units at Santa Cruz METRO transit centers and facilities, including Pacific Station, the Watsonville Transit Center, and the Soquel Park and Ride. In fiscal year 2024, Santa Cruz METRO and the City of Santa Cruz broke ground on a project to redevelop Santa Cruz METRO's downtown transit hub, Pacific Station, and adjacent City owned properties into 120 affordable housing units and a new bus station and tarmac. Santa Cruz METRO's 2023 TIRCP award also included \$8 million in funding to redevelop the Watsonville Transit Center into a mixed-use, affordable housing development with a new transit center. In fiscal year 2024, Santa Cruz METRO received a \$2 million regional REAP 2.0 grant from AMBAG and began preconstruction activities. In fiscal year 2025, staff will continue to progress the project through design and entitlements.

## **Economic Factors and Next Year's Budget**

State law requires Santa Cruz METRO to adopt an annual budget by resolution of the Board. In the spring preceding the start of each fiscal year, staff presents an annual budget based on established District goals, objectives and performance measures to the Board.

The Santa Cruz METRO Board approves the annual budget prior to implementation. Once adopted, the Board has the authority to amend the budget. While the legal level of budgetary control is at the entity level, the District maintains stricter control at departmental and line item levels to serve various needs. Any increase to the expense budget as a whole requires the approval of the Board.

During the fiscal year, the adopted Operating and Capital budgets are used as management tools to monitor revenues and expenses and evaluate operating performance at any given time. The Board of Directors monitors budget-to-actual performance through monthly staff reports and presentations. Department managers monitor budget-to-actual performance on an accrual basis and meet with the Finance team periodically to review significant variances.

The Board adopted the fiscal year 2025 Operating budget on September 27, 2024, totaling Revenue of \$81,862,912; Operating Expenses of \$78,965,222, and Transfers of \$2,897,690.

Total Operating Revenues are expected to increase 12.8% compared to the fiscal year 2024 budget primarily due to the anticipated increase in TIRCP (related to the implementation of Phase 1 and 2 of the Reimagine METRO initiative) and Interest Income. Modest increases are anticipated in Special Transit Fares (contracts with UCSC, Cabrillo College, and Highway 17 Partners – Amtrak and VTA).



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Total Operating Expenses are projected to increase 21.3% compared to the fiscal year 2024 budget, driven by Labor and Fringe benefits increases such as cost of living adjustments, anticipated higher medical costs, as well as a significant increase in FTEs (primarily Bus Operators) due to 50% increase in service levels. Non-personnel expenses are decreasing by 4.2% due to significant reduction in Services (Professional & Tech Fees).

Budgeted transfers are a combination of commitments made to maintain assets in a state of good repair, pre-funding of pension and other postemployment benefits liabilities, as well as excess fungible revenues set aside to be used in the future for Capital and/or Operating expenses.

The Capital Budget Portfolio, adopted by the Board in June 2024 is \$115,375,215, approximately 85% of which (or \$101,117,955) is anticipated to be spent by the end of fiscal year 2025. Over 90% of the fiscal year 2025 Capital Budget Portfolio is allocated to bus replacement projects and related infrastructure.

## **Contacting Santa Cruz METRO's Financial Management**

Santa Cruz METRO's financial report is designed to provide Santa Cruz METRO's Board of Directors, management, and the public with an overview of Santa Cruz METRO's finances. For additional information about this report, please contact Chuck Farmer, Chief Financial Officer, at 110 Vernon Street, Santa Cruz, CA 95060.

# Attachment A

## BASIC FINANCIAL STATEMENTS



# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT STATEMENT OF NET POSITION JUNE 30, 2024

### ASSETS

#### CURRENT ASSETS

Cash and Cash Equivalents	\$ 68,633,945
Sales Taxes and Other Receivables	6,738,327
Grants Receivables	15,025,142
Lease Receivable - Short Term	57,566
Inventory	1,169,804
Prepaid Expenses	829,878

**Total Current Assets** 92,454,662

#### RESTRICTED ASSETS

Cash and Cash Equivalents	<u>20,954,099</u>
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#### NON-CURRENT ASSETS

Lease Receivable - Long Term	<u>164,439</u>
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#### CAPITAL ASSETS

Building and Improvements	77,382,081
Revenue Vehicles	58,384,444
Operations Equipment	8,045,448
Other Equipment	2,334,544
Other Vehicles	1,310,305
Office Equipment	2,288,516

Total Depreciated Capital Assets	149,745,338
Less Accumulated Depreciation and Amortization	<u>(76,309,834)</u>

Total Depreciated Capital Assets Net of Accumulated Depreciation and Amortization	73,435,504
--------------------------------------------------------------------------------------	------------

Construction-in-Progress	8,514,938
Land	11,596,311
Right-to-Use Lease Asset, Net	510,498
Subscription Assets, Net	<u>3,110,946</u>

**Total Capital Assets, Net of Accumulated  
Depreciation and Amortization** 97,168,197

**Total Assets** 210,741,397

### DEFERRED OUTFLOWS OF RESOURCES

Deferred Amounts from Other Postemployment Benefits (OPEB)	11,360,139
Deferred Amounts from Pension Activities	<u>15,156,281</u>

**Total Deferred Outflows of Resources** 26,516,420

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

# Attachment A

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT  
STATEMENT OF NET POSITION (Continued)  
JUNE 30, 2024

## LIABILITIES

### CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	2,299,501
Accrued Payroll and Employee Benefits	5,629,070
Interest Payable	696,935
Deferred Rent	-
Workers' Compensation Liabilities, Current	522,762
Other Accrued Liabilities	1,582,811
Security Deposit	5,760
Financed Purchase, Current	-
Lease Liability, Current	288,082
Subscription Liability, Current	333,689
Pension Obligation Bonds, Current	2,750,000

**Total Current Liabilities** 14,108,610

### NON-CURRENT LIABILITIES

Unearned Revenue - FTA	72,482
Unearned Revenue - State Transit Assistance (STA)	219,474
Unearned Revenue - State of Good Repair (SGR)	3,782,488
Unearned Revenue - Measure D	10,519,055
Unearned Revenue - LCTOP	3,400,103

**Total Non-Current Liabilities** 17,993,602

### OTHER LONG-TERM LIABILITIES

Workers' Compensation Liabilities, Net of Current	2,111,545
Lease Liability, Net of Current	232,625
Subscription Liability, Net of Current	2,839,151
Pension Obligation Bonds, Net of Current	43,515,000
Net OPEB Liability	101,104,575
Net Pension Liability	24,613,480

**Total Other Long-Term Liabilities** 174,416,376

**Total Liabilities** 206,518,588

## DEFERRED INFLOWS OF RESOURCES

Deferred Amounts from Leases	214,045
Deferred Amounts from OPEB Activities	30,191,196
Deferred Amounts from Pension Activities	164,402

**Total Deferred Inflows of Resources** 30,569,643

## NET POSITION (DEFICIT)

Net Investment in Capital Assets	93,474,650
Unrestricted Net Position (Deficit)	<u>(93,305,064)</u>

**Total Net Position** \$ 169,586

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

# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<b>OPERATING REVENUES</b>	
Passenger Fares	\$ 2,722,413
Special Transit Fares	<u>6,449,619</u>
<b>Total Operating Revenues</b>	<u>9,172,032</u>
<b>OPERATING EXPENSES</b>	
Wages, Salaries, and Employee Benefits	49,222,154
Materials and Supplies	4,544,450
Other Expenses	9,664,123
Depreciation and Amortization	<u>6,508,960</u>
<b>Total Operating Expenses</b>	<u>69,939,687</u>
<b>Net Operating Loss</b>	<u>(60,767,655)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Sales and Use Taxes	29,696,845
Transportation Development Act (TDA) Assistance	8,912,046
State Transit Assistance (STA)	5,588,858
Federal Transit Administration (FTA) Section 5307 Operating Assistance	10,419,882
Transit and Intercity Rail Capital Program Operating Assistance	3,068,324
FTA Section 5311 Rural Operating Assistance	988,317
Low Carbon Transit Operations Program and Other Operating Assistance	831,559
Alternative Fuel Credit	366,050
Interest Income	2,643,749
Interest Expense	(1,569,924)
Rental Income	78,336
Other Revenue	326,418
Lease Revenue	55,957
Gain on Sale and Disposal of Property, Equipment, and Inventory	<u>(48,685)</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>61,357,732</u>
<b>Net Income Before Capital Contributions</b>	<u>590,077</u>
<b>CAPITAL CONTRIBUTIONS</b>	
Grants Restricted for Capital Expenditures	<u>5,789,130</u>
<b>NET POSITION</b>	
Change in Net Position	6,379,207
Net Position (Deficit), Beginning of Year	<u>(6,209,621)</u>
<b>Total Net Position, End of Year</b>	<u><u>\$ 169,586</u></u>

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

# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT STATEMENT OF CASH FLOWS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from Customers	\$ 9,424,411
Payments to Employees	(48,115,641)
Payments to Suppliers	(18,778,806)
Payments from Other	<u>3,275,633</u>
Net Cash Used in Operating Activities	<u>(54,194,403)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Operating Grants Received, Including Sales and Use Taxes	<u>58,824,171</u>
Net Cash Provided by Non-Capital Financing Activities	<u>58,824,171</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Proceeds from Sale of Property and Equipment	(48,685)
Capital Grants Received	5,835,000
Capital Expenditures	(7,935,084)
Payments Made on Financed Purchase	(668,111)
Proceeds from Pension Obligation Bonds	<u>(2,700,000)</u>
Net Cash Used in Capital and Related Financing Activities	<u>(5,516,880)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Investment and Rental Income Received	<u>2,722,085</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,834,973
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>87,753,071</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 89,588,044</u>
FINANCIAL STATEMENT PRESENTATION:	
Cash and Cash Equivalents	\$ 68,633,945
Cash and Cash Equivalents - Restricted	<u>20,954,099</u>
Total Cash and Cash Equivalents	<u>\$ 89,588,044</u>

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

# Attachment A

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT  
STATEMENT OF CASH FLOWS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

RECONCILIATION OF NET OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES	
Net Operating Loss	\$ (60,767,655)
Adjustments to Reconcile Net Operating Loss to Net Cash Used in Operating Activities:	
Depreciation and Amortization	6,508,960
Loss on Sale of Assets	173,640
Changes in Assets and Liabilities:	
Decrease in Receivables	248,456
Decrease in Lease Receivables	3,923
Increase in Inventory	(131,328)
Increase in Prepaid Expenses	(4,175)
Decrease in Accounts Payable and Accrued Liabilities	(5,400,026)
Decrease in Interest Payable	(17,271)
Increase in Net Pension Liability	5,445,022
Decrease in Net OPEB Liability	(2,941,510)
Increase in Other Liabilities	2,687,561
Net Cash Used in Operating Activities	<u>\$ (54,194,403)</u>

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

# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT NOTES TO BASIC FINANCIAL STATEMENTS JUNE 30, 2024

### NOTE 1 – OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Description of Organization

The Santa Cruz Metropolitan Transit District (Santa Cruz METRO or the District) was formed February 9, 1969, following a favorable election in conformity with Section 9800 et. seq. of the Public Utilities Code (PUC). The transit system serves the general public in the cities of Santa Cruz, Watsonville, Scotts Valley, Capitola, and the unincorporated areas of Santa Cruz County. The Board of Directors (Board) consisting of eleven directors and two ex-officio directors representing the University of California, Santa Cruz and Cabrillo College govern Santa Cruz METRO. At June 30, 2024, the Board was as follows:

Chairperson:	Kristen Brown	
Vice Chair:	Rebecca Downing	
Members:	Jimmy Dutra	Scott Newsome
	Shebreh Kalantari-Johnson	Larry Pageler
	Manu Koenig	Vanessa Quiroz-Carter
	Donna Lind	Mike Rotkin
	Bruce McPherson	
Ex-Officios:	Edward Reiskin	Alta Northcutt

Santa Cruz METRO also serves the Highway 17 corridor into Santa Clara County to provide a commuter express service through a memorandum of understanding with the San Joaquin Joint Powers Authority (SJJPA), the Capitol Corridor Joint Powers Authority (CCJPA), and the Santa Clara Valley Transportation Authority (VTA). Amtrak Thruway bus service is also provided by Santa Cruz METRO on the same corridor.

#### B. Reporting Entity

Santa Cruz METRO and the Santa Cruz Civic Improvement Corporation (the Corporation) have a financial and operational relationship, which meets the reporting entity definition criteria of Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statement No. 39, *The Financial Reporting Entity*, for inclusion of the Corporation as a blended component unit of Santa Cruz METRO. Accordingly, the financial activities of the Corporation have been included in the basic financial statements of Santa Cruz METRO. For the fiscal year ended June 30, 2024, these activities were minimal.

#### **Scope of Public Service:**

The Corporation is a nonprofit, public benefit corporation incorporated under the laws of the State of California and recorded by the Secretary of State in July 1986. The Corporation was formed for the sole purpose of providing financial assistance to Santa Cruz METRO for the construction and acquisition of major capital facilities.

The following are those aspects of the relationship between Santa Cruz METRO and the Corporation which satisfy GASB Statement No. 14/39 criteria.

#### Accountability:

1. Santa Cruz METRO's Board appointed the Corporation's Board of Directors.



# Attachment A

## NOTE 1 – OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### B. Reporting Entity (Continued)

2. Santa Cruz METRO is able to impose its will upon the Corporation based on the following:

- All major financing arrangements, contracts, and other transactions of the Corporation must have the consent of Santa Cruz METRO.
- Santa Cruz METRO exercises significant influence over operations of the Corporation as it is anticipated that Santa Cruz METRO will be the sole lessee of all facilities owned by the Corporation. Likewise, it is anticipated that Santa Cruz METRO's lease payments will be the sole revenue source of the Corporation.

3. The Corporation provides specific financial benefits or imposes specific financial burdens on Santa Cruz METRO based upon the following:

- Santa Cruz METRO has assumed a "moral obligation," and potentially a legal obligation, for any debt incurred by the Corporation.

### C. Basis of Accounting and Presentation

Santa Cruz METRO is accounted for as a Business-Type Activity, as defined by GASB Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*, and its basic financial statements are presented on the accrual basis of accounting. Under this method, revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Santa Cruz METRO adopted GASB Statement No. 34, as amended by GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus*, as of and for the fiscal year ended June 30, 2003, and applied those standards on a retroactive basis. GASB Statement No. 34 establishes standards for external financial reporting for state and local governments and requires that resources be classified for accounting and reporting purposes into three net position categories, namely, net investment in capital assets, restricted net position, and unrestricted net position.

#### **Contributed Capital/Reserved Retained Earnings:**

Santa Cruz METRO receives grants from the Federal Transit Administration (FTA) and other agencies of the U.S. Department of Transportation, state, and local transportation funds for the acquisition of transit-related equipment and improvements. Prior to July 1, 2001, capital grants were recognized as donated capital to the extent that project costs under the grant had been incurred. Capital grant funds earned, less amortization, equal to accumulated depreciation of the related assets, were included in contributed capital. As required by GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, Santa Cruz METRO changed its method of accounting for capital grants from capital contributions to reserved non-operating revenues. In accordance with GASB Statement No. 33, capital grants are required to be included in the determination of net income resulting in an increase in net revenue of \$5,789,130 for the fiscal year ended June 30, 2024.

Under GASB Statement No. 34, contributed capital and reserved retained earnings are presented in the net position section as net investment in capital assets.

# Attachment A

## NOTE 1 – OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### C. Basis of Accounting and Presentation (Continued)

#### **Proprietary Accounting and Financial Reporting:**

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, and producing and delivering goods, in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of Santa Cruz METRO are passenger fares and special transit fares. Operating expenses for Santa Cruz METRO include wages, salaries, employee benefits, professional services, materials and supplies, depreciation/amortization on capital assets, and other expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

#### **Net Position:**

Net position represents the residual interest in Santa Cruz METRO's assets and deferred outflows of resources after liabilities and deferred inflows of resources are deducted. In accordance with GASB Statement No. 34, the net position section on the statements of net position was combined to report total net position and present it in three broad components: net investment in capital assets, restricted, and unrestricted. Net position invested in capital assets includes capital assets net of accumulated depreciation. Net position is restricted when constraints are imposed by third parties or by law through constitutional provisions or enabling legislation. All other net position is unrestricted.

When both restricted and unrestricted resources are available for use, generally it is Santa Cruz METRO's policy to use restricted resources first, and then unrestricted resources as they are needed.

### D. Cash and Cash Equivalents

Santa Cruz METRO considers all highly liquid investments with a maturity date within three months of the date acquired to be cash equivalents. Santa Cruz METRO deposits funds into an external investment pool maintained by Santa Cruz County. These deposits are considered cash equivalents. The Santa Cruz County Pooled Investment Fund is authorized to invest in obligations of the U.S. Treasury agencies and instrumentalities, commercial paper rated A-1 by Standard and Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements, and the State Treasurer's investment pool. Cash and cash equivalents are stated at fair value. For purposes of the statements of cash flows, Santa Cruz METRO considers all highly liquid investments (including restricted assets) to be cash equivalents.

### E. Inventory

Inventory is carried at cost using the first-in/first-out (FIFO) method. Inventory held by Santa Cruz METRO consists of spare bus parts and operating supplies that are consumed by Santa Cruz METRO and are not for resale purposes.

### F. Restricted Assets

Certain assets are classified as restricted assets on the statements of net position because their use is subject to externally imposed stipulations, either by laws or regulations.

Unspent grant funds from the State Transit Assistance (STA) and State Transit Assistance - State of Good Repair (STA-SGR) programs; the Low Carbon Transit Operations Program (LCTOP); and a portion of Measure D sales tax allocations are restricted for capital expenditures. Additionally, the District has \$4,962,110 of restricted cash deposited with a trustee to meet pension obligation bonds debt reserve fund requirements.



# Attachment A

## NOTE 1 – OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### F. Restricted Assets (Continued)

Restricted assets at June 30 are as follows:

Cash and Cash Equivalents	
STA Grant	\$ 219,474
STA - State of Good Repair (SGR) Grant	3,613,728
Measure D	9,764,967
LCTOP Grant	2,207,326
CD	114,012
Restricted Cash - FTA	72,482
Pension Obligation Bonds	<u>4,962,110</u>
 Total Restricted Assets	 <u>\$ 20,954,099</u>

### G. Property and Equipment

Property and equipment are recorded at cost. Depreciation for all such assets is computed on a straight-line basis. Estimated useful lives of assets are as follows:

Buildings and improvements	20-39 years
Revenue vehicles	12 years
Other vehicles and equipment	3-10 years

Depreciation expense on assets acquired with capital grant funds are transferred to net position, net investment in capital assets, after being charged to operations.

Major improvements and betterments to existing facilities and equipment are capitalized. Costs for maintenance and repairs, which do not extend the useful lives of the applicable assets, are charged to expense as incurred. Upon disposition, costs and accumulated depreciation are removed from the accounts and resulting gains or losses are included in operations.

Santa Cruz METRO completed and capitalized the Scotts Valley Transit Center in fiscal year 1999. The cost of this facility totaled \$4,063,634, which was funded by federal, state, and local funds. The former Scotts Valley Redevelopment Agency, a political subdivision of the State of California, was one of Santa Cruz METRO's funding sources for this project and the Successor Agency has retained an interest in the property. The title to the property is retained by both Santa Cruz METRO and the Successor Agency as tenants in common with each party holding an individual interest in proportion to each party's financial participation in the project. The Successor Agency's portion of the property is 13.87%. The Successor Agency's portion is not recorded in Santa Cruz METRO's basic financial statements.

### H. Sales and Use Taxes Receipts

1979 Gross Sales Tax (1/2-cent): In June 1978, voters in Santa Cruz County approved Measure G which changed the basis of transit support for Santa Cruz METRO from property tax to a ½-cent sales and use tax effective January 1979. This ½-cent sales and use tax levied on all taxable sales in Santa Cruz County is collected and administered by the California State Board of Equalization. Actual receipts of Measure G sales and use tax for the fiscal year ended June 30, 2024, were \$27,777,941.

# Attachment A

## NOTE 1 – OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### H. Sales and Use Taxes Receipts (Continued)

2017 Net Sales Tax (Measure D): This local ordinance to fund a comprehensive package of county-wide transportation improvements passed in November 2016 by over 2/3 of Santa Cruz County voters. The transportation tax measure levies a 0.5% sales and use tax on retail sales within Santa Cruz County for a thirty-year period, effective April 1, 2017. Measure D sales and use tax receipts are administered by the Santa Cruz County Regional Transportation Commission according to the Expenditure Plan identified in the ordinance. Santa Cruz METRO is allocated 16% of Measure D local sales and use tax receipts collected, net of administrative costs, to provide transit and paratransit service for seniors and people with disabilities. Measure D sales and use tax receipts were \$4,714,907 for the fiscal year ended June 30, 2024. During fiscal year ended June 30, 2024, \$1,918,904 of Measure D funds were earned and spent on operating expenses, and \$5,229,173 of Measure D funds were earned and spent on capital projects. At June 30, 2024, \$10,519,055 of Measure D funds were unspent and recorded as unearned (deferred) revenue.

Additionally, Santa Cruz METRO is allocated, through the Santa Cruz County Regional Transportation Commission, a portion of the 0.025% sales and use tax levied by the Transportation Development Act (TDA).

### I. Operating Assistance Grants

Operating assistance grants are recognized as revenue in the grant period when earned.

### J. Self-Insurance

Santa Cruz METRO is self-insured for the first \$250,000 of general and vehicular liability. For settlements in excess of \$250,000, Santa Cruz METRO has total coverage up to \$25,000,000 per occurrence. The District also self-insures for vehicle physical damage coverage with a deductible option of \$5,000 per vehicle and coverage up to \$30,000,000 per occurrence. Additionally, Santa Cruz METRO is self-insured up to \$350,000 for workers' compensation claims. Santa Cruz METRO has recorded a liability for estimated claims to be paid, including incurred but not reported claims (IBNR).

### K. Employee Benefits

Annual and medical leave benefits are accrued when earned and reduced when used. Any paid medical leave accrued beyond 96 hours may, at the employee's option, be converted to annual leave and credited to the employee's annual leave schedule or paid in cash, depending on the bargaining unit, at 100% of the earned rate. Employees are paid accrued and unused annual leave at the time of separation from Santa Cruz METRO service.

### L. Payroll

Santa Cruz METRO contracted with the Santa Cruz County Auditor-Controller to provide payroll processing services through March 2024. Effective April 2024, payroll processing was brought in-house as part of the District's implementation of a new fully integrated cross-functional enterprise resource planning (ERP) system.

### M. Pension Costs

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of Santa Cruz METRO's California Public Employees' Retirement System (CalPERS) pension plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

# Attachment A

## NOTE 1 – OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### N. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of Santa Cruz METRO's OPEB plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. Accounting principles generally accepted in the United States of America require that the reported results must pertain to liability and asset information within certain defined timeframes.

### O. Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### P. Leases and Subscription-Based Information Technology Arrangements

Leases are defined as contracts that convey control of the right-to-use another entity's underlying asset. As lessee, the District recognizes a lease liability and an intangible lease asset at the beginning of a lease, unless the lease is considered a short-term lease or transfers ownership of the underlying asset. The lease liability is the net present value of the future lease payments expected to be made over the course of the lease, using the District's incremental borrowing rate. The right-to-use asset is measured as the initial amount of the lease liability plus any initial direct costs and is amortized on a straight-line basis over its useful life. Re-measurement of a lease liability occurs when there is a change in the lease term and/or other changes that are likely to have a significant impact on the lease liability. The District calculates the amortization of the discount on the lease liability and reports that amount as interest expense. Variable lease payments based on the usage of the underlying assets are not included in the lease liability calculations but are recognized as expenses in the period the usage incurred.

As lessor, the District recognizes a lease receivable and deferred inflow of resources at the beginning of the lease term. The lease receivable is measured using the net present value of future lease payments to be received for the lease term. Periodic amortization of the discount on the receivable is reported as interest revenue for that period. Deferred inflows of resources are recognized as lease revenue on a straight-line basis over the term of the lease. This recognition does not apply to short-term leases or contracts that transfer ownership.

Subscription-Based Information Technology Arrangements (SBITAs) are contracts that convey control of the right-to-use another party's information technology (IT) software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction. To determine whether a contract conveys control of the right-to-use the underlying IT assets, the District assesses both the right to obtain the present service capacity from use of the underlying IT assets and the right to determine the nature and manner of use of the underlying IT assets as specified in the contract. Contracts that solely provide IT support services are excluded from the definition of a SBITA. The subscription term is the period during which the District has a noncancellable right-to-use the underlying IT assets, plus the periods covered by the District's contract option to extend the SBITA if it is reasonably certain, based on all relevant factors, that it will exercise that option.

# Attachment A

## NOTE 1 – OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Q. Implementation of GASB Statements

**GASB Statement No. 100 – *Accounting Changes and Error Corrections*.** The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all fiscal years thereafter. This statement does not impact the financial statements or disclosures of the District as the District does not have these types of transactions.

### R. Future GASB Statements

**GASB Statement No. 101 – *Compensated Absences*.** The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all fiscal years thereafter. Earlier application is encouraged. The District will implement GASB Statement No. 101 when and where applicable.

**GASB Statement No. 102 – *Certain Risk Disclosures*.** The requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all fiscal years thereafter. The District will implement GASB Statement No. 102 when and where applicable.

**GASB Statement No. 103 – *Financial Reporting Model Improvements*.** The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all fiscal years thereafter. The District will implement GASB Statement No. 103 when and where applicable.

**GASB Statement No. 104 – *Disclosure of Certain Capital Assets*.** The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all fiscal years thereafter. The District will implement GASB Statement No. 104 when and where applicable.

## NOTE 2 – CASH AND CASH EQUIVALENTS

Total cash and cash equivalents (restricted and unrestricted) consist of the following at June 30, 2024:

Cash on Hand	\$ 4,899
Demand Deposits	2,678,129
Certificates of Deposit (CD)	114,012
Deposits with Trustee	4,962,110
Deposits in Santa Cruz County Pooled Investment Fund	81,828,894
	<u>\$ 89,588,044</u>



# Attachment A

**NOTE 2 – CASH AND CASH EQUIVALENTS** (Continued)

Cash on Hand and Cash in Banks

**Investments Authorized by the California Government Code and Santa Cruz METRO’s Investment Policy**

The table below identifies the **investment types** that are authorized for Santa Cruz METRO by the California Government Code (or Santa Cruz METRO’s investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or Santa Cruz METRO’s investment policy, where more restrictive) that address **interest rate risk**, **credit risk**, and **concentration of credit risk**.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Bankers’ Acceptances	180 days	None	None
Commercial Paper	270 days	None	None
Negotiable CDs	5 years	None	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	None	None
Medium-Term Notes	5 years	None	None
Mutual Funds	N/A	None	None
Money Market Mutual Funds	N/A	None	None
Mortgage Pass-Through Securities	5 years	None	None
Santa Cruz County Pooled Investment Fund	N/A	100%	None
Local Agency Investment Fund (LAIF)	N/A	None	None

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Information about the sensitivity of the fair values of Santa Cruz METRO’s investments to market interest rate fluctuations is provided by the following table that shows the distribution of Santa Cruz METRO’s investments by maturity:

<u>Investment Type</u>	<u>Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25 to 60 Months</u>	<u>More Than 60 Months</u>
Santa Cruz County Pooled Investment Fund	\$ 81,828,894	\$ 81,828,894	\$ -	\$ -	\$ -

# Attachment A

## NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

### Cash on Hand and Cash in Banks (Continued)

#### Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or Santa Cruz METRO's investment policy, and the actual rating as of year-end for each investment type. The column marked "exempt from disclosure" identifies those investment types for which GASB Statement No. 40 does not require disclosure as to credit risk:

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Year-End		
				AAA	Aa	Not Rated
Santa Cruz County Pooled Investment Fund	\$ 81,828,894	N/A	\$ -	\$ -	\$ -	\$ 81,828,894

#### Concentration of Credit Risk

The investment policy of Santa Cruz METRO contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Santa Cruz METRO did not have any investments in any one issuer (other than external investment pools) that represent 5% or more of total Santa Cruz METRO's investments at June 30, 2024.

#### Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and Santa Cruz METRO's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

GASB Statement No. 40 requires that the following disclosure be made with respect to custodial credit risks relating to deposits and investments: None of Santa Cruz METRO's deposits with financial institutions in excess of Federal Deposit Insurance Corporation limits were held in uncollateralized accounts.

#### Investment in Santa Cruz County Pooled Investment Fund

Santa Cruz METRO is a voluntary participant in the Santa Cruz County Pooled Investment Fund. The fair value of Santa Cruz METRO's investment in this pool is reported in the accompanying basic financial statements at amounts based upon Santa Cruz METRO's pro-rata share of the fair value provided by Santa Cruz County for the entire Santa Cruz County portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by Santa Cruz County, which are recorded on an amortized cost basis.

# Attachment A

## NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

### Cash on Hand and Cash in Banks (Continued)

#### Fair Value Measurements

Santa Cruz METRO categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. These principles recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Investments reflect prices quoted in active markets;
- Level 2: Investments reflect prices that are based on a similar observable asset, either directly or indirectly, which may include inputs in markets that are not considered to be active; and
- Level 3: Investments reflect prices based upon unobservable sources.

Santa Cruz METRO has the following recurring fair value measurements as of June 30, 2024:

		Fair Value Measurement Using		
<u>Investments by fair value level</u>		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Certificates of Deposit (CD)	\$ 114,012	\$ 114,012	\$ -	\$ -
Total investments measured at fair value	114,012	\$ 114,012	\$ -	\$ -
Investments measured at amortized cost:				
Santa Cruz County Pooled Investment Fund	81,828,894			
Total pooled and directed investments	\$ 81,942,906			

Investments in the Santa Cruz County Pooled Investment Fund totaling \$81,828,894 as of June 30, 2024, are measured at amortized cost, which approximates fair value.

## NOTE 3 – RECEIVABLES

Sales taxes and other receivables at June 30, 2024 are as follows:

Sales and Use Tax Revenue	\$ 5,626,104
Other	1,112,223
	\$ 6,738,327
	\$ 6,738,327

Grant receivables at June 30, 2024 are as follows:

Federal Grants	\$ 3,064,946
State Grants	6,949,772
Local Grants	5,010,424
	\$ 15,025,142
	\$ 15,025,142

# Attachment A

## NOTE 4 – CHANGES IN CAPITAL ASSETS

Facilities, property, and equipment at June 30 are summarized as follows:

	Balance July 1, 2024	Additions	Retirements	Transfers	Balance June 30, 2024
<b>Non-Depreciated Assets</b>					
Land	\$ 11,596,311	\$ -	\$ -	\$ -	\$ 11,596,311
Construction-in-Progress	11,435,917	7,923,166	(117,245)	(10,726,900)	8,514,938
<b>Total Non-Depreciated Assets</b>	<b>23,032,228</b>	<b>7,923,166</b>	<b>(117,245)</b>	<b>(10,726,900)</b>	<b>20,111,249</b>
<b>Depreciated and Amortized Assets</b>					
Building and Improvements	79,534,240	-	(2,904,129)	751,970	77,382,081
Revenue Vehicles	49,441,907	-	(25,665)	8,968,202	58,384,444
Operations Equipment	7,881,550	-	(649,712)	813,610	8,045,448
Other Equipment	2,347,783	-	(13,239)	-	2,334,544
Other Vehicles	1,151,850	-	-	158,455	1,310,305
Office Equipment	2,960,956	-	(707,103)	34,663	2,288,516
Right-to-Use Lease Asset	498,360	434,877	-	-	933,237
<b>Total Depreciated Assets</b>	<b>143,816,646</b>	<b>434,877</b>	<b>(4,299,848)</b>	<b>10,726,900</b>	<b>150,678,575</b>
Less Accumulated Depreciation and Amortization	(74,941,200)	(6,034,826)	4,243,453	-	(76,732,573)
<b>Depreciated Assets Net of Accumulated Depreciation</b>	<b>68,875,446</b>	<b>(5,599,949)</b>	<b>(56,395)</b>	<b>10,726,900</b>	<b>73,946,002</b>
<b>SBITA</b>					
Software	3,933,506	11,917	-	-	3,945,423
Accumulated Amortization	(360,343)	(474,134)	-	-	(834,477)
<b>Total SBITA, Net</b>	<b>3,573,163</b>	<b>(462,217)</b>	<b>-</b>	<b>-</b>	<b>3,110,946</b>
<b>Total Capital Assets, Net of Depreciation and Amortization</b>	<b>\$ 95,480,837</b>	<b>\$ 1,861,000</b>	<b>\$ (173,640)</b>	<b>\$ -</b>	<b>\$ 97,168,197</b>

Depreciation and amortization expense for the fiscal year ended June 30, 2024, was \$6,508,960.

## NOTE 5 – CAPITAL CONTRIBUTIONS

Santa Cruz METRO receives capital grants from the FTA, which provide financing for the acquisition of rolling stock and construction of facilities. Santa Cruz METRO also receives capital grants under the State TDA primarily for the acquisition of rolling stock, support equipment, and the purchase of furniture and fixtures. Additionally, a portion of sales tax allocations received through local Measure D are restricted for use on capital projects, as specified in Santa Cruz METRO's Measure D funds annual expenditure plan approved by the Santa Cruz County Regional Transportation Commission (SCCRTC).

A summary of federal, state, and local capital grants and sales tax allocations for the fiscal years ended June 30 is as follows:

Federal Grants	\$ 257,957
State Grants	302,000
Measure D Local Sales Tax Allocations	<u>5,229,173</u>
<b>Total Capital Contributions</b>	<b><u>\$ 5,789,130</u></b>



# Attachment A

## **NOTE 6 – JOINT VENTURES (JOINT POWERS AUTHORITY WITH CalTIP)**

Santa Cruz METRO participates in a joint power authority (JPA), the California Transit Indemnity Pool (CalTIP). The relationship between Santa Cruz METRO and the JPA is such that the JPA is not a component unit of Santa Cruz METRO for financial reporting purposes.

CalTIP arranges for and provides property and liability insurance for its 34 members. CalTIP is governed by a board that controls the operations of CalTIP, including selection of management and approval of operating budgets, independent of any influence by the member districts. Each member of the district pays a premium commensurate with the level of coverage requested and shares in surpluses and deficits proportionate to their participation in CalTIP.

Condensed audited financial information of CalTIP for the year ended April 30 (most recent information available) is as follows:

	<u>2024</u>	<u>2023</u>
Total Assets	\$ 49,341,913	\$ 45,725,105
Total Liabilities	<u>22,116,818</u>	<u>18,975,774</u>
Fund Balance	<u>\$ 27,225,095</u>	<u>\$ 26,749,331</u>
Total Revenues	\$ 18,682,321	\$ 16,835,487
Total Expenditures	<u>18,206,557</u>	<u>16,201,284</u>
Net Increase in Fund Balance	<u>\$ 475,764</u>	<u>\$ 634,203</u>

CalTIP has not calculated Santa Cruz METRO's share of year-end assets, liabilities, or fund balance.

## **NOTE 7 – CONTINGENCIES**

Santa Cruz METRO has received state and federal funds for specific purposes that are subject to review and audit by grantor agencies. Although such audits could generate expenditure disallowances under the terms of the grants, Santa Cruz METRO believes that any required reimbursement will not be material.

Additionally, Santa Cruz METRO is party to various claims and litigation in the normal course of business. In the opinion of management and in-house counsel, any ultimate losses have been adequately provided for in the basic financial statements.

## **NOTE 8 – DEFINED BENEFIT PENSION PLAN**

### **A. General Information About the Pension Plan**

#### **Plan Description**

Santa Cruz METRO's defined benefit pension plan, the Miscellaneous Plan for Santa Cruz Metropolitan Transit District (the Plan), provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to Plan members and beneficiaries. The Plan is part of CalPERS, an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers with the State of California. A menu of benefit provisions, as well as other requirements, is established by state statutes within the Public Employees' Retirement Law. Santa Cruz METRO selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through Board action. CalPERS issues a separate annual comprehensive financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

# Attachment A

**NOTE 8 – DEFINED BENEFIT PENSION PLAN** (Continued)

A. General Information About the Pension Plan (Continued)

Funding Policy

There were 301 active members in the Plan as of June 30, 2024, who were required to contribute a percentage of their annual covered salary. Santa Cruz METRO is also required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The total minimum required employer contribution is the sum of the Plan's Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed annually). The required employer contribution for fiscal year 2024 was 11.0% of covered payroll plus zero payments. The contribution requirements of the Plan members are established by state statute and the employer contribution rate is established and may be amended by CalPERS.

The Plan's provisions and benefits in effect at June 30, 2024, are summarized as follows:

Hire Date	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Benefit Formula	2.5%@55	2%@62
Benefit Vesting Schedule	5 years service	5 years service
Benefit Payments	monthly for life	monthly for life
Retirement Age	50	52
Monthly Benefits, as a Percentage of Eligible Compensation	2.000% - 2.500%	1.000%-2.500%
Required Employee Contribution Rates	8.000%	8.000%
Required Employer Normal Cost Contribution Rates	11.000%	11.000%
Required Annual Employer UAL Payment	\$0	\$0

**Employees Covered** – At June 30, 2024, the following employees were covered by the benefit terms for the Plan:

Inactive Employees or Beneficiaries Currently Receiving Benefits	420
Inactive Employees Entitled to but not yet Receiving Benefits	228
Active Employees	301
Total	949

B. Net Pension Liability

Santa Cruz METRO's net pension liability for the Plan is measured as the total pension liability, less the Plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2022, using an annual actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023, using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

# Attachment A

## NOTE 8 – DEFINED BENEFIT PENSION PLAN (Continued)

### B. Net Pension Liability (Continued)

**Actuarial Assumptions** – The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Actuarial Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	Varies by Entry Age and Service <sup>(1)</sup>
Investment Rate of Return	7.000% <sup>(2)</sup>
Mortality	Derived using <sup>(3)</sup> CalPERS' Membership Data for all Funds

<sup>(1)</sup> Depending on age, service, and type of employment.

<sup>(2)</sup> Net of pension plan investment and administrative expenses, including inflation.

<sup>(3)</sup> The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.

Further details of the Experience Study can found on the CalPERS website.

**Discount Rate** – The discount rate used to measure the total pension liability for June 30, 2024, was 6.90%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate for 2024 is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 6.90% for 2024 will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. For the reporting period ended June 30, 2024, the 6.90% discount rate was not reduced for administrative expenses.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

# Attachment A

## NOTE 8 – DEFINED BENEFIT PENSION PLAN (Continued)

### B. Net Pension Liability (Continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return <sup>(1, 2)</sup></u>
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
<b>Total</b>	<b>100.0%</b>	

<sup>(1)</sup> An expected inflation of 2.3% used for this period.

<sup>(2)</sup> Figures are based on the 2021 Asset Liability Management study.

### C. Changes in the Net Pension Liability

The changes in the net pension liability for the Plan follow:

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability/(Asset)</u>
Balance at June 30, 2022 <sup>(1)</sup>	\$ 213,025,820	\$ 191,628,311	\$ 21,397,509
Changes in the year:			
Service Cost	3,544,420	-	3,544,420
Interest on the Total Pension Liability	14,458,569	-	14,458,569
Differences between Expected and Actual Experience	716,743	-	716,743
Changes in Benefit Terms	249,237	-	249,237
Changes in Assumptions	-		-
Contribution - Employer	-	3,048,673	(3,048,673)
Contribution - Employee	-	1,484,514	(1,484,514)
Net Investment Income <sup>(2)</sup>	-	11,360,725	(11,360,725)
Administrative Expense	-	(140,914)	140,914
Benefit Payments, Including Refunds of Employee Contributions	(12,439,034)	(12,439,034)	-
<b>Net Changes</b>	<b>6,529,935</b>	<b>3,313,964</b>	<b>3,215,971</b>
Balance at June 30, 2023 <sup>(1)</sup>	\$ 219,555,755	\$ 194,942,275	\$ 24,613,480

<sup>(1)</sup> The plan fiduciary net position includes receivables for employee service buybacks, deficiency reserves, fiduciary self-insurance, and other postemployment benefits (OPEB) expense. This may differ from the Plan assets reported in the funding actuarial valuation report.

<sup>(2)</sup> Net of administrative expenses.



# Attachment A

## NOTE 8 – DEFINED BENEFIT PENSION PLAN (Continued)

### C. Changes in the Net Pension Liability (Continued)

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate** – The following presents the net pension liability of the Plan, calculated using the discount rate for the Plan, as well as what Santa Cruz METRO's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

1% Decrease		5.90%
Net Pension Liability	\$	51,694,605
Current Discount Rate		6.90%
Net Pension Liability	\$	24,613,480
1% Increase		7.90%
Net Pension Liability	\$	2,070,138

**Pension Plan Fiduciary Net Position** – Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial reports.

### D. Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the fiscal year ended June 30, 2024, Santa Cruz METRO recognized a pension expense of \$7,445,205. At June 30, 2024, Santa Cruz METRO reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to Measurement Date	\$ 2,623,444	\$ -
Differences between Actual and Expected Experience	564,122	(164,402)
Changes in Assumptions	3,008,356	-
Net Differences Between Projected and Actual Earnings on Plan Investments	8,960,359	-
Total	\$ 15,156,281	\$ (164,402)

The \$2,623,444 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability, as determined by CalPERS, in the measurement periods ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30	
2024	\$ 3,826,537
2025	2,736,570
2026	5,492,863
2027	312,465
2028	-
Thereafter	-
Total	\$ 12,368,435

# Attachment A

## NOTE 8 – DEFINED BENEFIT PENSION PLAN (Continued)

### E. Payable to the Pension Plan

At June 30, 2024, Santa Cruz METRO reported a payable of \$0 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2024.

## NOTE 9 – DEFERRED COMPENSATION PLAN

Santa Cruz METRO offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 and provisions of the Government Code of the State of California. The plan, available to all Santa Cruz METRO employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, or unforeseeable emergency. Santa Cruz METRO employees participate in two such plans, the Great-West Life and Annuity Insurance (Great-West) plan and the other through CalPERS.

At June 30, 2024, all amounts held under the Great-West plan and the CalPERS plan are held in trust and are not reflected on the accompanying statements of net position as required under GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*.

Complete financial statements for Great-West can be obtained from Great-West at P.O. Box 173764, Denver, Colorado 80217-3764. Complete financial statements for CalPERS can be obtained from CalPERS at Lincoln Plaza North, 400 Q Street, Sacramento, California 94229.

## NOTE 10 – RISK MANAGEMENT

Santa Cruz METRO is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which Santa Cruz METRO carries commercial insurance. Santa Cruz METRO has also established limited risk management programs for workers' compensation, and general and vehicular liability, as described in Note 1.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been IBNR.

The IBNR for workers' compensation was based on an actuarial study dated March 2022. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. Changes in the balances of claims liabilities are as follows:

Workers' Compensation Liabilities:	
Unpaid Claims, Beginning of Fiscal Year	\$ 2,479,946
Claim Payments	(1,687,522)
Other Adjustments (Including IBNRs)	<u>1,841,883</u>
Unpaid Claims Liability, End of Fiscal Year	<u>\$ 2,634,307</u>

## NOTE 11 – TRANSPORTATION DEVELOPMENT ACT/CALIFORNIA CODE OF REGULATIONS

Santa Cruz METRO is subject to compliance with the TDA provisions; Sections 6634 and 6637 of the California Code of Regulations; and Sections 99267, 99268.1, and 99314.6 of the PUC.

# Attachment A

## **NOTE 11 – TRANSPORTATION DEVELOPMENT ACT/CALIFORNIA CODE OF REGULATIONS** (Continued)

### Section 6634

Pursuant to Section 6634, a transit claimant is precluded from receiving monies from the Local Transportation Fund (LTF) and the STA Fund in an amount which exceeds the claimant's operating costs, less fares, federal funding, and local support. Santa Cruz METRO did not receive TDA, STA, or LTF revenues in excess of the prescribed formula amounts.

### Section 6637

Pursuant to Section 6637, a claimant must maintain its accounts and records in accordance with the Uniform System of Accounts and Records for Transit Operators adopted by the State Controller. Santa Cruz METRO did maintain its accounts and records in accordance with the Uniform System of Accounts and Records for Transit Operators.

### Sections 99267, 99268.1, and 99314.6

Santa Cruz METRO is defined in the TDA as an older operator, having started service prior to July 1, 1974. Older operators may qualify for TDA under the 50% expenditure limitation (PUC Section 99268.1) or the farebox recovery ratio (PUC Section 99268.2). Pursuant to the TDA, Santa Cruz METRO meets the 50% expenditure limitation required by PUC §99268 and does not use the alternative revenue ratio to determine eligibility for TDA funds.

## **NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

**Plan Description** – Santa Cruz METRO provides post-retirement CalPERS medical benefits to qualified retired employees age 50 and older (including eligible dependents) who have completed at least five years of CalPERS eligible service. Santa Cruz METRO pays medical premiums depending on bargaining union and Public Employees' Medical and Hospital Care Act (PEMHCA) contract requirements. If the retiree has ten years of Santa Cruz METRO eligible service, Santa Cruz METRO provides post-retirement dental and vision benefits for qualified retirees (including eligible dependents), and life insurance for the retiree only, until the retiree reaches age 65. The costs of providing these benefits are recognized when paid.

**Employees Covered** – As of the June 30, 2023 valuation, the following current and former employees were covered by the benefit terms for the OPEB Plan:

Inactive Employees or Beneficiaries Currently Receiving Benefits	324
Inactive Employees Entitled to but not yet Receiving Benefits	26
Active Employees	<u>310</u>
Total	<u><u>660</u></u>

**Contributions** – The contribution requirements of OPEB Plan members and Santa Cruz METRO are established and may be amended by Santa Cruz METRO's Board. These contributions are neither mandated nor guaranteed. Santa Cruz METRO has retained the right to unilaterally modify its payment for retiree health care benefits. For the fiscal year ended June 30, 2024, Santa Cruz METRO contributed \$4,861,138. Employees are not required to contribute to the OPEB Plan.

# Attachment A

## NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

**Net OPEB Liability** – Santa Cruz METRO's net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was the OPEB Plan Fiduciary Net Position of the OPEB trust held with CalPERS as of those dates. The following actuarial methods and assumptions were used:

Reporting Date	June 30, 2024
Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	4.13%
Inflation	2.50%
Salary Increases	3.00%
Healthcare Cost Trend Rates	6.5% in 2025, fluctuating down to 3.9% by 2075
Mortality Rate	CalPERS 2021 Experience Study; Projected with MW Scale 2022

The long-term expected rate of return on OPEB Plan investments was determined using a building block method in which expected future real rates of return (expected returns, net of OPEB Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	New Strategic Allocation	Real Return <sup>(1,2)</sup>
Global Equity - Cap-Weighted	30.00%	0.00%
Global Equity - Non-Cap-Weighted	12.00%	0.00%
Private Equity	13.00%	0.00%
Treasury	5.00%	0.00%
Mortgage-Backed Securities	5.00%	0.00%
Investment Grade Corporates	10.00%	0.00%
High Yield	5.00%	0.00%
Emerging Market Debt	5.00%	0.00%
Private Debt	5.00%	0.00%
Real Assets	15.00%	0.00%
Leverage	-5.00%	0.00%
Total	<u>100.00%</u>	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021 Asset Liability Management study



# Attachment A

## NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

**Discount Rate** – The discount rate used to measure the total OPEB liability was 4.13% at June 30, 2024. The projection of cash flows used to determine the discount rate assumed that Santa Cruz METRO contributions will be sufficient to fully fund the obligation over a period not to exceed 30 years. Historic 30-year real rates of return for each asset class along with the assumed long-term inflation assumption were used to set the discount rate. The expected investment return was offset by the investment expenses of 15 basis points. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive members and beneficiaries. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**Changes in the Net OPEB Liability** – The changes in the net OPEB liability for the OPEB Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2022	\$ 94,838,607	\$ -	\$ 94,838,607
Changes in the Year:			
Service Cost	3,529,856	-	3,529,856
Interest	3,936,412	-	3,936,412
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	4,402,808	-	4,402,808
Changes in Assumptions	(1,355,759)	-	(1,355,759)
Contribution - Employer	-	4,247,349	(4,247,349)
Benefit Payments	(4,247,349)	(4,247,349)	-
Net Changes	6,265,968	-	6,265,968
Balance at June 30, 2023	\$ 101,104,575	\$ -	\$ 101,104,575

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate** – The following presents the net OPEB liability of Santa Cruz METRO if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for the measurement period ended June 30, 2023:

1% Decrease	3.13%
Net OPEB Liability	\$ 116,028,465
Current Discount Rate	4.13%
Net OPEB Liability	\$ 101,104,575
1% Increase	5.13%
Net OPEB Liability	\$ 88,976,523

**OPEB Plan Fiduciary Net Position** – Detailed information about the OPEB Plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**Recognition of Deferred Outflows and Deferred Inflows of Resources** – Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

# Attachment A

## NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

**OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB** – For the fiscal year ended June 30, 2024, Santa Cruz METRO recognized OPEB expense of \$1,919,628. As of fiscal year ended June 30, 2024, Santa Cruz METRO reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB Contributions Subsequent to Measurement Date	\$ 4,861,138	\$ -
Differences between Actual and Expected Experience	3,983,553	(8,649,976)
Changes in Assumptions	<u>2,515,448</u>	<u>(21,541,220)</u>
<b>Total</b>	<b><u>\$ 11,360,139</u></b>	<b><u>\$ (30,191,196)</u></b>

The \$4,861,138 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2023 measurement dates will be recognized as a reduction in the net OPEB liability in the measurement periods ended June 30, 2024. In addition, future recognition of the deferred inflows of resources is shown below.

<u>Measurement Period Ended June 30,</u>	
2025	\$ (6,129,370)
2026	(6,891,400)
2027	(6,015,954)
2028	(3,226,542)
2029	(379,685)
Thereafter	<u>(1,049,244)</u>
<b>Total</b>	<b><u>\$ (23,692,195)</u></b>

## NOTE 13 – LONG-TERM DEBT

The following is a summary of Santa Cruz METRO's long-term debt activity for the fiscal year ended June 30, 2024:

	<u>Balance June 30, 2023</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance June 30, 2024</u>	<u>Due Within One Year</u>
Financed Purchase	\$ 117,245	\$ -	\$ (117,245)	\$ -	\$ -
Lease Liability (Note 14)	309,756	434,876	(223,925)	520,707	288,082
Subscription Liabilities (Note 14)	3,499,781	-	(326,941)	3,172,840	333,689
Pension Obligation Bonds	<u>48,965,000</u>	<u>-</u>	<u>(2,700,000)</u>	<u>46,265,000</u>	<u>2,750,000</u>
<b>Total Long-Term Debt</b>	<b><u>\$ 52,891,782</u></b>	<b><u>\$ 434,876</u></b>	<b><u>\$ (3,368,111)</u></b>	<b><u>\$ 49,958,547</u></b>	<b><u>\$ 3,371,771</u></b>

### **Financed Purchase:**

Santa Cruz METRO acquired three CNG buses under a financed purchase agreement for a total purchase price of \$1,553,250 (principal amount). The terms of the contract call for monthly payments of \$23,627 over a 72-month period beginning in December 2017 and include a 3.04% effective interest rate. Santa Cruz METRO paid off the finance lease in 2024.

# Attachment A

## NOTE 13 – LONG-TERM DEBT (Continued)

### Pension Obligation Bonds (POBs):

In fiscal year 2022, pension obligation bonds (POBs) were issued by the District to reduce its pension unfunded actuarial liability, with the intended purpose of achieving interest rate savings by issuing the bonds at interest rates which would be less than the assumed rate of return earned on proceeds placed in the CalPERS pension plan. The District issued its Sales Tax Revenue Bonds (Measure G), Series 2022 (Federally Taxable) under an Indenture of Trust, dated as of March 1, 2022, by and between the District and U.S. Bank National Association, as trustee, totaling \$51,750,000. Net proceeds of \$51,364,266 from the sale of the bonds were used to repay a portion of the District's unfunded accrued actuarial liability to CalPERS in March 2022.

The payment of debt service on the Bonds is secured solely by Measure G sales tax revenues, which are received by the District from a 0.5% sales tax collected in the County of Santa Cruz, for deposit in the debt service fund in accordance with the Indenture. The Measure G sales tax revenues are the sole source of payment of the bonds.

The pension obligation bonds are structured as fixed rate bonds with a 15-year final maturity and 10-year call (refinance) option, and were sold as a series of 15 bonds with 1 Year to 15 Year maturities, yielding interest rates from 1.539% to 3.842%, increasing with the term to maturity. The final maturity date is August 1, 2037.

The annual requirements to amortize the pension obligation bonds liability outstanding, including interest, are as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 2,750,000	\$ 1,397,858	\$ 4,147,858
2026	2,805,000	1,342,107	4,147,107
2027	2,870,000	1,277,638	4,147,638
2028	2,940,000	1,207,319	4,147,319
2029	3,015,000	1,130,745	4,145,745
2030-2034	16,495,000	4,238,967	20,733,967
2035-2039	15,390,000	1,189,416	16,579,416
Total	<u>\$ 46,265,000</u>	<u>\$ 11,784,050</u>	<u>\$ 58,049,050</u>

## NOTE14 – LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

### Lessor Activities

Leases are the financings of the right-to-use an underlying asset; a lessor is required to recognize a lease receivable and a deferred inflow of resources for leases under GASB Statement No. 87, *Leases* (GASB 87).

Santa Cruz METRO had three leases as a Lessor for the use of building space at Watsonville Transit Center and Scotts Valley Transit Center that met the criteria for recognition as a lease receivable under GASB 87 as of the fiscal year ended June 30, 2024. Lease terms range from 3 to 10 years beginning on the contract commencement date, with fixed 3% - 3.5% annual lease escalations and options to extend the leases for a period ranging from 2 to 5 additional years. As of June 30, 2024, the value of the lease receivable was \$222,005, and the value of the deferred inflows of resources was \$214,045. The District recognized lease revenue of \$55,957 and interest revenue of \$6,346 associated with these leases during the fiscal year.

# Attachment A

**NOTE 14 – LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**  
(Continued)

**Lessee Activities**

Leases are financings of the right-to-use an underlying asset; a lessee is required to recognize a lease liability and an intangible (right-to-use) lease asset for leases under GASB 87.

Santa Cruz METRO had 3 leases as a Lessee that provided the right-to-use office facilities, printer/copiers and a parking lot that met the criteria for recognition as a lease liability under GASB 87 during the fiscal year ended June 30, 2024. The District is required to make principal and interest payments through fiscal year 2030. The leases have interest rates ranging from 1.29% to 3.71%. At June 30, 2024, the value of the lease liability was \$520,707. During the fiscal year ended June 30, 2024, the District recorded \$229,825 in amortization expense and \$11,463 in interest expense for the right-to-use these assets. The value of the right-to-use lease asset as of June 30, 2024 of \$933,237, with accumulated amortization of \$422,739 is classified as land, buildings, and office equipment in the table below:

Lease Asset Amount by Major Class of Underlying Asset:

Asset Class	Lease Asset Value	Accumulated Amortization	Lease Asset Net
Land	\$ 347,517	\$ (130,319)	\$ 217,198
Buildings	498,361	(289,371)	208,990
Office Equipment	87,359	(3,049)	84,310
<b>Total</b>	<b>\$ 933,237</b>	<b>\$ (422,739)</b>	<b>\$ 510,498</b>

Remaining payment obligations associated with the lease liability are as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 288,082	\$ 9,444	\$ 297,526
2026	162,701	2,826	165,527
2027	33,817	1,209	35,026
2028	17,086	741	17,827
2029	17,539	288	17,827
2030	1,482	3	1,485
<b>Total</b>	<b>\$ 520,707</b>	<b>\$ 14,511</b>	<b>\$ 535,218</b>

**Subscription Based Information Technology Arrangements (SBITA) Liability:**

Santa Cruz METRO has four subscription-based information technology arrangements (SBITAs) for the use of various software applications that meet the criteria of a SBITA per GASB Statement No. 96 (GASB 96), thus requiring these to be recorded by the District as an intangible subscription asset with a corresponding subscription liability at June 30, 2024. The subscription asset will be amortized over the various lease terms, as the lease terms correspond with the District's ability to access the software under the subscription agreement. The District is required to make principal and interest payments through fiscal year 2032. As of June 30, 2024, the value of the subscription liability was \$3,172,840. The subscriptions have interest rates ranging from 0.13% to 4.0%. the value of the subscription asset as of June 30, 2024, was \$3,945,423 with accumulated amortization of \$834,477. The District recognized amortization expense of \$474,134 and interest expense of \$130,737 associated with these subscription agreements during the fiscal year. There are also no residual value guarantees in the agreement provisions.



# Attachment A

## **NOTE 14 – LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS** (Continued)

Future payment obligations associated with the subscription liability are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 333,689	\$ 127,251	\$ 460,940
2026	355,946	113,566	469,512
2027	378,929	99,328	478,257
2028	370,718	84,171	454,889
2029	394,454	69,532	463,986
2030-2032	<u>1,339,104</u>	<u>109,278</u>	<u>1,448,382</u>
Total	<u>\$ 3,172,840</u>	<u>\$ 603,126</u>	<u>\$ 3,775,966</u>

## **NOTE 15 – STATE TRANSIT ASSISTANCE - STATE OF GOOD REPAIR (STA-SGR)**

Santa Cruz METRO was allocated \$635,927 of State Transit Assistance - State of Good Repair (STA-SGR) program funds for fiscal year 2024. Interest earned on STA-SGR funds held in the Santa Cruz County Pooled Investment Fund during fiscal year 2024 was \$121,460. The unspent (unearned) balance of STA-SGR funds was \$3,782,488 at June 30, 2024.

## **NOTE 16 – SUBSEQUENT EVENTS**

Subsequent events were evaluated by management through December 13, 2024, which is the date of issuance.

# Attachment A

REQUIRED SUPPLEMENTARY INFORMATION

# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS FOR THE FISCAL YEAR ENDED JUNE 30, 2024 LAST 10 YEARS

	Measurement Period 2022/23	Measurement Period 2021/22	Measurement Period 2020/21	Measurement Period 2019/20	Measurement Period 2018/19
<b>Total Pension Liability</b>					
Service Cost	\$ 3,544,420	\$ 3,606,454	\$ 3,290,053	\$ 3,235,943	\$ 3,267,506
Interest on Total Pension Liability	14,458,569	14,018,196	13,685,292	13,261,238	12,800,717
Differences between Expected and Actual Experience	716,743	(357,816)	276,385	651,255	1,427,437
Changes in Assumptions	-	6,547,600	-	-	-
Changes in Benefit Terms	249,237	-	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(12,439,034)	(11,915,732)	(11,211,777)	(10,527,796)	(9,997,925)
Net Change in Total Pension Liability	6,529,935	11,898,702	6,039,953	6,620,640	7,497,735
Total Pension Liability - Beginning	213,025,820	201,127,118	195,087,165	188,466,525	180,968,790
Total Pension Liability - Ending (a)	<u>\$ 219,555,755</u>	<u>\$ 213,025,820</u>	<u>\$ 201,127,118</u>	<u>\$ 195,087,165</u>	<u>\$ 188,466,525</u>
<b>Plan Fiduciary Net Position</b>					
Net Plan to Plan Resource Movement	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - Employer	3,048,673	58,209,105	6,469,902	5,889,484	5,300,243
Contributions - Employee	1,484,514	1,468,844	1,514,329	1,552,782	1,560,484
Net Investment Income	11,360,725	(13,028,949)	29,474,109	6,333,686	7,933,310
Administrative Expense	(140,914)	(97,797)	(130,738)	(180,179)	(87,847)
Benefit Payments	(12,439,034)	(11,915,732)	(11,211,777)	(10,527,796)	(9,997,925)
Other Miscellaneous Income/(Expense)	-	-	-	-	285
Net Change in Plan Fiduciary Net Position	3,313,964	34,635,471	26,115,825	3,067,977	4,708,550
Plan Fiduciary Net Position - Beginning	191,628,311	156,992,840	130,877,015	127,809,038	123,100,488
Plan Fiduciary Net Position - Ending (b)	<u>\$ 194,942,275</u>	<u>\$ 191,628,311</u>	<u>\$ 156,992,840</u>	<u>\$ 130,877,015</u>	<u>\$ 127,809,038</u>
Net Pension Liability [(a) - (b)]	<u>\$ 24,613,480</u>	<u>\$ 21,397,509</u>	<u>\$ 44,134,278</u>	<u>\$ 64,210,150</u>	<u>\$ 60,657,487</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.79%	89.96%	78.06%	67.09%	67.82%
Covered Payroll	\$ 19,231,794	\$ 19,399,968	\$ 19,677,351	\$ 18,956,899	\$ 18,780,928
Net Pension Liability as a Percentage of Covered Payroll	127.98%	110.30%	224.29%	338.72%	322.97%

### Notes to Schedule:

**Benefit changes.** In 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, and 2015, there were no benefit changes.

**Changes in assumptions.** In 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, and 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of miscellaneous employees.

# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS (Continued) FOR THE FISCAL YEAR ENDED JUNE 30, 2024 LAST 10 YEARS

	Measurement Period 2017/18	Measurement Period 2016/17	Measurement Period 2015/16	Measurement Period 2014/15	Measurement Period 2013/14
<b>Total Pension Liability</b>					
Service Cost	\$ 3,267,575	\$ 3,422,455	\$ 3,160,455	\$ 3,294,147	\$ 3,200,114
Interest on Total Pension Liability	12,278,470	12,002,686	11,775,833	11,234,261	10,709,850
Differences between Expected and Actual Experience	(1,025,273)	(1,952,270)	162,174	(414,257)	-
Changes in Assumptions	(1,231,759)	9,337,059	-	(2,564,554)	-
Changes in Benefit Terms	-	-	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(9,340,636)	(9,126,454)	(7,903,179)	(7,185,556)	(6,660,594)
<b>Net Change in Total Pension Liability</b>	<b>3,948,377</b>	<b>13,683,476</b>	<b>7,195,283</b>	<b>4,364,041</b>	<b>7,249,370</b>
Total Pension Liability - Beginning	177,020,413	163,336,937	156,141,654	151,777,613	144,528,243
Total Pension Liability - Ending (a)	<u>\$ 180,968,790</u>	<u>\$ 177,020,413</u>	<u>\$ 163,336,937</u>	<u>\$ 156,141,654</u>	<u>\$ 151,777,613</u>
<b>Plan Fiduciary Net Position</b>					
Net Plan to Plan Resource Movement	\$ (285)	\$ 107	\$ -	\$ -	\$ -
Contributions - Employer	4,686,264	4,047,221	3,991,447	4,086,806	3,668,004
Contributions - Employee	1,592,606	1,556,993	1,603,071	1,645,356	1,573,391
Net Investment Income	9,742,558	12,015,977	608,702	2,493,939	16,262,179
Administrative Expense	(182,238)	(160,362)	(67,272)	(124,362)	-
Benefit Payments	(9,340,636)	(9,126,454)	(7,903,179)	(7,185,556)	(6,660,594)
Other Miscellaneous Income/(Expense)	<u>(346,072)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Plan Fiduciary Net Position</b>	<b>6,152,197</b>	<b>8,333,482</b>	<b>(1,767,231)</b>	<b>916,183</b>	<b>14,842,980</b>
Plan Fiduciary Net Position - Beginning	116,948,291	108,614,809	110,382,040	109,465,857	94,622,877
Plan Fiduciary Net Position - Ending (b)	<u>\$ 123,100,488</u>	<u>\$ 116,948,291</u>	<u>\$ 108,614,809</u>	<u>\$ 110,382,040</u>	<u>\$ 109,465,857</u>
<b>Net Pension Liability [(a) - (b)]</b>	<b>\$ 57,868,302</b>	<b>\$ 60,072,122</b>	<b>\$ 54,722,128</b>	<b>\$ 45,759,614</b>	<b>\$ 42,311,756</b>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	68.02%	66.06%	66.50%	70.69%	72.12%
Covered Payroll	\$ 19,075,163	\$ 19,343,552	\$ 19,550,012	\$ 19,490,839	\$ 18,385,116
Net Pension Liability as a Percentage of Covered Payroll	303.37%	310.55%	279.91%	234.77%	230.14%

### Notes to Schedule:

**Benefit changes.** In 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, and 2015, there were no benefit changes.

**Changes in assumptions.** In 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, and 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of miscellaneous employees.



# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT SCHEDULE OF CONTRIBUTIONS – PENSION FOR THE FISCAL YEAR ENDED JUNE 30, 2024 LAST 10 YEARS

	Fiscal Year 2023-24	Fiscal Year 2022-23	Fiscal Year 2021-22	Fiscal Year 2020-21	Fiscal Year 2019-20
Actuarially Determined Contributions	\$ 3,048,673	\$ 58,209,105	\$ 6,469,902	\$ 5,889,484	\$ 5,300,243
Contributions in Relation to the Actuarially Determined Contributions	<u>(3,048,673)</u>	<u>(58,209,105)</u>	<u>(6,469,902)</u>	<u>(5,889,484)</u>	<u>(5,300,243)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 19,231,794	\$ 19,399,968	\$ 19,677,351	\$ 18,956,899	\$ 18,780,928
Contributions as a Percentage of Covered Payroll	15.85%	300.05%	32.88%	31.07%	28.22%
	Fiscal Year 2018-19	Fiscal Year 2017-18	Fiscal Year 2016-17	Fiscal Year 2015-16	Fiscal Year 2014-15
Actuarially Determined Contributions	\$ 4,686,264	\$ 4,047,221	\$ 3,991,447	\$ 4,086,806	\$ 3,668,004
Contributions in Relation to the Actuarially Determined Contributions	<u>(4,686,264)</u>	<u>(4,047,221)</u>	<u>(3,991,447)</u>	<u>(4,086,806)</u>	<u>(3,668,004)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 19,075,163	\$ 19,343,552	\$ 19,550,012	\$ 19,490,839	\$ 18,385,116
Contributions as a Percentage of Covered Payroll	24.57%	20.92%	20.42%	20.97%	19.95%

# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT SCHEDULE OF CHANGES IN THE NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY AND RELATED RATIOS FOR THE FISCAL YEAR ENDED JUNE 30, 2024 LAST 10 YEARS\*

<i>Measurement Period Date</i>	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
<b>Total OPEB Liability</b>				
Service Cost	\$ 3,529,856	\$ 5,453,027	\$ 6,234,396	\$ 5,853,462
Interest	3,936,412	2,729,994	3,632,144	3,574,866
Actual and Expected Experience Difference	4,402,808	-	(14,678,446)	-
Changes in Assumptions	(1,355,759)	(30,990,621)	347,863	2,720,145
Changes in Benefits Terms	-	-	(1,866,384)	-
Benefit Payments	(4,247,349)	(4,259,836)	(4,127,225)	(4,125,446)
Net Change in Total OPEB Liability	6,265,968	(27,067,436)	(10,457,652)	8,023,027
Total OPEB Liability - Beginning	94,838,607	121,906,043	132,363,695	124,340,668
Total OPEB Liability - Ending (a)	<u>\$ 101,104,575</u>	<u>\$ 94,838,607</u>	<u>\$ 121,906,043</u>	<u>\$ 132,363,695</u>
<b>Plan Fiduciary Net Position</b>				
Contributions - Employer	\$ 4,247,349	\$ 4,259,836	\$ 4,127,225	\$ 4,125,446
Benefit Payments	(4,247,349)	(4,259,836)	(4,127,225)	(4,125,446)
Net Change in Plan Fiduciary Net Position	-	-	-	-
Plan Fiduciary Net Position - Beginning	-	-	-	-
Plan Fiduciary Net Position - Ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB Liability [(a) - (b)]	<u>\$ 101,104,575</u>	<u>\$ 94,838,607</u>	<u>\$ 121,906,043</u>	<u>\$ 132,363,695</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%
Covered Payroll	\$ 24,367,129	\$ 23,292,187	\$ 21,475,538	\$ 23,485,892
Net OPEB Liability as a Percentage of Covered Payroll	414.92%	407.17%	567.65%	563.59%

\* Fiscal year 2018 was the 1<sup>st</sup> year of implementation; therefore, only seven years are shown.

### Notes to the Schedule:

Historical information is required only for measurement periods for which GASB Statement No. 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

# Attachment A

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT  
SCHEDULE OF CHANGES IN THE NET OTHER POSTEMPLOYMENT  
BENEFITS (OPEB) LIABILITY AND RELATED RATIOS (Continued)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
LAST 10 YEARS\***

<i>Measurement Period Date</i>	June 30, 2019	June 30, 2018	June 30, 2017
<b>Total OPEB Liability</b>			
Service Cost	\$ 5,638,591	\$ 5,259,186	\$ 5,708,352
Interest	3,522,407	3,452,776	3,047,381
Actual and Expected Experience Difference	(4,602,485)	-	-
Changes in Assumptions	9,172,330	2,643,408	(7,860,824)
Changes in Benefits Terms	-	-	-
Benefit Payments	<u>(3,906,373)</u>	<u>(3,784,611)</u>	<u>(3,898,705)</u>
Net Change in Total OPEB Liability	9,824,470	7,570,759	(3,003,796)
Total OPEB Liability - Beginning	<u>114,516,198</u>	<u>106,945,439</u>	<u>109,949,235</u>
Total OPEB Liability - Ending (a)	<u><u>\$ 124,340,668</u></u>	<u><u>\$ 114,516,198</u></u>	<u><u>\$ 106,945,439</u></u>
 <b>Plan Fiduciary Net Position</b>			
Contributions - Employer	\$ 3,906,373	\$ 3,784,611	\$ 3,898,705
Benefit Payments	<u>(3,906,373)</u>	<u>(3,784,611)</u>	<u>(3,898,705)</u>
Net Change in Plan Fiduciary Net Position	-	-	-
Plan Fiduciary Net Position - Beginning	<u>-</u>	<u>-</u>	<u>-</u>
Plan Fiduciary Net Position - Ending (b)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
 Net OPEB Liability [(a) - (b)]	<u><u>\$ 124,340,668</u></u>	<u><u>\$ 114,516,198</u></u>	<u><u>\$ 106,945,439</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%
Covered Payroll	\$ 22,768,353	\$ 22,116,603	\$ 22,483,538
Net OPEB Liability as a Percentage of Covered Payroll	546.11%	517.78%	475.66%

Fiscal year 2018 was the 1<sup>st</sup> year of implementation; therefore, only seven years are shown.

**Notes to the Schedule:**

Historical information is required only for measurement periods for which GASB Statement No. 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT SCHEDULE OF CONTRIBUTIONS – OPEB FOR THE FISCAL YEAR ENDED JUNE 30, 2024 LAST 10 YEARS\*

	Fiscal Year 2024	Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2021
Actuarially Determined Contributions	\$ 4,247,349	\$ 4,259,836	\$ 4,127,225	\$ 4,125,446
Contributions in Relation to the Actuarially Determined Contributions	<u>(4,247,349)</u>	<u>(4,259,836)</u>	<u>(4,127,225)</u>	<u>(4,125,446)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 24,367,129	\$ 23,292,187	\$ 21,336,510	\$ 21,475,538
Contributions as a Percentage of Covered Payroll	17.43%	18.29%	19.34%	19.21%

**Notes to the Schedule:**

Actuarial methods and assumptions used to set the actuarially determined contributions for fiscal year 2022, were from the June 30, 2021 actuarial valuation.

**Methods and Assumptions Used to Determine Contributions:**

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value
Discount Rate	4.13%
Inflation	2.50%
Salary Increases	3.00%
Healthcare Cost Trend Rates	6.5% in 2025, fluctuating down to 3.9% by 2075
Mortality Rate	CalPERS 2021 Experience Study; Projected with MW Scale 2022

\* Fiscal year 2018 was the 1<sup>st</sup> year of implementation; therefore, only seven years are shown.

# Attachment A

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT  
 SCHEDULE OF CONTRIBUTIONS – OPEB (Continued)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024  
 LAST 10 YEARS\*

	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Actuarially Determined Contributions	\$ 3,906,373	\$ 3,784,611	\$ 3,898,705
Contributions in Relation to the Actuarially Determined Contributions	<u>(3,906,373)</u>	<u>(3,784,611)</u>	<u>(3,898,705)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 23,485,892	\$ 22,768,353	\$ 22,116,603
Contributions as a Percentage of Covered Payroll	16.63%	16.62%	17.63%

# Attachment A

SUPPLEMENTARY INFORMATION

# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT STATEMENT OF OPERATING EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Labor	
Operators' salaries and wages	\$ 11,360,830
Other salaries and wages	9,545,488
Overtime	3,433,123
	<u>24,339,441</u>
Fringe Benefits	
Absence with pay	4,770,747
Pension plans	2,640,790
Vision, medical, and dental plans	7,118,577
Workers' compensation insurance	1,996,244
Disability insurance	450,847
Other fringe benefits	540,859
Other postemployment benefits	7,364,649
	<u>24,882,713</u>
Services	
Accounting	106,117
Administrative and banking	429,058
Professional and technical services	2,943,431
Security	836,276
Outside repairs	1,488,065
Other services	277,958
	<u>6,080,905</u>
Materials and Supplies Consumed	
Fuels and lubricants	2,098,271
Tires and tubes	281,005
Vehicle parts	1,410,847
Other materials and supplies	754,327
	<u>4,544,450</u>
Utilities	738,341
Casualty and Liability Costs	2,203,577
Taxes and Licenses	54,726
Miscellaneous Expenses	506,681
Equipment and Facility Lease	79,893
Depreciation and Amortization	6,508,960
Total Operating Expenses	<u>\$ 69,939,687</u>

# Attachment A

OTHER SCHEDULES AND REPORTS



# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Federal Transit Administration (FTA)				
Cluster Defined by the Department of Transportation				
<b>Section 9/5307</b>				
Operating Assistance - ARPA	20.507	CA-2022-044-01	\$ -	\$ 8,197,183
Operating Assistance - ARPA	20.507	CA-2022-044-02	-	2,222,699
			-	<u>10,419,882</u>
<b>Section 5339</b>				
FY19 5339 (b) Discretionary CA-2021-125-00	20.526	CA-2021-125-00	-	66,101
FY23 5339 (b) Bus & Bus Facilities CA-2024--232-00	20.526	CA-2017-071-00	-	97,600
FY20 5339(a) Bus & Bus Facilities	20.526	CA-2021-029-00	-	94,246
			-	<u>257,947</u>
Total Federal Transit Cluster			-	<u>10,677,829</u>
Total Federal Transit Administration			-	<u>10,677,829</u>
<b>Section 18/5311-5317</b>				
Rural Operating Assistance - 5311	20.509	CA-2023-038	-	263,285
Rural Operating Assistance - 5311 - CRRSAA	20.509	CA-2022-053	-	524,932
Rural Operating Assistance - 5311 - ARPA	20.509	CA-2022-051	-	200,100
			-	<u>988,317</u>
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 11,666,146</u>

See accompanying notes to schedule of expenditures of federal awards.

# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2024

### **NOTE 1 – GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Santa Cruz Metropolitan Transit District (Santa Cruz METRO). Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other governmental agents, is included on the schedule.

### **NOTE 2 – BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting. Federal capital grant funds are used to purchase property, plant, and equipment. Federal grants receivable are included in capital and operating grants receivable, which also includes receivables from state and local grant sources.

### **NOTE 3 – INDIRECT COST RATE**

Santa Cruz METRO has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

# Attachment A



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

To the Board of Directors  
Santa Cruz Metropolitan Transit District  
Santa Cruz, California

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 the Santa Cruz Metropolitan Transit District (Santa Cruz METRO), as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Santa Cruz METRO's basic financial statements, and have issued our report thereon dated December 13, 2024.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Santa Cruz METRO's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Santa Cruz METRO's internal control. Accordingly, we do not express an opinion on the effectiveness of Santa Cruz METRO's 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 or significant deficiencies may exist that were not identified.

# Attachment A

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Santa Cruz METRO's 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 financial statements. 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 Santa Cruz METRO's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Santa Cruz METRO's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
December 13, 2024

# Attachment A



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

To the Board of Directors  
Santa Cruz Metropolitan Transit District  
Santa Cruz, California

### Report on Compliance for Each Major Federal Program

#### *Opinion on Each Major Federal Program*

We have audited Santa Cruz METRO's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Santa Cruz METRO's major federal programs for the fiscal year ended June 30, 2024. Santa Cruz METRO's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Santa Cruz METRO 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, 2024.

#### *Basis for Opinion on Each Major Federal Program*

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Santa Cruz METRO and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Santa Cruz METRO's compliance with the compliance requirements referred to above.

#### *Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Santa Cruz METRO's federal programs.



# Attachment A

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Santa Cruz METRO's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Santa Cruz METRO's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Santa Cruz METRO's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Santa Cruz METRO's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Santa Cruz METRO's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

# Attachment A

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.

## Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Santa Cruz METRO as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Santa Cruz METROs basic financial statements. We issued our report thereon dated December 13, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong  
Accountancy Corporation*

Bakersfield, California  
December 13, 2024

# Attachment A



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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH THE STATUTES, RULES, AND REGULATIONS OF THE CALIFORNIA TRANSPORTATION DEVELOPMENT ACT AND THE ALLOCATION INSTRUCTIONS AND RESOLUTIONS OF THE TRANSPORTATION COMMISSION

To the Board of Directors  
Santa Cruz Metropolitan Transit District  
Santa Cruz, California

We have audited, 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; the U.S. Office of Management and Budget (OMB) *Compliance Supplement*; and the statutes, rules, and regulations of the California Transportation Development Act (TDA), the financial statements of the Santa Cruz Metropolitan Transit District (Santa Cruz METRO) as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated December 13, 2024.

### Report on Compliance

As part of obtaining reasonable assurance about whether Santa Cruz METRO's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Additionally, we performed tests to determine that allocations made and expenditures paid by Santa Cruz METRO were made in accordance with the allocation instructions and resolutions of the Transportation Commission and in conformance with the TDA. Specifically, we performed each of the specific tasks identified in the California Code of Regulations Sections 6666 and 6667 that are applicable to Santa Cruz METRO. In connection with our audit, nothing came to our attention that caused us to believe Santa Cruz METRO failed to comply with the statutes, rules, and regulations of the TDA and the allocation instructions and resolutions of the Transportation Commission. 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.

Also, as part of our audit, we performed tests of compliance to determine whether certain state funds were received and expended in accordance with the applicable bond act and state accounting requirements.



# Attachment A

## Purpose of this Report

The purpose of this report is solely to describe the scope of our internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Santa Cruz METRO's internal control or on compliance. Accordingly, this report is not suitable for any other purpose.

## Restriction on Use

This report is intended solely for the information and use of management and the Board of Directors of Santa Cruz METRO, the California Department of Transportation, the State Controller's Office, and officials of applicable grantor agencies. However, this report is a matter of public record and its distribution is not limited.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong  
Accountancy Corporation*

Bakersfield, California  
December 13, 2024

# Attachment A

FINDINGS AND QUESTIONED COSTS SECTION

# Attachment A

## SANTA CRUZ METROPOLITAN TRANSIT DISTRICT SCHEDULE OF FINDINGS AND QUESTIONED COSTS JUNE 30, 2024

### I. Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness identified?  Yes  No

Reportable conditions identified that are not considered to be material weaknesses?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

#### Federal Awards

Internal control over major federal programs:

Material weakness identified?  Yes  No

Reportable conditions identified that are not considered to be material weaknesses?  Yes  None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, under 2 CFR § 200.516?  Yes  No

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Clusters</u>
	Federal Transit Cluster
20.507	Federal Transit Formula Grants – Section 9
20.526	Bus and Bus Facilities Formula and Discretionary Programs

Dollar threshold used to distinguish type A and B programs: \$750,000

Auditee qualified as low risk auditee?  Yes  No

### II. Findings Relating to Financial Statements Required Under Generally Accepted Government Auditing Standards

None.

### III. Federal Award Findings and Questioned Costs

None.

# Attachment A

IV. State Award Findings and Questioned Costs

None.

V. A Summary of Prior Audit (all June 30, 2022) Findings and Current Year Status Follows

None.

# Attachment B



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To the Board of Directors  
Santa Cruz Metropolitan Transit District  
Santa Cruz, California

We have audited the financial statements of Santa Cruz Metropolitan Transit District (Santa Cruz METRO) for the fiscal year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 11, 2024. Professional standards also require that we communicate to you the following information related to our audit.

## **Significant Audit Matters**

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Santa Cruz METRO are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by Santa Cruz METRO during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Santa Cruz METRO's financial statements were:

Management's estimate of the useful lives of capital assets for purposes of calculating annual depreciation expense to be reported in Santa Cruz METRO's results of operations. Estimated useful lives range from three to thirty-nine years. We evaluated the key factors and assumptions used to develop the estimates of useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of both its net pension liability and net other postemployment benefits (OPEB) liability are based on actuarial valuations that involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. We evaluated the key factors and assumptions used to develop the estimates of the net pension liability and net OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the accrued claims is based upon management's past experience. We evaluated the key factors and assumptions used to develop the estimates of the accrued claims in determining that it is reasonable in relation to the financial statements taken as a whole.

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# Attachment B

Management's estimate of the discount rate for the purpose of calculating the right-to-use leased asset and liability, and leased revenue. We evaluated the key factors and assumptions used to develop the discount rate for the purpose of calculating the right-to-use leased asset and liability, and leased revenue in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the discount rate for the purpose of calculating the subscription-based information technology arrangement (SBITA) asset and liability. We evaluated the key factors and assumptions used to develop the discount rate for the purpose of calculating the SBITA asset and liability in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of capital assets, unpaid claims, pension plan, OPEB, lease liability, lease revenue, and SBITA in notes to the basic financial statements.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. No such misstatements occurred during the course of our audit.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 13, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Santa Cruz METRO's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Santa Cruz METRO's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **Other Matters**

We applied certain limited procedures to Management's Discussion and Analysis, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Contributions – Pension, Schedule of Changes in the Net OPEB Liability and Related Ratios, and Schedule of Contributions - OPEB, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the



# Attachment B

information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Statement of Operating Expenses and the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

## Restriction on Use

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

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
December 13, 2024

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# Attachment C

SANTA CRUZ METROPOLITAN  
TRANSIT DISTRICT  
MEASURE D PROGRAM

FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED  
JUNE 30, 2024

# Attachment C



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Santa Cruz Metropolitan Transit District  
Santa Cruz, California

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the Measure D Program of the Santa Cruz Metropolitan Transit District (Santa Cruz METRO), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Measure D Program of Santa Cruz METRO's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure D Program of Santa Cruz METRO, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Santa Cruz METRO and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Measure D Program of Santa Cruz METRO's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance

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209-451-4833

# Attachment C

and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Santa Cruz METRO's internal control relating to the Measure D Program. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Measure D Program of Santa Cruz METRO's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Emphasis of Matter**

As discussed in Note 1, the financial statements present only the Measure D Program and do not purport to, and do not, present fairly the financial position of Santa Cruz METRO as of June 30, 2024, or the changes in its financial position 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.

## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Measure D Program of Santa Cruz METRO's basic financial statements. The accompanying schedule of revenues, expenses, and changes in net position – budget and actual 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenues, expenses, and changes in net position – budget and actual is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

# Attachment C

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2024, on our consideration of Santa Cruz METRO's internal control over financial reporting relating to the Measure D Program 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 solely to describe the scope of our testing of internal control over financial reporting and compliance relating to the Measure D Program and the results of that testing, and not to provide an opinion on the effectiveness of Santa Cruz METRO's internal control over financial reporting or on compliance relating to the Measure D Program. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Santa Cruz METRO's internal control over financial reporting and compliance relating to the Measure D Program.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
December 13, 2024

# Attachment C

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT  
MEASURE D PROGRAM  
STATEMENT OF NET POSITION  
JUNE 30, 2024

## ASSETS

Cash and Investments	\$ 9,764,967
Intergovernmental Receivables	
Receivables from SCCRTC for Measure D Allocations	<u>754,088</u>
<b>Total Assets</b>	<b><u><u>\$ 10,519,055</u></u></b>

## LIABILITIES AND NET POSITION

Liabilities	
Unearned Income	<u>\$ 10,519,055</u>
<b>Total Liabilities</b>	<b><u>10,519,055</u></b>
Net Position	
Restricted	<u>-</u>
<b>Total Net Position</b>	<b><u>-</u></b>
<b>Total Liabilities and Net Position</b>	<b><u><u>\$ 10,519,055</u></u></b>

See accompanying Notes to Financial Statements.

# Attachment C

SANTA CRUZ METROPOLITAN TRANSIT DISTRICT  
MEASURE D PROGRAM  
STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2024

## REVENUES

Measure D Revenue	\$ 6,785,554
Interest Income	<u>362,523</u>
<b>Total Revenues</b>	<u>7,148,077</u>

## EXPENSES

Transit Operations	1,918,904
Transit Capital	<u>5,229,173</u>
<b>Total Expenses</b>	<u>7,148,077</u>

## REVENUES OVER EXPENSES

-

## NET POSITION

Beginning of Year	<u>-</u>
End of Year	<u><u>\$ -</u></u>

See accompanying Notes to Financial Statements.



# Attachment C

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT  
MEASURE D PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **A. Reporting Entity**

On November 8, 2016, the voters of Santa Cruz County, pursuant to the provisions of the Local Transportation Authority and Improvement Act (the Act), California Public Utilities Code, Division 19, Section 180000 et seq., adopted an ordinance approving the Santa Cruz County Transportation Improvement Plan Measure (Measure D), thereby authorizing Santa Cruz County Regional Transportation Commission (SCCRTC) to administer the proceeds from a retail transaction and use tax of one-half of one-percent (0.5%) that will last 30 years from the initial date of collection. The Measure D Ordinance authorizes SCCRTC to allocate, administer, and oversee the expenditure of all Measure D revenues and to distribute revenues no less than quarterly to local agencies (including Santa Cruz Metropolitan Transit District).

All transactions of the Measure D Program by the Santa Cruz Metropolitan Transit District (Santa Cruz METRO) are included as an enterprise fund in the basic financial statements of Santa Cruz METRO. These statements account for Santa Cruz METRO's share of revenues earned and expenses incurred under Santa Cruz METRO's Transportation for Seniors and People with Disabilities Program. The accompanying financial statements are for the Measure D Program only and are not intended to fairly present the financial position or results of operations of Santa Cruz METRO.

### **B. Basis of Accounting and Measurement Focus**

Santa Cruz METRO uses an enterprise fund format to report its activities for financial statement purposes. The accompanying financial statements are prepared using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred regardless of when the related cash flows take place.

### **C. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## **NOTE 2 – MEASURE D PROGRAM**

Under Measure D, Santa Cruz METRO receives 16% of the proceeds (after administrative costs) of a one-half cent local sales tax, to be used for transportation-related expenses. Measure D was adopted with the intention that the funds generated by the sales tax will not fund transportation-related expenses previously paid for by existing funds, revenues, and other resources, but rather, will be used for additional projects and programs, so as to supplement (and not replace) the revenue funds designated and used for transportation programs and expenses.

# Attachment C

## **NOTE 2 – MEASURE D PROGRAM** (Continued)

Santa Cruz METRO must receive Board of Directors approval of a 5-year Program of Projects prior to expending Measure D funding on any project or program, in accordance with the requirements of the Measure D Master Funding Agreement. The approved 5-year Program of Projects is submitted to the SCCRTC annually, and includes information about each of the projects to be funded with the estimated annual Measure D revenues, allocated according to the Measure D Ordinance and Expenditure Plan.

The major project funded by Measure D was as follows:

*Transportation for Seniors and People with Disabilities Program* – To provide transit services to seniors and people with disabilities, and to purchase transportation capital improvements.

In fiscal year 2024, \$1,918,904 of Measure D sales tax proceeds were used to fund transit operator wages and benefits in order to increase Fixed-route service, sustain paratransit service levels, and maintain service reliability during the year. Measure D capital outlays of \$5,229,173 were used to fund the construction of the new downtown Santa Cruz Pacific Metro Station, purchase four (4) Gillig zero-emission buses, seven (7) Paratransit vans, ten used CNG articulated buses, and fund the lease payments for three (3) New Flyer CNG buses during the year.

## **NOTE 3 – CASH AND INVESTMENTS**

Cash and investments are tracked and held in a separate Measure D fund account in the Santa Cruz County Pooled Investment Fund, and consisted of \$9,764,967 of Measure D sales tax allocations and interest earnings at June 30, 2024.

See Santa Cruz METRO's basic financial statements for disclosures related to the cash and investments as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 40. The basic financial statements may be obtained from Santa Cruz METRO at 110 Vernon Street, Santa Cruz, CA 95060.

## **NOTE 4 – INTERGOVERNMENTAL RECEIVABLES**

Intergovernmental receivables of \$754,088 represent the Measure D Program sales tax allocations for fiscal year 2024 that were received from SCCRTC after June 30, 2024.

## **NOTE 5 – UNEARNED INCOME**

Measure D Program sales tax allocations that are allocated to Santa Cruz METRO during the year are restricted and reported as liabilities (unearned income) until spent on the specific purpose for which they were intended, as outlined in the 5-Year Program of Projects approved by the Santa Cruz METRO Board of Directors and submitted to the SCCRTC. The balance of unearned Measure D proceeds is currently committed as cost sharing on awarded capital grants in progress.

## **NOTE 6 – SUBSEQUENT EVENTS**

Subsequent events were evaluated by management through December 13, 2024, which is the date of issuance.



# Attachment C

SUPPLEMENTARY INFORMATION

# Attachment C

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT  
MEASURE D PROGRAM  
SCHEDULE OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION – BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Measure D Revenue	\$ 4,268,631	\$ 4,268,631	\$ 6,785,554	\$ 2,516,923
Interest Income	-	-	362,523	362,523
<b>Total Revenues</b>	<u>4,268,631</u>	<u>4,268,631</u>	<u>7,148,077</u>	<u>2,879,446</u>
<b>EXPENSES</b>				
Transit Operations	1,918,904	1,918,904	1,918,904	-
Transit Capital	<u>2,349,727</u>	<u>2,349,727</u>	<u>5,229,173</u>	<u>(2,879,446)</u>
<b>Total Expenses</b>	<u>4,268,631</u>	<u>4,268,631</u>	<u>7,148,077</u>	<u>(2,879,446)</u>
<b>REVENUES OVER EXPENSES</b>	-	-	-	-
<b>NET POSITION</b>				
Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Attachment C

OTHER REPORTS

# Attachment C



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661-324-4971

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

To the Board of Directors  
Santa Cruz Metropolitan Transit District  
Santa Cruz, California

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 the Measure D Program of the Santa Cruz Metropolitan Transit District (Santa Cruz METRO), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Measure D Program of Santa Cruz METRO's financial statements, and have issued our report thereon dated December 13, 2024.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Santa Cruz METRO's internal control over financial reporting (internal control) relating to the Measure D Program as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Santa Cruz METRO's internal control relating to the Measure D Program. Accordingly, we do not express an opinion on the effectiveness of Santa Cruz METRO's internal control relating to the Measure D Program.

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 Measure D Program of Santa Cruz METRO'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 or significant deficiencies may exist that were not identified.

# Attachment C

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Measure D Program's financial statements are free of material misstatement, we performed tests of Santa Cruz METRO's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 relating to the Measure D Program and the results of that testing, and not to provide an opinion on the effectiveness of Santa Cruz METRO's internal control or on compliance relating to the Measure D Program. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Santa Cruz METRO's internal control and compliance relating to the Measure D Program. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
December 13, 2024

# Attachment C



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## INDEPENDENT AUDITOR'S REPORT ON MEASURE D PROGRAM COMPLIANCE

To the Board of Directors  
Santa Cruz Metropolitan Transit District  
Santa Cruz, California

### ***Opinion***

We have audited, in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Measure D Program of the Santa Cruz Metropolitan Transit District (Santa Cruz METRO) as of and for the year ended June 30, 2024, and the related notes, and have issued our report thereon dated December 13, 2024.

In our opinion, management's assertion that Santa Cruz METRO complied, in all material respects, with the Measure D Program for the year ended June 30, 2024, is fairly stated in all material respects.

### ***Basis for Opinion on Compliance***

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 Measure D Program. Our responsibilities under those standards and the Government Code are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Santa Cruz METRO and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the compliance requirements referred to above. Our audit does not provide a legal determination of Santa Cruz METRO's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance requirements referred to above.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Santa Cruz METRO's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government*



# Attachment C

*Auditing Standards*, and the Measure D Program will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Santa Cruz METRO's compliance relating to the Measure D Program.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Measure D Program, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit,
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Santa Cruz METRO's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Santa Cruz METRO's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Measure D Program, but not for the purpose of expressing an opinion on the effectiveness of Santa Cruz METRO's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on 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 the Measure D Program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with the requirements referred to above 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 the requirements referred to above 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.



# Attachment C

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.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong  
Accountancy Corporation*

Bakersfield, California  
December 13, 2024



THE BOARD OF DIRECTORS PROUDLY PRESENTS THIS

# **CERTIFICATE OF APPRECIATION**

TO

**MONIK DELFIN  
HR DEPUTY DIRECTOR**

**FOR THE COMPLETION OF 10 YEARS OF SERVICE  
BETWEEN 2015 AND 2025**

**GIVEN THIS 24TH DAY OF JANUARY 2025**

*Rebecca Davis*  
BOARD CHAIR

*Cori J. Smith*  
CEO/GENERAL MANAGER



THE BOARD OF DIRECTORS PROUDLY PRESENTS THIS

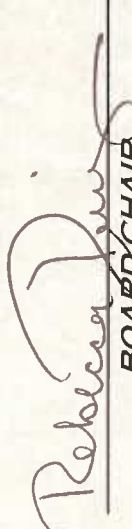
# **CERTIFICATE OF APPRECIATION**

TO

**GUSTAVO MAGANA  
BUS OPERATOR**

**FOR THE COMPLETION OF 10 YEARS OF SERVICE  
BETWEEN 2015 AND 2025**

**GIVEN THIS 24TH DAY OF JANUARY 2025**

  
REBECCA DAVIS  
BOARD CHAIR

  
CEO/GENERAL MANAGER



THE BOARD OF DIRECTORS PROUDLY PRESENTS THIS

# *CERTIFICATE OF APPRECIATION*

TO

**DAVID MEDINA  
BUS OPERATOR**

**FOR THE COMPLETION OF 10 YEARS OF SERVICE  
BETWEEN 2015 AND 2025**

**GIVEN THIS 24TH DAY OF JANUARY 2025**

*Rebecca Davis*  
BOARD CHAIR

*Comptroller*  
CEO/GENERAL MANAGER





THE BOARD OF DIRECTORS PROUDLY PRESENTS THIS

# **CERTIFICATE OF APPRECIATION**

TO

**EDDIE TORRES MORENO  
BUS OPERATOR**

FOR THE COMPLETION OF 10 YEARS OF SERVICE  
BETWEEN 2015 AND 2025

GIVEN THIS 24TH DAY OF JANUARY 2025

*Rebecca J. Davis*  
BOARD CHAIR

*Cory*  
CEO / GENERAL MANAGER



THE BOARD OF DIRECTORS PROUDLY PRESENTS THIS

# CERTIFICATE OF APPRECIATION

TO

**VICKIE SANCHEZ**

**SR. CUSTOMER SERVICE REPRESENTATIVE  
FOR THE COMPLETION OF 25 YEARS OF SERVICE  
BETWEEN 2000 AND 2025**

**GIVEN THIS 24TH DAY OF JANUARY 2025**

  
REBECCA DAVIS  
BOARD CHAIR

  
CEO / GENERAL MANAGER

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**BEFORE THE BOARD OF DIRECTORS OF THE  
SANTA CRUZ METROPOLITAN TRANSIT DISTRICT**

Resolution No.  
On the Motion of Director:  
Duly Seconded by Director:  
The Following Resolution is Adopted:

**RESOLUTION OF APPRECIATION FOR THE SERVICES OF  
SERGIO LONA-GONZALEZ AS BUS OPERATOR FOR THE  
SANTA CRUZ METROPOLITAN TRANSIT DISTRICT**

**WHEREAS**, the Santa Cruz Metropolitan Transit District (METRO) was formed to provide public transportation to all of the residents of Santa Cruz County, and

**WHEREAS**, the provision of public transportation service requires a competent, dedicated workforce, and

**WHEREAS**, METRO, requiring an employee with expertise and dedication, appointed Sergio Lona-Gonzalez to serve in the position of Bus Operator, and

**WHEREAS**, served as a member of the Operations Department of METRO for the time period of August 23, 1989 to December 4, 2024, and

**WHEREAS**, Sergio Lona-Gonzalez provided METRO with dedicated service and commitment during the time of employment, and

**WHEREAS**, Sergio Lona-Gonzalez served METRO with distinction, and

**WHEREAS**, the service provided to the residents of Santa Cruz County by Sergio Lona-Gonzalez resulted in reliable, quality public transportation being available in the most difficult of times, and

**WHEREAS**, during the time of Mr. Lona-Gonzalez's service, METRO improved existing and built new operating facilities, converted the fleet to a CNG propulsion system, developed accessible bus stops, improved ridership, responded to adverse economic conditions, assumed direct operational responsibility for the Highway 17 Express service and the Amtrak Connector service, and assumed direct operational responsibility for the ParaCruz service, and

**WHEREAS**, the quality of life in Santa Cruz County improved dramatically as a result of the exemplary service provided by Sergio Lona-Gonzalez.

**NOW, THEREFORE, BE IT RESOLVED**, that upon his retirement as Bus Operator, the Board of Directors of METRO does here by commend his efforts in advancing public transit service in Santa Cruz County and expresses sincere appreciation on behalf of itself, the METRO staff and all of the residents of Santa Cruz County.

**BE IT FURTHER RESOLVED**, that a copy of this resolution be entered into the official records of the Santa Cruz Metropolitan Transit District.

**PASSED AND ADOPTED** this 24<sup>th</sup> Day of January 2025 by the following vote:

**AYES:** Directors -

**NOES:** Directors -

**ABSTAIN:** Directors -

**ABSENT:** Directors -

Approved:  
Rebecca Downing, Board Vice Chair \_\_\_\_\_

Attest:  
Corey Aldridge, CEO/General Manager \_\_\_\_\_

Approved as to form:  
Julie Sherman, General Counsel \_\_\_\_\_



**BEFORE THE BOARD OF DIRECTORS OF THE  
SANTA CRUZ METROPOLITAN TRANSIT DISTRICT**

Resolution No.  
On the Motion of Director:  
Duly Seconded by Director:  
The Following Resolution is Adopted:

**RESOLUTION OF APPRECIATION FOR THE SERVICES OF  
LARRY PAGELER AS A MEMBER OF THE  
SANTA CRUZ METROPOLITAN TRANSIT DISTRICT BOARD OF DIRECTORS**

**WHEREAS**, the Santa Cruz Metropolitan Transit District (METRO) was formed to provide public transportation to all of the residents of Santa Cruz County, and

**WHEREAS**, Santa Cruz County, requiring strong public representation, appointed Larry Pageler as a member of the Board of Directors of the Santa Cruz Metropolitan Transit District (METRO); and

**WHEREAS**, Larry Pageler served as an ex-officio member of the Board of Directors in 2017 and then as a Director from April 2019 through December 2024; and

**WHEREAS**, Larry Pageler provided METRO with strong leadership and insightful guidance during his term in office; and

**WHEREAS**, during the time that Larry Pageler served on the Board of Directors, METRO implemented an articulated bus pilot project with UCSC, addressed impacts of COVID-19 pandemic, performed an on-demand micro transit pilot program, supported the pension obligation bond to refinance CalPERS UAL, joined the Pajaro Regional Flood Management Agency benefit assessment for levee operations and maintenance, implemented an enterprise resource planning program, adopted a social equity and community funding policy, created the Reimagine METRO bus network, adopted the Youth Ride Free Program, adopted CUPCAA (California Uniform Public Construction Cost Accounting Act Ordinance), and supported the redevelopment of Pacific Station and the Watsonville Transit Center; studied bus on shoulder, supported the unified corridor study, interacted with SPRC, represented Santa Cruz METRO on the Santa Cruz County Regional Transportation Commission, and participated in METRO events, and

**WHEREAS**, the quality of public transit service in Santa Cruz County was improved dramatically as a result of the dedication, commitment and efforts of Larry Pageler; and

**WHEREAS**, Larry Pageler completed his term as a Member of the Board of Directors in December 2024.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors of the METRO does hereby commend Larry Pageler for his efforts in the advancement of public transportation service in Santa Cruz County and expresses appreciation on behalf of itself, the METRO staff and all of the residents of Santa Cruz County.

**BE IT FURTHER RESOLVED**, that a copy of this resolution be presented to Larry Pageler and that a copy of this resolution be entered into the official records of the METRO.

**PASSED AND ADOPTED** this 24<sup>th</sup> day of January 2025.

**AYES:** Directors -

**NOES:** Directors -

**ABSTAIN:** Directors -

**ABSENT:** Directors -

**APPROVED:**

\_\_\_\_\_  
REBECCA DOWNING, Board Vice Chair

**ATTEST:**

\_\_\_\_\_  
COREY ALDRIDGE, CEO/General Manager

**APPROVED AS TO FORM:**

\_\_\_\_\_  
JULIE SHERMAN, District Counsel

**SANTA CRUZ METROPOLITAN TRANSIT DISTRICT  
ACTIVE FIXED ROUTE VEHICLE LISTING (INCLUDING COMMUTER BUS)**

Vehicle #	Manufacturer	Veh. Type	Year	Fuel Type	Age in Yrs	Useful Life in Yrs	Miles
9801	NEW FLYER	Bus	1998	DIESEL	26.66	14	928,622
9810	NEW FLYER	Bus	1998	DIESEL	26.64	26	903,203
9811	NEW FLYER	Bus	1998	DIESEL	26.68	14	1,005,857
9816	NEW FLYER	Bus	1998	DIESEL	26.66	26	927,382
9817	NEW FLYER	Bus	1998	DIESEL	26.66	14	951,376
9818	NEW FLYER	Bus	1998	DIESEL	26.66	14	1,007,265
9820	NEW FLYER	Bus	1998	DIESEL	26.41	26	806,428
9824	NEW FLYER	Bus	1998	DIESEL	26.42	26	928,377
9827	NEW FLYER	Bus	1998	DIESEL	26.46	26	797,578
							866,139
2210	NEW FLYER	Bus	2003	CNG (JD)	21.85	14	803,976
2211	NEW FLYER	Bus	2003	CNG (JD)	21.89	14	988,330
2212	NEW FLYER	Bus	2003	CNG (JD)	21.87	23	833,361
2214	NEW FLYER	Bus	2003	CNG (JD)	21.82	14	1,003,215
2215	NEW FLYER	Bus	2003	CNG (JD)	21.88	14	889,033
2216	NEW FLYER	Bus	2003	CNG (JD)	21.87	14	834,071
2217	NEW FLYER	Bus	2003	CNG (JD)	21.85	14	858,652
2218	NEW FLYER	Bus	2003	CNG (JD)	21.83	23	844,821
2220	NEW FLYER	Bus	2003	CNG (JD)	21.87	14	822,081
2223	NEW FLYER	Bus	2003	CNG (JD)	21.75	14	954,862
2224	NEW FLYER	Bus	2003	CNG (JD)	21.85	14	870,712
2226	NEW FLYER	Bus	2003	CNG (JD)	21.87	14	753,960
2229	NEW FLYER	Bus	2003	CNG (JD)	21.72	14	791,955
							735,006
2316	NEW FLYER	BUS	2002	DIESEL(C)	23	14	771,276
2318	NEW FLYER	BUS	2002	DIESEL(C)	23	14	808,828
2322	NEW FLYER	BUS	2002	DIESEL(C)	23	14	640,709
2333	NEW FLYER	BUS	2002	DIESEL(C)	23	14	782,657
							724,321
2601	NEW FLYER	BUS	2006	CNG (C)	17.86	19	514,716
2602	NEW FLYER	BUS	2006	CNG (C)	17.86	19	545,521
							461,774

<b>Vehicle #</b>	<b>Manufacturer</b>	<b>Veh. Type</b>	<b>Year</b>	<b>Fuel Type</b>	<b>Age in Yrs</b>	<b>Useful Life in Yrs</b>	<b>Miles</b>
2801	NEW FLYER	BUS	2008	CNG (C)	16.25	14	544,558
2802	NEW FLYER	BUS	2008	CNG (C)	16.25	14	537,079
2803	NEW FLYER	BUS	2008	CNG (C)	16.25	14	561,608
2804	NEW FLYER	BUS	2008	CNG (C)	16.25	14	563,173
2805	NEW FLYER	BUS	2008	CNG (C)	16.25	14	604,322
2806	NEW FLYER	BUS	2008	CNG (C)	16.25	14	613,954
2807	NEW FLYER	BUS	2008	CNG (C)	16.25	14	548,515
2808	NEW FLYER	BUS	2008	CNG (C)	16.25	14	633,697
2809	NEW FLYER	BUS	2008	CNG (C)	16.25	14	581,406
2810	NEW FLYER	BUS	2008	CNG (C)	16.25	14	649,839
2811	NEW FLYER	BUS	2008	CNG (C)	16.25	14	562,949
2812	NEW FLYER	BUS	2008	CNG (C)	16.25	14	616,219
2813	NEW FLYER	BUS	2008	CNG (C)	16.25	14	596,292
							585,662
1001	NEW FLYER	BUS	2010	CNG (C)	13.84	14	621,729
1002	NEW FLYER	BUS	2010	CNG (C)	13.84	14	684,564
1003	NEW FLYER	BUS	2010	CNG (C)	13.84	14	587,457
1004	NEW FLYER	BUS	2010	CNG (C)	13.84	14	639,555
1005	NEW FLYER	BUS	2010	CNG (C)	13.84	14	614,632
							629,587
1201	NEW FLYER	BUS	2011	CNG (C)	12.84	14	567,678
1202	NEW FLYER	BUS	2011	CNG (C)	12.84	14	554,389
1203	NEW FLYER	BUS	2011	CNG (C)	12.84	14	537,189
1204	NEW FLYER	BUS	2011	CNG (C)	12.84	14	510,647
1205	NEW FLYER	BUS	2011	CNG (C)	12.84	14	543,968
1206	NEW FLYER	BUS	2011	CNG (C)	12.84	14	524,589
1207	NEW FLYER	BUS	2011	CNG (C)	12.84	14	482,164
1208	NEW FLYER	BUS	2011	CNG (C)	12.84	14	503,815
1209	NEW FLYER	BUS	2011	CNG (C)	12.84	14	568,054
1210	NEW FLYER	BUS	2011	CNG (C)	12.84	14	539,930
1211	NEW FLYER	BUS	2011	CNG (C)	12.84	14	540,715
							533,922
1301	NEW FLYER	BUS	2013	CNG (C)	10.97	14	332,964
1302	NEW FLYER	BUS	2013	CNG (C)	11.08	14	398,091
1303	NEW FLYER	BUS	2013	CNG (C)	10.98	14	384,456
1304	NEW FLYER	BUS	2013	CNG (C)	11.08	14	317,279
1305	NEW FLYER	BUS	2013	CNG (C)	11.06	14	319,801
1306	NEW FLYER	BUS	2013	CNG (C)	10.96	14	362,821
							352,569

Vehicle #	Manufacturer	Veh. Type	Year	Fuel Type	Age in Yrs	Useful Life in Yrs	Miles
4201	GILLIG	BUS	2014	DIESEL HYBRID	10.99	14	264,228
4202	GILLIG	BUS	2014	DIESEL HYBRID	10.99	14	268,895
4203	GILLIG	BUS	2014	DIESEL HYBRID	10.99	14	290,570
4204	GILLIG	BUS	2014	DIESEL HYBRID	10.99	14	236,382
4205	GILLIG	BUS	2014	DIESEL HYBRID	10.99	14	267,289
4206	GILLIG	BUS	2014	DIESEL HYBRID	10.99	14	253,195
4207	GILLIG	BUS	2014	DIESEL HYBRID	10.99	14	237,504
4208	GILLIG	BUS	2014	DIESEL HYBRID	10.99	14	245,693
4209	GILLIG	BUS	2014	DIESEL HYBRID	10.99	14	246,331
4210	GILLIG	BUS	2014	DIESEL HYBRID	10.99	14	250,539
							256,063
1610	NEW FLYER	BUS	2016	CNG (C)	9	14	209,979
1611	NEW FLYER	BUS	2016	CNG (C)	9	14	219,328
1612	NEW FLYER	BUS	2016	CNG (C)	8.99	14	193,265
							207,524
1901	GILLIG	BUS	2019	CNG (C)	5.44	14	170,628
1902	GILLIG	BUS	2019	CNG (C)	5.3	14	150,685
1903	GILLIG	BUS	2019	CNG (C)	5.3	14	159,730
1904	GILLIG	BUS	2019	CNG (C)	5.3	14	168,141
1905	GILLIG	BUS	2019	CNG (C)	5.3	14	151,893
2001	GILLIG	BUS	2020	CNG (C)	4.4	14	161,110
120	Proterra	BUS	2020	BEB	3.72	14	43,619
220	Proterra	BUS	2020	BEB	3.68	14	42,695
320	Proterra	BUS	2020	BEB	3.64	14	34,050
420	Proterra	BUS	2020	BEB	3.64	14	37,832
121	GILLIG	BUS	2021	CNG	3	14	116,365
221	GILLIG	BUS	2021	CNG	3	14	126,325
321	GILLIG	BUS	2021	CNG	3	14	142,274
421	GILLIG	BUS	2021	CNG	3.06	14	105,335
521	GILLIG	BUS	2021	CNG	3.06	14	111,889
621	GILLIG	BUS	2021	CNG	3.06	14	106,235
122	GILLIG	BUS	2022	CNG	2.51	14	96,184
222	GILLIG	BUS	2022	CNG	2.48	14	98,204
322	GILLIG	BUS	2022	CNG	2.48	14	91,557



<b>Vehicle #</b>	<b>Manufacturer</b>	<b>Veh. Type</b>	<b>Year</b>	<b>Fuel Type</b>	<b>Age in Yrs</b>	<b>Useful Life in Yrs</b>	<b>Miles</b>
<b>422</b>	GILLIG	BUS	2022	CNG	2.48	14	<b>73,544</b>
<b>123</b>	GILLIG	BUS	2023	BEB	1.59	14	<b>25,623</b>
<b>223</b>	GILLIG	BUS	2023	BEB	1.54	14	<b>98,204</b>
<b>323</b>	GILLIG	BUS	2023	BEB	1.54	14	<b>30,441</b>
<b>423</b>	GILLIG	BUS	2023	BEB	1.54	14	<b>26,922</b>
<b>523</b>	GILLIG	BUS	2023	BEB	1.53	14	<b>30,409</b>
<b>11012</b>	NEW FLYER	BUS	2013	CNG	10.75	12	<b>678,718</b>
<b>11016</b>	NEW FLYER	BUS	2013	CNG	10.75	12	<b>636,180</b>
11018	NEW FLYER	BUS	2013	CNG	10.75	12	<b>691,097</b>
11019	NEW FLYER	BUS	2013	CNG	10.75	12	<b>671,288</b>
11022	NEW FLYER	BUS	2013	CNG	10.75	12	<b>643,525</b>
11023	NEW FLYER	BUS	2013	CNG	10.75	12	<b>613,395</b>
11025	NEW FLYER	BUS	2013	CNG	10.75		<b>649,150</b>
<b>11026</b>	NEW FLYER	BUS	2013	CNG	10.75	12	<b>669,773</b>
<b>11027</b>	NEW FLYER	BUS	2013	CNG	10.75	12	<b>672,499</b>
*FTA (Minimum) Useful Life is determined by years of service or accumulation of miles whichever comes first.							

VERBAL PRESENTATION

CEO ORAL REPORT

Corey Aldridge

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