



BROWN ARMSTRONG
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Audit and Finance Committee
Central Contra Costa Transit Authority
Concord, California

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We have performed the procedures enumerated below, which were agreed to by the Central Contra Costa Transit Authority (the Authority), solely to assist you with respect to reviewing the State Transit Assistance (STA) and Transportation Development Act (TDA) funds allocated by the Metropolitan Transportation Commission (MTC), to review the cost of diesel fuel purchased by the Authority, and to review the California Public Employees' Retirement System (PERS) benefits paid by the Authority for the fiscal year ended June 30, 2016, and compare to the prior fiscal year ended June 30, 2015. Management is responsible for the Authority's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and results are as follows:

- 1) Obtained the Authority's final amounts of TDA and STA funds received according to MTC for the fiscal years ended June 30, 2016 and 2015. Verified that the MTC allocation for fiscal year 2016 was not reduced from the allocation in 2015.

Finding: The 2016 MTC final TDA allocation was reduced from the prior year allocation. Refer to the attached schedule.

- 2) Obtained the cost of the diesel fuel purchased by the Authority for the fiscal years ended June 30, 2016 and 2015. Verified that the average cost of diesel fuel purchased in fiscal year 2016 did not increase by \$500,000 over prior fiscal year or \$0.75 per gallon when compared to the average cost in fiscal year 2015.

Result: The 2016 diesel fuel purchased by the Authority for the fiscal year-end June 30, 2016, did not increase by \$500,000 over prior year. Refer to the attached schedule.

- 3) Obtained a schedule of the PERS benefits, other than Other Post Employment Benefits (OPEB) paid by the Authority for fiscal years ended June 30, 2016 and 2015. Verified that the increase for fiscal year 2016 over fiscal year 2015 did not exceed \$1,000,000.

Result: The PERS benefits (other than OPEB) paid by the Authority for fiscal year-end June 30, 2016, did not exceed \$1,000,000. Refer to the attached schedule.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Authority's audit and finance committee and management and is not intended to be, and should not be, used by anyone other than those specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
December 15, 2016

<u>Criteria</u>	<u>Description of Criteria</u>	<u>Revenue</u>	<u>2016</u>	<u>2015</u>	<u>\$ Change</u>
(a)	Final amount of STA or TDA funds per MTC - must not be reduced from the prior year.				
		TDA 4.0	\$ 16,762,552	\$ 16,154,561	
		TDA 4.5	<u>768,070</u>	<u>738,908</u>	
	Total TDA		<u>17,530,622</u>	<u>16,893,469</u>	<u>637,153</u>
		STA Pop-FR	1,597,874	2,117,857	
		STA-Regl Paratransit STA Rev based	<u>255,592</u>	<u>338,732</u>	
	Total STA		<u>2,338,288</u>	<u>3,090,828</u>	<u>(752,540)</u>
	Total STA and TDA		<u>\$ 19,868,910</u>	<u>\$ 19,984,297</u>	<u>\$ (115,387)</u>
(b)	Cost of diesel fuel purchased by the Authority (increase is not greater than \$500,000 from prior year). This increase will occur if the average cost of diesel fuel purchased during fiscal year 2016 increased by \$0.75 per gallon when compared to the average in fiscal year 2015.		<u>\$ 1,087,733</u>	<u>\$ 1,664,101</u>	<u>\$ (576,368)</u>
(c)	PERS benefits paid by the Authority, other than OPEB, did not increase by over \$1,000,000 from the prior year.		<u>\$ 1,760,849</u>	<u>\$ 1,553,460</u>	<u>\$ 207,389</u>