



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Administrative 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 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, 2019, and compare to the prior fiscal year ended June 30, 2018. Management is responsible for the Authority's accounting records. 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, 2019 and 2018. Verified that the MTC allocation for fiscal year 2019 was not reduced from the allocation in 2018.

Results: The 2019 MTC final TDA and STA allocation was not 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, 2019 and 2018. Verified that the average cost of diesel fuel purchased in fiscal year 2019 did not increase by \$500,000 over the prior fiscal year or \$0.75 per gallon when compared to the average cost in fiscal year 2018.

Result: The 2019 diesel fuel purchased by the Authority for the fiscal year ended June 30, 2019, did not increase by \$500,000 over the prior year or \$0.75 per gallon when compared to the average cost in fiscal year 2018. 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 the fiscal years ended June 30, 2019 and 2018. Verified that the increase for fiscal year 2019 over fiscal year 2018 did not exceed \$1,000,000.

Result: The PERS benefits (other than OPEB) paid by the Authority for the fiscal year ended June 30, 2019, did not exceed \$1,000,000 over fiscal year 2018. Refer to the attached schedule.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. Accordingly, we do not express such an opinion or conclusion. 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 administrative 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 9, 2019

<u>Criteria</u>	<u>Description of Criteria</u>	<u>Revenue</u>	<u>2019</u>	<u>2018</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	\$ 19,114,745	\$ 17,898,519	
		TDA 4.5	<u>888,274</u>	<u>826,647</u>	
	Total TDA		<u>20,003,019</u>	<u>18,725,166</u>	<u>\$ 1,277,853</u>
		STA Pop-County Block Grant*	4,745,909	-	
		STA Pop-North/Small*	-	2,763,217	
		STA-Regl Paratransit*	-	441,938	
		STA Rev based	<u>731,551</u>	<u>567,667</u>	
	Total STA		<u>5,477,460</u>	<u>3,772,822</u>	<u>1,704,638</u>
	Total STA and TDA		<u>\$ 25,480,479</u>	<u>\$ 22,497,988</u>	<u>\$ 2,982,491</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 2019 increased by \$0.75 per gallon when compared to the average in fiscal year 2018.		<u>\$ 1,444,860</u>	<u>\$ 1,354,462</u>	<u>\$ 90,398</u>
(c)	PERS benefits paid by the Authority, other than OPEB, did not increase by over \$1,000,000 from the prior year.		<u>\$ 1,837,046</u>	<u>\$ 1,548,185</u>	<u>\$ 288,861</u>

Note: * Beginning in fiscal year 2019, MTC is allocating STA Population funds through a County Block Program.