

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

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

We have performed the procedures enumerated below on the accounting records of Central Contra Costa Transit Authority (the Authority) for the fiscal year ends of June 30, 2021 and 2020. The Authority is responsible for the Authority's accounting records.

The Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of 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, 2021, and compare to the prior fiscal year ended June 30, 2020. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings 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, 2021 and 2020. Verified that the MTC allocation for fiscal year 2021 was not reduced from the allocation in 2020.

Finding: The 2021 MTC final TDA allocation was not reduced from the prior year allocation. However, the STA 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, 2021 and 2020. Verified that the average cost of diesel fuel purchased in fiscal year 2021 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 2020.

Finding: The 2021 diesel fuel purchased by the Authority for the fiscal year ended June 30, 2021, did not increase by \$500,000 over the prior year or \$0.75 per gallon when compared to the average cost in fiscal year 2020. Refer to the attached schedule.

- 3) Obtained a schedule of the PERS benefits, other than Other Postemployment Benefits (OPEB), paid by the Authority for the fiscal years ended June 30, 2021 and 2020. Verified that the increase for fiscal year 2021 over fiscal year 2020 did not exceed \$1,000,000.

Finding: The PERS benefits (other than OPEB) paid by the Authority for the fiscal year ended June 30, 2021, did not exceed \$1,000,000 over fiscal year 2020. Refer to the attached schedule.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, 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.

We are required to be independent of the Authority and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Authority's administration 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*

Stockton, California
February 7, 2022

<u>Criteria</u>	<u>Description of Criteria</u>	<u>Revenue</u>	<u>2021</u>	<u>2020</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	\$ 20,556,256	\$ 18,601,386	
		TDA 4.5	<u>951,046</u>	<u>863,122</u>	
	Total TDA		<u>21,507,302</u>	<u>19,464,508</u>	<u>\$ 2,042,794</u>
		STA Pop-County Block Grant	3,913,015	4,768,040	
		STA Rev based	<u>606,534</u>	<u>759,609</u>	
	Total STA		<u>4,519,549</u>	<u>5,527,649</u>	<u>(1,008,100)</u>
	Total STA and TDA		<u>\$ 26,026,851</u>	<u>\$ 24,992,157</u>	<u>\$ 1,034,694</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 2021 increased by \$0.75 per gallon when compared to the average in fiscal year 2020.		<u>\$ 1,018,675</u>	<u>\$ 1,173,404</u>	<u>\$ (154,729)</u>
(c)	PERS benefits paid by the Authority, other than OPEB, did not increase by over \$1,000,000 from the prior year.		<u>\$ 2,192,667</u>	<u>\$ 2,022,875</u>	<u>\$ 169,792</u>