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**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 solely to assist management of Central Contra Costa Transit Authority (the Authority) in determining appropriate wage increases for the fiscal year ends of June 30, 2025. 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 (CalPERS) benefits paid by the Authority for the fiscal year ended June 30, 2024, and compare to the prior fiscal year ended June 30, 2023. 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) Obtain the allocated amount of TDA and STA funds according to MTC for the fiscal year ending June 30, 2024 and the final amounts of TDA and STA funds received according to the Authority for the fiscal year ending June 30, 2023. Determine if the MTC allocation for the fiscal year ending June 30, 2024 is reduced compared to funds received by the Authority in the fiscal year ending June 30, 2023.

*Finding:* The STA or TDA funds allocation from MTC was not reduced for the fiscal year ending June 30, 2024 compared to funds received by the Authority in the fiscal year ending June 30, 2023. Refer to attached schedule.

- 2) Obtain the average per gallon price of diesel fuel purchased by the Authority during the 12 months of the fiscal year ending June 30, 2024 and 2023. Determine if the average per gallon price of diesel fuel purchased during the 12 months of the fiscal year ending June 30, 2024 increased by 40% when compared to the average per gallon price of diesel fuel purchased during the 12 months of the fiscal year ending June 30, 2024.

*Finding:* The average per gallon price of diesel fuel purchased by the Authority during the 12 months of fiscal year ending June 30, 2024 decreased by 7.95% when compared to average per gallon price of diesel fuel purchased by the Authority during the 12 months of the fiscal year ending June 30, 2023. Refer to attached schedule.

- 3) Obtain a schedule of dollar amount the Authority paid to PERS for non-healthcare retirement benefits in the fiscal year ending June 30, 2024 and 2023. Determine if dollar amount paid in the fiscal year ending June 30, 2024 increased by \$1,000,000 when compared to dollar amount paid in the fiscal year ending June 30, 2023.

*Finding:* The dollar amount the Authority paid to PERS for non-healthcare retirement benefits in the fiscal year ending June 30, 2024 increased by \$336,463 when compared to the dollar amount paid the in fiscal year ending June 30, 2023. Refer to 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  
October 25, 2024

<u>Criteria</u>	<u>Description of Criteria</u>	<u>Revenue</u>	<u>2024</u>	<u>2023</u>	<u>\$ Change</u>
(a)	Allocated amount of STA or TDA funds from MTC increased compared to funds received by the Authority in prior year.				
	TDA Funds		\$ 24,420,107	\$ 11,722,601	\$ 12,697,506
	STA Funds		<u>1,012,534</u>	<u>5,301,913</u>	<u>(4,289,379)</u>
	Total STA and TDA Funds		<u>\$ 25,432,641</u>	<u>\$ 17,024,514</u>	<u>\$ 8,408,127</u>
(b)	Average per gallon price of diesel fuel purchased by the Authority did not increase by 40% compared to average per gallon priced purchased in prior year.		\$ 3.59	\$ 3.90	-7.95%
(c)	Dollar amount paid to PERS for non-healthcare retirement benefits by the Authority did not increase by over \$1,000,000 compared to dollar amount paid in prior year.		<u>\$ 2,993,017</u>	<u>\$ 2,656,554</u>	<u>\$ 336,463</u>