

County Connection

2477 Arnold Industrial Way

Concord, CA 94520-5326

(925) 676-7500

countyconnection.com

ADMINISTRATION & FINANCE COMMITTEE

MEETING AGENDA

Wednesday, January 8, 2025

9:00 a.m.

County Connection Administration Office

2477 Arnold Industrial Way

3rd Floor Conference Room

Concord, CA 94520

The committee may take action on each item on the agenda, even items that are listed as “information only”. 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 committee.

1. Approval of Agenda
2. Public Communication
3. Approval of Minutes of December 4, 2024*
4. Investment Report as of September 30, 2024*
5. Income Statements for the Three Months Ended September 30, 2024*
6. Independent Accountant’s Report on Federal Funding Allocation Data for Federal Transit Administration for the year-ended June 30, 2024*
(Staff recommends that the A&F Committee accept the report and provide the update to the Board.)
7. FTA Formula Funding Filing Authorization*
(Staff recommends that the A&F Committee forward to the Board a resolution that authorizes CCCTA to submit an application for FTA Formula Program funds.)
8. Review of Vendor Bills, November 2024**
9. Approval of Legal Services Statement, October 2024 and November 2024 General and October 2024 Labor**
10. Next Scheduled Meeting – February 5, 2025

*Enclosure

**Enclosure for Committee Members

***To be mailed under separate cover

****To be available at the meeting.

FY2024/2025 A&F Committee

Jim Diaz-Clayton, Laura Hoffmeister-Concord, Don Tatzin-Lafayette, Sue Noack-Pleasant Hill

Clayton • Concord • Contra Costa County • Danville • Lafayette • Martinez
Moraga • Orinda • Pleasant Hill • San Ramon • Walnut Creek

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

11. Closed Session: Conference with Legal Counsel – Existing litigation
Pursuant to Government Code Section 54956.9(a)
Julie Barry v. CCCTA
12. Adjournment

General Information

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

Consent Items: All matters listed under the Consent Calendar are considered by the committee to be routine and will be enacted by one motion. There will be no separate discussion of these items unless requested by a committee member or a member of the public prior to when the committee votes on the motion to adopt.

Availability of Public Records: All public records relating to an open session item on this agenda, which are not exempt from disclosure pursuant to the California Public Records Act, that are distributed to a majority of the legislative body, will be made available for public inspection by posting them to County Connection's website at www.countyconnection.com. The agenda and enclosures for this meeting are posted also on our website at www.countyconnection.com.

Accessible Public Meetings: Upon request, County Connection 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 public meetings 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 sent to the Assistant to the General Manager, Lathina Hill, at 2477 Arnold Industrial Way, Concord, CA 94520 or hill@cccta.org. Requests made by mail must be received at least two days before the meeting. Requests will be granted whenever possible and resolved in favor of accessibility.

Currently Scheduled Board and Committee Meetings

Board of Directors:	January 16, 9:00 a.m., County Connection Board Room 2477 Arnold Industrial Way, Concord, CA 94520
Administration & Finance:	Wednesday, February 5, 9:00 a.m., County Connection Administrative Offices, 2477 Arnold Industrial Way, Concord, CA
Advisory Committee:	TBA. Location TBD
Marketing, Planning & Legislative:	Thursday, January 9, 8:30 a.m., Supervisor Andersen Office 3338 Mt. Diablo Blvd, Lafayette, CA
Operations & Scheduling:	Friday, January 3, 8:00 a.m., City of Pleasant Hill, 100 Gregory Lane, Pleasant Hill. CA

The above meeting schedules are subject to change. Please check the County Connection Website (www.countyconnection.com) or contact County Connection staff at 925/676-1976 to verify date, time, and location.

This agenda is posted on County Connection's Website (www.countyconnection.com) and at the County Connection Administrative Offices, 2477 Arnold Industrial Way, Concord, California

Summary Minutes Administration & Finance Committee

County Connection Administration Office
2477 Arnold Industrial Way
3rd Floor Conference Room
Concord, CA 94520

Wednesday, December 4, 2024, 9:00 a.m.

Directors: Sue Noack, Laura Hoffmeister, Jim Diaz, Don Tatzin
Staff: Bill Churchill, Ruby Horta, Amber Johnson, Kristina Martinez, Karol McCarty

Call to Order: Meeting called to order at 9:00 a.m. by Director Noack.

1. Approval of Agenda

The Committee approved the agenda.

2. Public Communication

None.

3. Approval of Minutes of November 6, 2024

The Committee approved the minutes.

4. Procurement of Workers' Compensation Third-Party Administrator Services (Informational Only)

Ms. Martinez reported that the Authority has been utilizing the services of Corvel Corporation since 2006 for its Workers' Compensation third-party administration. A formal Request for Proposal (RFP) was reviewed by legal counsel and will be distributed to several vendors next week. The Authority belongs to the LAWCX insurance pool for excess claims exceeding our agency deductible, and the members of this pool had several referrals of competing companies that would likely bid on our contract.

This item is informational only, and the RFP recommendation choice will be shared with the A&F Committee in April.

5. Update on Accounting Software Implementation (Informational Only)

Ms. Johnson reported that the Authority's new accounting software was purchased last spring and entailed a complete overhaul of our originating chart of accounts. The new system (AccuFund)

required creation of agency-wide rules and permissions along with imports of our existing Accounts Payable vendors plus Cash Receipt customers. We went live on July 1st, the first day of our new fiscal year, and virtual invoice reviews/approvals among the various departments is now possible without the need to shuffle paper from desk to desk. Since the audit in August-September, Payroll imports and custom reports have been priorities. Future modules yet to be implemented to replace spreadsheet tracking are Grants along with Fixed Assets (including the ability to automatically depreciate on an annual basis).

This item is informational only.

6. Review of Vendor Bills, October 2024

The Committee reviewed the vendor bills for October 2024.

7. Approval of Legal Services Statement, October 2024 General and Labor

The Committee approved the legal services statements for October 2024 General and Labor.

8. Next Scheduled Meeting

The next meeting is scheduled for Wednesday, January 8th at 9:00 a.m.

9. Adjournment

The meeting was adjourned at 9:21 a.m.

Minutes prepared and submitted by: Karol McCarty, Manager of Accounting

To: Administration and Finance Committee

Date: 012/26/2024

From: Bill Churchill, General Manager *WC.*

SUBJECT: Investment Report as of September 30, 2024

Background:

This report is provided as required by the Authority's investment policy. Current investments are consistent with the investment policy and are allowable under current California law. Investments are selected to meet the priority principles of the policy: safety, liquidity, and yield.

Investment Report:

The total cash and investments held by the Authority as of September 30, 2024, is \$40,328,599 as follows:

Type of Investment	Issuer	Date of Maturity	Par Amount	Market Value
Cash – Cash on hand	N/A	October 1, 2024	\$1,062,968	\$1,062,968
Cash – Held in LAIF	N/A	October 1, 2024	\$39,265,631	\$39,265,631
Total			\$40,328,599	\$40,328,599

A detailed report of all cash and investments held in each individual bank account as of this date is included as Attachment 1.

It is noted that the funds held in the Authority's 115 Trust for Pensions and OPEB are outside of this policy and thereby not included in this report. Greater flexibility of the investment of 115 funds is permitted by California law under the condition that these funds are irrevocably committed to provide pension or OPEB benefits.

It is hereby affirmed that the Authority has the ability to meet its pool's expenditure requirements (cash flow) for the next six months.

Financial Implications:

No direct financial implication results from this report. However, adherence to the Authority's investment policy helps to ensure the Authority remains in strong financial health.

Recommendation:

None, information only.

Action Requested:

None, information only.

Attachments:

Attachment 1: CCCTA Bank Cash and Investment Accounts as of September 30, 2024

CCCTA
BANK CASH AND INVESTMENT ACCOUNTS
AS OF SEPTEMBER 30, 2024
(ROUNDED OFF TO NEAREST \$)

FINANCIAL INST	ACCT #	TYPE	PURPOSE	PER BANK	PER BANK	PER BANK	PER GL*
				MAR 2024	JUN 2024	SEP 2024	SEP 2024
FIXED ROUTE							
BMO HARRIS	2087682	CHECKING	AP GENERAL	\$ 479,550	\$ 638,648	\$ 882,325	\$ 713,351
BMO HARRIS	2088565	CHECKING	PAYROLL	\$ 69,614	\$ 72,816	\$ 62,389	\$ 62,389
BMO HARRIS	2087807	CHECKING	CAPITAL PURCHASES	\$ 100,000	\$ 115,677	\$ 25,000	\$ 25,000
BMO HARRIS	2088706	CHECKING	WORKERS' COMP - CORVEL	\$ 58,979	\$ 64,211	\$ 68,316	\$ 68,316
PAYPAL	27SAXUUFL9732	CHECKING	PAYPAL-PASS SALES	\$ 25	\$ 25	\$ 25	\$ 25
			TOTAL	\$ 708,168	\$ 891,377	\$ 1,038,055	\$ 869,081
PARATRANSIT							
BMO HARRIS	2088425	CHECKING	AP GENERAL	\$ 101,560	\$ 870,623	\$ 24,913	\$ 24,913
			TOTAL	\$ 101,560	\$ 870,623	\$ 24,913	\$ 24,913
LAIF FUND							
<i>Effective Yield:</i>				4.30%	4.55%	4.71%	
LAIF ACCOUNT	4007001	INT-INVEST	OPERATING FUNDS	\$ 23,403,764	\$ 17,519,671	\$ 36,768,989	\$ 36,768,989
LAIF ACCOUNT		INT-INVEST	LCTOP - Martinez Amtrak VI	\$ 211,868	\$ 61,856	\$ -	\$ -
LAIF ACCOUNT		INT-INVEST	LCTOP - FREE Monument V (Routes 11/14/16)	\$ 431,900	\$ 142,472	\$ -	\$ -
LAIF ACCOUNT		INT-INVEST	Pass-Through CA	\$ 810,265	\$ 818,922	\$ 828,162	\$ 828,162
LAIF ACCOUNT		INT-INVEST	Safe Harbor Lease Reserve	\$ 1,632,423	\$ 1,649,865	\$ 1,668,480	\$ 1,668,480
LAIF ACCOUNT		FMV ADJ.	Fair Market Value Adjustment for Year-End				
			TOTAL	\$ 26,490,220	\$ 20,192,786	\$ 39,265,631	\$ 39,265,631
12/17/2024			GRAND TOTAL	\$ 27,299,948	\$ 21,954,786	\$ 40,328,599	\$ 40,159,625

KLM/AJ

* GL balances reduced by outstanding checks and increased by deposits in transit, if any.

To: Administration & Finance Committee

Date: 01/02/2025

From: Amber Johnson, Chief Financial Officer

Reviewed by: WC.

SUBJECT: Income Statements for the Three Months Ended September 30, 2024

Background:

The quarterly income statement report is an opportunity for the Committee to review the Authority's financial status and to provide fiscal and operational accountability.

Summary:

The unaudited County Connection Income Statements for the first quarter of Fiscal Year (FY) 2025 are presented for review. Actual revenues and expenses are presented as compared to the adopted budget. The combined revenues were \$11.2 million (*Schedule 1*), representing 20.3% of the budget of \$55.1 million, including an estimated \$300 thousand in revenue available to transfer to the Authority's discretionary reserve fund at year end. The combined expenses of fixed route and paratransit for the period were \$10.9 million, which represents 19.9% of the of the budget of \$54.7 million.

Fixed Route:

Overall Fixed Route revenues and expenses are presented on *Schedule 2*. Revenues for the period were \$8.1 million or 18.6% of the total budget. Expenses for the period were \$7.8 million or 18.0% of the total budget.

The primary driver of the expense budget is wages and benefits. Actual expenditures on wages and benefits utilized 17.7% of the annual budget. All other Fixed Route expenditures are tracking as expected at this point in the year.

Paratransit:

Paratransit revenues and expenses are presented on *Schedule 3*. Expenses for the period were \$3.1 million, representing 27.2% of the total budget. TDA revenue is utilized as needed for Paratransit expenses, resulting in revenues that are equivalent to expenses. Recognition of federal operating funds takes place in the first quarter of the year, resulting in low reliance on other forms of revenue.

Purchased transportation expenses are the primary driver of the paratransit budget. Actual expenditures on purchased transportation for the Authority's paratransit service has utilized 27.8% of the budget. Purchased transportation expenses related to paratransit services operated on behalf of our partners have been budgeted to a separate line, and these expenditures have utilized 25.5% of the

budget. It is important to note that these expenditures will be completely reimbursed by our partners, so any budget overage on this line is not a cause for concern.

Statistics:

Schedule 4 provides select statistical information for FY 2025 as compared to this same period in FY 2024 and FY 2023.

In the first quarter of FY 2023, the fixed route farebox recovery ratio was 10.9%, and the cost of service per passenger was \$14.26. The farebox recovery ratio diminished to 8.9% in FY 2024, but the cost per passenger improved to \$12.90 as ridership improved but costs escalated post-pandemic. In the most recent Q1 of FY 2025, the farebox recovery ratio and cost per passenger improved over the prior year to 9.4% and \$11.63, respectively.

Paratransit has experienced rising operating expenditure costs in the past two years, causing worsening farebox recovery ratios and costs per passenger statistics. The farebox recovery ratio of 6.4% in FY 2023 declined to 6.1% in FY 2024 and 5.3% in FY 2025. The cost of service per passenger of \$89.10 in FY 2023 decreased to \$83.38 in FY 2024 and increased to \$98.55 in FY 2025. Staff are analyzing the reasons behind this trend.

Financial Implications:

There are no financial implications associated with this report.

Recommendation:

Staff recommends that the A&F Committee review the report for approval.

Action Requested:

Staff requests that the A&F Committee accept the report and provide the update to the Board.

Attachments:

Attachment 1: CCCTA Income Statements for FY2025 Q1 (Schedules 1 through 4)

County Connection
COMBINED Income Statement - Actual vs Budget
For Year to Date Through 9/30/2024

	Y-T-D Actual	Annual Budget	Variance	% Budget
REVENUES				
Passenger Fares	751,734	2,891,500	(2,139,766)	26.00%
Special Service Revenue	115,816	543,906	(428,090)	21.29%
Total Fare Revenue	867,550	3,435,406	(2,567,856)	25.25%
Federal Operating	1,562,913	2,040,376	(477,463)	76.60%
State Transit Assistance	1,728,987	6,690,946	(4,961,959)	25.84%
BART Feeder Funds	820,003	820,003	0	100.00%
Other State Grants	63,673	1,842,952	(1,779,279)	3.45%
TDA Article 4.0	2,666,247	27,613,209	(24,946,962)	9.66%
TDA Article 4.5	71,434	1,079,293	(1,007,859)	6.62%
Measure J Sales Tax	2,354,829	8,500,000	(6,145,171)	27.70%
Other Local Grants and Charges	58,252	250,503	(192,251)	23.25%
Total Federal-State-Local Revenue	9,326,338	48,837,282	(39,510,944)	19.10%
Advertising Income	87,500	200,000	(112,500)	43.75%
Investment and Misc Income	316,752	271,000	45,752	116.88%
Total Other Revenue	404,252	471,000	(66,748)	85.83%
Fare Revenue - LAVTA	7,024	34,175	(27,151)	20.55%
LAVTA Fees	456,782	1,970,940	(1,514,158)	23.18%
Fare Revenue - One Seat Partners	9,424	0	9,424	0.00%
One Seat Ride Fees	132,590	375,785	(243,195)	35.28%
Total Paratransit Partners	605,820	2,380,900	(1,775,080)	25.44%
TOTAL REVENUE	11,203,960	55,124,588	(43,920,628)	20.32%
EXPENSES				
Wages	3,974,833	18,628,353	(14,653,520)	-21.34%
Fringe Benefits	1,823,497	13,982,486	(12,158,989)	-13.04%
Total Wages & Benefits	5,798,330	32,610,839	(26,812,509)	-17.78%
Services	836,161	4,033,150	(3,196,989)	-20.73%
Materials and Supplies	789,556	3,917,700	(3,128,144)	-20.15%
Utilities	134,561	455,000	(320,439)	-29.57%
Insurance	279,281	1,358,173	(1,078,892)	-20.56%
Taxes	100,014	434,400	(334,386)	-23.02%
Leases and Rentals	18,378	70,000	(51,622)	-26.25%
Miscellaneous	40,773	376,250	(335,477)	-10.84%
Purchased Transportation	2,292,023	8,538,176	(6,246,153)	-26.84%
Total Other Operating (non-wages)	4,490,747	19,182,849	(14,692,102)	-23.41%
Purchased Transp - Partners	606,685	2,380,900	(1,774,215)	-25.48%
Contingency	0	500,000	(500,000)	0.00%
TOTAL EXPENSES	10,895,762	54,674,588	(43,778,826)	-19.93%
Excess Revenue Over (Under) Expenditures	308,198	450,000	(141,802)	68.49%

County Connection
Fixed Route Income Statement - Actual vs Budget
For Year to Date Through 9/30/2024

	Y-T-D Actual	Annual Budget	Variance	% Budget
REVENUES				
Passenger Fares	621,593	2,446,200	(1,824,607)	25.41%
Special Service Revenue	115,816	543,906	(428,090)	21.29%
Total Fare Revenue	737,409	2,990,106	(2,252,697)	24.66%
Federal Operating	0	450,000	(450,000)	0.00%
State Transit Assistance	1,728,987	6,690,946	(4,961,959)	25.84%
BART Feeder Funds	820,003	820,003	0	100.00%
Other State Grants	63,673	806,072	(742,399)	7.90%
TDA Article 4.0	2,666,247	25,136,076	(22,469,829)	10.61%
Measure J Sales Tax	1,721,900	6,500,000	(4,778,100)	26.49%
Other Local Grants and Charges	1,148	15,000	(13,852)	7.65%
Total Federal-State-Local Revenue	7,001,958	40,418,097	(33,416,139)	17.32%
Advertising Income	87,500	200,000	(112,500)	43.75%
Investment and Misc Income	316,752	271,000	45,752	116.88%
Total Other Revenue	404,252	471,000	(66,748)	85.83%
TOTAL REVENUE	8,143,619	43,879,203	(35,735,584)	18.56%
EXPENSES				
Wages	3,899,494	18,288,470	(14,388,976)	-21.32%
Fringe Benefits	1,793,925	13,743,233	(11,949,308)	-13.05%
Total Wages & Benefits	5,693,419	32,031,703	(26,338,284)	-17.77%
Services	794,007	3,808,150	(3,014,143)	-20.85%
Materials and Supplies	789,133	3,913,700	(3,124,567)	-20.16%
Utilities	116,785	395,000	(278,215)	-29.57%
Insurance	279,281	1,340,000	(1,060,719)	-20.84%
Taxes	100,014	434,400	(334,386)	-23.02%
Leases and Rentals	18,378	70,000	(51,622)	-26.25%
Miscellaneous	40,773	366,250	(325,477)	-11.13%
Purchased Transportation	3,631	570,000	(566,369)	-0.64%
Total Other Operating (non-wages)	2,142,002	10,897,500	(8,755,498)	-19.66%
Contingency	0	500,000	(500,000)	0.00%
TOTAL EXPENSES	7,835,421	43,429,203	(35,593,782)	-18.04%
Excess Revenue Over (Under) Expenditures	308,198	450,000	(141,802)	68.49%

County Connection
Paratransit Income Statement - Actual vs Budget
For Year to Date Through 9/30/2024

	Y-T-D Actual	Annual Budget	Variance	% Budget
REVENUES				
Passenger Fares	130,141	445,300	(315,159)	29.23%
Total Fare Revenue	130,141	445,300	(315,159)	29.23%
Federal Operating	1,562,913	1,590,376	(27,463)	98.27%
Other State Grants	0	1,036,880	(1,036,880)	0.00%
TDA Article 4.0	0	2,477,133	(2,477,133)	0.00%
TDA Article 4.5	71,434	1,079,293	(1,007,859)	6.62%
Measure J Sales Tax	632,929	2,000,000	(1,367,071)	31.65%
Other Local Grants and Charges	57,104	235,503	(178,399)	24.25%
Total Federal-State-Local Revenue	2,324,380	8,419,185	(6,094,805)	27.61%
Fare Revenue - LAVTA	7,024	34,175	(27,151)	20.55%
LAVTA Fees	456,782	1,970,940	(1,514,158)	23.18%
Fare Revenue - One Seat Partners	9,424	0	9,424	0.00%
One Seat Ride Fees	132,590	375,785	(243,195)	35.28%
Total Paratransit Partners	605,820	2,380,900	(1,775,080)	25.44%
TOTAL REVENUE	3,060,341	11,245,385	(8,185,044)	27.21%
EXPENSES				
Wages	75,339	339,883	(264,544)	-22.17%
Fringe Benefits	29,572	239,253	(209,681)	-12.36%
Total Wages & Benefits	104,911	579,136	(474,225)	-18.12%
Services	42,154	225,000	(182,846)	-18.74%
Materials and Supplies	423	4,000	(3,577)	-10.58%
Utilities	17,776	60,000	(42,224)	-29.63%
Insurance	0	18,173	(18,173)	0.00%
Miscellaneous	0	10,000	(10,000)	0.00%
Purchased Transportation	2,288,392	7,968,176	(5,679,784)	-28.72%
Total Other Operating (non-wages)	2,348,745	8,285,349	(5,936,604)	-28.35%
Purchased Transp - Partners	606,685	2,380,900	(1,774,215)	-25.48%
TOTAL EXPENSES	3,060,341	11,245,385	(8,185,044)	-27.21%
Excess Revenue Over (Under) Expenditures	0	0	0	0.00%

County Connection Statistical Comparisons

For Year to Date Through 9/30/2024

	Actual FY 2025 through Q1	Actual FY 2024 through Q1	Variance FY 2024 to FY 2023	Actual FY 2023 through Q1	Variance FY 2024 to FY 2022
Fixed Route					
Fares & Fare Replacements	\$ 737,409	\$ 716,951	2.9%	\$ 851,800	-13.4%
Operating Exp (Less leases)	\$ 7,817,043	\$ 8,070,435	-3.1%	\$ 7,821,766	-0.1%
Farebox recovery ratio	9.4%	8.9%	6.2%	10.9%	-13.4%
Revenue Hours	46,278	46,513	-0.5%	46,557	-0.6%
Cost per Rev Hour	\$ 168.91	\$ 173.51	-2.6%	\$ 168.00	0.5%
Passengers	671,982	625,766	7.4%	548,437	22.5%
Cost per Passenger	\$ 11.63	\$ 12.90	-9.8%	\$ 14.26	-18.4%
Passengers per Rev Hr	14.52	13.45	7.9%	11.78	23.3%
Paratransit					
Fares	\$ 130,141	\$ 115,254	12.9%	\$ 102,323	27.2%
Operating Exp (Less Partners)	\$ 2,453,656	\$ 1,881,493	30.4%	\$ 1,596,239	53.7%
Farebox recovery ratio	5.3%	6.1%	-13.4%	6.4%	-17.3%
Revenue Hours	16,749	16,237	3.2%	11,462	46.1%
Cost per Rev Hour	\$ 146.50	\$ 115.88	26.4%	\$ 139.26	5.2%
Passengers	24,897	22,564	10.3%	17,916	39.0%
Cost per Passenger	\$ 98.55	\$ 83.38	18.2%	\$ 89.10	10.6%
Passengers per Rev Hr	1.49	1.39	6.5%	1.56	-4.9%

To: Administration & Finance Committee

Date: 01/02/2025

From: Amber Johnson, Chief Financial Officer

Reviewed by: WC.

SUBJECT: Independent Accountant's Report on Federal Funding Allocation Data for Federal Transit Administration for Fiscal Year 2024

Background:

Annually our independent auditors, Brown Armstrong, CPA's, are required to review the data we report to the Federal Transit Administration (FTA) in the Federal Funding Allocation Statistics Form (FFA-10) of the annual National Transit Database (NTD) report.

Federal Funding Allocation Data Audit:

The FTA Form FFA-10 reports hours, miles, passengers, passenger miles and total operating expenses.

Staff filed the NTD report in October and Brown Armstrong completed their review in January. Brown Armstrong reviewed the data and financial information and issued the reports without exceptions.

Financial Implications:

None.

Recommendation:

Staff recommends that the A&F Committee review the report for approval.

Action Requested:

Staff requests that the A&F Committee forward the independent accountant's report on federal funding allocation data for Federal Transit Administration for fiscal year 2023 to the full Board and recommend their approval.

Attachments:

Attachment 1: Independent Accountant's Report on Applying Agreed-Upon Procedures for Federal Funding Allocation Data to the Federal Transit Administration for the fiscal year ended June 30, 2024.

CENTRAL CONTRA COSTA TRANSIT AUTHORITY

NATIONAL TRANSIT DATABASE REPORTING

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES
FOR FEDERAL FUNDING ALLOCATION DATA
FEDERAL TRANSIT ADMINISTRATION**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**

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

To the Administration and Finance Committee and Board of Directors of
Central Contra Costa Transit Authority
and the Federal Transit Administration

The Federal Transit Administration (FTA) has established the following standards with regard to the data reported to it in the Federal Funding Allocation Statistics Form (FFA-10) of the Central Contra Costa Transit Authority's (the Authority) annual National Transit Database (NTD) report:

- A system is in place and maintained for recording data in accordance with NTD definitions. The correct data is being measured and no systematic errors exist.
- A system is in place to record data on a continuing basis and the data gathering is an ongoing effort.
- Source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of three years following FTA's receipt of the NTD report. The data are fully documented and securely stored.
- A system of internal controls is in place to ensure the data collection process is accurate and that the recording system and reported comments are not altered. Documents are reviewed and signed by a supervisor, as required.
- The data collection methods are those suggested by FTA or otherwise meet FTA requirements.
- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual vehicle revenue miles (VRM) data, appear to be accurate.
- Data is consistent with prior reporting periods and other facts known about transit agency operations.

We have applied the procedures enumerated in Attachment A to the data contained in the Authority's FFA-10 for the fiscal year ended June 30, 2024. Such procedures, which were agreed to and specified by the FTA in the Declarations section of the *2024 NTD Policy Manual* and were agreed to by the Authority, were applied solely to assist you in evaluating whether the Authority complied with the standards described in the first paragraph of this report and that the information included in the NTD report and that the FFA-10 for the fiscal year ended June 30, 2024, is presented in conformity with the requirements of 49 CFR Part 630 and as presented in the *2024 NTD Policy Manual*. The Authority's management is responsible for compliance with the standards described above. The Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose. 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, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results and findings, if applicable, are described in Attachment A.

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 procedures and findings included in this report. 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 other 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 management of the Authority and the FTA 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
December 24, 2024

**CENTRAL CONTRA COSTA TRANSIT AUTHORITY
NATIONAL TRANSIT DATABASE REPORTING
ATTACHMENT A – AGREED UPON PROCEDURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

The procedures listed below, which are referenced in order to correspond to the *2023 National Transit Database (NTD) Policy Manual* procedures, were applied separately to each of the information systems used to develop the reported actual vehicle revenue miles, passenger miles traveled, and operating expenses of the Central Contra Costa Transit Authority (the Authority) for the fiscal year ended June 30, 2024, for the *Motor Bus Service – Directly Operated (MBDO)*, *Motor Bus Service – Purchased Transportation (MBPT)*, and *Demand Response – Purchased Transportation (DRPT)*.

Our procedures and associated findings are as follows:

- A. Obtain and read a copy of written system procedures for reporting and maintaining data in accordance with NTD requirements and definitions set forth in 49 Code of Federal Regulations (CFR) Part 630, and as presented in the *2024 NTD Policy Manual*. If there are no procedures available, discuss the procedures with the personnel assigned with the responsibility for supervising the NTD data preparation and maintenance.

Finding: We discussed procedures related to the system for reporting and maintaining data in accordance with the NTD requirements and definitions set forth in 49 CFR Part 630, and as presented in the *2024 NTD Policy Manual* with the personnel assigned with the responsibility of supervising the preparation and maintenance of NTD data. No exceptions were noted as a result of applying this procedure.

- B. Discuss the procedures (written or informal) with the personnel assigned with the responsibility for supervising the preparation and maintenance of NTD data to determine:
- The extent to which the Authority followed the procedures on a continuous basis, and
 - Whether Authority personnel believe such procedures result in accumulation and reporting of data consistent with NTD definitions and requirements set forth in 49 CFR Part 630, and as presented in the *2024 NTD Policy Manual*.

Finding: We discussed with various personnel the procedures noted in Procedure “A” above to determine whether the Authority follows the procedures on an ongoing basis and that the procedures result in the accumulation and reporting of data consistent with the NTD requirements and definitions as set forth in the *Uniform System of Accounts (USOA) and Records and Reporting System; Final Rule*, and specified in the 49 CFR Part 630, and the most recent *2024 NTD Policy Manual*. No exceptions were noted as a result of applying this procedure.

- C. Ask these same personnel about the retention policy that the Authority follows as to source documents supporting NTD data reported on the Federal Funding Allocation Statistics Form (FFA-10).

Finding: We noted that the retention policy that is followed by the Authority regarding source documents supporting the FFA-10 data reported are retained for a minimum of three years by the Authority. In addition, we noted that the Authority maintains the computer files for more than three years depending on the need of historical data. No exceptions were noted as a result of applying this procedure.

- D. Based on a description of the Authority’s procedures from Procedures “A” and “B” above, identify all the source documents that the Authority must retain for a minimum of three years. For each type of source document, select three months out of the year and determine whether the document exists for each of these periods.

Finding: We identified the source documents that are to be retained by the Authority for a minimum of three years. We randomly selected three months out of the fiscal year ended June 30, 2024, September 2023, December 2023, and March 2024, and verified that each type of source document existed for each of these periods. No exceptions were noted as a result of applying this procedure.

- E. Discuss the system of internal controls. Inquire whether separate individuals (independent of the individuals preparing source documents and posting data summaries) review the source documents and data summaries for completeness, accuracy, and reasonableness and how often these individuals perform such reviews.

Finding: We discussed the system of internal control with personnel responsible for supervising and maintaining the NTD data. The method is mostly automated with a few manual procedures. We determined that individuals preparing source documents were independent of individuals posting data summaries, reviewing the source documents, and summarizing data for completeness, accuracy, and reasonableness. No exceptions were noted as a result of applying this procedure.

- F. Select a random sample of the source documents and determine whether supervisors' signatures are present as required by the system of internal controls. If supervisors' signatures are not required, inquire how personnel document supervisors' reviews.

Finding: As noted above, the method is mostly automated. As such, there are no physical signatures documenting the supervisors' review and approval of the source documents. The software utilized automatically accumulates the data from the Clever Devices Automatic Passenger Counter on each vehicle. Monthly reports are prepared for the Operating and Scheduling Committee and are reviewed by management electronically, as allowed by the *2024 NTD Policy Manual*. Approval is given by authorizing the posting of the monthly data to NTD. No exceptions were noted as a result of applying this procedure.

- G. Obtain the worksheets used to prepare the final data that the Authority transcribes onto the FFA-10. Compare the periodic data included on the worksheets to the periodic summaries prepared by the transit agency. Test the arithmetical accuracy of the summaries.

Finding: We obtained the Authority's year-end cumulative reports that are used to prepare the FFA-10. We compared the prior year data to the current year data and investigated any changes over 10%. We also compared the source documents to the year-end cumulative report (Form S-10). We also recalculated summarizations of supporting documentation which were tested in "D" above. No exceptions were noted as a result of applying this procedure.

- H. Discuss the procedure for accumulating and recording passenger miles traveled (PMT) data in accordance with NTD requirements with the Authority's staff. Inquire whether the procedure is one of the methods specifically approved in the *2023 NTD Policy Manual*.

Finding: During fiscal year 2024, the Authority used the procedure of an estimate PMT based on statistical sampling, meeting the FTA's 95% confidence and $\pm 10\%$ precision requirements based on a qualified statistician's determined procedure. No exceptions were noted as a result of applying this procedure.

- I. Discuss with the Authority's staff (the auditor may wish to list the titles of the persons interviewed) the Authority's eligibility to conduct statistical sampling for PMT data every third year. Determine whether the Authority meets NTD criteria that allow transit agencies to conduct statistical samples for accumulating PMT data every third year rather than annually. Specifically:

- According to the 2010 Census, the public transit agency serves an urbanized area (UZA) with a population less than 500,000.
- The public transit agency directly operates fewer than 100 revenue vehicles in all modes in annual maximum revenue service (VOMS) (in any size UZA).
- Service purchased from a seller is included in the transit agency's NTD report.

- For transit agencies that meet one of the above criteria, review the NTD documentation for the most recent mandatory sampling year (2023) and determine that statistical sampling was conducted and meets the 95% confidence and $\pm 10\%$ precision requirements.
- Determine how the transit agency estimated annual PMT for the current report year.

Finding: For MBDO, the Authority uses an alternative sampling technique, which is a statistically valid technique, other than 100 percent count, which was certified by a qualified statistician in 2009 when the Authority was testing the method to ensure it met the mandated accuracy and precision levels. We reviewed the certification of the statistician and determined that the individual was qualified and had the proper credentials. We also ensured that the statistician certified that the Authority's alternative technique used the minimal 95% confidence and ± 10 precision requirements for estimating boarding and passenger miles. We also obtained an understanding of how the Authority collects data, software utilized, and the estimation process. No exceptions were noted as a result of applying this procedure. For Demand Response Purchased Transportation (DRPT), the Authority does not use estimates, but rather uses the information collected by Transdev, the Purchase Services Seller. This data is derived from driver counts and data generated from Trapeze. The information from the Purchase Services Seller is included in the NTD report. No exceptions were noted as a result of applying this procedure.

- J. Obtain a description of the sampling procedure for estimation of PMT data used by the Authority. Obtain a copy of the Authority's working papers or methodology used to select the actual sample of runs for recording PMT data. If the Authority used average trip length, determine that the universe of runs was the sampling frame. Determine that the methodology used to select specific runs from the universe resulted in a random selection of runs. If the Authority missed a selected sample run, determine that a replacement sample run was random. Determine that the Authority followed the stated sampling procedure.

Finding: We obtained a description of the sampling procedure for estimation of PMT data used by the Authority. We obtained a copy of the Authority's working papers and methodology used to select the actual sample of runs for recording PMT data. We determined that the Authority followed the stated sampling procedure. No exceptions were noted as a result of applying this procedure.

- K. Select a random sample of the source documents for accumulating PMT data and determine that the data are complete (all required data are recorded) and that the computations are accurate. Select a random sample of the accumulation periods and recompute the accumulations for each of the selected periods. List the accumulations periods that were tested. Test the arithmetical accuracy of the summary.

Finding: We randomly selected three months, September 2023, December 2023, and March 2024. We obtained the source documents for accumulating PMT data, determined they were complete, and recomputed the accumulation periods without exception. No exceptions were noted as a result of applying this procedure.

- L. Discuss the procedures for systematic exclusion of charter, school bus, and other ineligible vehicle miles from the calculation of actual vehicle revenue miles with Authority staff and determine that they follow the stated procedures. Select a random sample of the source documents used to record charter and school bus mileage and test the arithmetical accuracy of the computations.

Finding: We discussed the procedures for systematic exclusion of charter, school bus, and other ineligible vehicle miles from the calculation of vehicle revenue miles with the Authority staff and determined that stated procedures were not applicable as the Authority does not provide a charter or school bus service.

M. For actual VRM data, document the collection and recording methodology and determine that deadhead miles are systematically excluded from the computation. This is accomplished as follows:

- If actual VRMs are calculated from schedules, document the procedures used to subtract missed trips. Select a random sample of the days that service is operated, and re-compute the daily total of missed trips and missed VRMs. Test the arithmetical accuracy of the summary.
- If actual VRMs are calculated from hubodometers, document the procedures used to calculate and subtract deadhead mileage. Select a random sample of the hubodometer readings and determine that the stated procedures for hubodometer deadhead mileage adjustments are applied as prescribed. Test the arithmetical accuracy of the summary of intermediate accumulations.
- If actual VRMs are calculated from vehicle logs, select random samples of the vehicle logs and determine that the deadhead mileage has been correctly computed in accordance with FTA definitions.

Finding: We discussed with personnel the procedures for the collection and recording of VRM data and noted that VRMs are calculated upon inception of the route based on the distance between the first stop and last stop, including deadhead miles. We noted that the scheduled deadhead miles are systematically excluded to calculate VRMs. Furthermore, daily trip sheets are used to subtract missed trips and unscheduled deadhead miles. We also discussed the accumulation of VRMs for DRPT. We noted that VRMs for DRPT are accumulated and reported by the respective contractors through trip sheets and monthly ridership worksheets by route. These schedules are submitted by the contractors and are reviewed for clerical accuracy by Authority personnel. We recalculated the VRMs and agreed the total VRMs to the Authority's Month-End Ridership Summary report for a sample of trips in the months September 2023, December 2023, and March 2024. No exceptions were noted as a result of applying this procedure.

N. For rail modes, review the recording and accumulation sheets for actual VRMs and determine that locomotive miles are not included in the computation.

Finding: We inquired of personnel the procedures with which the Authority accumulates actual VRMs for rail modes. We noted that the Authority does not provide such service. Therefore, this procedure was not applicable.

O. If fixed guideway or High Intensity Bus directional route miles (FG or HIB DRM) are reported, interview the person responsible for maintaining and reporting NTD data whether the operations meet the FTA definition of FG or HIB in that the service is:

- Rail, trolleybus (TB), ferryboat (FB), or aerial tramway (TR); or
- Bus (Mode: Bus (MB), Commuter Bus (CB), or Bus Rapid Transit (RB)) service operating over exclusive or controlled access rights-of-way (ROW); and
 - Access is restricted;
 - Legitimate need for restricted access is demonstrated by peak period level of service D or worse on a parallel adjacent highway; and
 - Restricted access is enforced for freeways; priority lanes used by other high occupancy vehicles (HOV) (i.e., vanpools (VP), carpools) must demonstrate safe operation;

Finding: We inquired of personnel the procedures with which the Authority reports VRMs, passenger miles, and operating expenses for fixed guideways segments. We noted that the Authority does not provide such services. Therefore, this procedure was not applicable.

- P. Discuss the measurement of FG and HIB DRM with the person reporting NTD data and determine that he or she computed mileage in accordance with the FTA definitions of FG/HIB and DRM. Inquire of any service changes during the year that resulted in an increase or decrease in DRMs. If a service change resulted in a change in overall DRMs, recompute the average monthly DRMs, and reconcile the total to the FG/HIB DRM reported on the Federal Funding Allocation Statistics Form.

Finding: We inquired of personnel the procedures in which the Authority measures FG DRMs. We noted that the Authority does not provide such services. Therefore, this procedure was not applicable.

- Q. Inquire if any temporary interruptions in transit service occurred during the report year. If these interruptions were due to maintenance or rehabilitation improvements to a FG segment(s), the following apply:

- Report DRMs for the segment(s) for the entire report year if the interruption is less than 12 months in duration. Report the months of operation on the FG/HIB segments form as 12. The transit agency should document the interruption.
- If the improvements cause a service interruption on the FG/HIB DRMs lasting more than 12 months, the transit agency should contact its NTD validation analyst to discuss. The FTA will make a determination on how to report the DRMs.

Finding: We inquired of personnel the procedures with which the Authority measures FG DRMs through the use of maps or retracing routes. We noted that the Authority does not provide such services. Therefore, this procedure was not applicable.

- R. Measure FG/HIB DRM from maps or by retracing route.

Finding: We inquired of personnel whether other public transit agencies operate service over the same FG as the Authority. We noted that the Authority does not provide such service. Therefore, this procedure was not applicable.

- S. Discuss whether other public transit agencies operate service over the same FG/HIB as the Authority. If yes, determine that the Authority coordinated with the other transit agency (or agencies) such that the DRMs for the segment of FG/HIB are reported only once to the NTD on the Federal Funding Allocation Form. Each transit agency should report the actual VRM, PMT, and operating expense (OE) for the service operated over the same FG/HIB.

Finding: We inquired of personnel the procedures for revenue service for each fixed guideway segment. We noted that the Authority does not provide such service. Therefore, this procedure was not applicable.

- T. Review the FG/HIB segments form. Discuss the Agency Revenue Service Start Date for any segments added in the 2024 report year with the persons reporting NTD data. This is the commencement date of revenue service for each FG/HIB segment. Determine that the date reported is the date that the agency began revenue service. This may be later than the Original Date of Revenue Service if the Authority is not the original operator. If a segment was added for the 2024 report year, the Agency Revenue Service Date must occur within the Authority's 2024 fiscal year. Segments are grouped by like characteristics. Note that for apportionment purposes, under the State of Good Repair (§5337) and Bus and Bus Facilities (§5339) programs, the 7-year age requirement for FG/HIB segments is based on the report year when the segment is first reported by any NTD transit agency. This pertains to segments reported for the first time in the current report year. Even if a transit agency can document an Agency Revenue Service Start Date prior to the current NTD report year, the FTA will only consider segments continuously reported to the NTD.

Finding: We inquired of personnel the procedures for revenue service for each fixed guideway segment. We noted that the Authority does not provide such service. Therefore, this procedure was not applicable.

- U. Compare operating expenses with audited financial data after reconciling items are removed.

Finding: We reconciled OE presented to the audited financial statements. No exceptions were noted as a result of applying this procedure.

- V. If the Authority purchases transportation services, interview the personnel reporting the NTD data on the amount of purchased transportation (PT)-generated fare revenues. The PT fare revenues should equal the amount reported on the Contractual Relationship form (Form B-30).

Finding: We compared the data reported on the Form B-30 to the purchased transportation fare revenues. No exceptions were noted as a result of applying this procedure.

- W. If the Authority's report contains data for PT services and assurances of the data for those services are not included, obtain a copy of the Independent Auditor Statement (IAS-FFA) regarding data for the PT service. Attach a copy of the statement to the report. Note as an exception if the transit agency does not have an IAS-FFA for the PT data.

Finding: This procedure is not applicable as assurances over the PT services data are included in Procedures "A" through "V" above.

- X. If the Authority provides PT services, obtain a copy of the PT contract and determine that the contract specifies the public transportation services to be provided; the monetary consideration obligated by the Authority or governmental unit contracting for the service; the period covered by the contract (and that this period overlaps the entire, or a portion of, the period covered by the Authority's NTD report); and is signed by representatives of both parties to the contract. Interview the person responsible for retention of the executed contract, and determine that copies of the contracts are retained for three years.

Finding: We obtained copies of the PT contracts and noted that all contracts specified the specific mass transportation services to be provided; specified the monetary consideration obligated by the Authority; specified the period covered by the contract and that this period is the same as, or a portion of, the period covered by the Authority's NTD report; and signed by representatives of both parties to the contract. We determined that executed contracts are maintained for a minimum of three years. No exceptions were noted as a result of applying this procedure.

- Y. If the Authority provides service in more than one UZA, or between an UZA and a non-UZA, inquire of the procedures for allocation of statistics between UZAs and non-UZAs. Obtain and review the FG segment worksheets, route maps, and urbanized area boundaries used for allocating the statistics, and determine that the stated procedure is followed and that the computations are correct.

Finding: We inquired of personnel whether the Authority provides services in more than one UZA, or between a UZA and a non-UZA. This procedure is not applicable as the Authority does not provide services in more than one UZA.

- Z. Compare the data reported on the Federal Funding Allocation Statistics Form to data from the prior report year and calculate the percentage change from the prior year to the current year. For actual VRM, PMT, or OE data that have increased or decreased by more than 10%, or FG DRM data that have increased or decreased, interview transit agency management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period.

Finding: We compared the FFA-10 data to the prior year's report and calculated the percentage change. We noted the increase/decrease of 10 percent as follows.

Mode	Data	Fiscal Year		Change	% Change	Note
		2024	2023			
MBDO	VRM	2,222,432	1,775,507	446,925	25%	1
MBPT	VRM	30,786	35,082	(4,296)	-12%	2
	PMT	16,561	22,838	(6,277)	-27%	2
	OE	228,468	307,689	(79,221)	-26%	2
DRPT	OE	\$ 9,774,161	\$ 7,676,093	\$ 2,098,068	27%	3

We inquired with the Authority management regarding the specifics of operations that led to the changes in the data relative to the prior reporting period and noted the following:

1. During fiscal year 2024, fixed route VRM increase was due to significant ridership recovery contributed to higher passenger trips. This led to higher VRM as routes that were previously discontinued ran in the fiscal year.
2. During fiscal year 2024, Alamo Creek, which is a deviated fixed route, had less home pick-ups resulting in higher deviation and lower VRM, PMT, and OE.
3. Dial-A-Ride increased in OE due to significant ridership recovery contributed to increase in passenger trips.

No exceptions were noted as a result of applying this procedure.

AA. The auditor should document the specific procedures followed, documents reviewed, and tests performed in the work papers. The work papers should be available for FTA review for a minimum of three years following the NTD report year. The auditor may perform additional procedures, which are agreed to by the auditor and the Authority, if desired. The auditor should clearly identify the additional procedures performed in a separate attachment to the statement as procedures that were agreed to by the transit agency and the auditor but not by the FTA.

Finding: We have documented the specific procedures followed, documents reviewed, and tests performed in the work papers. The work papers are available for FTA review for a minimum of three years following the NTD report year. No exceptions were noted as a result of applying this procedure.

To: Administration and Finance Committee

Date: 12/31/2024

From: Kyle Boehm, Grants Administrator

Reviewed by: AMS

SUBJECT: Transit Capital Priorities (TCP) FTA Formula Funding Authorization

Background:

The Transit Capital Priorities (TCP) Process and Criteria, managed by the Metropolitan Transportation Commission (MTC), established a program of projects for eligible transit operators in the San Francisco Bay Area, including County Connection, for which the programming of the Federal Transit Administration (FTA) Section 5307 Urbanized Area Formula funds, 5337 State of Good Repair funds, 5339 Bus and Bus Facilities formula funds, and other funds is used. County Connection uses this process to schedule vehicle replacements and other capital projects that rely on this funding. For FY 2024/25 through FY 2028/29, County Connection submitted a request for FTA funds for the following projects:

Infrastructure:

- CCCTA Electric Charging Infrastructure

Vehicles:

- Replace ten 40-foot diesel-powered buses (FY 2024/25)
- Replace seven 30-foot diesel-powered buses (FY 2024/25)
- Replace 15 gasoline-powered paratransit cut-away/vans (FY 2024/25)
- Replace three gasoline-powered paratransit cut-away/vans with new gasoline-powered paratransit minivans (FY 2024/25)
- Replace 42 gasoline-powered paratransit cut-away/vans (FY 2025/26)
- Replace three gasoline-powered paratransit minivans (FY 2025/26)

Operating Assistance

- ADA Paratransit Assistance

The total amount of FTA funds being requested is \$21,513,903, with a local match of \$4,302,780, for a total project cost of \$25,816,683.

MTC requires operators to seek Board approval prior to programming projects in the Transportation Improvement Program (TIP), which is a four-year programming document, listing federally funded transportation projects, projects requiring a federal action, and projects deemed regionally significant. TCP programming in each year of the TIP will be financially constrained to the estimated apportionment level. Programming in the TIP will be done in consultation with eligible transit operators in the MTC region.

Financial Implications:

County Connection will provide \$4,302,780 of local matching funds between FY 2024/25 and FY 2028/29.

Action Requested:

Staff requests the Administration and Finance Committee recommend Board approval for the projects listed above.