

**Summary Minutes
Administration & Finance Committee**

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

Wednesday, December 3rd, 2025 @ 9:00 a.m.

Directors: Sue Noack, Laura Hoffmeister, Don Tatzin
Staff: Bill Churchill, Ruby Horta, Amber Johnson, Andy Smith, John Sanderson,
Karol McCarty

Call to Order: Meeting called to order at 9:02 a.m. by Director Noack.

1. Approval of Agenda

The Committee approved the agenda.

2. Public Communication

None.

3. Selection of Chair

Sue Noack was nominated and accepted the position of Administration & Finance Committee Chair.

4. Approval of Minutes of November 5, 2025

The Committee approved the minutes.

5. Complementary Paratransit Options

Mr. Churchill supplied background on the FTA finding regarding the new interpretation by the Federal Transit Administration (FTA) triennial auditors of existing laws surrounding fixed route fare-free routes having an obligation to offer paratransit service fares equal to 50% of the fixed route fares (in this case, also free). A response to FTA is due February 25, 2026, with analysis and corrective actions outlined.

The Agency currently has seven, fare-free routes on weekdays and four on weekends. Fare subsidies are collected from the City of Walnut Creek for Routes 4 and 5 and from Shadelands Business Park for Route 7.

Staff estimates that the incremental cost for adding paratransit services is around \$2,900 and \$15,900, respectively, and with agreements amendments, it is hoped that these agencies could absorb the additional costs for paratransit services along their routes.

The other seven free-fare routes are subsidized by California's Low Carbon Transit Operations Program (LCTOP) to fund "Monument Free" (Routes 11, 14, 16, 311, 314, and 316) plus Route 99X. Staff analysis suggests that the cost of adding paratransit services to these LCTOP routes would be approximately \$166 thousand per year. There were seven potential funding options outlined in the agenda item. Consensus of the Committee and staff was to impact as few riders as possible while not losing ridership on these routes.

This item will be forwarded to the Board with all options outlined but with a Committee recommendation towards cutting weekend Route 99X service.

6. Fiscal Year 2025 Financial Report and Draft Audited Financial Statements (Information Only)

Ms. Johnson reported on the preliminary financial audit for fiscal year ended June 30, 2025, which is currently in progress. This year's audit timeline delay was impacted by: (1) three, concurrent audits/reviews overlapping with the financial audit; (2) transitioning of the new accounting software data, protocols and reconciliations; and (3) implementation of new GASB standards including GASB 96 (Subscription-based IT Arrangements) and GASB 101 (Compensated Absences).

The preliminary highlights include a decrease of \$6.07 million to a Net Position of \$36.2 million primarily due to depreciation and liability adjustments. Capital Assets totaled \$44.08 million which is down 11% from the prior year due to depreciation. Operating Revenues grew 3%, a result of improved ridership and special transit fees. Non-Operating Revenues increased \$2 million or 5% including a decrease of \$3.83 million in Federal funding which was off set by Transportation Development Act (TDA), Measure J and State funding. Operating Expenses increased by \$3.6 million or 7% impacted by purchased transportation costs (+4%) and changes in pension and OPEB liabilities (+3%).

The audited financial statements will be completed by the end of December and submitted to the State Controller's Office by the regulatory deadline of December 31, 2025. The Federal Single Audit compliance updates have been delayed by the Office of Management and Budget (OMB), but our auditors are confident that the filing deadline of March 31, 2026, will be met.

This item was for informational purposes only.

7. Review of Vendor Bills, October 2025

The Committee reviewed the vendor bills for October 2025.

8. Approval of Legal Services Statement, October 2025 General and Labor

The Committee approved the legal services statements for October 2025 General and Labor.

9. Next Scheduled Meeting

The next meeting is scheduled for Wednesday, January 7th, 2026, at 9:00 a.m.

10. Adjournment

The meeting was adjourned at 9:34 a.m.

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