

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES


To Management and Those Charged with Governance
Sacramento Transportation Authority (the "Authority", "STA", or "you")
Sacramento, California

We have performed the procedures listed in Attachment I, which were agreed to by you, solely to assist management of the Authority and the Those Charged with Governance with respect to applying agreed-upon procedures, on Measure A on-going, Measure A Capital, and Sacramento Countywide Transportation Mitigation Fee Program (SCTMFP) compliance for the year ended June 30, 2018. The Authority is responsible for Measure A on-going, Measure A Capital, and Sacramento Countywide Transportation Mitigation Fee Program (SCTMFP) compliance. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and the conclusions reached as part of these procedures are identified in Attachment I.

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 Authority's compliance with Measure A on-going, Measure A Capital, and Sacramento Countywide Transportation Mitigation Fee Program (SCTMFP) requirements. 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 management of the Authority and Those Charged with Governance and is not intended to be and should not be used by anyone other than these specified parties.


Crowe LLP

Sacramento, California
May 3, 2019

SACRAMENTO TRANSPORTATION AUTHORITY
PROCEDURES AND FINDINGS

Measure A On-going Procedures:

1. Obtain documentation of seven jurisdictions selected by the Authority, methodology for accounting for Measure A on-going funds.

We obtained documentation of methodology for accounting for Measure A on-going funds from Sacramento County, City of Elk Grove, City of Galt, City of Isleton, City of Rancho Cordova, Sacramento Regional Transit District and City of Sacramento.

2. For the fiscal-quarter selected by the Authority, compare the amounts recorded as cash received per the jurisdiction general ledger detail against total Measure A on-going cash disbursed per STA. Total amounts may differ but jurisdiction cash received may not be less than STA cash disbursed.

We obtained the March 31, 2018 quarter-end status report (QSR) and compared the cash received per the jurisdiction general ledger detail against total Measure A on-going cash disbursed per STA related to Sacramento County, City of Elk Grove, City of Galt, City of Isleton, City of Rancho Cordova, Sacramento Regional Transit District and City of Sacramento, noting no exceptions.

3. For the quarter selected by the Authority, select a haphazard maximum sample of 5 Measure A on-going summary level expenditures with a minimum selection coverage of 50% derived from the Measure A on-going annual program report for the fiscal year ended June 30, 2018 and compare the expenditure support for each selection to the definitions of eligible expenditure for Measure A.

The Authority selected the quarter-ended March 31, 2018 for testing. We selected a haphazard sample of Measure A on-going summary level expenditures for the quarter-ended March 31, 2018 and compared the expenditure support for each selection to the definitions of eligible expenditures for Measure A, noting no exceptions. For each jurisdiction selected, an expenditure total greater than 50% of the total value of expenditures for the quarter-ended March 31, 2018 were selected. The expenditures selected were as follows:

Jurisdiction	Measure A On-Going Eligible Expenditure Description	Expenditure Amount
Sacramento County	City Street and County Road Maintenance Program	\$ 1,417,396
Sacramento County	City Street and County Road Maintenance Program	665,988
Sacramento County	Safety, Streetscaping, Pedestrian and Bicycle Facilities	124,248
Sacramento County	Safety, Streetscaping, Pedestrian and Bicycle Facilities	86,050
City of Elk Grove	City Street and County Road Maintenance Program	141,391
City of Elk Grove	City Street and County Road Maintenance Program	249,654
City of Galt	City Street and County Road Maintenance Program, Local Arterial Program	169,907
City of Isleton	Safety, Streetscaping, Pedestrian and Bicycle Facilities	2,817
City of Isleton	Safety, Streetscaping, Pedestrian and Bicycle Facilities	1,648
City of Rancho Cordova	Safety, Streetscaping, Pedestrian and Bicycle Facilities	40,966
City of Rancho Cordova	Safety, Streetscaping, Pedestrian and Bicycle Facilities	36,452
City of Rancho Cordova	Safety, Streetscaping, Pedestrian and Bicycle Facilities	38,464
City of Rancho Cordova	Safety, Streetscaping, Pedestrian and Bicycle Facilities	29,963
Sacramento Regional Transit	Transit Operations, Maintenance and Safety	10,500,748
City of Sacramento	Traffic Control and Safety Program	173,863
City of Sacramento	Traffic Control and Safety Program	84,683

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SACRAMENTO TRANSPORTATION AUTHORITY
PROCEDURES AND FINDINGS

Measure A Capital Procedures:

4. Obtain documentation of four jurisdictions selected by the Authority, methodology for accounting for Measure A Capital funds.

We obtained documentation of the methodology for accounting for Measure A Capital funds from Sacramento County, Capital Southeast Connector JPA, CalTrans and City of Sacramento.

5. Select a haphazard maximum sample of 5 Measure A -Capital expenditures with a minimum selection coverage of 50% derived from the Measure A-Capital annual program report for the fiscal year ended June 30, 2018 and compare the expenditure support for each selection to the definitions of eligible expenditure for Measure A.

We selected a haphazard sample of Measure A - Capital summary level expenditures for the year ended June 30, 2018 and compared the expenditure support for each selection to the definitions of eligible expenditures for Measure A, noting no exceptions. For each jurisdiction selected, an expenditure total greater than 50% of the total value of expenditures for the quarter-ended March 31, 2018 were selected, with exception of Sacramento County which a maximum number of expenditures of 5 were selected for testing. The expenditures selected were as follows.

Jurisdiction	Measure A Capital Eligible Expenditure Description	Expenditure Amount
Sacramento County	Design, Engineering, and Construction (Hazel Ave: US 50-Folsom Blvd)	\$ 52,091
Sacramento County	Design, Engineering, and Construction (Hazel Ave: US 50-Folsom Blvd)	57,697
Sacramento County	Design, Engineering, and Construction (Hazel Ave: US 50-Folsom Blvd)	16,651
Sacramento County	Design, Engineering, and Construction (Hazel Ave: US 50-Folsom Blvd)	38,811
Sacramento County	Labor and Construction for Lane Widening (Greenback/Fair Oaks)	47,548
JPA Connector	Conservation Easement for Environmental Mitigation – Gill Ranch	2,400,000
JPA Connector	Conservation Easement for Environmental Mitigation – Grant Line Road	942,329
JPA Connector	Professional Services for Maintaining and Construction of Environmental Easement	1,033,002
CalTrans	Labor and Overhead Associated with Highway 50 Bus/Carpool Lanes	239,792
CalTrans	Labor and Overhead Associated with Highway 50 Bus/Carpool Lanes	222,232
CalTrans	Labor and Overhead Associated with Highway 50 Bus/Carpool Lanes	346,228
CalTrans	Labor and Overhead Associated with Highway 50 Bus/Carpool Lanes	243,083
City of Sacramento	Intermodal Construction at I and 5 th Streets	1,741,212

Sacramento Countywide Transportation Mitigation Fee Program (SCTMFP) Procedures:

6. Obtain documentation of three jurisdictions selected by the Authority, methodology for issuing fees in relation to the Sacramento Countywide Transportation Mitigation Fee Program (SCTMFP).

We obtained documentation of the methodology for issuing fees in relation to the SCTMFP from the City of Citrus Heights, City of Elk Grove, and City of Folsom.

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SACRAMENTO TRANSPORTATION AUTHORITY
PROCEDURES AND FINDINGS

Measure A Capital Procedures:

7. Select a haphazard sample of 5 mitigation fee permits pertaining to revenue derived from the Sacramento Countywide Transportation Mitigation Fee Program (SCTMFP) and compare the rate utilized in each fee selected to the mitigation fee/ program fee rate schedule for fiscal year ended June 30, 2018.

We selected a haphazard sample of 5 mitigation fee permits pertaining to revenues derived from the SCTMFP for the year ended June 30, 2018 and compared the rate utilized in each fee selected to the mitigation fee/program fee rate, noting no exceptions.