

**ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
PROPOSITION 111**

June 30, 2023

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ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
PROPOSITION 111
June 30, 2023

SR. No. 23-522
Attachment No. 5

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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Management and the Board of Directors
Alameda-Contra Costa Transit District
Oakland, California

We have performed the procedures enumerated below, which were suggested by the League of California Cities and presented in their Article XIII B Appropriations Limitation Uniform Guidelines, and which were agreed to by the Alameda-Contra Costa Transit District (the "District"), solely to assist the specified parties in the evaluating the District's compliance with the requirements of Section 1.5 of Article XIII B of the California Constitution in relation to the Appropriations Limit Worksheet during the year ended June 30, 2023. The Alameda-Contra Costa Transit District's (District) management is responsible for compliance and the accompanying schedules.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding compliance with the requirements of Section 1.5 of Article XIII B of the California Constitution in relation to the Appropriations Limit Worksheet. We make no representation regarding the appropriateness of the procedures either for the purpose for which this report has been requested or for any other 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 and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed.

Our procedures and findings are as follows:

- a. We obtained the Appropriations Limitation Worksheet (the Worksheet) and determined that the 2022-2023 limits of \$625,563,311 and annual adjustment factors were adopted by resolution of the District's Board of Directors by tracing a resolution to the Board meeting minutes. We also determined that the population and the Per Capita Personal Income options were selected by a recorded vote of the Board of Directors.

Step performed without exception.

- b. For the Worksheet, we recomputed the 2022-2023 Current Appropriations Limit of \$625,563,311 by multiplying the 2021-2022 Prior Year Appropriations Limit by the Total Growth Factor.

Step performed without exception.

- c. For the Worksheet, we agreed the Per Capita Income and Population Factors to California State Department of Finance Worksheets.

Step performed without exception.

We were engaged by the District's management 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 compliance with specified 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.

We are required to be independent of the District 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 the District's management and the Board of Directors and is not intended to be, and should not be, used by anyone other than the specified parties.

Crowe LLP

San Francisco, California
<<>, 2023