INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Members of the Board of Directors San Francisco Bay Area Rapid Transit District Oakland, California

We have performed the procedures below, related to San Francisco Bay Area Rapid Transit District's ("District") compliance with the Rules of the Board of Directors, Chapter V Financial Provisions, Section 3 Reimbursable Expenses ("Reimbursable Expenses Policy") for the Board of Directors for the year ended June 30, 2023. The District is responsible for compliance with those requirements.

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 Reimbursable Expenses Policy for Director expenses. 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.

The procedures and the associated findings are as follows:

a. We obtained and read a copy of the Rules of the Board of Directors, Chapter V Financial Provisions, Section 3 Reimbursable Expenses ("Reimbursable Expenses Policy") and performed inquiries with management to gain an understanding of the District's policies and guidelines.

Procedure performed without exception.

b. We obtained from management the "Details of Directors' Expenses" for the year ended June 30, 2023 ("the Analysis"), which was summarized in a Schedule of Travel and Business Expenses. We compared and agreed the corresponding expense report for each expense in the Analysis to the related supporting receipts, vouchers, or other documentation. We also compared the business purpose of the expense to the Reimbursable Expenses Policy noted in Step a.

Procedure performed without exception.

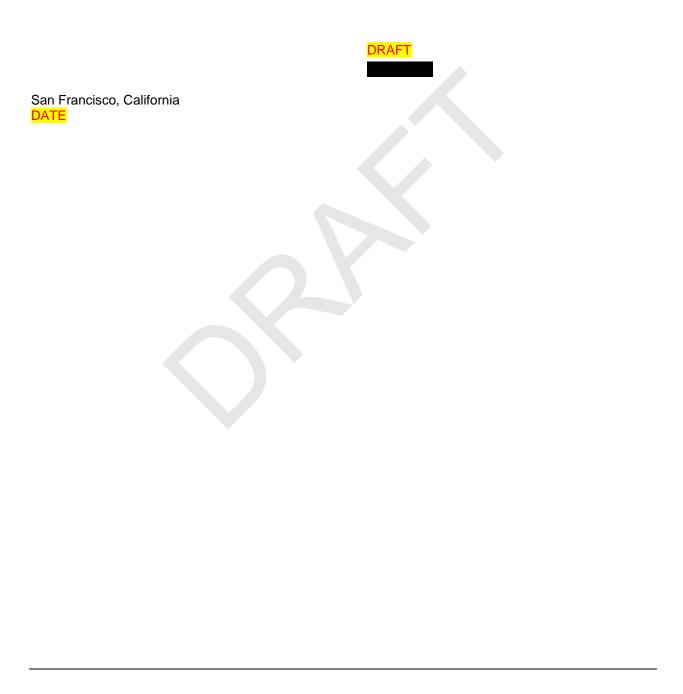
c. We agreed the Analysis by category and in total to the general ledger for the year ended June 30, 2023.

Procedure performed without exception.

We were engaged by the District 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 and the Board of Directors and is not intended to be, and should not be, used by anyone other than these specified parties.



SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT SCHEDULE OF TRAVEL AND BUSINESS EXPENSES For the year ended June 30, 2023

DIRECTOR'S NAME	COVERE	EXPENSES D BY BOARD E 5-3.2-a2	 TRAVEL & S EXPENSES	 L TRAVEL & SS EXPENSES
BEVAN DUFTY	\$	-	\$ 798	\$ 798
DEBORA ALLEN		-	598	598
ELIZABETH AMES		-	-	-
JANICE LI		-	739	739
JOHN L McPARTLAND		-	-	-
LATEEFAH SIMON		-	-	-
MARK FOLEY		2,749	157	2,906
REBECCA SALTZMAN		-	312	312
ROBERT RABURN		3,483	 104	 3,587
TOTAL	\$	6,232	\$ 2,708	\$ 8,940