MGO. Certified Public Accountants

Independent Auditor's Report
on Compliance with Bond Covenants

The Honorable Board of Supervisors
County of Sacramento, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Sacramento, California (County), as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 3, 2024.

In connection with our audit, nothing came to our attention that caused us to believe that the Laguna Stonelake Community Facilities District (District) failed to comply with the terms, covenants, provisions, or conditions of Article V of the County of Sacramento Resolution No. 2005-0498 (Article) insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above-referenced terms, covenants, provisions, or conditions of Article V, insofar as they relate to accounting matters.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and County and is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & O'Connell LLP

Sacramento, California
December 12, 2024