

Metropolitan Transportation Commission

San Francisco, California

*Independent Accountant's Report on
Agreed-Upon Procedures Applied to
Regional Measure 3 Capital Invoices*

*For the period from March 1, 2024 to
January 31, 2025*

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

The Members of the Metropolitan
Transportation Commission
San Francisco, California

We have performed the procedures enumerated below on the BATA Regional Measure 3 invoices from recipients of the Metropolitan Transportation Commission (MTC) for the period from March 1, 2024 to January 31, 2025. MTC's management is responsible for the BATA Regional Measure 3 capital project invoices from the recipients.

MTC has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting MTC in determining whether invoices submitted by recipients were in compliance with the requirements of Regional Measure 3 (i.e. eligible for reimbursement by MTC). 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.

The procedures and the associated findings are as follows:

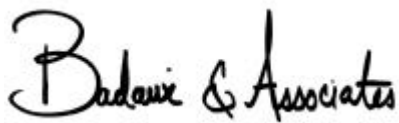
1) For each invoice:

- a. We vouched the invoiced amount to supporting documents accompanying the invoice, as submitted by BATA RM3 recipients to MTC.
Finding: No exceptions were noted as a result of our procedures.
- b. We determined whether the invoice included duplicate charges.
Finding: No exceptions were noted as a result of our procedures.
- c. We determined the arithmetic accuracy of the invoice.
Finding: No exceptions were noted as a result of our procedures.
- d. We determined invoiced amounts, including release of retention, were submitted to the MTC on a reimbursement basis assuming it is clear on the vendor invoice whether retention are included in the total or not.
Finding: No exceptions were noted as a result of our procedures.
- e. We determined whether the recipient's overhead rate exceeded 50 percent of total salaries and benefits.
Finding: No exceptions were noted as a result of our procedures.
- f. Based on the invoice date, we determined if any recipients, excluding MTC, submitted more than one invoice per month per project, unless the exception was approved in writing.
Finding: No exceptions were noted as a result of our procedures.

We were engaged by MTC 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the BATA Regional Measure 3 capital project invoices from recipients of MTC. 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 MTC 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 MTC and management of MTC, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi & Associates, CPAs
Berkeley, California
April 21, 2025

Metropolitan Transportation Commission
Agreed-upon Procedures - RM 3
Listing of Invoices
Period from 3/1/2024 to 1/31/2025

Recipient Agency		Project No.	Project Title	Invoice No.	Invoice Amount
1	Santa Clara Valley Transportation Authority	5500	Eastridge-BART Regional Connec	1-24459601	\$ 340,001.00
2	Contra Costa Transportation Authority	7401	Mokelumne Trail Bike/Ped SR84	2-23458501	4,231,225.13
3	Transportation Authority of Marin	6001	Marin Segment	2-23459302	9,821,890.89
4	Santa Clara Valley Transportation Authority	5500	Eastridge-BART Regional Connec	2-24459601	446,616.00
5	Contra Costa Transportation Authority	7401	Mokelumne Trail Bike/Ped SR84	3-23458501	205,805.67
6	Transportation Authority of Marin	6001	Marin Segment	3-23459302	3,653,813.21
7	Santa Clara Valley Transportation Authority	5500	Eastridge-BART Regional Connec	3-24459601	1,554,638.08
8	Contra Costa Transportation Authority	7401	Mokelumne Trail Bike/Ped SR84	4-23458501	721,449.03
9	Transportation Authority of Marin	6001	Marin Segment	4-23459302	4,849,904.42
10	Santa Clara Valley Transportation Authority	5500	Eastridge-BART Regional Connec	4-24459601	2,214,769.13
11	Contra Costa Transportation Authority	7401	Mokelumne Trail Bike/Ped SR84	5-23458501	467,527.82
12	Contra Costa Transportation Authority	7401	Mokelumne Trail Bike/Ped SR84	5-24458502	294,434.74
13	Alameda County Transportation Commission	4203	I-80 S EL Alameda County	1215	3,618,576.50
14	Alameda County Transportation Commission	7000	I680/SR84 Interchng Reconstuct	1227	38,847,613.42
15	Alameda County Transportation Commission	7000	I680/SR84 Interchng Reconstuct	1267	10,287,700.92
16	Alameda County Transportation Commission	4203	I-80 S EL Alameda County	1270	22,270,082.83
17	Alameda County Transportation Commission	4203	I-80 S EL Alameda County	1292	4,580,526.75
18	Alameda County Transportation Commission	7000	I680/SR84 Interchng Reconstuct	1294	3,870,350.89
19	San Francisco Municipal Transportation Agency	5002	Light Rail Vehicle Procuremnt	2025-50	6,495,096.00
20	San Francisco Municipal Transportation Agency	5008	New Flyer Midlife Overhaul	2025-52	2,836,000.00
21	Alameda Contra Costa Transit District	5202	Quick Build Transit Priority	MTCBT322	441,702.27
Total					<u>\$ 122,049,724.70</u>