

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 July 1, 2025 to
March 31, 2026*



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 July 1, 2025 to March 31, 2026. 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:

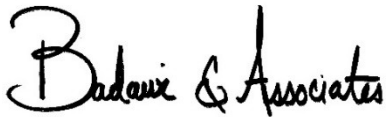
- a. We vouched the invoiced amount to supporting documents accompanying the invoice, as submitted by BATA RM3 recipients to MTC.
Finding: No exceptions were noted as a result of our procedures.
- b. We determined whether the invoice included duplicate charges.
Finding: No exceptions were noted as a 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.

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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
Emeryville, California
May 26, 2026

Metropolitan Transportation Commission
Agreed-upon Procedures - RM 3
Listing of Invoices
Period from 7/1/2025 to 3/31/2026

Recipient Agency		Project No.	Project Title	Invoice No.	Invoice Amount
1	AC Transit	5201	Telegraph Rapid	MTCBT338	1,739,877.97
2	AC Transit	5202	Quick Build Transit Priority	MTCBT336	756,841.11
3	Alameda County Transportation Commission	4203	I-80 S EL Alameda County	1372	9,928,043.99
4	Alameda County Transportation Commission	4203	I-80 S EL Alameda County	1396	1,619,933.37
5	Alameda County Transportation Commission	4301	GoPort 7th St Grade Separation	1371	1,739,487.06
6	Alameda County Transportation Commission	4301	GoPort 7th St Grade Separation	1394	7,199,920.14
7	Alameda County Transportation Commission	6900	I680/I880/R262 Freeway Connect	1373	106,231.14
8	Alameda County Transportation Commission	6900	I680/I880/R262 Freeway Connect	1397	70,017.36
9	Alameda County Transportation Commission	7000	I680/SR84 Interchng Reconstuct	1370	9,417,656.42
10	Alameda County Transportation Commission	7000	I680/SR84 Interchng Reconstuct	1393	1,507,901.88
11	Bay Area Rapid Transit District	4100	BART Expansion Cars	GN-0016080	77,222,496.63
12	Bay Area Rapid Transit District	4100	BART Expansion Cars	GN-0016147	230,427.60
13	Bay Area Rapid Transit District	4100	BART Expansion Cars	GN-0016256	28,097,483.11
14	Bay Area Rapid Transit District	4100	BART Expansion Cars	GN-0016372	21,470,640.49
15	Bay Area Rapid Transit District	4100	BART Expansion Cars	GN-0016475	27,525,255.38
16	Bay Area Rapid Transit District	4100	BART Expansion Cars	GN-0016571	5,704,232.21
17	Bay Area Rapid Transit District	4100	BART Expansion Cars	GN-0016666	3,221,177.17
18	Contra Costa Transportation Authority	5901	I680/SR4 Interchg Imprv Ph1&2A	1-25458605	104,092.99
19	Contra Costa Transportation Authority	5901	I680/SR4 Interchg Imprv Ph1&2A	2-23458602	313,577.94
20	Contra Costa Transportation Authority	5901	I680/SR4 Interchg Imprv Ph1&2A	2-25458604	446,358.15
21	Contra Costa Transportation Authority	5901	I680/SR4 Interchg Imprv Ph1&2A	5 050925	1,735,824.72
22	Contra Costa Transportation Authority	5902	I680/SR4 Intchg-Trail Connectn	3-24458603	44,137.13
23	Contra Costa Transportation Authority	5902	I680/SR4 Intchg-Trail Connectn	4-24458603	96,521.66
24	Contra Costa Transportation Authority	7102	Express Bus Service in I-80	1-25467002	1,675,910.89
25	Contra Costa Transportation Authority	7501	Martinez Amtrak Shared Mobilit	1-24464101	39,403.13
26	Contra Costa Transportation Authority	7503	WalnutCrk BARTSt Shared MobHub	1-25464103	80,612.74
27	Golden Gate Bridge, Highway and Transportation District	6608	San Rafael Transit Center Repl	AR014660	258,533.16
28	Marin Transit	6609	Bus Stop Rehabilitation	2026021	96,434.00
29	San Francisco Municipal Transportation Agency	5004	Kirkland Electrification	2026-06	810,326.20
30	San Francisco Municipal Transportation Agency	5004	Kirkland Electrification	2026-07	466,280.14
31	San Francisco Municipal Transportation Agency	5004	Kirkland Electrification	2026-39	543,301.07
32	San Francisco Municipal Transportation Agency	5004	Kirkland Electrification	2026-40	288,238.37

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33	San Francisco Municipal Transportation Agency	5004	Kirkland Electrification	2026-69	707,602.21
34	San Francisco Municipal Transportation Agency	5004	Kirkland Electrification	2026-70	615,355.99
35	San Francisco Municipal Transportation Agency	5005	Battery Electric Bus Procurmnt	2026-05-REVISED	95,045.28
36	San Francisco Municipal Transportation Agency	5005	Battery Electric Bus Procurmnt	2026-71	94,665.67
37	San Francisco Municipal Transportation Agency	5006	Presidio Yard Modernization	2026-38	88,856.29
38	San Francisco Municipal Transportation Agency	5006	Presidio Yard Modernization	2026-57	82,459.83
39	San Francisco Municipal Transportation Agency	5008	New Flyer Midlife Overhaul	2026-04	5,672,000.00
40	San Mateo County Transportation Authority	5801	101/92 Area Improvements Proje	1-24463502	36,914.58
41	San Mateo County Transportation Authority	5801	101/92 Area Improvements Proje	2-24463502	459,450.00
42	San Mateo County Transportation Authority	5802	101/92 Direct Connector Projec	100319-4	45,408.13
43	San Mateo County Transportation Authority	5802	101/92 Direct Connector Projec	100319-5	25,484.63
44	San Mateo County Transportation Authority	5802	101/92 Direct Connector Projec	100319-6	68,559.63
45	Santa Clara Valley Transportation Authority	5500	Eastridge-BART Regional Connec	10-24459601	10,014,616.73
46	Santa Clara Valley Transportation Authority	5500	Eastridge-BART Regional Connec	11-24459601	22,307,892.33
47	Santa Clara Valley Transportation Authority	5500	Eastridge-BART Regional Connec	12-24459601	7,656,394.40
48	Santa Clara Valley Transportation Authority	5500	Eastridge-BART Regional Connec	13-24459601	10,940,647.24
49	Santa Clara Valley Transportation Authority	5500	Eastridge-BART Regional Connec	14-24459601	9,325,767.03
50	Santa Clara Valley Transportation Authority	5500	Eastridge-BART Regional Connec	9-24459601	7,791,011.00
51	Santa Clara Valley Transportation Authority	5601	SJ Diridon-Planning&Early Row	1-25460802	72,002.10
52	Santa Clara Valley Transportation Authority	5601	SJ Diridon-Planning&Early Row	2-25460802	2,602,806.61
53	Santa Clara Valley Transportation Authority	5601	SJ Diridon-Planning&Early Row	3-25460802	182,881.26
54	Santa Clara Valley Transportation Authority	5601	SJ Diridon-Planning&Early Row	4-25460802	102,770.34
55	Santa Clara Valley Transportation Authority	5601	SJ Diridon-Planning&Early Row	5-25460802	511,186.74
56	Santa Clara Valley Transportation Authority	5601	SJ Diridon-Planning&Early Row	6-25460802	1,089,275.42
57	Santa Clara Valley Transportation Authority	5601	SJ Diridon-Planning&Early Row	7-25460802	345,413.38
58	Solano Transportation Authority	6100	Sol80/I680/SR 12 Interchange	4-24459402	32,355.78
59	Solano Transportation Authority	6100	Sol80/I680/SR 12 Interchange	4-24459403	615,322.35
60	Solano Transportation Authority	6100	Sol80/I680/SR 12 Interchange	5-24459402	54,471.91
61	Solano Transportation Authority	6100	Sol80/I680/SR 12 Interchange	5-24459403	645,617.61
62	Solano Transportation Authority	6100	Sol80/I680/SR 12 Interchange	6-24459403	276,331.34
63	Solano Transportation Authority	6200	I80 Westbound Truck Scales	2-25459503	320,884.56
64	Solano Transportation Authority	6200	I80 Westbound Truck Scales	3-25459503	102,540.86

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65	Solano Transportation Authority	6200	I80 Westbound Truck Scales	4-25459503	6,548,236.00
66	Solano Transportation Authority	6200	I80 Westbound Truck Scales	5-23459502	2,053,572.26
67	Solano Transportation Authority	6200	I80 Westbound Truck Scales	7-23459502	107,234.03
68	Solano Transportation Authority	6301	SR37 & Fairgrnds Dr Interchge	2-24460201	2,420,464.78
69	Solano Transportation Authority	6301	SR37 & Fairgrnds Dr Interchge	3-24460201	3,085,575.57
70	Solano Transportation Authority	6301	SR37 & Fairgrnds Dr Interchge	4-24460201	2,999,345.39
71	Solano Transportation Authority	6607	SR37/Fairgrnds Dr Intrchg Imp	1-25460202	482,572.88
72	Solano Transportation Authority	6607	SR37/Fairgrnds Dr Intrchg Imp	2-25460202	1,324,916.40
73	Solano Transportation Authority	6607	SR37/Fairgrnds Dr Intrchg Imp	3-25460202	1,192,510.72
74	Sonoma County Transportation Authority	6002	Sonoma Segment	25019-4001-1	152,987.72
75	Transbay Joint Powers Authority	4900	Caltrain Downtown Extension	3-24461201	46,363.89
76	Transbay Joint Powers Authority	4900	Caltrain Downtown Extension	4-24461201	46,768.59
77	Transbay Joint Powers Authority	4900	Caltrain Downtown Extension	5-24461201	56,995.36
78	Transportation Authority of Marin	6001	Marin Segment	7-23459302	3,785,690.52
79	Transportation Authority of Marin	6001	Marin Segment	8-23459302	2,467,261.27
80	Transportation Authority of Marin	6501	US-101/I-580 Direct Connector	7-24460601	284,962.84
81	Transportation Authority of Marin	6501	US-101/I-580 Direct Connector	8-24460601	35,025.74
82	Water Emergency Transit Authority	4502	Shoreside Electrical Program	24461402-04	125,511.85
83	Water Emergency Transit Authority	4503	Berkeley Marina Ferry Facility	25461403-03	28,795.30
84	Water Emergency Transit Authority	4503	Berkeley Marina Ferry Facility	25461403-04	34,418.58
85	Water Emergency Transit Authority	4504	Three 149-Passenger Elec Ferry	25461404-02	145,579.22
Total					<u>\$ 314,963,955.46</u>