Certified: --

E-60-26

FILED BY THE NASSAU COUNTY CLERK
OF THE LEGISLATURE APRIL 29, 2026
4:00 PM

NIFS ID: CQHE26000005

Capital:

Contract ID #: **CQHE26000005**

NIFS Entry Date: **03/27/2026**

Department: Health

Service: **Preschool Bus Transportation**

Term: from **08/01/2026** to **07/31/2029**

Contract Delayed:

Slip Type: **New**		
CRP:		
Blanket Resolution:		
Revenue:	Federal Aid:	State Aid:
Vendor Submitted an Unsolicited Solicitation:		

1) Mandated Program:	**Yes**
2) Comptroller Approval Form Attached:	**No**
3) CSEA Agmt. & 32 Compliance Attached:	**No**
4) Significant Adverse Information Identified? (if yes, attach memo):	**No**
5) Insurance Required:	**Yes**

Vendor/Municipality Info:	
Name: **We Transport Inc** DBA: **We Transport Inc**	ID#:**112017935**
Main Address: **75 Commercial street** **Plainview, NY 11803**	
Main Contact: **Carmen Tomeo**	
Main Phone: **(516) 349-8200**	

Department:
Contact Name: **Daniel Naftol**
Address: **200 County Seat Dr** **Mineola, NY 11501**
Phone: **(516) 227-8598**
Email: **dnaftol@nassaucountyny.gov**

Contract Summary

Purpose: Preschool Special Education Bus Transportation - Contract with bus companies to safely and reliably transport preschool children to and from their educational programs
Procurement History: RFP #HE0708-2535 issued 7/8/26
Description of General Provisions: It is the intent of the County of Nassau to properly describe by these specifications, terms and conditions for an adequate method of providing for transportation of students requiring specialized transportation to and from approximately 33 schools on a daily basis. (There are approximately 1400 students for the agency or agencies named herein in order that they may enjoy uninterrupted service in consideration for payment of the prices bid.)
Impact on Funding / Price Analysis: Initial encumbrance of $3,000,000.00 through 12/31/26. Total contract shall not exceed $20,000,000.00. State reimbursement of 59.5%
Change in Contract from Prior Procurement: New Contract
Method of Source Selection:

☑ Request For Proposals awarded to proposer offering best value

RFP #: HE0708-2535

Advertised On: 07/08/2025

Advertised In: Official Newspaper

Proposals Due On: 09/12/2025

Number of proposals received: 6

Evaluation Committee members: NCDOH:D. Mancilla (Chair), R. Gonzalez, L. Kenny, R. Oh, H Sherman. Non voting: D. Naftol, C. Langdon, S. Schechter

Pursuant to Executive Order No. 1 of 1993 as amended at least three proposals were solicited and received. The attached memorandum from the department head describes the proposals received along with the cost of each proposal.

The contract has been awarded to the proposer offering the lowest cost proposal

MWBE Participation:

☑ Participation of Minority-owned and Women-owned Business Enterprises in Nassau County Contracts: The selected contractor has agreed that it has an obligation to utilize best efforts to hire MWBE sub-contractors. Proof of the contractual utilization of best efforts as outlined in Exhibit EE may be requested at any time by the Comptroller's Office prior to the approval of claim vouchers. [Note: This box must be checked.]

☑ Vendor will not require any subcontractors.

Contractor is a (check all that apply):

☐ MWBE

☐ SDVOB

Recommendation: Approve as Submitted

Advisement Information

Fund	Control	Resp. Center	Object	Index Code	Sub Object	Budget Code	Line	Amount
GEN	54	5400	PP	HEGEN5400	PP760	HEGEN5400 PP760	01	$3,000,000.00
						TOTAL		**$3,000,000.00**

Additional Info	
Blanket Encumbrance	
Transaction	
Renewal	
% Increase	
% Decrease	

Funding Source	Amount
Revenue Contract:	
County	$1,215,000.00
Federal	$0.00
State	$1,785,000.00
Capital	$0.00
Other	$0.00
Total	**$3,000,000.00**

Routing Slip

Department			
NIFS Entry	Daniel Naftol	03/27/2026 12:14PM	Approved
NIFS Final Approval	Deneen Jenkins	03/27/2026 03:11PM	Approved
Final Approval	Deneen Jenkins	03/27/2026 03:11PM	Approved
County Attorney			
Approval as to Form	Julie Silverstein	03/31/2026 11:58AM	Approved
RE & Insurance Verification	Grady Farnan	03/27/2026 03:22PM	Approved
NIFS Approval	Mary Nori	04/02/2026 02:07PM	Approved
Final Approval	Julie Silverstein	04/29/2026 11:25AM	Approved
OMB			
NIFS Approval	Amanda Cohn	03/27/2026 04:04PM	Approved
NIFA Approval	Irfan Qureshi	03/30/2026 03:04PM	Approved
Final Approval	Irfan Qureshi	03/30/2026 03:04PM	Approved
Compliance & Vertical DCE			
Procurement Compliance Approval	Andrew Levey	04/02/2026 03:10PM	Approved
DCE Compliance Approval	Robert Cleary	04/27/2026 03:24PM	Approved
Vertical DCE Approval	Anissa Moore	04/28/2026 10:06AM	Approved
Final Approval	Anissa Moore	04/28/2026 10:06AM	Approved
Legislative Affairs Review			
Final Approval	Christopher Leimone	04/29/2026 02:43PM	Approved
Legislature			
Final Approval			In Progress
Comptroller			
Claims Approval			Pending
Legal Approval			Pending

Accounting / NIFS Approval			Pending
Deputy Approval			Pending
Final Approval			Pending
NIFA			
NIFA Approval			Pending

RULES RESOLUTION NO. – 2026

A RESOLUTION AUTHORIZING THE COUNTY EXECUTIVE TO EXECUTE A PERSONAL SERVICES AGREEMENT BETWEEN THE COUNTY OF NASSAU, ACTING ON BEHALF OF THE NASSAU COUNTY DEPARTMENT OF HEALTH AND WE TRANSPORT INC

WHEREAS, the County has negotiated a personal services agreement with We Transport Inc, to provide the County with transportation services, a copy of which is on file with the Clerk of the Legislature; now, therefore, be it

RESOLVED, that the Rules Committee of the Nassau County Legislature authorizes the County Executive to execute an agreement with We Transport Inc.

CONTRACT FOR SERVICES

THIS AGREEMENT, made as of the date this agreement is last executed by the County (together with the schedules, appendices, attachments, and exhibits, if any, this "Agreement"), between

Nassau County, a municipal corporation having its principal office at1 West Street, Mineola, New York 11501 (the "County"), acting on behalf of the Nassau County Department of Health, having its principal office at 200 County Seat Drive Mineola, NY 11501 (the "Department"),

- and –

We Transport, Inc., a limited liability New York corporation, having its principal address at 75 Commercial Street, Plainview, New York 11803 (the "Contractor").

W I T N E S S E T H:

WHEREAS, the County desires to hire the Contractor to perform the services described in this Agreement;

WHEREAS, the Contractor desires to perform the services described in this Agreement; and

WHEREAS, this is a personal service contract within the intent and purview of Section 2206 of the County Charter.

NOW, THEREFORE, in consideration of the premises and mutual covenants contained in this Agreement, the parties agree as follows:

1) **Term.**
   A. This Agreement shall commence on August 1, 2026, and shall terminate on July 31, 2029 (the "Initial Term"), unless sooner terminated as provided for herein. The Department may, in its sole discretion, renew the term of this Agreement, on the below agreed upon terms and conditions, for one (1) additional two (2) year period (the "Renewal Term"), for a possible total term of five (5) years, subject to the County's right of early termination as provided in the contract.

   B. The decision to renew the contract(s) will be at the sole discretion of the Department and may be exercised by written notice thereof to the Contractor.

2) **Services.**
   A. The services and scope of work to be provided by the Contractor under this Agreement shall consist of but are not limited to safely and reliably transport preschool children to and from their educational programs, within the geographic transportation service area(s) ("Zone(s)") they have been awarded, as shown in **SCHEDULE A**, attached below as **EXHIBIT B.**
   B. The contractor will be required to provide reports to the County, as well as provide all findings and recommended actions to mitigate any issues found. All findings and recommended actions must include prioritization based on risk, factoring current intelligence into the risk level. The contractor will also be required to include guidance on how to remediate each item, as well as estimated internal staff hours needed to address each item. The contractor will not remediate any findings unless instructed by the County. The County will pursue recommended actions using the contractor's guidance as appropriate. The full scope of the Contractor's duties and responsibilities is explained in greater detail in **EXHIBIT A ("Scope of Services")**, attached below.

C. Renewal Services: Services to be provided during the renewal period shall be based on the results of the initial contract period services and current needs of the County.

3) **Payment**.

(a) **Amount of Consideration**. The maximum amount to be paid to the Contractor as full consideration for the Services and all Additional Services performed under this Agreement during the Initial Term, shall not exceed Twenty Million ($20,000,000.00) DOLLARS (the "Maximum Amount"). The Maximum Amount is inclusive of any and all expenses and shall be payable as shown in **SCHEDULE A – Monthly Zone Charges,** attached below as **EXHIBIT B**

(b) **Partial Encumbrance**. The Contractor acknowledges that the County will partially encumber funds to be applied toward the Maximum Amount throughout the term of this Agreement. The Contractor further acknowledges that the initial encumbrance authorized upon approval of this Agreement shall be Three Million ($3,000,000.00) DOLLARS. Thereafter, the Department shall notify the Contractor of the availability of additional monies, which written notice shall include the amount encumbered. Such notification shall serve as notice to proceed.

(c) **Vouchers; Voucher Review, Approval and Audit**. All Payments shall be made in arrears and in accordance with Section 3(a) above and shall be contingent upon (i) the Contractor submitting Vouchers in a form satisfactory to the County that: (a) states with reasonable specificity the services to be provided and the payment requested as consideration for such services, (b) certifies that the services to be rendered and the payment requested are in accordance with this Agreement, and (c) is accompanied by documentation satisfactory to the County supporting the amount claimed, and (ii) review, approval and audit of the Voucher by the Department and/or the County Comptroller or his or her duly designated representative (the "Comptroller").

(d) **Timing of Payment Claims**. The Contractor shall submit claims no later than three (3) months following the County's receipt of the services that are the subject of the claim and no more frequently than once a month.

(e) **No Duplication of Payments**. Payments under this Agreement shall not duplicate payments for any work performed or to be performed under other agreements between the parties and any funding source including the county.

(f) **Payments in Connection with Termination or Notice of Termination**. Unless a provision of this Agreement expressly states otherwise payments to the Contractor following the termination of this Agreement shall not exceed payments made as consideration for services that were (i) performed prior to termination, and (ii) authorized by this Agreement to be performed. The Contractor will receive no payments respecting any services performed after the Contractor received notice of termination from the County.

4) **Non-Completion**. Unless otherwise specifically addressed elsewhere in this Agreement, in the event the Agreement is terminated, or the Program cancelled for any reason prior to the date of completion of the Program, the Contractor shall immediately return any and all payment that the Contractor has receive. The re-payments shall be made within seven (7) days from the notice of cancellation or when the performance was due, whichever is sooner.

5) **Independent Contractor.** The Contractor is an independent contractor of the County. The Contractor shall not, nor shall any officer, director, employee, servant, agent or independent contractor of the Contractors (a "Contractors Agent"), be (i) deemed a County employee, (ii) commit the County to any obligation, or (iii) hold itself, himself, or herself out as a County employee or Person with the authority to commit the County to any obligation. As used in this Agreement the word "Person" means any individual person, entity (including partnerships, corporations and limited liability companies), and government or political subdivision thereof (including agencies, bureaus, offices and departments thereof).

6) **No Arrears, Default and/or Claims.** The Contractor represents it is not in arrears to the County upon any debt or contract and it is not in default as surety, Contractor, or otherwise upon any obligation to the County, including but not limited to any obligation to pay taxes to, or perform services for or on behalf of, the County.

7) **Compliance With Law.**
   (a) **Generally**. The Contractor shall comply with any and all applicable Federal, State and local Laws. In furtherance of the foregoing, the Contractor is bound by and shall comply with the terms of the County's vendor registration protocol, Procurement Policy, Charter and Administrative Rules and Regulations and other rules promulgated from time to time from the County and/or relevant Department. As used in this Agreement the word "Law" includes any and all statutes, local laws, ordinances, rules, regulations, applicable orders, and/or decrees, as the same may be amended from time to time, enacted, or adopted. The Contractor shall have a continuing obligation, as circumstances arise, to update the County regarding any changes to the Contractor's disclosures.
   (b) **Records Access**. The parties acknowledge and agree that all records, information, and data ("Information") acquired in connection with performance or administration of this Agreement shall be used and disclosed solely for the purpose of performance and administration of the contract or as required by law. The Contractor shall require all Contractor Agents, Contractor subcontractors, and their respective employees (including Contractor's own employees) to execute a confidentiality agreement, attached hereto as Exhibit A (the "Confidentiality Agreement"), prior to commencing Services under this Agreement. The Contractor shall provide the executed Confidentiality Agreements to the Department prior to the Contractor Agent or subcontractor commencing Services. The Contractor acknowledges that Contractor Information in the County's possession may be subject to disclosure under Article 6 of the New York State Public Officer's Law ("Freedom of Information Law" or "FOIL"). In the event that such a request for disclosure is made, the County shall make reasonable efforts to notify the Contractor of such request prior to disclosure of the Information so that the Contractor may take such action as it deems appropriate.
   (c) The Contractor further acknowledges that to extent this Agreement is subject to approval by the County Legislature, the Agreement, together with any other forms and Contractor disclosures that make up the contract package that is submitted for County approvals (the "Contract Package"), will be posted on the County website. If the Contractor believes that the Contract Package contains information that is excepted from FOIL, such as information of a personal or private nature, the Contractor may submit a duplicate redacted Contract Package for the County's consideration. If the redactions are acceptable to the County, the County will post the redacted Contract Package to the County website. Failure of the

Contractor to submit a redacted Contract Package shall be deemed Contractor's consent to the posting of the un-redacted Contract Package to the County website.

8) **Prohibition of Gifts**. In accordance with County Executive Order 2-2018, the Contractor shall not offer, give, or agree to give anything of value to any County employee, agent, consultant, construction manager, or other person or firm representing the County (a "County Representative"), including members of a County Representative's immediate family, in connection with the performance by such County Representative of duties involving transactions with the Contractor on behalf of the County, whether such duties are related to this Agreement or any other County contract or matter. As used herein, "anything of value" shall include, but not be limited to, meals, holiday gifts, holiday baskets, gift cards, tickets to golf outings, tickets to sporting events, currency of any kind, or any other gifts, gratuities, favorable opportunities or preferences. For purposes of this subsection, an immediate family member shall include a spouse, child, parent, or sibling. The Contractor shall include the provisions of this subsection in each subcontract entered into under this Agreement.

9) **Disclosure of Conflicts of Interest**. In accordance with County Executive Order 2-2018, the Contractor has disclosed as part of its response to the County's Business History Form, or other disclosure form(s), any and all instances where the Contractor employs any spouse, child, or parent of a County employee of the agency or department that contracted or procured the goods and/or services described under this Agreement. The Contractor shall have a continuing obligation, as circumstances arise, to update this disclosure throughout the term of this Agreement.

10) **Nassau County Living Wage Law**. Pursuant to LL 1-2006, as amended, and to the extent that a waiver has not been obtained in accordance with such law or any rules of the County Executive, the Contractor agrees as follows:
   A. Contractor shall comply with the applicable requirements of the Living Wage Law, as amended.
   B. Failure to comply with the Living Wage Law, as amended, may constitute a material breach of this Agreement, such breach being determined solely by the County. Contractor has the right to cure such breach within thirty days of receipt of notice of breach from the County. In the event that such breach is not timely cured, the County may terminate this Agreement as well as exercise any other rights available to the County under applicable law.
   C. On a yearly basis, Contractor shall provide the County with any material changes to its Certificate of Compliance, attached to this Agreement as Appendix L.

11) **Vendor Code of Ethics**. By executing this Agreement, the Contractor hereby certifies and covenants that:
   A. The Contractor has been provided a copy of the Nassau County Vendor Code of Ethics issued on June 5, 2019, as may be amended from time to time (the "Vendor Code of Ethics"), and will comply with all of its provisions;
   B. All of the Contractor's Participating Employees, as such term is defined in the Vendor Code of Ethics (the "Participating Employees"), have been provided a copy of the Vendor Code of Ethics prior to their participation in the underlying procurement;
   C. All Participating Employees have completed the acknowledgment required by the Vendor Code of Ethics;
   D. The Contractor will retain all of the signed Participating Employee acknowledgements for the period it is required to retain other records pertinent to performance under this Agreement;

E. The Contractor will continue to distribute the Vendor Code of Ethics, obtain signed Participating Employee acknowledgments as new Participating Employees are added or changed during the term of this Agreement, and retain such signed acknowledgments for the period the Contractor is required to retain other records pertinent to performance under this Agreement;

F. The Contractor has obtained the certifications required by the Vendor Code of Ethics from any subcontractors or other lower tier participants who have participated in procurements for work performed under this Agreement; and

G. The Contractor shall comply with all federal, State and local statutory and constitutional anti-discrimination provisions. Including but not limited to, Local Law No. 14-2002, entitled "Participation by Minority Group Members and Women in Nassau County Contracts," ("MWBE") which governs all County Contracts as defined herein and solicitations for bids or proposals for County Contracts (See Appendix "EE" attached hereto.)

   i) IF APPLICABLE AND AT THE OPTION OF THE OFFICE OF MINORITY AFFAIRS "OMA") In an effort to increase the utilization of minority, woman, veteran and Service-Disabled Veteran-Owned Business ("SDVOB") the County is implementing an overall target of 15% MWBE and 2% SDVOB participation in locally funded procurements. Each vendor and/or subcontractor agrees to cooperate and make its best efforts to assist the procuring Department and OMA in achieving this goal. Such best efforts may include, but are not limited to, providing upon request to OMA, information related to Contractor's utilization of SDVOB and MWBE. The County may utilize such information in determining the ability of the contractor to receive future awards.

12) **Minimum Service Standards**. Regardless of whether required by Law:

A. The Contractor shall conduct its, his or her activities in connection with this Agreement so as not to endanger or harm any Person or property.

B. The Contractor shall deliver services under this Agreement in a professional manner consistent with the best practices of the industry in which the Contractor operates.

C. The Contractor shall take all actions necessary or appropriate to meet the obligation described in the immediately preceding sentence, including obtaining and maintaining, and causing all Contractor Agents to obtain and maintain, all approvals, permits, licenses, and certifications ("Approvals") necessary or appropriate in connection with this Agreement.

13) Right to Works/Ownership of Work Product/Copyright.

A. Contractor retains all right, title and interest, including all copyrights, patent rights and trade secret rights, in any Contractor property or works. Contractor hereby grants to County a non -exclusive, irrevocable, non-transferable, royalty-free, perpetual internal use license to use such Contractor Works. As used in this Agreement, the term "Contractor Works" means any of the following: (i) any software program, algorithm, process, methodology, documentation, report, data, flow diagram, document, or other material owned, generated, or distributed by Contractor prior to or separately from this Agreement; or (ii) any tools or utilities developed by or on behalf of Contractor or used by Contractor.

B. The County retains sole ownership and all right, title, and interest in and to any reports, documents data, photographs, deliverables, and/ or other materials provided by the County ("County Works") to the Contractor for services under this Agreement. Contractor will use County Works in accordance with this Agreement.

C. Any reports, documents, data, photographs, deliverables, and/or other materials produced pursuant to this Agreement, and any and all drafts and/or other preliminary materials in any format related to such items produced pursuant to this Agreement, shall upon their creation become the exclusive property of the County.

D. Any reports, documents, data, photographs, deliverables, and/or other materials provided pursuant to this Agreement ("Copyrightable Materials") shall be considered "work-made-for-hire" pursuant to Section 101 Of the United States Copyright Act, 17 U.S.C. § 101, and the County shall be the copyright owner thereof and of all aspects, elements, and components thereof in which copyright protection might exist. To the extent that the Copyrightable Materials do not qualify as "work-made-for-hire," the Contractor hereby irrevocably transfers, assigns and conveys exclusive copyright ownership in and to the Copyrightable Materials to the County, free and clear of any liens, claims, or other encumbrances. The Contractor shall retain no copyright or intellectual property interest in the Copyrightable Materials. The Copyrightable Materials shall be used by the Contractor for no purpose other than in the performance of this Agreement without the prior written permission of the County. The County may grant the Contractor a license to use the Copyrightable Materials on such terms as determined by the County and set forth in the license.

E. the Contractor acknowledges that the County may, in its sole discretion, register copyright in the Copyrightable Materials with the United States Copyright Office or any other government agency authorized to grant copyright registrations. The Contractor shall cooperate in this effort and agrees to provide any and all documentation necessary to accomplish this.

F. The Contractor represents and warrants that the Copyrightable Materials: (i) are wholly original material not published elsewhere (except for material that is in the public domain; (ii) do not violate any copyright law; (iii) do not constitute defamation or invasion of the right of privacy or publicity; and (iv) are not an infringement, of any kind, of the rights of any third party. To the extent that the Copyrightable Materials incorporate any non-original material, the Contractor has obtained all necessary permissions and clearances, in writing, for the use of such non-original material under this Agreement.

14) **Confidentiality**.

A. The Contractor agrees to hold confidential, both during and after the completion or termination of this Agreement, all of the reports, information, or data, furnished to or prepared, assembled or used by, the Contractor under this Agreement ("Confidential information"). The Contractor agrees to maintain the confidentiality of such Confidential Information by using a reasonable degree of care and using at least the same degree of care that the Contractor uses to preserve the confidentiality of its own confidential information. The Contractor agrees that Confidential Information shall not be made available to any person or entity without the prior written approval of the County.

B. Required Disclosure: Notwithstanding any inconsistent provision in this Agreement, Contractor shall not be liable for disclosure of Confidential Information to the extent disclosure is required by virtue of court order, subpoena, other validly issued administrative or judicial notice or order, or pursuant to applicable law ("Required Disclosure"); provided that, in such event Contractor has given the County prompt notice in writing or by email of Required Disclosure;

C. If applicable, Vendor and/or vendors employees/agents, subcontrators, agree to execute the attached Non-Disclosure Agreement ("NDA") and/or Confidentiality Agreement.

D. **Data Protection.** Contractor acknowledges that it may have access to certain of the County's computer and communications systems and networks for the purposes set forth in this Agreement. If any data is made available or accessible to Contractor, its employees, agents or contractors, pertaining to County business or financial affairs, or to County's projects, transactions, clients or customers, Contractor will not store, copy, analyze, monitor or otherwise use that data except for the purposes set forth in this Agreement for the benefit of the County. Contractor will comply fully with all applicable laws, regulations, and government orders relating to personally identifiable information ("PII") and data privacy with respect to any such data that Contractor receives or has access to under the Agreement or in connection with the performance of any services for the County. Contractor will otherwise protect PII and will not use, disclose, or transfer across borders such PII except as necessary to perform under this Agreement or as authorized by the data subject or in accordance with applicable law. To the extent that Contractor receives PII related to the performance of this Agreement, Contractor will protect the privacy and legal rights of the County's personnel, clients, customers and contractors.

E. The provisions of this Section shall survive termination of the Agreement.

15) **Indemnification; Defense; Cooperation.**

A. Contractor shall be responsible for and shall indemnify and hold harmless the County, the Department and its officers, employees, agents, volunteers and representatives (the "Indemnified Parties") from and against any and all liabilities, losses, costs, expenses (including, without limitation, attorneys' fees and disbursements) and damages ("Losses"), arising out of or in connection with any acts or omissions of the Contractor, regardless of whether due to negligence, fault, or default, including Losses in connection with any threatened investigation, litigation or other proceeding or preparing a defense to or prosecuting the same; provided, however, that the Contractor shall not be responsible for that portion, if any, of a Loss that is caused by the negligence of the County.

B. The Contractor shall, at the County's demand and at the County's direction, promptly and diligently defend, at the Contractor's own risk and expense, any and all suits, actions, or legal proceedings which may be brought or instituted against one or more Indemnified Parties, on any such claim, demand or cause of action in connection with this Agreement and Contractor shall pay and satisfy any judgment or decree which may be rendered against the indemnified Parties in any suit, action or other legal proceeding; and Contractor shall pay for any and all damages to the property of the Indemnified Parties, for loss or theft of such property, done or caused by the Contractor.

C. The Contractor shall and shall cause all of Contractor's Agent(s) to cooperate with the County and the Department in connection with the investigation, defense or prosecution of any action, suit or proceeding in connection with this Agreement, including the acts or omissions of the Contractor and/or the Contractor's Agent(s) in connection with this Agreement.

D. In the event the Contractor does not provide the above defense and indemnification to the County, and such refusal or denial to provide the above defense and indemnification is found to be in breach of this provision, then the Contractor shall reimburse the County reasonable attorney's fees incurred in connection with the defense of any action, and in connection with enforcing this provision of the Agreement.

E. **Infringement Indemnification**. The Contractor shall indemnify, defend and hold the County harmless against any and all liabilities, losses, costs, expenses (including reasonable attorney's fees and disbursements) and damages ("Losses") arising out of or in connection with any infringement, violation or unauthorized use of any copyright, trade secrets, or trademark , patent or any other property or personal right of any third party by the Contractor and/or its employees, agents, or subcontractors in the performance of this Agreement. As a condition to the foregoing indemnity obligation, the County shall give the Contractor: (A) prompt written notice of any action, claim or threat of infringement suit or other suit, (B) the opportunity to take over, settle or defend such action, claim or suit at the Contractor's sole expense, and (C) assistance in the defense of any such action at the expense of the Contractor.

(1) In addition to the foregoing, if the use of any Work Product shall be enjoined for any reason or if the Contractor believes that it may be enjoined, the Contractor shall have the right, at its own expense, to take action in the following order of precedence: (A) to procure for the County the right to continue using such Work Product; (B) to modify the Work Product so that it becomes non-infringing and of at least equal quality and performance; or (C) to replace said Work Product with non-infringing deliverable(s), item(s) or part(s) of at least equal quality and performance, or (D) if none of the foregoing is commercially reasonable, then provide monetary compensation to the County up to the dollar amount of the aggregate consideration paid to the Contractor for such Work Product; (E) the preceding remedies are in addition to and not in lieu of the Contractor's obligation to indemnify and defend the County; (F) time is of the essence with respect to every provision of this Agreement in which time of performance is a factor.

(2) The foregoing provisions shall not apply to any infringement occasioned by modification by the County that is (A) not contemplated by the Contractor; (B) made without the Contractor's approval; (C) infringement occasioned by County Works, specifications, or requirements provided to the Contractor.

(3) In the event that an action at law or equity is commenced against the County arising out of a claim that the County's use of a Work Product infringes any patent, copyright or propriety right and the Contractor is of the opinion that the allegations in such action in whole or in part are not covered by the indemnification and defense provisions set forth in this Agreement, the Contractor shall immediately notify the County in writing and shall specify to what extent the Contractor believes it is obligated to defend and indemnify under the terms and conditions of this Agreement. The Contractor shall in such event protect the interests of the County and secure a continuance to permit the County to appear and defend its interests in cooperation with the Contractor as is appropriate, including any jurisdictional defenses the County may have.

F. The provisions of this Section shall survive the termination of this Agreement.

16) **Insurance.**

A. Types and Amounts. The Contractor shall obtain and maintain throughout the term of this Agreement, at its own expense: (i) one or more policies for commercial general liability insurance, which policy(ies) shall name "Nassau County" its officials, employees, volunteers, agents, volunteers and representatives as an additional insured and have a minimum single combined limit of liability of not less than one million dollars ($1,000,000) per occurrence and two million dollars ($2,000,000) aggregate coverage, (ii) if contracting in whole or part to provide professional services, one or more policies for professional liability insurance, which policy(ies) shall have a minimum single combined limit liability of not less than one million dollars ($1,000,000) per occurrence and two million dollars ($2,000,000) aggregate coverage, (iii) workers compensation insurance for the benefit of the Contractor's employees ("Workers' Compensation Insurance"), which insurance is in compliance with the New York State Workers' Compensation Law, or, if the Contractor is exempt from New York State Workers' Compensation Insurance requirements, the Contractor shall provide the County with appropriate documentation evidencing such exemption, and (iv) such additional insurance as the County may from time to time specify. A waiver of subrogation or exemption is granted in favor of the County of Nassau.

B. Acceptability; Deductibles; Subcontractors. All insurance obtained and maintained by the Contractors pursuant to this Agreement shall be (i) written by one or more commercial insurance carriers licensed to do business in New York State maintains an A.M. Best rating of at least A- and acceptable to the County, and which is (ii) in form and substance acceptable to the County. The Contractor shall be solely responsible for the payment of all deductibles to which such policies are subject. The Contractor shall require any subcontractor hired in connection with this Agreement to carry insurance with the same limits and provisions required to be carried by the Contractor under this Agreement.

C. Delivery; Coverage Change; No Inconsistent Action. Prior to the execution of this Agreement, copies of current certificates of insurance evidencing the insurance coverage required by this Agreement shall be delivered to the Department. Not less than thirty (30) days prior to the date of any expiration or renewal of, or actual, proposed or threatened reduction or cancellation of coverage under, any insurance required hereunder, the Contractor shall provide written notice to the Department of the same and deliver to the Department renewal or replacement certificates of insurance. The Contractor shall cause all insurance to remain in full force and effect throughout the term of this Agreement and shall not take or omit to take any action that would suspend or invalidate any of the required coverages. The failure of the Contractor to maintain Workers' Compensation Insurance shall render this contract void and of no effect. The failure of the Contractor to maintain required coverages shall be deemed a material breach of this Agreement upon which the County reserves the right to consider this Agreement terminated as of the date of such failure.

17) **Assignment; Amendment; Waiver; Subcontracting.**

A. This Agreement and the rights and obligations hereunder may not be in whole or part and in accordance with General Municipal Law Section 109 (i) assigned, transferred or disposed of, (ii) amended, (iii) waived, or (iv) subcontracted, without the prior written consent of the County Executive or his or her duly designated deputy (the "County Executive"), and any purported assignment, other disposal or modification without such prior written consent shall be null and void. The failure of a party to assert any of its rights under this Agreement, including the right to demand strict performance, shall not constitute a waiver of such rights.

B. The Contractor is and shall remain primarily liable for the successful completion of all Services in accordance with this Agreement. Nothing in this Agreement or otherwise shall create any contractual relationship between the County and the Contractor's subcontractors. The Contractor agrees to be fully responsible to the County for the acts and omissions of its subcontractors. The Contractor's obligation to pay its subcontractors is an independent obligation from the County's obligation to make payments to the Contractor. Therefore, the County shall have no obligation to pay or to enforce the payment of any moneys to any Contractor subcontractors.

C. The Contractor shall ensure that their subcontractors shall not further subcontract, or otherwise engage an independent contractor or agent to provide any Services under this Agreement without the prior written consent of the County Executive.

18) **Termination.**

A. Generally. This Agreement may be terminated (i) for any reason by the County upon thirty (30) days' written notice to the Contractor (ii) for "Cause" by the County immediately upon the receipt by the Contractor of written notice of termination, (iii) upon mutual written agreement of the County and the Contractor, and/or (iv) in accordance with any other provisions of this Agreement expressly addressing termination.

B. As used in this Agreement the word "Cause" includes: (i) a breach of this Agreement; (ii) the failure to obtain and maintain in full force and effect all Approvals required for the services described in this Agreement to be legally and professionally rendered; and (iii) the termination or impending termination of federal or state funding for the services to be provided under this Agreement.

C. By the Contractor: This Agreement may be terminated by the Contractor if performance becomes impracticable through no fault of the Contractor, where the impracticability relates to the Contractor's ability to perform its obligations and not to a judgment as to convenience or the desirability of continued performance. Termination under this subsection shall be effected by the Contractor delivering to the commissioner or other head of the Department (the "Commissioner"), at least sixty (60) days prior to the termination date (or a shorter period if sixty days' notice is impossible), a notice stating (i) that the Contractor is terminating this Agreement in accordance with this subsection, (ii) the date as of which this Agreement will terminate, and (iii) the facts giving rise to the Contractor's right to terminate under this subsection. A copy of the notice given to the Commissioner shall be given to the Deputy County Executive who oversees the administration of the Department (the "Applicable DCE") on the same day that notice is given to the Commissioner.

D. **Contractor Assistance Upon Termination**. In connection with the termination or impending termination of this Agreement the Contractor shall, regardless of the reason for termination, take all actions reasonably requested by the County (including those set forth in other provisions of this Agreement) to assist the County in transitioning the Contractor's responsibilities under this Agreement. The provisions of this subsection shall survive the termination of this Agreement.

19) **Accounting Procedures; Records.**

A. The Contractor shall maintain and retain, for a period of six (6) years following the later of termination of or final payment under this Agreement, complete and accurate records, documents, accounts and other evidence, whether maintained electronically or manually ("Records"), pertinent to performance under this Agreement. Records shall be maintained in accordance with Generally Accepted Accounting Principles and, if the Contractor is a non-profit entity, must comply with the accounting guidelines set forth in the applicable provisions of the Code of Federal Regulations, 2 C.F.R. Part 200, as may be amended. Such Records shall at all times be available for audit and inspection by the Comptroller, the Department, the County Inspector General, any other governmental authority with jurisdiction over the provision of services hereunder and/or the payment therefore, and any of their duly designated representatives. The provisions of this Section shall survive the termination of this Agreement.

20) **Limitations on Actions and Special Proceedings Against the County.** No action or special proceeding shall lie or be prosecuted or maintained against the County upon any claims arising out of or in connection with this Agreement unless:

A. Notice. At least thirty (30) days prior to seeking relief the Contractor shall have presented the demand or claim(s) upon which such action or special proceeding is based in writing to the Applicable DCE for adjustment and the County shall have neglected or refused to make an adjustment or payment on the demand or claim for thirty (30) days after presentment. The Contractor shall send or deliver copies of the documents presented to the Applicable DCE under this Section to each of (i) the Department and the (ii) the County Attorney (at the address specified above for the County) on the same day that documents are sent or delivered to the Applicable DCE. The complaint or necessary 6 moving papers of the Contractor shall allege that the above-described actions and inactions preceded the Contractor's action or special proceeding against the County.

B. Time Limitation. Such action or special proceeding is commenced within the earlier of (i) one (1) year of the first to occur of (A) final payment under or the termination of this Agreement, and (B) the accrual of the cause of action, and (ii) the time specified in any other provision of this Agreement.

21) **Work Performance Liability**. The Contractor is and shall remain primarily liable for the successful completion of all work in accordance this Agreement irrespective of whether the Contractor is using a Contractor Agent to perform some or all of the work contemplated by this Agreement, and irrespective of whether the use of such Contractor Agent has been approved by the County.

22) **Data Breach**:

A. Upon the discovery by the Contractor of a confirmed breach of security that results in the unauthorized release, disclosure, or acquisition of the personal data of any past or present employee of Nassau County and their dependents, the Contractor shall provide "Initial Notice" to the Procuring Department within five (5) business days, after such discovery. The Initial Notice shall be delivered to the Department by electronic mail and by phone call, and shall include the following information, to the extent known at the time of notification:

i) Date and time of the breach;
ii) Names of employee(s) whose personal data, and that of their dependents, was released, disclosed or acquired;
iii) The nature and extent of the breach;
iv) The Contractor's proposed plan to investigate and remediate the breach.

B. Upon discovery by the Contactor of a confirmed breach, the Contractor shall conduct an investigation and restore the integrity of its data systems and, without unreasonable delay, but not later than thirty (30) days after discovery of the breach, shall provide the Department with a more detailed notice of the breach, including but not limited to the date and time of the breach; name(s) of the employee(s) whose personal data was released, disclosed or acquired; nature and extent of the breach; and measures taken to ensure that such a breach does not occur in the future.

C. The Contractor agrees to cooperate with the Department with respect to investigation of the breach and to reimburse the Department for actual documented costs legally required or associated with responding to the breach of security caused by the negligence of Contractor.

D. The Department shall have the option to terminate this Agreement if the Contractor is found to have suffered a breach of security as described in subsection (a) of this section on two (2) separate occasions during the contract period.

23) **Consent to Jurisdiction and Venue; Governing Law**. Unless otherwise specified in this Agreement or required by Law, exclusive original jurisdiction for all claims or actions with respect to this Agreement shall be in the Supreme Court in Nassau County in New York State and the parties expressly waive any objections to the same on any grounds, including venue and forum non conveniens. This Agreement is intended as a contract under, and shall be governed and construed in accordance with, the Laws of New York State, without regard to the conflict of laws provisions thereof.

24) **Notices**. Any notice, request, demand or other communication required to be given or made in connection with this Agreement shall be:

A. in writing to the above referenced addresses and in compliance with the below,

B. delivered or sent

i) by hand delivery, evidenced by a signed, dated receipt,

ii) postage prepaid via certified mail, return receipt requested, or

iii) overnight delivery via a nationally recognized courier service,

iv) deemed given or made on the date the delivery receipt was signed by a County employee, three (3) business days after it is mailed or one (1) business day after it is released to a courier service, as applicable, and

(1) if to the Department, to the attention of the Commissioner at the address specified above for the Department,

(2) if to an Applicable DCE, to the attention of the Applicable DCE (whose name the Contractor shall obtain from the Department) at the address specified above for the County,

(3) if to the Comptroller, to the attention of the Comptroller at 240 Old Country Road, Mineola, NY 11501, and

(4) if to the Contractor, to the attention of the person who executed this Agreement on behalf of the Contractor at the address specified above for the Contractor, or in each case to such other persons or addresses as shall be designated by written notice.

25) **All Legal Provisions Deemed Included; Severability; Supremacy**.

A. Every provision required by Law to be inserted into or referenced by this Agreement is intended to be a part of this Agreement. If any such provision is not inserted or referenced or is not inserted or referenced in correct form then (i) such provision shall be deemed inserted into or referenced by this Agreement for purposes of interpretation and (ii) upon the application of either party this Agreement shall be formally amended to comply strictly with the Law, without prejudice to the rights of either party.

B. In the event that any provision of this Agreement shall be held to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

C. Unless the application of this subsection will cause a provision required by Law to be excluded from this Agreement, in the event of an actual conflict between the terms and conditions set forth above the signature page to this Agreement and those contained in any schedule, exhibit, appendix, or attachment to this Agreement, the terms and conditions set forth above the signature page shall control. To the extent possible, all the terms of this Agreement should be read together as not conflicting.

D. Each party has cooperated in the negotiation and preparation of this Agreement. Therefore, in the event that construction of this Agreement occurs, it shall not be construed against either party as drafter.

26) **Section and Other Headings**. The section and other headings contained in this Agreement are for reference purposes only and shall not affect the meaning or interpretation of this Agreement.

27) **Administrative Service Charge**. Unless exempted or excluded by law, the Contractor agrees to pay the County an administrative service charge for the processing of this Agreement pursuant to Ordinance Number 74-1979, as amended by Ordinance Numbers 201-2001, 128-2006, and 153-

2018. The administrative service charge shall be due and payable to the County by the Contractor upon signing this Agreement in accordance with the following schedule:

Value of Contract	Administrative Fee
(a) $0-$10,000	$0
(b) Over $10,000-$50,000	$160
(c) Over $50,000-$100,000	$266
(d) Over $100,000	$533

28) **Executory Clause**. Notwithstanding any other provision of this Agreement:

A. **Approval and Execution**. The County shall have no liability under this Agreement (including any extension or other modification of this Agreement) to any Person unless:

i) all County approvals have been obtained, including, if required, approval by the County Legislature, and

ii) this Agreement has been executed by the County Executive (as defined in this Agreement).

B. **Availability of Funds**. The County shall have no liability under this Agreement (including any extension or other modification of this Agreement) to any Person beyond funds appropriated or otherwise lawfully available for this Agreement, and, if any portion of the funds for this Agreement are from the state and/or federal governments, then beyond funds available to the County from the state and/or federal governments.

29) **Entire Agreement**. This Agreement represents the full and entire understanding and agreement between the parties with regard to the subject matter hereof and supersedes all prior agreements (whether written or oral) of the parties relating to the subject matter of this Agreement.

30) **Counterpart Execution.** This Agreement may be executed in any number of counterparts and each such counterpart shall be deemed an original Agreement for all purposes; provided that no Party shall be bound to this Agreement unless and until all Parties have executed a counterpart. Delivery of a copy of a counterpart by facsimile or email by one Party to the other Party shall be deemed to be delivery of an original by that Party.

31) **Not-For-Profit Merger, Acquisition, Judicial or Non-Judicial Dissolution (if applicable):** The Contractor agrees to provide written notice the Department, Applicable DCE, County Attorney, and Comptroller Ninety (90) days prior to any Merger, Acquisition, Judicial or Non-Judicial Dissolution, as defined under New York State Not-For-Profit Law.

32) Force Majeure. Neither party hereto will be liable for losses, defaults, or damages under any contract resulting from this solicitation which result from delays in performing, or inability to perform, all or any of the obligations or responsibilities imposed upon it pursuant to the terms and conditions of this solicitation, due to or because of acts of God, the public enemy, acts of government, earthquakes, floods, strikes, civil strife, pandemic, fire or any other cause beyond the reasonable control of the party that was so delayed in performing or so unable to perform provided that such party was not negligent and shall have used reasonable efforts to avoid and overcome such cause. Such party will resume full performance of such obligations and responsibilities promptly upon removal of any such cause.

33) **Non-Waiver:** Failure of the County to insist, in any one or more instances, upon strict performance of any term or condition herein contained shall not be deemed a waiver or relinquishment of such term or condition, but same shall remain in full force and effect.

Acceptance by the County of any portion of the Work or the payment or any fees or reimbursements due hereunder with knowledge of a breach of any term or condition hereof, shall not be deemed a waiver of any such breach and no waiver by the County of any provision hereof shall be implied.

[REMAINDER OF THE PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the Contractor and the County have executed this Agreement as of the date first above written.

We Transport, Inc.

By: Bryony Chamberlain

Name:

Title: Regional VP

Date: 8/23/2026

NASSAU COUNTY

By: ______________________________

Name:______________________________

Title:
____, County Executive
(or) ___, Chief Deputy County Executive
(or) ___, Deputy County Executive

Date: ______________________________

STATE OF NEW YORK)
)ss.:
COUNTY OF NASSAU)

On the 23rd day of March in the year 2026 before me personally came Bryony Chamberlain to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of Nassau; that he or she is the Regional VP of WC Transport INC, the corporation described herein and which executed the above instrument; and that he or she signed his or her name thereto by authority of the board of directors of said corporation.

ERROL ANTHONY DAWSON
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01DA6028568
Qualified in Nassau County
Commission Expires August 2, 2029

E Dawson
NOTARY PUBLIC

STATE OF NEW YORK)
)ss.:
COUNTY OF NASSAU)

On the _______day of ________ in the year ______ before me personally came ____________ to me personally known, who, being by me duly sworn, did depose and say that he or she resides in the County of __________; that he or she is the __________ of __________________________, the corporation described herein and which executed the above instrument; and that he or she signed his or her name thereto pursuant to Section 205 of the County Government Law of Nassau County.

____
NOTARY PUBLIC

EXHIBIT A

Scope of Services

<u>Separate Document</u>

EXHIBIT B
Schedule A – Monthly Zone Charges

	Current # Bues	ZONE 1 We Transport
2 Hour Route	18	11,807.12
3 Hour Route	19	13,772.95
4 Hour Route	0	
5 Hour Route	0	
6 Hour Route	0	

Prices: Shall remain firm for the first year of the contract and no upward escalation will be permitted. The prices for years 2--3 shall be adjusted annually on September 1st of each year by multiplying the initial charge in each category by a fraction, the numerator of which shall be the U.S. Bureau of Labor Statistics consumer price index for all urban customers (C.P.I.U.) for the NY metropolitan area for May of such year and the denominator of which shall be the index for the annual increase or decrease amount may be lower than the stipulated amount upon mutual agreement.

Appendix EE
Equal Employment Opportunities for Minorities and Women

The provisions of this Appendix EE are hereby made a part of the document to which it is attached.

Definitions:

As used in this Appendix EE the term **"Executive Director"** shall mean the Executive Director of the Nassau County Office of Minority Affairs; provided, however, that Executive Director shall include a designee of the Executive Director except in the case of final determinations issued pursuant to Section (a) through (l) of these rules.

As used in this Appendix EE the term **"Subcontract"** shall mean an agreement consisting of part or parts of the contracted work of the County Contractor.

As used in this Appendix EE, the term **"Subcontractor"** shall mean a person or firm who performs part or parts of the contracted work of a prime contractor providing services, including construction services, to the County pursuant to a county contract. Subcontractor shall include a person or firm that provides labor, professional or other services, materials or supplies to a prime contractor that are necessary for the prime contractor to fulfill its obligations to provide services to the County pursuant to a county contract. Subcontractor shall not include a supplier of materials to a contractor who has contracted to provide goods but no services to the County, nor a supplier of incidental materials to a contractor, such as office supplies, tools and other items of nominal cost that are utilized in the performance of a service contract.

As used in this Appendix EE the term **"Best Efforts Checklist"** shall mean a list signed by the Contractor, listing the procedures it has undertaken to procure Subcontractors in accordance with this Appendix EE.

As used in this Appendix EE the term **"County Contract"** shall mean (i) a written agreement or purchase order instrument, providing for a total expenditure in excess of twenty-five thousand dollars ($25,000), whereby a County contracting agency is committed to expend or does expend funds in return for labor, services, supplies, equipment, materials or any combination of the foregoing, to be performed for, or rendered or furnished to the County; or (ii) a written agreement in excess of one hundred thousand dollars ($100,000), whereby a County contracting agency is committed to expend or does expend funds for the acquisition, construction, demolition, replacement, major repair or renovation of real property and improvements thereon. However, the term "County Contract" does not include agreements or orders for the following services: banking services, insurance policies or contracts, or contracts with a County contracting agency for the sale of bonds, notes or other securities.

As used in this Appendix EE the term **"County Contractor"** means an individual, business enterprise, including sole proprietorship, partnership, corporation, not-for-profit corporation, or any other person or entity other than the County, whether a contractor, licensor, licensee or any other party, that is (i) a party to a County Contract, (ii) a bidder in connection with the award of a County Contract, or (iii) a proposed party to a County Contract, but shall not include any Subcontractor.

As used in this Appendix EE **"Documentation Demonstrating Best Efforts to Obtain Certified Minority or Women-owned Business Enterprises"** shall include, but is not limited to the following:

a. Proof of having advertised for bids, where appropriate, in minority publications, trade newspapers/notices and magazines, trade and union publications, and publications of general circulation in Nassau County and surrounding areas or having verbally solicited M/WBEs whom the County Contractor reasonably believed might have the qualifications to do the work. A copy of the advertisement, if used, shall be included to demonstrate that it contained language indicating that the County Contractor welcomed bids and quotes from M/WBE Subcontractors. In addition, proof of the date(s) any such advertisements appeared must be included in the Best Effort Documentation. If verbal solicitation is used, a County Contractor's affidavit with a notary's signature and stamp shall be required as part of the documentation.

b. Proof of having provided reasonable time for M/WBE Subcontractors to respond to bid opportunities according to industry norms and standards. A chart outlining the schedule/time frame used to obtain bids from M/WBEs is suggested to be included with the Best Effort Documentation

c. Proof or affidavit of follow-up of telephone calls with potential M/WBE subcontractors encouraging their participation. Telephone logs indicating such action can be included with the Best Effort Documentation

d. Proof or affidavit that M/WBE Subcontractors were allowed to review bid specifications, blueprints and all other bid/RFP related items at no charge to the M/WBEs, other than reasonable documentation costs incurred by the County Contractor that are passed onto the M/WBE.

e. Proof or affidavit that sufficient time prior to making award was allowed for M/WBEs to participate effectively, to the extent practicable given the timeframe of the County Contract.

f. Proof or affidavit that negotiations were held in good faith with interested M/WBEs, and that M/WBEs were not rejected as unqualified or unacceptable without sound business reasons based on (1) a thorough investigation of M/WBE qualifications and capabilities reviewed against industry custom and standards and (2) cost of performance. The basis for rejecting any M/WBE deemed unqualified by the County Contractor shall be included in the Best Effort Documentation.

g. If an M/WBE is rejected based on cost, the County Contractor must submit a list of all sub-bidders for each item of work solicited and their bid prices for the work.

h. The conditions of performance expected of Subcontractors by the County Contractor must also be included with the Best Effort Documentation

i. County Contractors may include any other type of documentation they feel necessary to further demonstrate their Best Efforts regarding their bid documents.

Rule:

The Contractor shall comply with all federal, State and local statutory and constitutional anti-discrimination provisions. In addition, Local Law No. 14-2002, entitled "Participation by Minority Group Members and Women in Nassau County Contracts," governs all County Contracts as defined herein and solicitations for bids or proposals for County Contracts. In accordance with Local Law 14-2002:

A. The Contractor shall not discriminate against employees or applicants for employment because of race, creed, color, national origin, sex, age, disability or marital status in recruitment, employment, job assignments, promotions, upgradings, demotions, transfers, layoffs, terminations, and rates of pay or other forms of compensation. The Contractor will undertake or continue existing programs related to recruitment, employment, job assignments, promotions, upgradings, transfers, and rates of pay or other forms of compensation to ensure that minority group members and women are afforded equal employment opportunities without discrimination.

B. At the request of the County contracting agency, the Contractor shall request each employment agency, labor union, or authorized representative of workers with which it has a collective bargaining or other agreement or understanding, to furnish a written statement that such employment agency, union, or representative will not discriminate on the basis of race, creed, color, national origin, sex, age, disability, or marital status and that such employment agency, labor union, or representative will affirmatively cooperate in the implementation of the Contractor's obligations herein.

C. The Contractor shall state, in all solicitations or advertisements for employees, that, in the performance of the County Contract, all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex, age, disability or marital status.

D. The Contractor shall make best efforts to solicit active participation by certified minority or women-owned business enterprises ("Certified M/WBEs") as defined in Section 101 of Local Law No. 14-2002, for the purpose of granting of Subcontracts.

E. The Contractor shall, in its advertisements and solicitations for Subcontractors, indicate its interest in receiving bids from Certified M/WBEs and the requirement that Subcontractors must be equal opportunity employers.

F. Contractors must notify and receive approval from the respective Department Head prior to issuing any Subcontracts and, at the time of requesting such authorization, must submit a signed Best-Efforts Checklist.

G. Contractors for projects under the supervision of the County's Department of Public Works shall also submit a utilization plan listing all proposed Subcontractors so that, to the greatest extent feasible, all Subcontractors will be approved prior to commencement of work. Any additions or changes to the list of subcontractors under the utilization plan shall be approved by the Commissioner of the Department of Public Works when made. A copy of the utilization plan any additions or changes thereto shall be submitted by the Contractor to the Office of Minority Affairs simultaneously with the submission to the Department of Public Works.

H. At any time after Subcontractor approval has been requested and prior to being granted, the contracting agency may require the Contractor to submit Documentation Demonstrating Best Efforts to Obtain Certified Minority or Women-owned Business Enterprises. In addition, the contracting agency may require the Contractor to submit such documentation at any time after Subcontractor approval when the contracting agency has reasonable cause to believe that the existing Best-Efforts Checklist may be inaccurate. Within ten working days (10) of any such request by the contracting agency, the Contractor must submit Documentation.

I. In the case where a request is made by the contracting agency or a Deputy County Executive acting on behalf of the contracting agency, the Contractor must, within two (2) working days of such request, submit evidence to demonstrate that it employed Best Efforts to obtain Certified M/WBE participation through proper documentation.

J. Award of a County Contract alone shall not be deemed or interpreted as approval of all Contractor's Subcontracts and Contractor's fulfillment of Best Efforts to obtain participation by Certified M/WBEs..

K. A Contractor shall maintain Documentation Demonstrating Best Efforts to Obtain Certified Minority or Women-owned Business Enterprises for a period of six (6) years. Failure to maintain such records shall be deemed failure to make Best Efforts to comply with this Appendix EE, evidence of false certification as M/WBE compliant or considered breach of the County Contract.

L. The Contractor shall be bound by the provisions of Section 109 of Local Law No. 14-2002 providing for enforcement of violations as follows:

   i) Upon receipt by the Executive Director of a complaint from a contracting agency that a County Contractor has failed to comply with the provisions of Local Law No. 14-2002, this Appendix EE or any other contractual provisions included in furtherance of Local Law No. 14-2002, the Executive Director will try to resolve the matter.

   ii) If efforts to resolve such matter to the satisfaction of all parties are unsuccessful, the Executive Director shall refer the matter, within thirty days (30) of receipt of the complaint, to the American Arbitration Association for proceeding thereon.

   iii) Upon conclusion of the arbitration proceedings, the arbitrator shall submit to the Executive Director his recommendations regarding the imposition of sanctions, fines or penalties. The Executive Director shall either (i) adopt the recommendation of the arbitrator (ii) determine that no sanctions, fines or penalties should be imposed or (iii) modify the recommendation of the arbitrator, provided that such modification shall not expand upon any sanction recommended or impose any new sanction or increase the amount of any recommended fine or penalty. The Executive Director, within ten days (10) of receipt of the arbitrator's award and recommendations, shall file a determination of such matter and shall cause a copy of such determination to be served upon the respondent by personal service or by certified mail return receipt requested. The award of the arbitrator, and the fines and penalties imposed by the Executive Director, shall be final determinations and may only be vacated or modified as provided in the civil practice law and rules ("CPLR").

M. The contractor shall provide contracting agency with information regarding all subcontracts awarded under any County Contract, including the amount of compensation paid to each Subcontractor and shall complete all forms provided by the Executive Director or the Department Head relating to subcontractor utilization and efforts to obtain M/WBE participation.

Failure to comply with provisions (a) through (m) above, as ultimately determined by the Executive Director, shall be a material breach of the contract constituting grounds for immediate termination. Once a final determination of failure to comply has been reached by the Executive Director, the determination of whether to terminate a contract shall rest with the Deputy County Executive with oversight responsibility for the contracting agency.

Provisions (a), (b) and (c) shall not be binding upon Contractors or Subcontractors in the performance of work or the provision of services or any other activity that are unrelated, separate, or distinct from the County Contract as expressed by its terms.

The requirements of the provisions (a), (b) and (c) shall not apply to any employment or application for employment outside of this County or solicitations or advertisements therefor or any existing programs of affirmative action regarding employment outside of this County and the effect of contract provisions required by these provisions (a), (b) and (c) shall be so limited.

The Contractor shall include provisions (a), (b) and (c) in every Subcontract in such a manner that these provisions shall be binding upon each Subcontractor as to work in connection with the County Contract.

Provisions requiring contractors to retain or submit documentation of best efforts to utilize certified subcontractors and requiring Department head approval prior to subcontracting shall not apply to inter-governmental agreements. In addition, the tracking of expenditures of County dollars by not-for-profit corporations, other municipalities, States, or the federal government is not required.

Appendix L
Certificate of Compliance

In compliance with Local Law 1-2006, as amended (the "Law"), the Contractor hereby certifies the following:

1. The chief executive officer of the Contractor is:
   Bryony Chamberlain (Name)
   75 Commercial St Plainview NY 11803 (Address)
   516-349-8200 (Telephone Number)

2. The Contractor agrees to either (1) comply with the requirements of the Nassau County Living Wage Law or (2) as applicable, obtain a waiver of the requirements of the Law pursuant to section 9 of the Law. In the event that the contractor does not comply with the requirements of the Law or obtain a waiver of the requirements of the Law, and such contractor establishes to the satisfaction of the Department that at the time of execution of this agreement, it had a reasonable certainty that it would receive such waiver based on the Law and Rules pertaining to waivers, the County will agree to terminate the contract without imposing costs or seeking damages against the Contractor

3. In the past five years, Contractor _____ (HAS) ✓ (HAS NOT) been found by a court or a government agency to have violated federal, state, or local laws regulating payment of wages or benefits, labor relations, or occupational safety and health. If a violation has been assessed against the Contractor, describe below:

   ____

   ____

4. In the past five years, an administrative proceeding, investigation, or government body-initiated judicial action _____ (HAS) ✓ (HAS NOT) been commenced against or relating to the Contractor in connection with federal, state, or local laws regulating payment of wages or benefits, labor relations, or occupational safety and health. If such a proceeding, action, or investigation has been commenced, describe below:

   ____

   ____

5. Contractor agrees to permit access to work sites and relevant payroll records by authorized County representatives for the purpose of monitoring compliance with the Living Wage Law and investigating employee complaints of noncompliance.

I hereby certify that I have read the foregoing statement and, to the best of my knowledge and belief, it is true, correct and complete. Any statement or representation made herein shall be accurate and true as of the date stated below.

2/27/2026

Dated

Signature of Chief Executive Officer

Bryony Chamberlain Regional VP

Name of Chief Executive Officer

Sworn to before me this
27th day of February, 2026

Notary Public

ERROL ANTHONY DAWSON
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01DA6028568
Qualified in Nassau County
Commission Expires August 2, 2029

Non-Disclosure Agreement (NDA)

THIS NON-DISCLOSURE AGREEMENT ("Agreement") is made effective upon the date last executed by all the parties to this Agreement by and between the County of Nassau acting by and through its Department of Health ("Disclosing Party" or "County") and **We Transport, Inc.** ("Recipient" or "Contractor"), including each of their subsidiaries, successors and assigns.

WHEREAS, County and Contractor have entered into a Nassau County contract to safely and reliably transport preschool children to and from their educational programs ("Agreement"); and

WHEREAS, County require that the Contractor assigned to work on County projects acknowledges the obligations of confidentiality and non-disclosure applicable to the Contractor pursuant to the Agreement.

NOW, THEREFORE, the Contractor acknowledges the following:

Term.
The confidentiality obligations set forth herein shall survive (i) termination of the Agreement.

Confidential Information.

(a) The Contractor acknowledges and understand that all records, reports, information, and data as further identified below ("Information") acquired in connection with performance or administration of the Agreement shall be used and disclosed solely for the purpose of performance and administration of the Contract or as required by Law.

(b) The Contractor acknowledges and understand that in connection with performance under Agreement Contractor may have access to and/or be in possession of confidential information of County ("Confidential Information"). Confidential Information shall mean all information both tangible and intangible information and materials belonging to the County or in the County's possession that are of a confidential or proprietary nature, whether or not marked or identified as such, and are disclosed or made accessible to the Contractor, including, but not limited to:

(i) trade secrets, processes, business, financial information and technical information and data, disclosed orally, visually, in writing, electronic media or by any other means;

(ii) all non-public information concerning the programs, processes, statistics, research, development, strategic plans, or the like with respect to the operations and activities of the County;

(ii) all information concerning the County's computer systems and technology, including, but not limited to, information concerning current and future hardware, software, configurations, operations, networks, computing facilities and locations, processes, research, projects, designs, and specifications;

(iv) all non-public information concerning current and/or former County employees, contractors and/or vendors, and members of the public;

(v) all information that the County receives from third parties if the County is subject to a duty to keep such information confidential;

(vi) all original and copied notes, memoranda, or other records and documentation of the Contractor to the extent relating to, derived from, and/or incorporating any County Confidential Information;

(viii) all information marked or identified as "confidential" or "proprietary" in written or electronic form when disclosed and/or made accessible to the Contractor or its designee.

Non-Disclosure

(a) The Contractor shall maintain all County Confidential Information in strict confidence and cause Contractor employees, agents, and subcontractors to maintain County Confidential Information in strict confidence. The Contractor acknowledges and understand that Contractor is obligated to hold in confidence, in the same manner as Contractor holds Contractor's own confidential information of like kind, all Confidential Information to which Contractor may have access under the Agreement; provided that in no event shall the Contractor exercise less than reasonable care to protect the Confidential Information. If necessary to provide services under the Agreement, Contractor may disclose Confidential Information received under this Agreement to employees, subcontractors or agents with a need to know, provided that any Contractor employee, subcontractor or agent is bound to protect such Confidential Information from unauthorized use and disclosure under the terms of a written agreement that is at least as stringent as those of the Contractor's obligations under the Agreement. Confidential Information shall not otherwise be disclosed to any third party without the prior written consent of the County.

(b)The Contractor acknowledges and understand that Contractor shall not use the Confidential Information for Contractor's own benefit or for the benefit of any third party, except as expressly permitted or directed by authorized County management.

(c) Except as specifically agreed in writing by the County or agency head, the Contractor shall not disclose any County Confidential Information to any entity outside the United States, or store or transmit any County Confidential Information outside the United States, other than County Confidential Information that is in electronic form and is transmitted or stored on a momentary basis as may be inherent in electronic transmission between locations within the United States.

Compliance with Laws

The Contractor shall comply with all applicable Federal, State and local Laws governing the confidentiality and privacy of Information. As used in this Non-Disclosure Agreement the word "Law" includes any and all statutes, local laws, ordinances, rules, regulations, applicable orders, and/or decrees, as the same may be amended from time to time, enacted, or adopted. In the event of any inconsistency or conflict between the provisions of this NDA and the provisions of applicable Laws governing the confidentiality and privacy of Information (e.g. personal information of County employees), the provisions of applicable Laws shall take precedence.

Exclusions

Excluding that information required by law to be protected, the foregoing shall not prohibit or limit Contractor's use of information (including but not limited to ideas, concepts, know-how, techniques and methodologies) (i) previously known to it, (ii) independently developed by it, (iii) acquired by it from a third party without continuing restriction on use, or (iv) which is, or becomes, publicly available through no breach by it of the Agreement.

Reporting
Contractor shall notify the County of any request for Information or access to Information that is unrelated to the performance or administration of the Agreement.

Ownership
All Information, except the Contractor's proprietary information, to which the Contractor has access is at all times the sole property of the County. The Contractor shall not have any right, title or interest to such material and shall not sell, transfer or otherwise make available to third parties except as provided in this NDA or the Agreement. All reports, notes, memoranda, notebooks, drawings and any other Information developed, received, compiled or delivered to the Contractor, regardless of the source of Information, shall be maintained only for the time necessary to provide services under the Agreement and shall be returned to the County at the termination of the Agreement or destroyed at the direction of the County. Destruction shall be deemed to include the purging of all Information from all equipment and media storage created or used in performance of the Agreement.

Performance
(a) Except to the extent necessary to provide services under the Agreement and with the consent of the County, the Contractor shall attach or load any additional hardware or software to County equipment. The Contractor shall use only those access rights and shall access only Information authorized by the County.

(b) The Contractor acknowledges and understand that Contractor shall comply with County's published computer and information security policies and practices which are made available to Contractor.

Assignment.
The Contractor shall not assign or subcontract its obligations under this NDA.

Breach.
The Contractor acknowledges that breach of this NDA shall give rise to irreparable injury that may not adequately be compensable in damages or at law. Accordingly, the Contractor agrees that injunctive relief may be an appropriate remedy in addition to any other remedies that may lie in equity or at law. Additionally, the Contractor shall indemnify and hold harmless the County and its officers, agents and employees from all suits, actions, damages and costs of every name and description arising out of the acts or omissions of the Contractor and/or Contractor's employees, agents or subcontractors in violation of the terms and conditions of this NDA.

IN WITNESS WHEREOF, the parties have executed this Non-Disclosure Agreement as of the date set forth below.

CONTRACTOR: **We Transport, Inc.**

By: ______________________
Name: Brittany Chamberlain
Title: Regional VP
Date: 3/2/2026

COUNTY OF NASSAU

By: ______________________
Name: ______________________
Title: ______________________
Date: ______________________

Confidentiality Agreement

I Bryony Chamberlain (insert name), am a (please circle one) subcontractor / agent / employee / director / officer / other ________________ of the Contractor **We Transport, Inc.** (the "Contractor"). I understand that I will be performing services in furtherance of an agreement between the Contractor and Nassau County (the "County") related to the contracted services (the "Agreement"). I understand, acknowledge, and agree that all records, information, and data ("Information") acquired in connection with performance or administration of the Agreement shall be used and disclosed solely for the purpose of performance and administration of the Agreement or as required by law. I agree to reasonably safeguard any Information as to prevent disclosure to any unauthorized person. I understand and agree that the terms of this Confidentiality Agreement shall continue after I am no longer performing services related to the Agreement, and I shall continue to abide by such terms of this Confidentiality Agreement in perpetuity. I understand that failure to comply with these requirements may result in disciplinary action, termination, civil liability, and/or criminal prosecution, as well as any other penalties provided by law. This Confidentiality Agreement shall be governed and construed in accordance with the Laws of New York State.

(Individual's Signature)

Bryony Chamberlain
(Individual's Printed Name)

We Transport Inc
(Entity for which Individual is an employee or agent)

3/2/2026
(Date)

EXHIBIT A – SCOPE OF SERVICES
DETAILED REQUISITES/SPECIFICATION

SCOPE:

IT IS THE INTENT OF THE COUNTY OF NASSAU TO PROPERLY DESCRIBE BY THESE SPECIFICATIONS, TERMS AND CONDITIONS FOR AN ADEQUATE METHOD OF PROVIDING FOR TRANSPORTATION OF STUDENTS REQUIRING SPECIALIZED TRANSPORTATION TO AND FROM APPROXIMATELY 33 SCHOOLS ON A DAILY BASIS. (THERE ARE APPROXIMATELY 1400 STUDENTS FOR THE AGENCY OR AGENCIES NAMED HEREIN IN ORDER THAT THEY MAY ENJOY UNINTERRUPTED SERVICE IN CONSIDERATION FOR PAYMENT OF THE PRICES BID).

TERM:

THE TERM FOR THIS CONTRACT IS THREE YEARS STARTING 8/1/2026 THROUGH 7/31/2029 WITH THE POSSIBILITY OF ONE, TWO YEAR EXTENSION. ALL EXTENSIONS ARE SUBJECT UPON THE MUTUAL CONSENT OF BOTH PARTIES

DEFINITIONS:

1. THE TERM "DEPARTMENT" AS USED HEREIN SHALL BE DEEMED AS THE DIVISION, BUREAU, OFFICE, AGENCY OF OTHER COUNTY ESTABLISHMENTS AUTHORIZED TO RECEIVE THE SERVICE SPECIFIED HEREIN AND WHO ARE IDENTIFIED BY NAME.

2. TRANSPORTATION MANAGEMENT COMPANY (TMC) IS DEFINED AS THE PROVIDER DESIGNATED BY THE DEPARTMENT TO COORDINATE, OVERSEE AND MONITOR SERVICES ON ITS BEHALF.

3. ZONE AS USED HEREIN IS A TRANSPORTATION SERVICE AREA DEFINED BY THE LOCATION OF A GROUP OF PRIMARY DESTINATION FACILITIES; ZONES ARE NOT DELINEATED BY GEOGRAPHIC BOUNDARIES.

4. DESTINATION FACILITY MEANS THE SCHOOL, AGENCY, OFFICE, LIBRARY OR ANY OTHER LOCATION AT WHICH A CHILD RECEIVES SERVICE(S) UNDER THE EARLY INTERVENTION OR PRESCHOOL PROGRAMS AND TO WHICH A DISABLED CHILD, AND IN SOME INSTANCES A CHILD'S PARENT(S), GUARDIAN(S), NURSE, SIBLINGS(S), OR OTHER AUTHORIZED PERSON MUST BE TRANSPORTED.

5. ROUTE TIME IS DEFINED TO BE THE PERIOD FROM THE TIME THE FIRST CHILD IS PICKED UP FOR THE FIRST SESSION TO THE LAST DESTINATION FACILITY SERVICED BY THE ROUTE. FOR DISMISSAL, ROUTE TIME IS TO BE CALCULATED FROM THE TIME THE BUS LEAVES THE DESTINATION FACILITY TO THE DROP-OFF OF THE LAST CHILD. ROUTES MAY BE STRUCTURED TO REQUIRE THE PICK-UP AND DROP-OFF OF STUDENTS AT MORE THAN ONE DESTINATION FACILITY. ACTUAL TIME VARIANCES FROM SCHEDULED TIME WHICH MAY OCCUR DUE TO TRAFFIC, WEATHER, STUDENT LOADING /UNLOADING AND OTHER CONDITIONS ARE NOT INCLUDED IN ROUTE TIME AND ARE NOT REIMBURSABLE.

6. ONE HOUR ROUTE IS DEFINED AS ONE BUS SCHEDULED TO OPERATE UP TO ONE HOUR OF ROUTE TIME PER DAY.

7. THE TWO HOUR ROUTE IS DEFINED AS ONE BUS SCHEDULED TO OPERATE UP TO TWO HOURS OF ROUTE TIME PER DAY.

8. THE THREE-HOUR ROUTE IS DEFINED AS ONE BUS SCHEDULED TO OPERATE MORE THAN TWO HOURS, BUT NOT EXCEEDING THREE HOURS OF ROUTE TIME PER DAY.

9. THE FOUR HOUR ROUTE IS DEFINED AS ONE BUS SCHEDULED TO OPERATE MORE THAN THREE HOURS, BUT NOT EXCEEDING FOUR HOURS OF ROUTE TIME PER DAY.

10. THE FIVE HOUR ROUTE IS DEFINED AS ONE BUS SCHEDULED TO OPERATE MORE THAN FOUR HOURS, BUT NOT EXCEEDING FIVE HOURS OF ROUTE TIME PER DAY.

11. THE SIX HOUR ROUTE IS DEFINED AS ONE BUS SCHEDULED TO OPERATE MORE THAN FIVE HOURS, BUT NOT EXCEEDING SIX HOURS OF ROUTE TIME PER DAY.

12. THE SEVEN HOUR ROUTE IS DEFINED AS ONE BUS SCHEDULED TO OPERATE MORE THAN SIX HOURS, BUT NOT EXCEEDING SEVEN HOURS OF ROUTE TIME PER DAY.

13. BUS, VAN, OR VEHICLE IS DEFINED AS EQUIPMENT MEETING THE SPECIFICATIONS NOTED IN THIS REQUEST FOR BID/CONTRACT TO BE USED IN TRANSPORTING AUTHORIZED CHILDREN.

14. CHILD, STUDENT IS DEFINED AS ANY CHILD AUTHORIZED BY THE COUNTY TO RECEIVE SERVICES.

15. MONITOR/AIDE MEANS A PERSON ASSIGNED TO A VEHICLE USED FOR SERVICES TO ASSIST A CHILD AND/OR DRIVER AND SHALL INCLUDE A REGULARLY SCHEDULED MONITOR OR SUBSTITUTE MONITOR.

PRICES:

SHALL REMAIN FIRM FOR THE FIRST YEAR OF THE CONTRACT AND NO UPWARD ESCALATION WILL BE PERMITTED. THE PRICES FOR YEARS 2-3 SHALL BE ADJUSTED ANNUALLY ON SEPTEMBER 1ST OF EACH YEAR BY MULTIPLYING THE INITIAL CHARGE IN EACH CATEGORY BY A FRACTION, THE NUMERATOR OF WHICH SHALL BE THE U.S. BUREAU OF LABOR STATISTICS CONSUMER PRICE INDEX FOR ALL URBAN CUSTOMERS (C.P.I.U.) FOR THE NY METROPOLITAN AREA FOR MAY OF SUCH YEAR AND THE DENOMINATOR OF WHICH SHALL BE THE INDEX FOR THE ANNUAL INCREASE OR DECREASE AMOUNT MAY BE LOWER THAN THE STIPULATED AMOUNT UPON MUTUAL AGREEMENT.

INSURANCE:

A. THE CONTRACTOR AGREES TO OBTAIN ALL INSURANCE REQUIRED UNDER THIS AGREEMENT AND TO OBTAIN APPROVAL OF SUCH INSURANCE FROM NASSAU COUNTY PRIOR TO COMMENCEMENT OF WORK UNDER THIS CONTRACT. THE CONTRACTOR SHALL NOT ALLOW ANY SUBCONTRACTOR TO COMMENCE WORK ON HIS SUBCONTRACT UNTIL ALL SIMILAR INSURANCE HAS BEEN OBTAINED BY THE SUBCONTRACTOR AND APPROVED BY NASSAU COUNTY.

B. INSURANCE COVERAGE SHALL BE PROVIDED BY AN INSURANCE COMPANY LICENSED AS AN "ADMITTED CARRIER" BY THE NEW YORK STATE INSURANCE DEPARTMENT.

C. INSURANCE COVERAGE SHALL BE EVIDENCED BY A CERTIFICATE OF INSURANCE SUBMITTED IN A FORM ACCEPTABLE TO NASSAU COUNTY "ACCORD" OR OTHER BLANK CERTIFICATES ARE NOT ACCEPTABLE UNLESS ACCOMPANIED BY A LETTER OF TRANSMITTAL FROM THE COMPANY PROVIDING COVERAGE.

SCHOOL CALENDARS:

SCHOOL YEAR

A. THE CONTRACTOR AGREES TO CONFORM TO THE SEVERAL SCHOOL CALENDARS AND DAILY AND HOURLY TIME SCHEDULES OF THE VARIOUS SCHOOLS INVOLVED. THIS CONTRACT CALLS FOR NO LESS THAN 180 DAYS OF OPERATION DURING THE TEN MONTH SCHOOL PROGRAM AND NO LESS THAN 30 DAYS OF OPERATION FOR THE SUMMER PROGRAM. CALENDARS SHALL BE FURNISHED PRIOR TO EACH SCHOOL OPENING.

B. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO OBTAIN THE SCHOOL CALENDARS OF ALL SCHOOLS COVERED BY THIS CONTRACT FROM THE TRANSPORTATION MANAGEMENT COMPANY (TMC), AND FURTHER TO ADHERE TO THESE CALENDARS AT ALL TIMES UNLESS NOTIFIED BY THE TMC. THIS SHALL INCLUDE ANY SPECIAL SCHEDULES FOR SHORTENED SESSION FOR ALL SCHOOLS COVERED BY THIS CONTRACT.

C. THE COUNTY OF NASSAU RESERVES THE RIGHT TO CHANGE THE SCHOOL HOURS OF ANY OR ALL GRADES, OR OF ANY OR ALL SCHOOLS AT ANY TIME PRIOR TO THE ISSUANCE OF THE CONTRACT AND AT ANY TIME THEREAFTER. THE COUNTY OF NASSAU RESERVES THE RIGHT TO ADD DESTINATION SCHOOLS AND TO CHANGE DESTINATION SCHOOLS, SCHOOL CALENDARS, STUDENT POPULATION, AND TIME SCHEDULES AS THE NEED MAY ARISE.

D. THE COUNTY OF NASSAU AND/OR THE TMC MAY PROVIDE THE CONTRACTOR WITH SCHEDULES AND ROUTES FOR THE TRANSPORTATION SERVICE. IT IS ANTICIPATED THAT THE CONTRACTOR WILL GENERALLY PREPARE SCHEDULES AND ROUTES AND SUBMIT SAME FOR REVIEW AND APPROVAL BY THE TMC NO LATER THAN AUGUST 15TH FOR THE FALL SCHOOL PROGRAM AND NO LATER THAN JUNE 15TH FOR THE SUMMER PROGRAM.

SAFETY REGULATIONS:

THE CONTRACTOR SHALL COMPLY WITH ALL NEW YORK STATE, COUNTY AND TOWN RULES AND REGULATIONS. THE CONTRACTOR MUST SECURE THE NECESSARY PERMITS TO RIDE ON THE PARKWAYS. THE CONTRACTOR SHALL COMPLY WITH ALL RULES AND REGULATIONS REGARDING DRIVER, MONITORS, SAFETY DEVICES AND TRAINING OF THE NEW YORK STATE EDUCATION DEPARTMENT AND THE NEW YORK STATE DEPARTMENT OF TRANSPORTATION. THE CONTRACTOR'S ATTENTION IS ESPECIALLY DIRECTED TO THE SAFETY LOAD REQUIREMENTS OF THE APPROPRIATE AGENCIES OF THE STATE OF NEW YORK. THE LEGAL CARRYING CAPACITY OF THE BUS SHALL NEVER BE EXCEEDED. THE CONTRACTOR SHALL COMPY WITH ANY ADDITIONAL RULES AND REGULATIONS BY THE NYSDOH AND OR CDC THAT MAY BE ENACTED DURING A PUBLIC HEALTH EMERGENCY.

GENERAL SAFETY:

THE SUCCESSFUL CONTRACTOR SHALL SATISFY THE COUNTY OF NASSAU THAT THE STUDENTS SHALL BE CONVEYED SAFELY. THE DUTIES AND OBLIGATIONS IN RELATION THERETO PURSUANT TO THIS CONTRACT SHALL BE PERFORMED FAITHFULLY BY THE SAID CONTRACTOR WHO SHALL, AT ALL TIMES, EXERCISE PROPER SUPERVISION OVER ALL BUS DRIVERS. DEFENSIVE DRIVING SHALL BE TAUGHT TO AND PRACTICED BY ALL DRIVERS OF BUSES UTILIZED TO PROVIDE SERVICE UNDER THIS CONTRACT. THE CONTRACTOR SHALL ALSO IMPRESS UPON THE DRIVERS THAT THEY SHALL COOPERATE WITH THE TMC, THE SCHOOL AUTHORITIES, PUBLIC OFFICIALS AND PARENTS WHO ALSO HAVE RESPONSIBILITY FOR SAFELY TRANSPORTING THE CHILDREN.

SAFETY PRACTICES:

EACH BUS DRIVER MUST OBSERVE THE FOLLOWING RULES OF SAFETY. ANY DRIVER NOT COMPLYING WITH THESE RULES AND OTHER LEGAL MANDATES IS SUBJECT TO DISMISSAL BY THE CONTRACTOR, UPON REQUEST FOR SUCH DISMISSAL BY THE COUNTY OF NASSAU AND/OR THE TMC.

A. **<u>SCHOOL BUS PASSING LAW</u>:** THE DRIVER SHALL NOT RELY ON ANY MOTORIST TO OBSERVE THE SCHOOL BUS PASSING LAW BUT MUST BE SO CAUTIOUS THAT THE CHILDREN ARE SAFE EVEN IF A MOTORIST VIOLATES THE LAW. IT IS THE DUTY OF EACH DRIVER TO REPORT VIOLATION OF THE SCHOOL BUS PASSING LAW.

B. **<u>CHILDREN LEAVING THE BUS</u>:** NO CHILD IS PERMITTED TO DISEMBARK FROM THE BUS UNLESS ESCORTED BY A PARENT OR AUTHORIZED ADULT.

C. IT IS THE DRIVERS RESPONSIBILITY TO BE CERTAIN THAT ALL CHILDREN HAVE LEFT THE BUS AT THE END OF EACH RUN (AT DESTINTATION FACILITY OR HOME). CHECK ALL AREAS OF THE VEHICLE FOR SLEEPING CHILDREN.

D. BUSSES ARE PROHIBITED FROM GOING DOWN DEAD-END STREETS, LOOP STREETS, AND CUL-DE-SACS

<u>DRIVERS:</u>

A. EACH REGULAR OR SUBSTITUTE BUS DRIVER MUST BE NO LESS THAN 21 YEARS OF AGE AND MUST BE IN COMPLIANCE WITH ALL RULES, REGULATIONS AND SECTION OF ARTICLE 19A. IN ADDITION, ALL REGULAR AND SUBSTITUTE DRIVERS MUST BE IN COMPLIANCE WITH AND HAVE A COMMERCIAL DRIVERS LICENSE (CDL) WITH A PASSENGER ENDORSEMENT ("P" ENDORSEMENT). ALL DRIVERS CURRENTLY EMPLOYED BY THE CONTRACTOR MUST HAVE SUCCESSFULLY COMPLETED AN APPROVED 20-HOUR STATE EDUCATION COURSE. ALL DRIVERS HIRED AFTER THE START OF THE CONTRACT MUST BE ENROLLED IN AN APPROVED 20-HOUR STATE ED COURSE WITHIN THE FIRST 20 DAYS OF EMPLOYMENT WITH COMPLETION IN 6 MONTHS.

B. EACH REGULAR OR SUBSTITUTE BUS DRIVER SHALL BE EXAMINED BY A PHYSICIAN <u>PRIOR TO THE BEGININNG OF SERVICE</u>. AN EXAMINATION TO DETERMINE THE PHYSICAL CONDITION OF EACH DRIVER SHALL BE REPORTED BY THE PHYSICIAN ON A FORM PRESCRIBED BY THE COMMISSIONER OF EDUCATION WHICH COMPLIES WITH THE REQUIREMENTS OF ARTICLE 19A OF THE VEHICLE AND TRAFFIC LAW AND SECTION 156.3 OF THE REGULATIONS OF THE COMMISSIONER OF EDUCATION. SUCH PHYSCIAL EXAMINATION SHALL BE CONDUCTED WITHIN FOUR WEEKS PRIOR TO THE BEGININNG OF SERVICE IN EACH SCHOOL YEAR. CONTRACTORS ARE REQUIRED TO PROVIDE A COPY OF SEC. 6.11 & 6.12 OF ARTICLE 19A TO ALL PHYSICIANS USED FOR DRIVERS' PHYSICALS.

C. EACH REGULAR OR SUBSTITUTE BUS DRIVER MUST SUBMIT AN APPLICATION FOR A POSITION ON A FORM PRESCRIBED BY THE COMMISSIONER OF EDUCATION WHICH COMPLIES WITH THE REQUIREMENTS OF ARTICLE 19A OF THE VEHICLE AND TRAFFIC LAW AND SECTION 156.3 OF THE REGULATIONS OF THE COMMISSIONER OF EDUCATION. THE APPLICATION MUST BE SUBMITTED ANNUALLY TO THE DEPARTMENT/TMC FOR APPROVAL. NO REGULAR OR SUBSTITUTE DRIVER IS TO BE ASSIGNED TO PERFORM ANY PART OF THIS CONTACT PRIOR TO SUCH APPROVAL BY THE DEPARTMENT/TMC.

D. EACH REGULAR OR SUBSTITUTE BUS DRIVER MUST SUBMIT AN ANNUAL REPORT OF HIS DRIVING RECORD FOR REVIEW AND APPROVAL BY THE DEPARTMENT/TMC ON A FORM PRESCRIBED BY THE COMMISSIONER OF EDUCATION WHICH COMPLIES WITH THE REQUIREMENTS OF ARTICLE 19A OF THE VEHICLE AND TRAFFIC LAW AND SECTION 156.3 OF THE REGULATIONS OF THE COMMISSIONER OF EDUCATION.

E. THE CONTRACTOR MUST PROPERLY INVESTIGATE THE ABILITY AND CHARACTER OF ALL BUS DRIVERS (REGULAR AND SUBSTITUTE) AND MUST CERTIFY THEM TO THE DEPARTMENT/TMC. THE INVESTIGATION MUST INCLUDE A CRIMINAL BACKGROUND CHECK AND FINGERPRINTING OF ALL DRIVERS AND MONITORS TO BE UTILIZED IN COMPLIANCE WITH LOCAL LAW 6-1995. THE CONTRACTOR MUST SUBMIT TO THE TMC A COMPLETE LIST OF ALL ACCIDENTS DURING THE PAST THREE YEARS FOR ANY BUS DRIVER TO BE ASSIGNED TO THIS CONTRACT PRIOR TO THE START OF SERVICE IN SEPTEMBER, FOR THE SCHOOL YEAR. SUCH LISTS ARE TO BE PREPARED BY AND ON THE STATIONARY

OF THE CONTRACTOR'S INSURANCE CARRIER.

F. DRIVING ABSTRACTS MUST BE PROVIDED TO THE TMC BY THE CONTRACTOR, ON EACH DRIVER EMPLOYED BY THE CONTRACTOR FOR HANDICAPPED STUDENT TRANSPORTATION, ON OFFICIAL STATIONERY OF THE MOTOR VEHICLE BUREAU PRIOR TO THE START OF EMPLOYMENT.

G. DRIVERS SHALL OTHERWISE COMPLY WITH ALL REQUIREMENTS OF ARTICLE 19A AND THE REGULATIONS OF THE COMMISSIONER OF EDUCATION IN ADDITION TO ALL OTHER REGULATIONS OR STATUTES TO WHICH SUCH DRIVER MUST BE SUBJECT. THE COUNTY AND/OR THE TMC RESERVES THE RIGHT TO REJECT OR REQUIRE REPLACEMENT OF DRIVERS WITHOUT BEING LIMITED TO CONSIDERATIONS OF HEALTH AND DRIVING RECORD.

H. THE CONTRACTOR SHALL MAINTAIN REASONABLE PRECAUTIONS TO SEE THAT HE IS INFORMED AS TO THE ON OR OFF-THE-JOB INVOLVEMENT'S OF EMPLOYEES. SHOULD IT THEREBY COME TO THE ATTENTION OF THE CONTRACTOR THAT ANY EMPLOYEE HAS BEEN, OR IS REPUTED TO HAVE BEEN, INVOLVED IN ANY CRIME OR ACT WHICH MIGHT RAISE ANY DOUBTS AS TO HIS FITNESS FOR WORK WITH CHILDREN, IT SHALL BE THE DUTY OF THE CONTRACTOR TO IMMEDIATELY INVESTIGATE SUCH ACT(S) OR ALLEGATION(S). OF PARTICULAR IMPORTANCE WOULD BE MORAL CRIMES OR AUTOMOBILE ACCIDENTS.

I. THE CONTRACTOR SHALL REGISTER WITH THE NYS DMV'S BUS DRIVER UNIT (BDU) AS A CONTRACT HOLDER. THE CONTRACTOR SHALL REGISTER ITS COUNTY CONTRACT WITH THE NYSDOH BUREAU OF EI AND CLEAR ALL DRIVERS AND MONITORS THROUGH THE NEW YORK STATE CENTRAL REGISTRY. THE CONTRACTOR MUST RECEIVE A SATISFACTORY RESPONSE BEFORE ANY ROUTES BEGIN. DRIVERS AND MONOTORS SHALL BE CLEARED ANNUALLY THEREAFTER.

J. IT SHALL BE THE DUTY OF A MONITOR TO ASSIST THE DRIVER IN THE SUPERVISION OF THE CHILDREN WHILE THE VEHICLE IS IN TRANSIT. FOR THIS PURPOSE, THE MONITOR SHALL SIT IN THE REAR OF EACH VEHICLE SO THAT STUDENTS ARE FULLY SUPERVISED.

K. BUS DRIVER SHALL BE REQUIRED TO REPORT TO THEIR SUPERVISORS ANY UNUSUAL INCIDENT OR ANY ACCIDENT WHILE TRANSPORTING STUDENTS TO OR FROM THE DESTINATION FACILITY ON THE DAY THEY OCCUR. THE CONTRACTOR SHALL BE REQUIRED TO SUBMIT A WRITTEN REPORT TO THE TMC ON A FORM PRESCRIBED BY THE COMMISSIONER OF EDUCATION WHICH COMPLIES WITH THE REQUIREMENTS OF ARTICLE 19A OF THE VEHICLE AND TRAFFIC LAW AND SECTION 156.3 OF THE REGULATIONS FOR THE COMMISSIONER OF EDUCATION OR A FORM MUTUALLY AGREED UPON BY THE TMC AND THE CONTRACTOR.

L. MEDICALS, DRIVER APPLICATIONS, RENEWAL FORMS, IF APPLICABLE, DRIVING RECORDS, CHARACTER REFERENCES, LIST OF ACCIDENTS, AND DRIVING ABSTRACTS MUST BE FILED WITH THE TMC TWO WEEKS PRIOR TO START OF TRANSPORTATION.
ALL REPLACEMENT AND SUBSTITUTE DRIVERS' REQUIRED PAPERS, AS OUTLINED ABOVE, MUST ALSO BE FILED WITH THE TMC PRIOR TO THEIR ASSIGNMENT TO ANY CONTRACTED VEHICLE FOR HANDICAPPED STUDENT TRANSPORTATION.

M. ALL RUNS SHALL HAVE A STEADY DRIVER, VEHICLE, AN APPROVED MONITOR AND A SUFFICIENT AMOUNT OF EXPERIENCED SUBSTITUTES TO COVER BOTH DRIVER AND MONITOR. ALL DRIVERS AND MONITORS SHALL BE INFORMED THAT IN CASE OF AN EMERGENCY AND RADIO CONTACT CANNOT BE MADE, THAT 911 IS TO BE CALLED.

N. THERE SHALL BE NO PRIVATE AGREEMENTS MADE BETWEEN DRIVERS AND PARENTS THAT MAY ALTER THE ASSIGNED ROUTE. ALL REQUESTS FOR ANY CHANGES SHALL BE MADE THROUGH THE SCHOOL, THE TMC AND THE CONTRACTOR.

O. IN CASES OF OPEN RUNS (NO DRIVER ASSIGNED OR THE DRIVER LEAVES THE EMPLOY OF THE CONTRACTOR), THE RUN SHALL BE COVERED BY AN EXPERIENCED SUBSTITUTE, WHO WILL REMAIN

ON RUN UNTIL SUCH TIME AS THE NEW DRIVER KNOWS THE RUN THOROUGHLY.

P. DRY RUNS MUST BE MADE FOR ALL SCHOOLS PRIOR TO OPENING SESSIONS IN SEPTEMBER AND JULY, ALSO WHENEVER A ROUTE CHANGES AFFECTING PICK-UP AND DROP-OFF SCHEDULES, PARENTS/GUARDIANS MUST BE NOTIFIED OF APPROXIMATE PICK-UP TIMES FOR THEIR CHILDREN. A LIST OF PARENT/GUARDIAN NOTIFICATION, WITH TIME, DATE AND SIGNATURE OF PERSON(S) NOTIFIED MUST BE SUBMITTED TO THE TMC FIVE BUSINESS DAYS PRIOR TO THE START OF THE SCHOOL YEAR. IN CASES WHERE DIRECT NOTIFICATION CANNOT BE MADE, TELEPHONE NOTIFICATION MUST BE MADE. THE TIME, DATE AND NAME OF THE PERSON (S) NOTIFIED WILL BE SUBMITTED AS ABOVE, SIGNED BY THE PERSON MAKING SAID NOTIFICATION.

Q. THE CONTRACTOR MUST CERTIFY THAT ALL DRIVERS ARE DRUG AND ALCOHOL FREE. DRUG AND ALCOHOL TESTING MUST BE ADMINISTERED TO ALL OPERATORS ON THE FOLLOWING BASIS: PRE-EMPLOYMENT, POST ACCIDENT, REASONABLE CAUSE AND RANDOM. THIS CERTIFICATION MUST BE SUBMITTED ON A FORM THAT IS MUTUALLY AGREED ON BY THE TMC AND THE CONTRACTOR.

R. BASELINE TUBERCULOSIS ASSESSMENT FOR PRE-EMPLOYMENT (BLOOD TEST) UNLESS PREVIOUSLY DOCUMENTED PREVIOUS POSITIVE TEST AND NEGATIVE CHEST X-RAY ON FILE. THEREAFTER, ANNUAL HEALTH SELF-ASSESSMENT THAT INCLUDES TB RISK ASSESSMENT AND SYMPTOM REVIEW SIGNED BY HEALTH CARE PROVIDER.

DUTIES AND CONDUCT OF DRIVERS

A. DRIVERS SHALL BE FAMILIAR WITH THE VEHICLE AND TRAFFIC LAW, REGULATIONS OF THE COMMISSIONER OF MOTOR VEHICLES AND REGULATIONS OF THE COMMISSIONER OF EDUCATION PERTAINING TO STUDENT TRANSPORTATION.

B. DRIVERS SHALL BE REQUIRED TO COOPERATE FULLY WITH THE DEPARTMENT/TMC IN ASSURING THAT STUDENTS SHALL COMPLY WITH DEPARTMENT/TMC STANDARDS OF BEHAVIOR AND SHALL REPORT DISCIPLINARY PROBLEMS PROMPTLY TO THE TMC MANAGEMENT OFFICE.

C. DRIVERS SHALL REPORT ALL ACCIDENTS, CHARGES OF MOTOR VEHICLE INFRACTIONS OR VIOLATIONS OR UNUSUAL SITUATIONS AND OR TRIP INTERRUPTIONS TO THE DEPARTMENT/TMC (ON APPROVED FORMS).

D. BUS DRIVERS SHALL WEAR A BUS UNIFORM WHICH MAY CONSIST OF A SHIRT, SWEATER OR JACKET.

E. BUS DRIVERS SHALL NOT SMOKE, EAT, DRINK ANY LIQUID, BE UNDER THE INFLUENCE OF A CONTROLLED SUBSTANCE OR MEDICATION, OR PERFORM ANY ACT, OR CONDUCT THEMSELVES IN ANY MANNER WHICH MAY IMPAIR THE SAFE OPERATION OF A VEHICLE WHILE SUCH VEHICLE IS TRANSPORTING STUDENTS.

F. ALL VEHICLES MUST BE SECURED IN A BUS YARD AT THE END OF EVERY ROUTE. NO BUSES ARE PERMITTED TO BE TAKEN HOME AT THE END OF THE DAY.

G. DRIVERS ARE REQUIRED TO BE IN THE BUS DURING THE LOADING AND UNLOADING OF PASSENGERS TO SUPERVISE SUCH LOADING AND UNLOADING. BUSES ARE NEVER TO BE LEFT UNATTENDED ON SCHOOL PROPERTY UNLESS THE IGNITION IS OFF, EMERGENCY BRAKE ON, BUS DOORS CLOSED AND IGNITION KEYS IN DRIVER'S POSSESSION AT ALL TIMES.

H. DRIVERS ARE REQUIRED TO CHECK ALL SEATS ON THE BUS <u>EVERY</u> TRIP, AFTER UNLOADING STUDENTS, TO ENSURE THAT CHILDREN OR ARTICLES HAVE NOT BEEN LEFT ON THE VEHICLE.

I. DRIVERS SHALL NOT DISEMBARK FROM THE SCHOOL BUS WHEN CHILDREN ARE INSIDE EXCEPT IN CASE OF EMERGENCY; AND IN SUCH CASE BEFORE LEAVING HIS/HER SEAT THE DRIVER SHALL STOP THE MOTOR, LEAVE THE TRANSMISSION IN PARK, SET THE AUXILIARY BRAKE AND REMOVE THE IGNITION KEY.

J. DRIVERS OR MONITORS ARE REQUIRED TO ASSIST CHILDREN WHILE EMBARKING AND DISEMBARKING FROM VEHICLE.

K. DRIVERS OR MONITORS ARE REQUIRED TO BUCKLE OR UNBUCKLE THE CHILDREN'S CAR SEATS AND/OR SEAT BELT.

L. DRIVERS SHALL ADMIT AND DISCHARGE ONLY AUTHORIZED PASSENGERS AND ONLY AT DESIGNATED BUS STOPS. THEY SHALL COOPERATE FULLY IN ALL STUDENT ACCOUNTING SYSTEMS ESTABLISHED BY THE DEPARTMENT/TMC. CHILDREN OF DRIVERS SHALL NOT BE PERMITTED TO RIDE BUSES UNLESS THEY ARE STUDENTS ASSIGNED TO THE PARTICULAR RUN.

M. DRIVERS AND/OR MONITORS WILL BE REQUIRED TO KEEP A SEATING CHART AND COMPLETE ACCURATE DAILY ATTENDANCE LOGS AS WELL AS TRANSPORTATION FORMS REGARDING MILEAGE, STUDENTS, TIMES BETWEEN STOPS AND ALL OTHER FORMS AT TIMES AS SHALL BE STIPULATED BY THE DEPARTMENT/TMC.

N. IF AT ANY TIME, THE CONTRACTOR USES A DRIVER, IN THE PERFORMANCE OF THIS CONTRACT, WHO HAS NOT BEEN APPROVED BY THE DEPARTMENT/ TMC PRIOR TO THE START OF SERVICE, THE CONTRACTOR IS LIABLE IN THE SUM OF THREE HUNDRED DOLLARS ($300.00) FOR EACH RUN DRIVEN BY SAID DRIVER, IN ACCORDANCE WITH SECTION "LIQUIDATED DAMAGES".

O. A LEAD DRIVER OR LIASON SHALL BE APPOINTED BY THE CONTRACTOR AS THE POINT OF CONTACT FOR ALL COMMUNICATIONS WITH PROVIDER SCHOOLS FOR ALL SESSIONS.

DRIVER TRAINING

EACH BUS DRIVER EMPLOYED BY THE CONTRACTOR SHALL HAVE RECEIVED AT LEAST TWO HOURS OF INSTRUCTION ON SCHOOL BUS SAFETY PRACTICES, INCLUDING TRAINING AND SAFETY PRACTICES RELATED TO A PUBLIC HEALTH CONCERN (I.E. COVID). BEFORE TRANSPORTING STUDENTS. EACH DRIVER OF A VEHICLE TRANSPORTING HANDICAPPED STUDENTS EXCLUSIVELY WHO IS INITIALLY EMPLOYED SUBSEQUENT TO JANUARY 1, 1976, SHALL HAVE RECEIVED AN ADDITIONAL HOUR OF INSTRUCTION CONCERNING THE SPECIAL NEEDS OF A HANDICAPPED STUDENT. DURING THE FIRST YEAR OF EMPLOYMENT, EACH DRIVER SHALL COMPLETE A COURSE OF INSTRUCTION IN SCHOOL BUS SAFETY PRACTICES APPROVED BY THE DEPARTMENT, THAT SHALL INCLUDE TWO HOURS OF INSTRUCTION CONCERNING THE SPECIAL NEEDS OF A HANDICAPPED STUDENT WHICH MAY REQUIRE ALL DRIVERS AND MONITORS TO ATTEND TRAINING SEMINARS CONDUCTED BY EACH SCHOOL THEY SERVICE. ALL SCHOOL BUS DRIVERS SHALL RECEIVE A MINIMUM OF TWO HOURS OF REFRESHER INSTRUCTION IN SCHOOL BUS SAFETY AT LEAST TWO TIMES A YEAR, AT SESSIONS CONDUCTED PRIOR TO THE FIRST DAY OF SCHOOL AND PRIOR TO FEBRUARY 1ST OF EACH YEAR. REFRESHER COURSES FOR DRIVERS OF VEHICLES TRANSPORTING HANDICAPPED STUDENTS EXCLUSIVELY SHALL ALSO INCLUDE INSTRUCTION RELATING TO THE SPECIAL NEEDS OF A HANDICAPPED STUDENT. CONTRACTORS SHALL CONFORM TO ANY CHANGES MADE BY REGULATORY AGENCIES PERTAINING TO THE INSTRUCTION OF BUS DRIVERS, INCLUDING THE CDC AND NYSDOH.

DRIVERS/MONITORS/AIDES ASSIGNMENT

A. EACH SUCCESSFUL BIDDER SHALL SUBMIT TO THE TMC THE NAMES OF BUS DRIVERS/MONITORS/AIDES, AND THE ROUTE AND BUS NUMBER TO WHICH THEY HAVE BEEN ASSIGNED, PRIOR TO THE START OF SERVICE. THE TMC MUST MEET AND APPROVE EACH BUS DRIVER AND MONITOR.

B. MONITORS ARE REQUIRED ON EVERY ROUTE AND THE CONTRACTOR SHALL PROVIDE ALL MONITORS, ASSIGNED TO DEPARTMENT ROUTES, A TWO-HOUR SEMINAR WHICH WILL INCLUDE THE SUPERVISION OF HANDICAPPED CHILDREN. THIS SEMINAR MUST MEET THE APPROVAL OF THE DEPARTMENT/TMC AND INCLUDE TRAINING AND SAFETY PRACTICES RELATED TO A PUBLIC HEALTH CONCERN (I.E. COVID). THE MINIMUM AGE OF MONITORS SHALL BE 19 YEARS OLD.

C. ALL APPROVED MONITORS SHALL START THEIR ASSIGNED ROUTES WITH THE DRIVER AT THE YARD WHERE THE ROUTE ORIGINATES FROM.

D. IN THE EVENT THAT THE MONITOR/DRIVER TRAINING SEMINARS ARE INCREASED TO MORE THAN TWO HOURS, IT SHALL BE THE CONTRACTOR'S RESPONSIBILITY TO ENSURE THAT ALL MONITORS COMPLY WITH ADDITIONAL TRAINING. IN THE EVENT THAT SCHOOLS WITHIN THE PROGRAM HOLD DRIVER/MONITOR ORIENTATIONS, THE CONTRACTOR MUST COMPLY.

E. ALL DRIVERS/MONITORS/AIDES MUST BE FINGERPRINTED IN ACCORDANCE WITH LOCAL LAW 6-1995.

F. ALL DRIVERS/MONITORS/AIDES MUST BE GIVEN AN ANNUAL PHYSICAL UTILIZING THE SAME PROCEDURES AND FORMS REQUIRED FOR DRIVERS UNDER ARTICLE 19A.

G. BASELINE TUBERCULOSIS ASSESSMENT FOR PRE-EMPLOYMENT (BLOOD TEST) UNLESS PREVIOUSLY DOCUMENTED PREVIOUS POSITIVE TEST AND NEGATIVE CHEST X-RAY ON FILE. THEREAFTER, ANNUAL HEALTH SELF-ASSESSMENT THAT INCLUDES TB RISK ASSESSMENT AND SYMPTOM REVIEW SIGNED BY HEALTH CARE PROVIDER.

H. THE TMC MAY HAVE APPROXIMATELY TWO MEETING PER YEAR AND ALL DRIVERS/MONITORS/AIDES ARE REQUIRED TO ATTEND.

ROUTES

A. THE BUS ROUTES AND SCHEDULES, AS MAY BE DISCUSSED IN ANY PART OF THIS BID PROPOSAL OR IN ANY ITEMS INCORPORATED HEREIN, OR ATTACHED HERETO, ARE ONLY TENTATIVE AND THE TMC RESERVES THE RIGHT TO MAKE CHANGES, ADDITIONS, DELETIONS AT ANY TIME AS IT CONSIDERS IN THE BEST INTEREST OF THE STUDENTS SERVED BY THE COUNTY.

B. TRANSPORTATION OF PARENTS BY THE CONTRACTOR IS STRICTLY PROHIBITED, UNLESS SPECIFICALLY REQUESTED BY THE DEPARTMENT OF HEALTH.

C. THE CONTRACTOR WILL BE REQUIRED TO PREPARE DAILY BUS SCHEDULES, ROUTING DATA FORMS AND MONTHLY STUDENT ATTENDANCE REPORTS AS REQUIRED, IN ACCORDANCE WITH DIRECTIVES FROM THE TMC.

D. ADDITIONAL STUDENTS SHALL BE TRANSPORTED WITHIN 72 HOURS OF THE TIME THAT AUTHORIZATION HAS BEEN RECEIVED FROM THE TMC.

E. IN THE EVENT OF ROUTE CHANGES, THE CONTRACTOR WILL BE REQUIRED TO NOTIFY THE TMC, THE PARENTS AND SCHOOLS INVOLVED NO LESS THAN 24 HOURS PRIOR TO THE START OF SAID CHANGES, AND PROVIDE START DATE, PICK-UP TIME, ROUTE NO. AND BUS NO.

F. ROUTES SHOULD BE ESTABLISHED SO AS TO BE THE MOST EFFICIENT AND COST EFFECTIVE TO THE COUNTY WHILE STILL PROVIDING SAFE AND RELIABLE SERVICE.

G. ROUTES MAY BE STRUCTURED TO REQUIRE THE PICK-UP AND DROP-OFF OF STUDENTS AT MORE THAN ONE DESTINATION FACILITY.

H. CO-MINGLING OF STUDENTS FROM OTHER CONTRACTS IS PROHIBITED.

I. IN ADDITION, THE CONTRACTOR MUST PROVIDE AS REQUIRED BY THE TMC COMPUTER-GENERATED INFORMATION PERTAINING TO ALL CHILDREN AND ROUTES, INCLUDING STUDENT ALPHA LISTS BY NAME AND SCHOOL SHOWING NAME, ROUTE# (A.M. & P.M.) ADDRESS ETC. ROUTE LIST SHOWING NAME, P/U OR D/O LOCATIONS, DRIVER ASSIGNED ETC. AND ROUTE MAPS. THE FORMAT MUST BE APPROVED BY THE TMC. THE CONTRACTOR MUST INFORM THE TMC WHEN A CHILD IS NOT ON THE BUS FOR 5, 10, 15 AND 20 DAYS CONSECUTIVELY.

EQUIPMENT

EQUIPMENT USED FOR THIS CONTRACT MUST NOT BE MORE THAN SEVEN YEARS OLD DURING ANY SCHOOL YEAR. EXAMPLE; 2022/23 SCHOOL YEAR, 2015 VEHICLE, 2023/24 SCHOOL YEAR, 2016 VEHICLE ETC.

WHEN ORDERING EQUIPMENT FOR THIS CONTRACT THE EQUIPMENT VENDOR MUST CERTIFY IN WRITING THAT THE EQUIPMENT HAS BEEN ORDERED. IF THE ORDER IS CHANGED OR CANCELED THE VENDOR MUST NOTIFY THE TMC IMMEDIATELY.

THE CONTRACTOR SHALL PROVIDE TO THE TMC AS SOON AS POSSIBLE (BUT NOT LATER THAN AUGUST 1, 2026, A LIST OF THE VEHICLES TO BE USED TO FULFILL THE CONTRACT. THIS LIST SHALL BE REVISED, BY THE CONTRACTOR, DURING THE DURATION OF THE CONTRACT AS ROUTES ARE ADDED. SUCH LISTS SHALL INCLUDE MAKE, YEAR, AND APPROVED SEATING CAPACITY.

SHOULD THERE BE A NEED FOR INTERIM OR SUBSTITUTE EQUIPMENT AT ANY TIME DURING THE TERM OF THIS AGREEMENT, SUCH SUBSTITUTE EQUIPMENT MUST BE APPROVED BY THE TMC AND THE COUNTY PRIOR TO USE BY THE CONTRACTOR (VEHICLE SPECIFICATIONS).

VEHICLE SPECIFICATIONS

THE VANS AND WHEELCHAIR VANS USED IN THIS CONTRACT MUST BE MODEL YEAR 2019 OR NEWER, SEAT 12 ADULTS/16 CHILDREN (EXCEPT W/C VANS WHICH SHALL ACCOMMODATE 4 WHEELCHAIR AND A MINIMUM OF 4 AMBULATORY FORWARD FACING AND SHALL MEET OR EXCEED N.Y.S. DEPARTMENT OF TRANSPORTATION, FEDERAL, N.Y.S. EDUCATION COMMISSIONER, LOCAL AND COUNTY REQUIREMENTS.

ALL VEHICLES USED FOR THIS CONTRACT MUST HAVE A FRONT AND REAR AIR CONDITIONING SYSTEM OR A REAR AIR CONDITIONING SYSTEM WITH A/C DUCTS IN THE FRONT AND REAR OF THE VEHICLE FOR EQUAL DISTRIBUTION OF THE COLD AIR. THE SYSTEM USED MUST BE A TOTAL MINIMUM B.T.U.'S OF 38, 000 A/C SYSTEMS MUST BE FULLY OPERATIONAL FROM APRIL 1ST – NOVEMBER 1ST.

A. ALL VEHICLES TO BE USED AND ALL TRANSPORTATION OPERATIONS MUST COMPLY WITH THE REGULATIONS OF THE NEW YORK STATE DEPARTMENT OF EDUCATION, THE NEW YORK STATE DEPARTMENT OF TRANSPORTATION, THE NEW YORK STATE DEPARTMENT OF MOTOR VEHICLES, AS WELL AS COMPLY WITH AND SATISFY ALL STATE OF NEW YORK AND LOCAL GOVERNMENTS THAT ARE DEEMED TO BE APPLICABLE TO THIS CONTRACT BY THE DEPARTMENT AND SHALL MEET ALL THE 1977 FEDERAL SAFETY STANDARDS AS REFLECTED IN TITLE 49 CODE OF FEDERAL REGULATIONS 571, AND SPECIFICALLY STANDARDS NO. 105,111, 217, 220, 221, 222A AND 301 AND IN LINE WITH GUIDANCE FROM THE CDC AND NYSDOH, MUST BE DISINFECTED AT A MININIMUM , AFTER EACH USE. SPARE VEHICLES AS

IDENTIFIED IN THE R.F.B. MUST ALSO COMPLY WITH THE ABOVE.

B. ALL BUSES MUST BE PAINTED NATIONAL SCHOOL BUS CHROME YELLOW.

C. ALL BUSES SHALL BE IDENTIFIED IN ACCORDANCE WITH EXISTING RULES, REGULATIONS AND LAWS OF THE STATE OF NEW YORK.

D. EVERY VEHICLE OPERATING UNDER THIS CONTRACT WILL CONFORM TO STATE DEPARTMENT OF TRANSPORTATION REGULATIONS AND CARRY AN APPROVED FIRST AID KIT INCLUDING BODY FLUID KIT AND GLOVES, FIRE EXTINGUISHER AND SEAT BELT CUTTER REGARDLESS OF VEHICLE CAPACITY.

E. VEHICLES USED TO FULFILL THIS CONTRACT SHALL HAVE ON THE RIGHT-SIDE PASSENGER WINDOW A SIGN CONTAINING THE ROUTE NUMBER OF THE BUS OR THE DESTINATION (HOME/SCHOOL) THAT THE BUS IS SERVING. SPECIFIC INSTRUCTIONS WILL BE GIVEN TO THE CONTRACTOR FOR EACH ROUTE BY THE TMC.

F. ALL VEHICLES (INCLUDING SPARES) MUST BE EQUIPPED WITH A FLAG SYSTEM OR ELECTRONIC NOTIFICATION SYSTEM THAT IDENTIFIES WHEN CHILDREN ARE ON BOARD AND WHEN THE BUS IS EMPTY. SUCH SYSTEM MUST BE APPROVED BY THE TMC PRIOR TO IMPLEMENTATION.

G. ALL VEHICLES MUST BE CLEAN INSIDE AND OUTSIDE. EXTERIORS MUST BE WASHED AT LEAST ONCE A WEEK AND INTERIORS SWEPT DAILY.

GPS ENABLED VEHICLE SYSTEM RECOMMENDED

A. ALL VEHICLES MUST BE EQUIPPED WITH A GPS (GLOBAL POSITIONING SYSTEM) ENABLED VEHICLE TRACKING SYSTEM. THIS SYSTEM SHOULD PROVIDE ACCURATE, HISTORICAL, REAL TIME VEHICLE LOCATION AND ROUTE DATA. THIS SYSTEM SHOULD HAVE THE ABILITY TO GENERATE REPORTS AS REQUESTED BY THE COUNTY OR THE TMC.

B. THE CONTRACTOR IS REQUIRED TO GIVE THE TMC FULL AND TOTAL REMOTE AUTHORIZED ACCESS TO THE GLOBAL POSITIONING SYSTEM FOR THE PURPOSE OF MONITORING VEHICLE MOVEMENTS IN REAL TIME. ACCESS TO THE GPS SYSTEM SHALL BE MAINTAINED BY THE CONTRACTOR AT THE CONTRACTOR'S EXPENSE WITH NO ADDITIONAL COST TO THE COUNTY OR THE TMC.

VIDEO CAMERA SYSTEM

ALL VEHICLES MUST BE EQUIPPED WITH A VIDEO IMAGING SYSTEM AND WORKING AUDIO SYSTEM. THE SYSTEM WILL BE PLACED IN A POSITION THAT WILL RECORD IMAGES AND SOUND OF ALL ACTIVITY IN THE INTERIOR OF THE BUS CABIN AS WELL AS VIEWING THE ROADWAY AHEAD OF THE BUS (FORWARD FACING), WHEN THE BUS IS IN SERVICE. ALL RECORDINGS WILL BE STORED FOR 6 MONTHS AND KEPT AVAILABLE FOR VIEWING AND LISTENING AT THE REQUEST OF THE COUNTY OR THE TMC. THE VIDEO AND AUDIO RECORDING SYSTEM WILL BE MAINTAINED BY THE CONRTACTOR AT THE CONTRACTOR'S EXPENSE WITH NO ADDITIONAL COST TO THE COUNTY. IF A VIDEO IS REQUESTED, IT MUST BE SENT WITHIN 24 HOURS.

SPARE VEHICLES

A. ALL SPARE VEHICLES TO BE USED IN THE PERFORMANCE OF THE CONTRACT SHALL MEET THE VEHICLE SPECS AND REQUIREMENTS SET FORTH IN THIS BID.

B. SPARE VEHICLES IN THE AMOUNT OF 10% OF FLEET TOTAL SHALL BE PROVIDED TO ENSURE 100 PERCENT COVERAGE AT ALL TIMES, AND RESPONSE TIME OF NO MORE THAN 30 MINUTES IN THE EVENT OF BREAKDOWNS. THESE SPARE VEHICLES MUST BE THE SAME NEW MODEL YEAR AS THE DAILY FLEET.

VEHICLE BREAKDOWN AND ACCIDENTS

1. IN THE CASE OF A VEHICLE BREAKDOWN ON THE WAY TO THE DESTINATION FACILITY, THE DRIVER SHALL NOTIFY THE CONTRACTOR WHO, IN TURN, SHALL NOTIFY THE TMC IMMEDIATELY AND ALL PARENTS OF CHILDREN ON THAT ROUTE. IF THE BREAKDOWN OCCURS AFTER SCHOOL CLOSING TIME, THE CONTRACTOR IS TO NOTIFY THE TMC BY TELEPHONE OF THE DELAY AND ALL PARENTS OF CHILDREN REMAINING ON THE VEHICLE.

2. THE CONTRACTOR MAY NOT UNILATERALLY EXCLUDE A STUDENT FROM TRANSPORTATION.

3. EXCEPT IN AN EMERGENCY, OR WHEN SCHEDULED BY THE DEPARTMENT OR TMC, NO STUDENT WILL BE REQUIRED TO TRANSFER FROM ONE VEHICLE TO ANOTHER ON THE TRIP EITHER TO OR FROM THE DESTINATION FACILITY.

ALL ACCIDENTS INVOLVING STUDENTS ON A VEHICLE, OR IN BOARDING OR LEAVING A VEHICLE, AND ALL OTHER ACCIDENTS SHALL BE HANDLED AS FOLLOWS:

A. THE DRIVER WILL CALL DISPATCH AND DISPATCH WILL NOTIFY 911 AND REQUEST POLICE AND AMBULANCE SERVICE.

B. THE CONTRACTOR SHALL IMMEDIATELY NOTIFY BY TELEPHONE, THE TMC OF THE LOCATION, EXTENT OF THE ACCIDENT, NAMES OF STUDENTS INVOLVED WITH A DESCRIPTION OF THEIR INJURIES, RUN NUMBER, BUS NUMBER AND SCHOOLS AFFECTED.

C. THE CONTRACTOR SHALL CONTACT PARENTS AND PROVIDE THEM WITH INFORMATION ON THEIR CHILDREN.

D. THE CONTRACTOR SHALL PREPARE ACCIDENT REPORTS FOR THE STATE DEPARTMENT OF MOTOR VEHICLES, STATE DEPARTMENT OF EDUCATION, MANAGEMENT OFFICE AND THEIR INSURANCE COMPANY, WITHIN 24 HOURS, USING APPROPRIATE FORMS.

SCHEDULING OF VEHICLES

THE CONTRACTOR SHALL PREPARE THE RUN TO BE TRAVELED BY EACH BUS AND THE TIME SCHEDULE BASED UPON THE AUTHORIZED STOPS PROVIDED TO THE CONTRACTOR BY THE DEPARTMENT OR THE TMC. <u>THE CONTRACTOR SHALL SCHEDULE BUSES SO AS TO PROVIDE THE MOST EFFICIENT AND COST-EFFECTIVE UTILIZATION OF EACH VEHICLE</u>.

EMERGENCY DRILLS ON SCHOOL BUSES

THE EMERGENCY DRILLS ON SCHOOL BUSES REQUIRED BY SECTION 3523 OF THE N.Y. STATE EDUCATION LAW SHALL INCLUDE PRACTICE AND INSTRUCTION IN THE LOCATION, USE AND OPERATION OF THE EMERGENCY DOOR, FIRE EXTINGUISHERS, AXE, FIRST AID EQUIPMENT AND WINDOWS AS A MEANS OF ESCAPE IN CASE OF FIRE OR ACCIDENT. THEY SHALL INCLUDE EMERGENCY SITUATIONS WHICH MIGHT RESULT FROM BOTH FIRE AND ACCIDENTS. SUCH INSTRUCTIONS AND THE CONDUCT OF THE DRILLS SHALL BE GIVEN BY THE CONTRACTOR AS REQUIRED BY LAW.

A MINIMUM OF THREE SUCH EMERGENCY DRILLS SHALL BE HELD ON EACH SCHOOL BUS AT EACH SCHOOL DURING THE SCHOOL YEAR; THE FIRST TO BE CONDUCTED DURING THE FIRST WEEK OF THE FALL TERM, THE SECOND PRIOR TO JANUARY 1ST AND THE THIRD PRIOR TO MAY 1ST.

NO EMERGENCY DRILLS SHALL BE CONDUCTED WHEN BUSES ARE ON ROUTES.

IN ORDER TO FACILITATE VARIOUS PROGRAMS OF BUS EMERGENCY DRILLS, THE CONTRACTOR SHALL SUPPLY, AT <u>NO</u> ADDITIONAL COST, VEHICLES AND DRIVERS TO BE AVAILABLE AT VARIOUS SCHOOL BUILDING LOCATIONS OUTSIDE OF THE REGULARLY SCHEDULED TIMES. THE CONTRACTOR SHALL CERTIFY TO THE DEPARTMENT/TMC ANNUALLY THAT CONTRACTOR HAS COMPLIED WITH THESE REGULATIONS.

CAR SEATS, SAFETY VESTS, WHEELCHAIR HOOKUPS AND HARNESSES

THE CONTRACTER SHALL PROVIDE ONE CAR SEAT OF APPROPRIATE SIZE, SAFETY VEST OR WHEELCHAIR HOOKUP, AS APPLICABLE, PER CHILD AS REQUESTED. ALL SUCH EQUIPMENT MUST MEET OR EXCEED ALL FEDERAL, STATE AND LOCAL LAWS. SHOULD THE NEED ARISE FOR A SPECIALIZED CAR SEAT, SAFETY VEST OR HARNESS PROVIDING SUCH SPECIALIZED EQUIPMENT SHALL BE THE RESPONSIBILITY OF THE PARENT. THE CONTRACTOR SHALL NOT USE A HARNESS WITHOUT THE AUTHORIZATION FROM THE COUNTY OR THE TMC.

IDENTIFICATION

DRIVERS AND MONITORS SHALL WEAR PHOTO IDENTIFICATION BADGES SUPPLIED BY THE CONTRACTOR.

FACILITIES AND MAINTENANCE

A. THE CONTRACTOR SHALL HAVE AN OPERATIONS FACILITY WITH (OR OBTAINED PRIOR TO AUGUST 1, 2021) SUFFICIENT STORAGE AND ACCESS TO MAINTENANCE FACILITIES WITH SUFFICIENT EQUIPMENT AND TRAINED PERSONNEL TO SATISFY THE NEW YORK STATE DEPARTMENT OF TRANSPORTATION, OR ANY SUCCESSOR OR SUPERSEDING AGENCY REQUIREMENTS. THE FACILITIES SHALL BE SUBJECT TO PERIODIC INSPECTION AND APPROVAL BY THE TMC AND THE DEPARTMENT DURING THE PERIOD OF THE CONTRACT.

B. THE CONTRACTOR SHALL OPERATE A PROGRAM OF PREVENTATIVE MAINTENANCE FOR EVERY VEHICLE IN ACCORDANCE WITH N.Y. STATE DEPARTMENT OF TRANSPORTATION REQUIREMENTS AND WHICH MEETS THE APPROVAL OF THE DEPARTMENT/TMC AND SHALL MAINTAIN RECORDS AS EVIDENCE THAT THE VEHICLES ARE RECEIVING ACCEPTABLE PERIODIC MAINTENANCE.

C. THE CONTRACTOR WILL WITHDRAW FROM SERVICE ANY VEHICLE WHICH IN THE OPINION OF THE INSPECTORS OF THE TMC, PRESENTS A HAZARD TO THE SAFE TRANSPORTATION OF STUDENTS, AND REPLACE IT WITH A VEHICLE WHICH IN THE OPINION OF THE INSPECTORS MEETS THE SAFETY STANDARDS OF THIS CONTRACT FOR THE SAFE TRANSPORTATION OF STUDENTS.

D. BUSES MUST BE KEPT IN EXCELLENT MECHANICAL CONDITION AND MUST BE KEPT CLEAN BOTH INSIDE AND OUT, BUT SPECIFICATION OF THESE ITEMS DOES NOT EXCLUDE OTHER CRITERIA, WHICH MAY BE USED BY THE DEPARTMENT TO DETERMINE THE ACCEPTABILITY OF A BUS. IN ANY EVENT,

ALL BUSES SHALL BE OPEN TO INSPECTION BY THE DEPARTMENT/TMC, ITS AGENTS OR ITS DULY AUTHORIZED REPRESENTATIVES DURING SCHOOL HOURS OR AT REASONABLE TIMES WITHOUT APPOINTMENT.

E. ALL SEASON TIRES ARE TO BE PUT ON ALL VEHICLES. NO RE-GROOVED OR RECAPPED TIRES WILL BE ACCEPTED.

F. THE DEPARTMENT AND/OR THE TMC RESERVES THE RIGHT TO INSPECT, OR TO HAVE ITS AUTHORIZED REPRESENTATIVE INSPECT, THE CONTRACTOR'S MAINTENANCE RECORDS AND MAKE ANY OTHER CHECKS AND INSPECTIONS THE DEPARTMENT/TMC DEEMS ADVISABLE OR NECESSARY TO ASSURE MAXIMUM SAFETY AND EFFICIENT OPERATION OF THE CONTRACTOR'S EQUIPMENT.

G. THE FACILITY MUST INCLUDE THE DISPATCH AND MANAGEMENT STAFF REQUIRED FOR THIS CONTRACT AND HAVE A MINIMUM OF TWO DIRECT PRIVATE DISPATCH PHONES FOR THIS CONTRACT ONLY. IF THE CONTRACTOR USES MORE THAN ONE DISPATCH OFFICE, YARD LOCATION, AND ADDITIONAL DIRECT PRIVATE PHONE LINES WILL BE REQUIRED TO BE INSTALLED. ALL COSTS RELATED TO THE INSTALLATION, MAINTENANCE AND MONTHLY EXPENSE FOR SHALL BE PAID BY THE CONTRACTOR.

H. THE CONTRACTOR SHALL ABIDE BY THE REQUIREMENTS OF CONFIDENTIALITY OF CHILDERN'S RECORDS AS PROVIDED UNDER THE FAMILY EDUCATION RIGHT AND PRIVACY ACT (FERPA) AND THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) WHEN DISSEMINATING INFORMATION TO DRIVERS AND DRIVER'S ASSISTANTS AND OTHER STAFF MEMBERS. THE CONTRACTOR SHALL ALSO PROVIDE THE NECESSARY TRAINING OR INSTRUCTION TO ALL THE APPROPRIATE PERSONNEL FOR RELATING TO THE CONFIDENTIALITY REQUIREMENTS. THE CONTRACTOR SHALL COMPLY WITH THE HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT OF 1996 (HIPAA).

I. THE BIDDER MUST POSSESS AND DEMONSTRATE FACILITIES, KNOWLEDGE, AND CAPABILITIES TO SATISFY ALL NEW YORK STATE DEPARTMENT OF TRANSPORTATION RULES, REGULATIONS AND VEHICLE INSPECTION REQUIREMENTS. THE BIDDER SHALL PROVIDE A COPY OF THEIR NYS DOT BUSNET SUMMARY AND PROFILE (WHICH MUST BE 90% OR HIGHER) FOR THE ENTIRE COMPANY FOR THE PREVIOUS THREE YEARS AS PART OF THEIR BID PACKAGE. THE SUCCESSFUL BIDDER SHALL PROVIDE THE COUNTY AND/OR THE TMC WITH THE BUSNET REPORTS EVERY THREE MONTHS THEREAFTER OR UPON REQUEST.

J. THE CONTRACTOR MUST PROVIDE AND MAINTAIN A FULL-TIME, ON-SITE TERMINAL MANAGER AND A FULL-TIME DISPATCHER WITH RESPONSIBILITY FOR SCHEDULING, ROUTING AND ON-ROAD SAFETY REVIEW AND SUPERVISE THE WORK CONTRACTED FOR.

K. THE CONTRACTOR MUST HAVE ALL THE NECESSARY PERMITS AND CERTIFICATES OF OCCUPANCY FOR THE BUS YARDS AND MUST COMPLY WITH ALL ENVIRONMENTAL REQUIREMENTS.

L. THE BIDDER SHALL SUBMIT, AT THE TIME OF THE INTIAL BID AND IF SUCCESSFUL, FOR EACH CONTRACT YEAR THEREAFTER, A COPY OF ITS MOST RECENT AFFIDAVITS OF COMPLIANCE (DS-3) IN ACCORDANCE WITH ARTICLE 19-A OF THE VTL.

EXPERIENCE

THE BIDDER SHALL, TOGETHER WITH HIS BID, FURNISH A STATEMENT INDICATING THE EXTENT AND TYPE OF SCHOOL BUS TRANSPORTATION OR OTHER KINDS OF BUS TRANSPORTATION EXPERIENCE AND ALSO SUBMIT AS REFERENCES THE NAMES OF SCHOOL DISTRICTS AND PRIVATE AND PAROCHIAL SCHOOLS PREVIOUSLY OR PRESENTLY SERVED, AS WELL AS THE DATES OF SUCH SERVICES WHICH HE MAY HAVE PROVIDED.

THE BIDDER MUST HAVE A MINIMUM OF 10 YEARS EXPERIENCE IN PROVIDING SPECIAL EDUCATION TRANSPORTATION FOR BIRTH TO FIVE YEAR OLDS WITH A CONTRACT EQUAL TO OR GREATER THAN THE TOTAL NUMBER OF VEHICLES LISTED IN THE ZONE BID.

INTERRUPTION OF SERVICE/FORCE MAJEURE

IN THE EVENT OF AN INTERRUPTION OF SERVICE CAUSED BY CONTRACTOR, ITS AGENTS OR ITS EMPLOYEES, THE COUNTY SHALL HAVE THE RIGHT TO SECURE SUCH OTHER TRANSPORTATION AS MAY BE NECESSARY. INTERRUPTION OF SERVICE SHALL BE DEEMED TO INCLUDE STRIKES. IF THE COST TO THE COUNTY FOR SECURING ALTERNATIVE SERVICE SHALL EXCEED THE AGREEMENT COST THAT WOULD OTHERWISE BE PAYABLE TO CONTRACTOR HEREUNDER, THE EXCESS SHALL BE CHARGED TO CONTRACTOR; ANY DAMAGES TO COUNTY SHALL BE COMPUTED AS PER THIS AGREEMENT IF OTHER TRANSPORTATION CANNOT BE SECURED.

CANCELLATION OF CONTRACT

FAILURE TO ADHERE TO AND COMPLY WITH THE TERMS OF THIS CONTRACT WILL BE CAUSE FOR CANCELLATION UPON 30 DAYS WRITTEN NOTICE BY THE COUNTY TO THE CONTRACTOR. SAID NOTICE SHOULD BE GIVEN BY CERTIFIED MAIL. THE ORIGINAL CONTRACTOR WILL INDEMNIFY THE COUNTY FOR ANY AND ALL COST INCURRED IN SECURING A NEW CONTRACT.

PAYMENT OF CLAIMS

A. ALL STANDARD COUNTY CLAIM VOUCHER FORMS, CERTIFIED TO BY THE CONTRACTOR AND SUPPORTED BY DETAILED STATEMENT WHICH INCLUDE UP-TO-DATE ROUTE SHEETS FOR EACH VEHICLE AND THE NAMES OF THE CHILDREN TRANSPORTED ON EACH BEHICLE, SHALL BE SUBMITTED MONTHLY BY CONTRACTOR TO THE TMC. FEE CHARGES SHALL BE IN ACCORDANCE WITH THE BID PRICES ATTACHED HERETO. ADDITIONAL SUPPORTING INFORMATION MAY BE REQUIRED FROM TIME TO TIME.

B. PAYMENT WILL BE MADE BY THE COUNTY MONTHLY IN ARREARS UPON AUDIT AND APPROVAL OF THE CLAIM VOUCHER FORMS BY DEPARTMENT AND THE OFFICE OF THE COMPTROLLER OF THE COUNTY. PAYMENT OF CLAIM VOUCHERS SUBMITTED FOR PAYMENT WITH INCOMPLETE DOCUMENTATION WILL BE DELAYED AND THE CLAIM VOUCHERS RETURNED TO THE CONTRACTOR FOR AMENDMENT.

C. IN THE EVENT THAT THE DEPARTMENT DEEMS IT NECESSARY TO DECREASE OR INCREASE THE NUMBER OF BUSES USED, THE COST OF THE CONTRACT WILL BE INCREASED OR DECREASED ACCORDINGLY BY $1/10^{th}$ (10 PERCENT OF THE YEARLY PRICE) FOR EACH WHOLE CALENDAR MONTH REMAINING ON THE SCHOOL YEAR FOR WHICH THE BUS IS USED, PLUS (IF NECESSARY), $1/180^{th}$ OF THE YEARLY PRICE FOR EACH DAY THAT SCHOOL IS IN SESSION FOR THE REMAINDER OF THE THEN CURRENT MONTH IN WHICH THE CHANGE WAS EFFECTED.

D. IN THE EVENT OF A CATASTROPHIC EVENT WHICH CAUSES AN INTERRUPTION OF TRANSPORTATION SERVICE FOR MORE THAN 17.5 CONSECUTIVE SCHOOL DAYS WITHIN A MONTH'S TIMEFRAME, THE CONTRACTOR WILL BE REIMBURSED FOR ITS FIXED COSTS ONLY, WHICH WILL BE 35% OF THE PREVIOUS MONTH OF SERVICE.

COPIES OF LAWS

THE CONTRACTOR SHALL ACQUIRE AND MAINTAIN COPIES OF ALL LAWS, RULES AND REGULATIONS OF ALL AGENCIES FEDERAL, STATE OR LOCAL WHICH ARE CONCERNED WITH THE OPERATION AND MAINTENANCE OF SCHOOL BUSES AND THE TRANSPORTATION OF CHILDERN WITH DISABILITIES FROM BIRTH THROUGH FIVE.

CONTRACT NON-ASSIGNABLE

THE CONTRACT FOR TRANSPORTATION OR ANY RIGHT, TITLE, OR INTEREST THEREIN MAY NOT BE ASSIGNED BY THE CONTRACTOR WITHOUT THE APPROVAL OF THE COUNTY. THE CONTRACTOR MAY NOT ENGAGE

SUBCONTRACTORS, HIRE OTHERS TO PERFORM ALL OR PART OF ITS AGREEMENT, NOR OTHERWISE DELEGATE ITS OBLIGATIONS TO PERFORM UNDER THE CONTRACT, UNLESS APPROVED BY THE COUNTY.

RADIO EQUIPMENT

A. TWO WAY RADIO SYSTEM SHALL BE REQUIRED, WITH EVERY VEHICLE (INCLUDING SPARE VEHICLES) HAVING A WORKING TWO WAY RADIO AT ALL TIMES. RADIOS SHALL BE PROVIDED BY THE CONTRACTOR AT NO ADDITIONAL COST TO THE DEPARTMENT (SUCH RADIOS SHALL BE RETURNED TO THE CONTRACTOR AT THE END OF THE CONTRACT). RADIO SYSTEM SHALL BE OBTAINED AND MAINTAINED BY THE CONTRACTOR AT THE CONTRACTOR'S EXPENSE.

B. TWO-WAY RADIOS WILL BE APPROVED AND LICENSED BY THE F.C.C., OPERATED ON ASSIGNED FREQUENCIES AND HAVE SUCH RANGE THAT THE BASE STATION CAN CONTACT ANY VEHICLE ANYWHERE WITHIN THE LIMITS OF THE OPERATING AREA. <u>CITIZEN BAND (CB) RADIOES OR CELLULAR TELEPHONES MAY NOT BE USED IN PLACE OF TWO-WAY APPROVED RADIOS.</u>

C. DRIVERS SHALL REMAIN IN RADIO CONTACT WITH THE DISPATCHER'S OFFICE AT ALL TIMES WHEN BUSES ARE IN SERVICE.

RECORDS AND AUDIT

CONTRACTOR SHALL MAINTAIN FULL AND COMPLETE BOOKS AND RECORDS OF ACCOUNT IN ACCORDANCE WITH ACCEPTED ACCOUNTING PRACTICES AND SUCH OTHER RECORDS AS MAY BE PRESCRIBED BY THE DEPARTMENT AND COMPTROLLER OF THE COUNTY OF NASSAU. SUCH BOOKS AND RECORDS SHALL BE RETAINED BY CONTRACTOR FOR A PERIOD OF SIX YEARS FROM THE DATE OF FINAL PAYMENT UNDER THIS AGREEMENT AND SHALL AT ALL REASONABLE TIMES BE AVAILABLE FOR AUDIT AND INSPECTION BY THE DEPARTMENT, THE COMPTROLLER OF THE COUNTY OF NASSAU AND THE NEW YORK STATE DEPARTMENT OF AUDIT AND CONTROL.

LIQUIDATED DAMAGES

A. IN VIEW OF THE DIFFICULTY OF ASCERTAINING THE LOSS WHICH THE COUNTY WOULD SUFFER BY REASON OF THESE DEFAULTS ON THE PART OF THE CONTRACTOR, THE FOLLOWING SUMS ARE HEREBY AGREED UPON, FIXED AND DETERMINED BY THE PARTIES HERETO AS THE LIQUIDATED DAMAGES THE COUNTY WILL SUFFER BY REASON OF SAID VIOLATION OF CONTRACT AND NOT BY WAY OF PENALTY, AND SUCH LIQUIDATED DAMAGES MAY BE IMPOSED UPON THE FINDING OF THE COUNTY AND/OR THE TMC ITS DESIGNEE THAT A CONTRACT PROVISION HAS BEEN VIOLATED.

B. VIOLATIONS SHALL BE REVIEWED MONTHLY BY THE TMC AND A REPRESENTATIVE OF THE CONTRACTOR. SHOULD A DISPUTE ARISE AS TO THE ASSESSMENT OF A VIOLATION(S), THE MATTER WILL BE ARBITRATED BY A REPRESENTATIVE OF THE DEPARTMENT OF HEALTH, WHOSE DECISION SHALL BE FINAL AND BINDING.

C. A $1,000.00 DOLLAR FINE WILL BE ASSESSED FOR EACH OCCURRENCE OF A CHILD BEING LEFT UNATTENDED ON A VEHICLE. THE COUNTY RESERVES THE RIGHT TO CANCEL THE CONTRACT IF A CHILD IS LEFT UNATTENDED ON A VEHICLE.

D. LIQUIDATED DAMAGES MAY BE ASSESSED FOR EVERY VEHICLE, FOR EVERY DAY, AND FOR EVERY INSTANCE OF THE VIOLATION IN THE AMOUNTS NOTED BELOW. THE COST PER BUS PER DAY SHALL BE DEDUCTED FROM SUBSEQUENT PAYMENTS DUE THE CONTRACTOR FOR EACH DAY EACH OF THE FOLLOWING VIOLATIONS OF THE CONTRACT OCCURS:

FAILURE TO PROVIDE SERVICES ON A DAY ON WHICH SCHOOLS ARE REQUIRED TO BE OPEN BY THE OFFICIAL SCHOOL CALENDARS.

FAILURE TO CONFORM TO THE ARRIVAL AND DISMISSAL SCHEDULES OF THE SCHOOLS SERVICED, AS NOTIFIED BY THE DEPARTMENT/TMC.
FAILURE TO ADHERE TO ANY SPECIAL SCHEDULES, OR SHORTENED AND LENGTHENED SCHEDULES, OF THE SCHOOLS SERVICES.

FAILURE TO PROVIDE ALL THE VEHICLES NECESSARY TO DO ALL OF THE WORK CONTRACTED FOR.

FAILURE TO COMPLY WITH THE REGULATIONS OF THE NEW YORK STATE DEPARTMENT OF EDUCATION, TRANSPORTATION AND MOTOR VEHICLES AS WELL AS WITH ANY AND ALL LAWS AND REGULATIONS OF ANY AGENCY OF THE FEDERAL GOVERNMENT, STATE OF NEW YORK, CITY OF NEW YORK OR COUNTY OF NASSAU.

FAILURE TO COMPLY WITH THE VEHICLE STANDARDS AS SET FORTH IN THIS CONTRACT.

FAILURE OF ANY VEHICLE TO HAVE A CURRENT AND EFFECTIVE DEPARTMENT OF TRANSPORTATION CERTIFICATION.

ASSIGNMENT OF DEPARTMENT WORK TO ANY DRIVER/MONITOR/AIDES DISQUALIFIED BY THE DEPARTMENT OR THE TMC.

EACH TIME AN OPERATOR IS FOUND GUILTY OF COMMITTING A MOVING VIOLATION OF THE NEW YORK STATE VEHICLE AND TRAFFIC LAW WHILE TRANSPORTING STUDENTS UNDER THIS CONTRACT.

EACH TIME A DRIVER ALLOWS A STUDENT TO ENTER OR LEAVE THE VEHICLE WHILE IT IS IN MOTION.

EXCLUSION OF ANY STUDENT FROM A RUN BY THE CONTRACTOR OR THE DRIVER.

EACH TIME A DRIVER IS FOUND TO USE CORPORAL PUNISHMENT ON A STUDENT. IN ADDITION, DRIVER WILL BE DISMISSED IMMEDIATELY.

EACH TIME THAT STUDENTS ARE LEFT UNATTENDED ON A VEHICLE, EXCEPT IN AN EMERGENCY.

FAILURE TO FOLLOW PROCEDURES FOR REPORTING OF ACCIDENTS AS SET FORTH IN THE CONTRACT.

FAILURE TO SUBMIT ATTENDANCE REPORTS TO THE TMC.

FAILURE TO REPORT IMMEDIATELY TO THE PRINCIPAL, THE DEPARTMENT OR THE TMC ANY INCIDENT INVOLVING PHYSICAL HARM.

E. ONE-HALF OF THE COST PER BUS, PER DAY SHALL BE DEDUCTED FROM SUBSEQUENT PAYMENTS DUE THE CONTRACTOR FOR EACH DAY EACH OF THE FOLLOWING VIOLATIONS OF THE CONTRACT OCCURS:

FAILURE OF THE CONTRACTOR TO HAVE THE ABILITY TO DISPATCH SPARE VEHICLES

PROMPTLY.

FAILURE OF THE CONTRACTOR TO ENSURE DIRECT TELEPHONE ACCESS TO THE CONTRACTOR'S GARAGE FROM 10 MINUTES BEFORE THE TIME THE FIRST VEHICLE LEAVES THE GARAGE IN THE MORNING UNTIL THE LAST VEHICLES RETURNS TO THE GARAGE IN THE AFTERNOON, AND TO HAVE AVAILABLE A RESPONSIBLE PERSON WHO CAN GIVE INFORMATION ON THE STATUS OF EACH VEHICLE AND THE STUDENTS ASSIGNED TO EACH RUN.

FAILURE OF THE CONTRACTOR TO PROVIDE TO THE DEPARTMENT AND THE TMC THE NAME AND PHONE NUMBER OF A RESPONSIBLE PERSON AVAILABLE AFTER 5 PM (OR NORMAL BUSINESS HOURS) WHO MAY BE CONTACTED IN THE EVENT OF AN EMERGENCY.

FAILURE OF THE CONTRACTOR TO HAVE SUFFICIENT STORAGE AND ACCESS TO MAINTENANCE FACILITIES WITH SUFFICIENT EQUIPMENT AND TRAINED PERSONNEL TO SATISFY THE COUNTY AND STATE OF NEW YORK DEPARTMENT OF TRANSPORTATION REQUIREMENTS.

FAILURE OF THE CONTRACTOR TO OPERATE A PROGRAM OF PREVENTIVE MAINTENANCE FOR EVERY VEHICLE IN ACCORDANCE WITH THE DEPARTMENT OF TRANSPORTATION REQUIREMENTS AND WHICH MEETS THE APPROVAL OF THE DEPARTMENT AND THE TMC.

FAILURE OF THE CONTRACTOR TO MAINTAIN ACCEPTABLE RECORDS AS EVIDENCE THAT THE VEHICLES ARE RECEIVING PERIODIC MAINTENANCE IN ACCORDANCE WITH DEPARTMENT OF TRANSPORTATION AND DEPARTMENT REQUIREMENTS.

FAILURE OF ANY DRIVER TO MEET ANY OF THE VEHICLE DRIVER REQUIREMENTS SET FORTH IN THE CONTRACT.

EACH DRIVER PROVIDING SERVICE PURSUANT TO THIS CONTRACT FOR WHOM THE REQUIRED MEDICAL CERTIFICATE, FINGERPRINT RECORD, DRIVING RECORD (ABSTRACT), REFERENCE LETTERS AND APPLICATIONS FOR EMPLOYMENT WERE NOT SUBMITTED TO AND APPROVED BY THE DEPARTMENT AND THE TMC.

EACH DRIVER WHO HAS NOT RECEIVED THE PROPER TRAINING, INSTRUCTION AND/OR REFRESHER COURSES AS SPECIFIED HEREIN WITHIN THE TIME PERIOD AGREED UPON BY THE DEPARTMENT AND CONTRACTOR.

EACH VEHICLE TRANSPORTING A GREATER NUMBER OF STUDENTS THAN THE VEHICLE'S PERMISSIBLE STUDENT CAPACITY.

FAILURE OF THE DRIVER TO WAIT AT THE PICKUP POINT UNTIL THE SCHEDULED PICKUP TIME, IF HE/SHE HAS ARRIVED EARLY.

EACH UNAUTHORIZED TRANSFER OF A STUDENT FROM ONE VEHICLE TO ANOTHER VEHICLE EITHER ON THE TRIP TO THE DESTINATION FACILITY OR ON THE HOMEWARD TRIP.

EACH TIME A DRIVER ALLOWS STUDENTS TO THRUST ANY PART OF THEIR BODIES OUT OF OPEN WINDOWS OF THE VEHICLES.

FAILURE OF A DRIVER TO BE FAMILIAR WITH THE VEHICLE AND TRAFFIC LAWS, REGULATIONS OF THE COMMISSIONER OF MOTOR VEHICLES AND REGULATIONS OF THE STATE COMMISSIONER OF EDUCATION PERTAINING TO STUDENT TRANSPORTATION.

FAILURE OF THE DRIVER TO HAVE ON HIS OR HER PERSON AN APPROPRIATE OPERATOR'S LICENSE.

FAILURE TO HAVE AVAILABLE THE MINIMUM NUMBER OF SPARE VEHICLES AS REQUIRED BY THE CONTRACT.

FAILURE TO PROVIDE NEW SERVICE TO A STUDENT WITHIN THE 72 HOURS DESCRIBED WITHIN.

EACH TIME A VEHICLE ARRIVES AFTER THE TIME A SESSION IS DUE TO START.

EACH TIME THE OPERATOR REQUIRES A SCHOOL TO DISMISS STUDENTS PRIOR TO THE NORMAL CLOSE OF THE SCHOOL SESSION EXCEPT WHERE AUTHORIZED BY THE DEPARTMENT OR THE TMC.

FAILURE TO COMPLY WITH CHANGES IN THE RUN INCLUDING ADDITIONS OR DELETIONS OF STOPS.

ALTERING THE RUN SCHEDULE OR PICKUP SEQUENCE OF THE RUN WITHOUT NOTIFYING THE DEPARTMENT, THE TMC, SCHOOL PRINCIPAL AND PARENTS.

FAILURE TO SERVICE EACH DESIGNATED STOP IN EACH RUN.

EACH TIME A DRIVER PERFORMS A STUDENT PICKUP OR DROP-OFF AT A DEAD-END STREET, LOOP STREET, OR CUL-DE-SAC.

F. ONE-THIRD THE COST OF THE VEHICLE PER DAY SHALL BE DEDUCTED FROM SUBSEQUENT PAYMENTS DUE TO THE CONTRACTOR FOR EACH DAY EACH OF THE FOLLOWING VIOLATIONS OF THE CONTRACT OCCURS:

EACH VEHICLE WITH AN OPERATOR NOT WEARING OR VISIBLY DISPLAYING AN IDENTIFICATION BADGE WITH THE REQUIRED INFORMATION.

EACH OPERATOR WHO FAILS TO ASSIST IN CONDUCTING OF AN EMERGENCY DRILL.

FAILURE TO INFORM THE PRINCIPAL OR HIS/HER DESIGNEE THAT STUDENT'S PICKUP TIMES AND DROP OFF TIMES WILL BE CHANGED BECAUSE OF AN ADDITION OR DELETION OF STOPS OR OTHER REVISIONS TO A RUN.

FAILURE TO NOTIFY THE SCHOOL AND THE TMC IMMEDIATELY OF A BREAKDOWN ON THE WAY TO AND FROM SCHOOL.

MAKING A STOP AT AN UNAUTHORIZED LOCATION.

FAILURE TO DISPLAY THE RUN NUMBER INSIDE THE SIDE FRONT WINDOWS OF THE VEHICLE SO THAT IT CAN CLEARLY BE SEEN FROM A DISTANCE OF NOT LESS THAN 15 FEET.

FAILURE TO KEEP THE INTERIOR OF A VEHICLE CLEAN.

FAILURE TO WASH THE EXTERIOR OF EACH VEHICLE WEEKLY OR TO KEEP IT CLEAN.

EACH TIME A VEHICLE IS OPERATED IN THE PERFORMANCE OF THIS CONTRACT WITHOUT BEING EQUIPPED WITH AN APPROPRIATE FIRE EXTINGUISHER, FLARES OR FIRE BLANKET.

EACH TIME A VEHICLE IS OPERATED IN THE PERFORMANCE OF THIS CONTRACT WITHOUT BEING EQUIPPED WITH AN APPROPRIATE FIRST AID KIT ALONG WITH BODY FLUID KIT AND GLOVES AND SEAT BELT CUTTER.

FAILURE TO SHUT OFF THE MOTOR, TO REMOVE THE IGNITION KEY, SET THE BRAKES AND TURN THE WHEELS TO THE CURB WHEN THE DRIVER LEAVES A PARKED VEHICLE.

ANYTIME PASSENGERS OTHER THAN STUDENTS ASSIGNED BY THE DEPARTMENT/TMC ARE CARRIED IN VEHICLES USED IN THIS CONTRACT EXCEPT AS AUTHORIZED BY THE DEPARTMENT.

ANY OTHER VIOLATION OF THE CONTRACT WHATSOEVER FOR WHICH NO SPECIFIED LIQUIDATED DAMAGES ARE LISTED.

EACH TIME A VEHICLE IS OPERATED WITHOUT A FUNCTIONING VIDEO IMAGING AND AUDIO SYSTEM THAT RECORDS BOTH THE INTERIOR OF THE BUS CABIN AND THE FORWARD ROADWAY WHILE IN SERVICE.

FAILURE TO MAINTAIN FOR A MINIMUM OF SIX (6) MONTHS AND MADE AVAILABLE WITHIN 24 HOURS UPON REQUEST BY THE COUNTY AND/ OR THE TMC.

NOTHING HEREIN SHALL LIMIT THE RIGHT OF THE DEPARTMENT TO DECLARE THE CONTRACTOR IN DEFAULT OF THE CONTRACT IN ADVANCE OR, IN LIEU OF, OR IN ADDITION TO THE ASSESSMENT OF LIQUIDATED DAMAGES

NIFA Nassau County Interim Finance Authority

Contract Approval Request Form (As of January 1, 2015)

1. Vendor: We Transport Inc

2. Amount requiring NIFA approval: $20,000,000.00

Amount to be encumbered: $3,000,000.00

Slip Type: New

If new contract - $ amount should be full amount of contract
If advisement - NIFA only needs to review if it is increasing funds above the amount previously approved by NIFA
If amendment - $ amount should be full amount of amendment only

3. Contract Term: 08/01/2026 to 07/31/2029
Has work or services on this contract commenced? No

If yes, please explain:

4. Funding Source:

General Fund (GEN)	X		Grant Fund (GRT)
Capital Improvement Fund (CAP)			Other
Federal %			
State %	59.5		
County %	40.5		

Is the cash available for the full amount of the contract?	No
If not, will it require a future borrowing?	No
Has the County Legislature approved the borrowing?	N/A
Has NIFA approved the borrowing for this contract?	N/A

5. Provide a brief description (4 to 5 sentences) of the item for which this approval is requested:

Preschool Special Education Bus Transportation - Contract with bus companies to safely and reliably transport preschool children to and from their educational programs

6. Has the item requested herein followed all proper procedures and thereby approved by the:

Nassau County Attorney as to form	Yes
Nassau County Committee and/or Legislature	

Date of approval(s) and citation to the resolution where approval for this item was provided:

7. Identify all contracts (with dollar amounts) with this or an affiliated party within the prior 12 months:

Contract ID	Posting Date	Amount Added in Prior 12 Months

AUTHORIZATION

To the best of my knowledge, I hereby certify that the information contained in this Contract Approval Request Form and any additional information submitted in connection with this request is true and accurate and that all expenditures that will be made in reliance on this authorization are in conformance with the Nassau County Approved Budget and not in conflict with the Nassau County Multi-Year Financial Plan. I understand that NIFA will rely upon this information in its official deliberations.

IQURESHI 03/30/2026

Authenticated User ***Date***

COMPTROLLER'S OFFICE

To the best of my knowledge, I hereby certify that the information listed is true and accurate and is in conformance with the Nassau County Approved Budget and not in conflict with the Nassau County Multi-Year Financial Plan.

Regarding funding, please check the correct response:

I certify that the funds are available to be encumbered pending NIFA approval of this contract.

If this is a capital project:

I certify that the bonding for this contract has been approved by NIFA.

Budget is available and funds have been encumbered but the project requires NIFA bonding authorization.

Authenticated User ***Date***

NIFA

Amount being approved by NIFA:

Payment is not guaranteed for any work commenced prior to this approval.

Authenticated User ***Date***

NOTE: All contract submissions MUST include the County's own routing slip, current NIFS printouts for all relevant accounts and relevant Nassau County Legislature communication documents and relevant supplemental information pertaining to the item requested herein.

NIFA Contract Approval Request Form MUST be filled out in its entirety before being submitted to NIFA for review.

NIFA reserves the right to request additional information as needed.

BRUCE A. BLAKEMAN
NASSAU COUNTY EXECUTIVE

IRINA GELMAN, DPM, PhD, MPH
Commissioner of Health

NASSAU COUNTY DEPARTMENT OF HEALTH

Inter-Departmental Memo

To:	Robert Cleary, Chief Compliance Officer, Nassau County, NY
From:	Daniel Naftol, Department Chief Contract Officer, Department of Health
Date:	April 17, 2025
Cc:	Deneen Jenkins, Fiscal Director, Department of Health
	Shelly Schecter, Director of Maternal & Child Health Services, Department of Health
Subject:	We Transport

This memo addresses the discovery of "Adverse Information", related to We Transport, which was discovered by the Office of the Inspector General (OIG) during their Purchase Order review and due diligence process.

The OIG identified an incident involving one of We Transport's parent companies, Van Pool Transportation, that was not disclosed in their disclosure forms. I have reviewed this information and find We Transport to be a responsible vendor for this award. Accordingly, the Nassau County Department of Health does not believe this will impact their existing Purchase Order or this new contract award.

Attached as reference is a summary of the issue identified along with the corrective action.

Daniel Naftol
Nassau County Department of Health
Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

We Transport
Adverse Information Finding and Corrective Actions

The Office of the Inspector General (OIG) had the following finding with respect to a parent company of We Transport (Van Pool Transportation):

- 2024 assault by Van Pool Transportation (the vendor's parent company) employees on a child riding in their vehicle. Criminal charges were filed against the employees and a civil suit against the company
    - With respect to the extremely unfortunate incident involving Judy M. Cubin and William Kane. Judy Cubin and William Kane are still litigating criminal charges. Both individuals have had their employment terminated. Van Pool was not criminally charged but did partake in a related civil case that has since been settled between the parties in 2025.

COUNTY OF NASSAU

POLITICAL CAMPAIGN CONTRIBUTION DISCLOSURE FORM

1. Has the vendor or any corporate officers of the vendor provided campaign contributions pursuant to the New York State Election Law in (a) the period beginning April 1, 2016 and ending on the date of this disclosure, or (b), beginning April 1, 2018, the period beginning two years prior to the date of this disclosure and ending on the date of this disclosure, to the campaign committees of any of the following Nassau County elected officials or to the campaign committees of any candidates for any of the following Nassau County elected offices: the County Executive, the County Clerk, the Comptroller, the District Attorney, or any County Legislator?

YES [ ] NO [X] If yes, to what campaign committee?

Electronically signed and certified at the date and time indicated by:
Erin Sharkey [ERINS@WETRANSPORT.COM]

Dated: 02/02/2026 12:01:44 pm

Vendor: We Transport Inc

Title: Customer Account Manager

Business History Form

The contract shall be awarded to the responsible proposer who, at the discretion of the County, taking into consideration the reliability of the proposer and the capacity of the proposer to perform the services required by the County, offers the best value to the County and who will best promote the public interest.

In addition to the submission of proposals, each proposer shall complete and submit this questionnaire. The questionnaire shall be filled out by the owner of a sole proprietorship or by an authorized representative of the firm, corporation or partnership submitting the Proposal.

NOTE: All questions require a response, even if response is "none" or "not-applicable." No blanks.

(USE ADDITIONAL SHEETS IF NECESSARY TO FULLY ANSWER THE FOLLOWING QUESTIONS).

Date: 02/11/2026

1) Proposer's Legal Name: WE Transport Inc

2) Address of Place of Business: 75 commercial Street

City: Plainview State/Province/ Territory: NY Zip/Postal Code: 11803

Country: US

3) Mailing Address (if different): 75 commercial Street

City: Plainview State/Province/ Territory: NY Zip/Postal Code: 11803

Country: US

Phone: (516) 349-8200

Does the business own or rent its facilities? Both If other, please provide details:

4) Dun and Bradstreet number: [redacted]

5) Federal I.D. Number: [redacted]

6) The proposer is a: Corporation (Describe)

7) Does this business share office space, staff, or equipment expenses with any other business?
YES [ ] NO [X] If yes, please provide details:

8) Does this business control one or more other businesses?
YES [ ] NO [X] If yes, please provide details:

9) Does this business have one or more affiliates, and/or is it a subsidiary of, or controlled by, any other business?
YES [X] NO [ ] If yes, please provide details:

Please see attached chart

1 File(s) uploaded: Van Pool Affiliate Chart.pdf

10) Has the proposer ever had a bond or surety cancelled or forfeited, or a contract with Nassau County or any other government entity terminated?
YES [ ] NO [X] If yes, state the name of bonding agency, (if a bond), date, amount of bond and reason for such cancellation or forfeiture: or details regarding the termination (if a contract).

11) Has the proposer, during the past seven years, been declared bankrupt?
YES [ ] NO [X] If yes, state date, court jurisdiction, amount of liabilities and amount of assets

12) In the past five years, has this business and/or any of its owners and/or officers and/or any affiliated business, been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency? And/or, in the past 5 years, have any owner and/or officer of any affiliated business been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency, where such investigation was related to activities performed at, for, or on behalf of an affiliated business.
YES [ ] NO [X] If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

13) In the past 5 years, has this business and/or any of its owners and/or officers and/or any affiliated business been the subject of an investigation by any government agency, including but not limited to federal, state and local regulatory agencies? And/or, in the past 5 years, has any owner and/or officer of an affiliated business been the subject of an investigation by any government agency, including but not limited to federal, state and local regulatory agencies, for matters pertaining to that individual's position at or relationship to an affiliated business.
YES [ ] NO [X] If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

14) Has any current or former director, owner or officer or managerial employee of this business had, either before or during such person's employment, or since such employment if the charges pertained to events that allegedly occurred during the time of employment by the submitting business, and allegedly related to the conduct of that business:
a) Any felony charge pending?
YES [ ] NO [X] If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

b) Any misdemeanor charge pending?
YES [ ] NO [X] If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

c) In the past 10 years, you been convicted, after trial or by plea, of any felony and/or any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business?

YES [ ] NO [X] If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

d) In the past 5 years, been convicted, after trial or by plea, of a misdemeanor?
YES [ ] NO [X] If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

e) In the past 5 years, been found in violation of any administrative, statutory, or regulatory provisions?
YES [ ] NO [X] If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

15) In the past (5) years, has this business or any of its owners or officers, or any other affiliated business had any sanction imposed as a result of judicial or administrative proceedings with respect to any professional license held?
YES [ ] NO [X] If yes, provide details for each such investigation, an explanation of the circumstances and corrective action taken.

16) For the past (5) tax years, has this business failed to file any required tax returns or failed to pay any applicable federal, state or local taxes or other assessed charges, including but not limited to water and sewer charges?
YES [ ] NO [X] If yes, provide details for each such year. Provide a detailed response to all questions checked 'YES'. If you need more space, photocopy the appropriate page and attach it to the questionnaire.

17 Conflict of Interest:

a) Please disclose any conflicts of interest as outlined below. NOTE: If no conflicts exist, please expressly state "No conflict exists."
(i) Any material financial relationships that your firm or any firm employee has that may create a conflict of interest or the appearance of a conflict of interest in acting on behalf of Nassau County.

No conflicts exist.

(ii) Any family relationship that any employee of your firm has with any County public servant that may create a conflict of interest or the appearance of a conflict of interest in acting on behalf of Nassau County.

No conflicts exist.

(iii) Any other matter that your firm believes may create a conflict of interest or the appearance of a conflict of interest in acting on behalf of Nassau County.

No conflicts exist.

b) Please describe any procedures your firm has, or would adopt, to assure the County that a conflict of interest would not exist for your firm in the future.

To avoid conflict with the county, We Transport will not hire any Nassau county workers during the time we service the contract. If a situation arises in the future We Transport Inc will reach out to Nassau County to make them aware.

A. Include a resume or detailed description of the Proposer's professional qualifications, demonstrating extensive experience in your profession. Any prior similar experiences, and the results of these experiences, must be identified.

Have you previously uploaded the below information under in the Document Vault?

YES [ ] NO [X]

Is the proposer an individual?
YES [ ] NO [X] Should the proposer be other than an individual, the Proposal MUST include:

i) Date of formation;

04/21/1959

ii) Name, addresses, and position of all persons having a financial interest in the company, including shareholders, members, general or limited partner. If none, explain.

See attached

iii) Name, address and position of all officers and directors of the company. If none, explain.

See attached

iv) State of incorporation (if applicable);

NY

v) The number of employees in the firm;

3047

vi) Annual revenue of firm;

39500000

vii) Summary of relevant accomplishments

Been transporting children for over 50 years

viii) Copies of all state and local licenses and permits.

B. Indicate number of years in business.

59

C. Provide any other information which would be appropriate and helpful in determining the Proposer's capacity and reliability to perform these services.

See attchjed

D. Provide names and addresses for no fewer than three references for whom the Proposer has provided similar services or who are qualified to evaluate the Proposer's capability to perform this work.

Company	East Meadow School District		
Contact Person	Lisa Million		
Address	718 The Plain Rd		
City	East Meadow	State/Province/Territory	NY
Country	US		
Telephone	(516) 478-5117		
Fax #			
E-Mail Address	LMillon@emufsd.us		

Company	Bellmore Merrick Central School District

Contact Person	Ann Kaprat		
Address	1260 Meadowbrook Rd		
City	Merrick	State/Province/Territory	NY
Country	US		
Telephone	(516) 992-1025		
Fax #			
E-Mail Address	Akaprat@bellmore-merrick.k12.ny.us		

Company	Smithtown District		
Contact Person	Mary Augugliaro		
Address	26 New York Ave		
City	Smithtown	State/Province/Territory	NY
Country	US		
Telephone	(631) 382-4100		
Fax #			
E-Mail Address	maugugliaro@smithtown.k12.ny.us		

I, Erin Sharkey , hereby acknowledge that a materially false statement willfully or fraudulently made in connection with this form may result in rendering the submitting business entity and/or any affiliated entities non-responsible, and, in addition, may subject me to criminal charges.

I, Erin Sharkey , hereby certify that I have read and understand all the items contained in this form; that I supplied full and complete answers to each item therein to the best of my knowledge, information and belief; that I will notify the County in writing of any change in circumstances occurring after the submission of this form; and that all information supplied by me is true to the best of my knowledge, information and belief. I understand that the County will rely on the information supplied in this form as additional inducement to enter into a contract with the submitting business entity.

CERTIFICATION

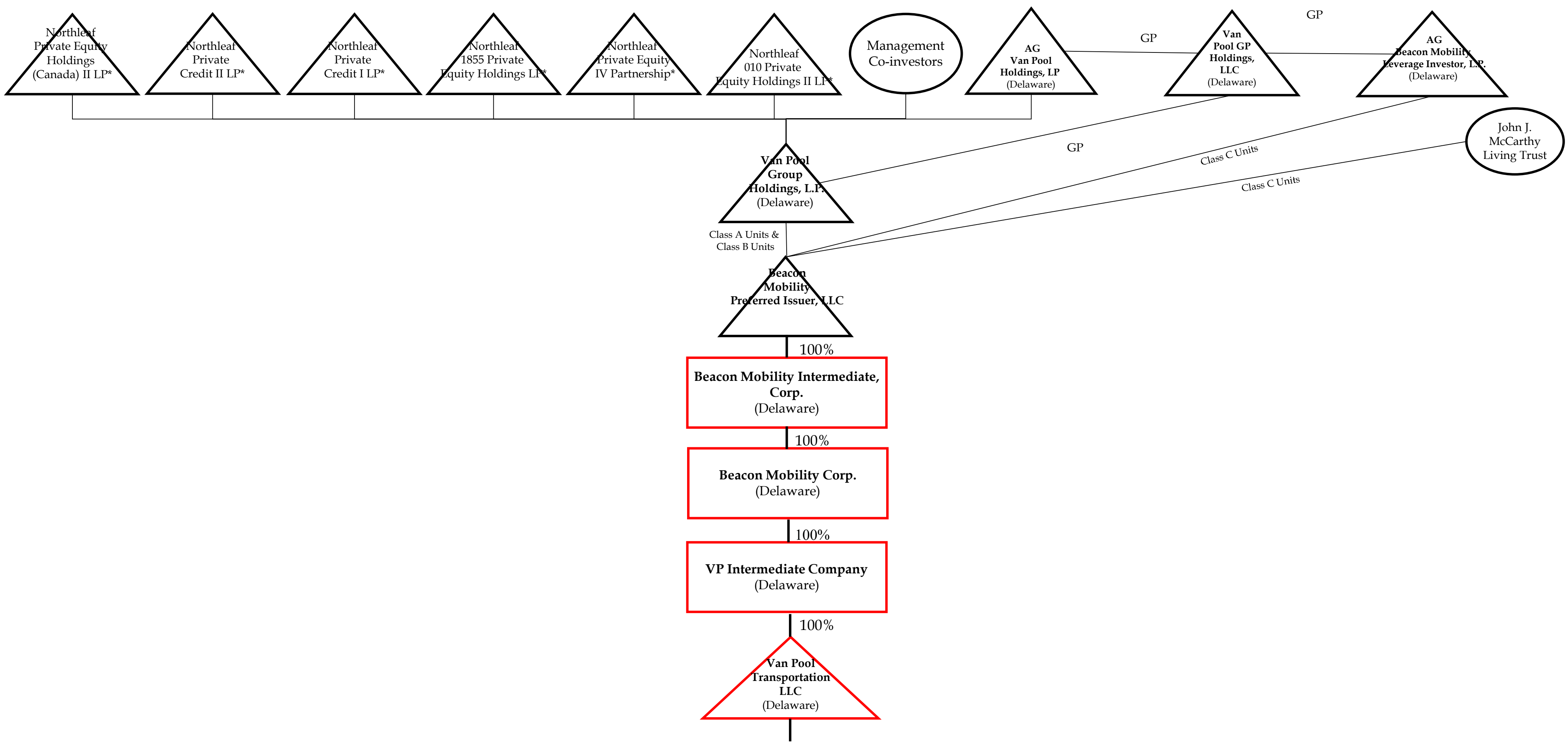
A MATERIALLY FALSE STATEMENT WILLFULLY OR FRAUDULENTLY MADE IN CONNECTION WITH THIS QUESTIONNAIRE MAY RESULT IN RENDERING THE SUBMITTING BUSINESS ENTITY NOT RESPONSIBLE WITH RESPECT TO THE PRESENT BID OR FUTURE BIDS, AND, IN ADDITION, MAY SUBJECT THE PERSON MAKING THE FALSE STATEMENT TO CRIMINAL CHARGES.

Name of submitting business: We Transport Inc

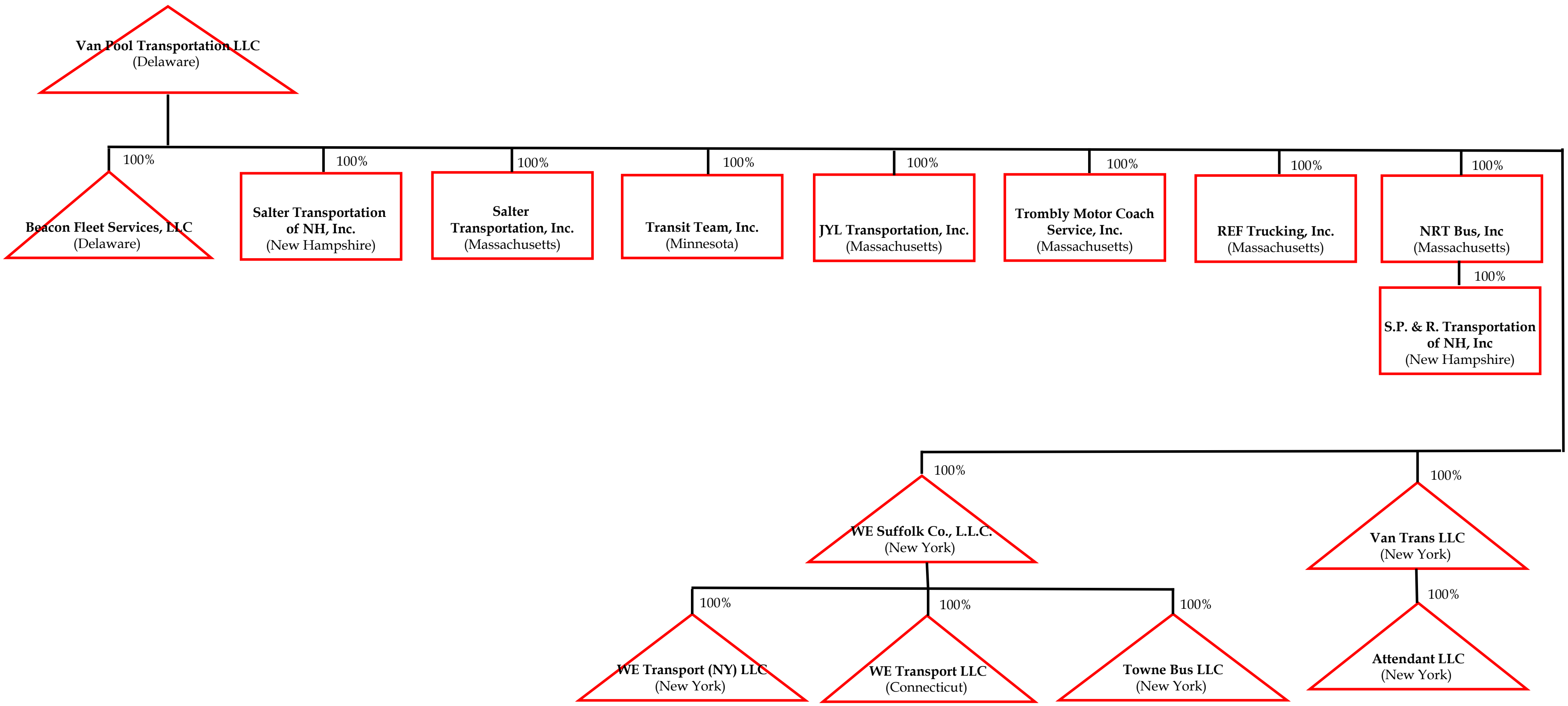
Electronically signed and certified at the date and time indicated by:
Erin Sharkey ERINS@WETRANSPORT.COM

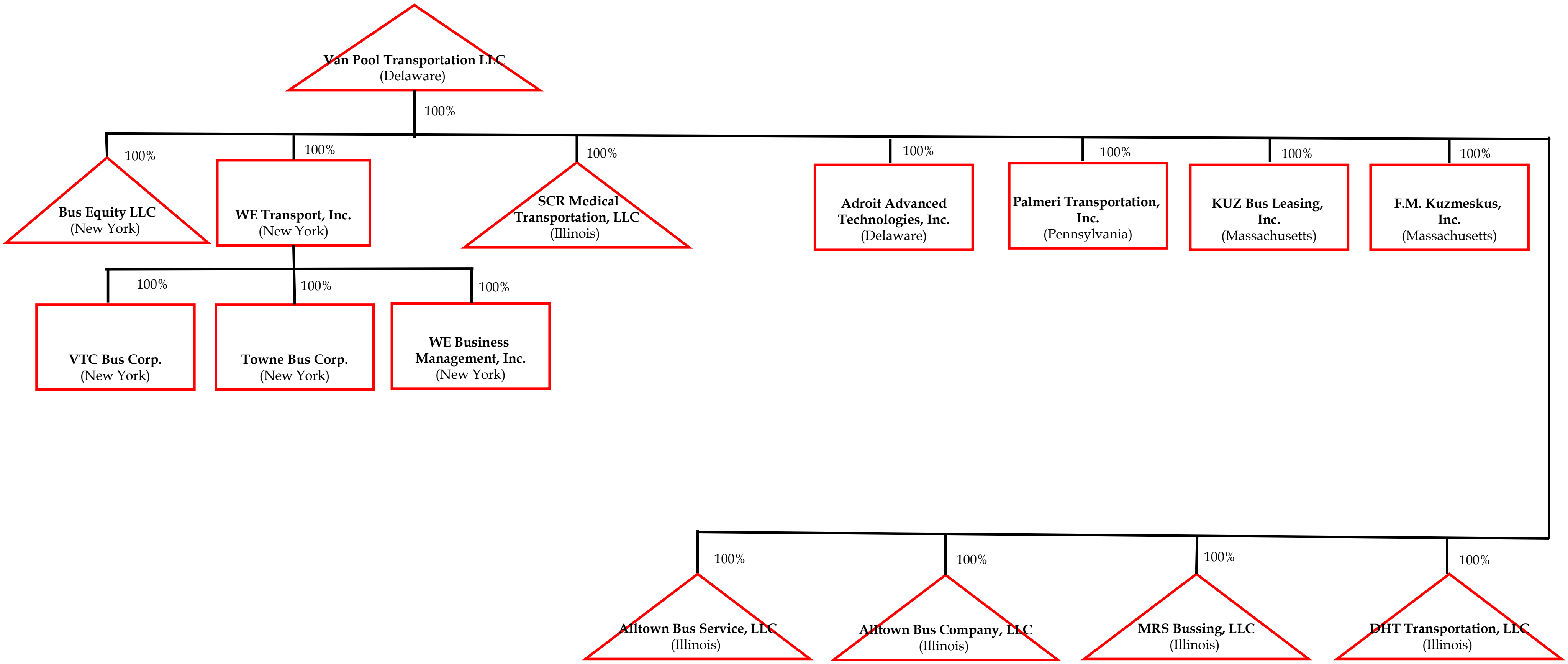
Customer Account Manager
Title

04/10/2026
Date

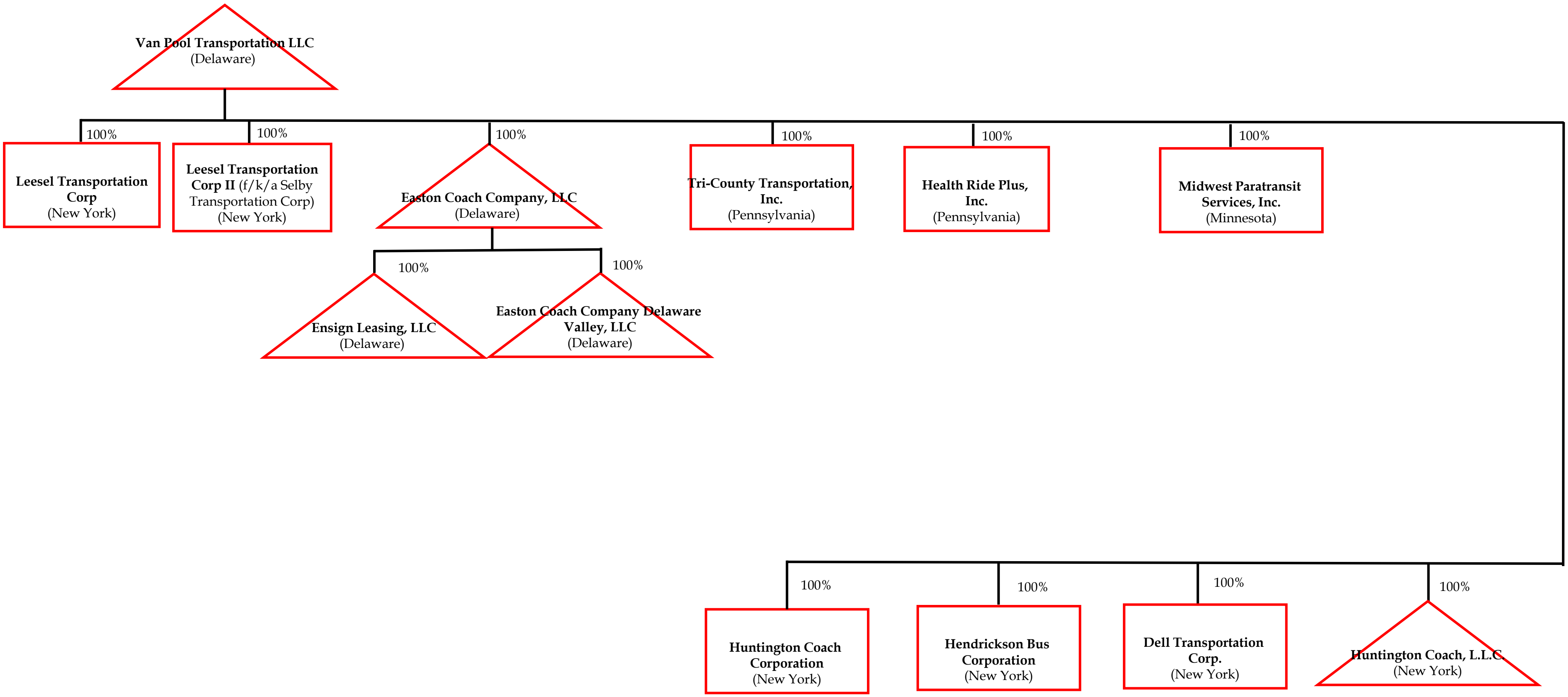


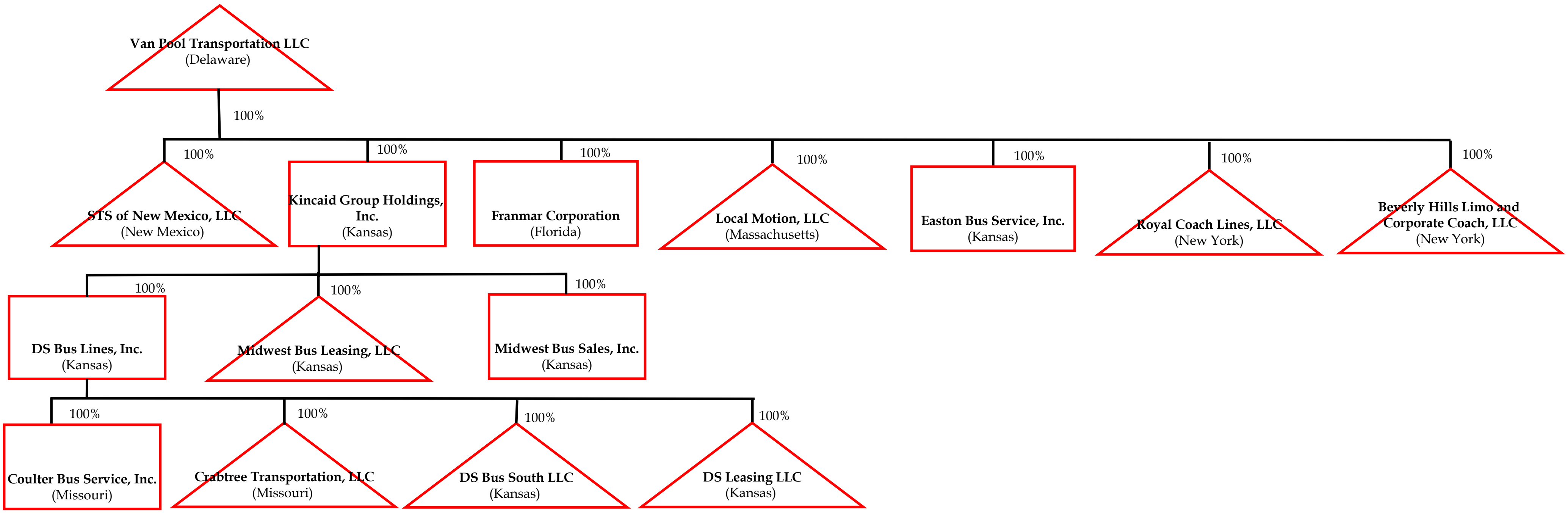
Northleaf Private Equity Holdings (Canada) II LP*
Northleaf Private Credit II LP*
Northleaf Private Credit I LP*
Northleaf 1855 Private Equity Holdings LP*
Northleaf Private Equity IV Partnership*
Northleaf 010 Private Equity Holdings II LP*
Management Co-investors
AG Van Pool Holdings, LP (Delaware)
GP
Van Pool GP Holdings, LLC (Delaware)
GP
AG Beacon Mobility Leverage Investor, L.P. (Delaware)
John J. McCarthy Living Trust
GP
Class C Units
Class C Units
Van Pool Group Holdings, L.P. (Delaware)
Class A Units & Class B Units
Beacon Mobility Preferred Issuer, LLC
100%
Beacon Mobility Intermediate, Corp. (Delaware)
100%
Beacon Mobility Corp. (Delaware)
100%
VP Intermediate Company (Delaware)
100%
Van Pool Transportation LLC (Delaware)

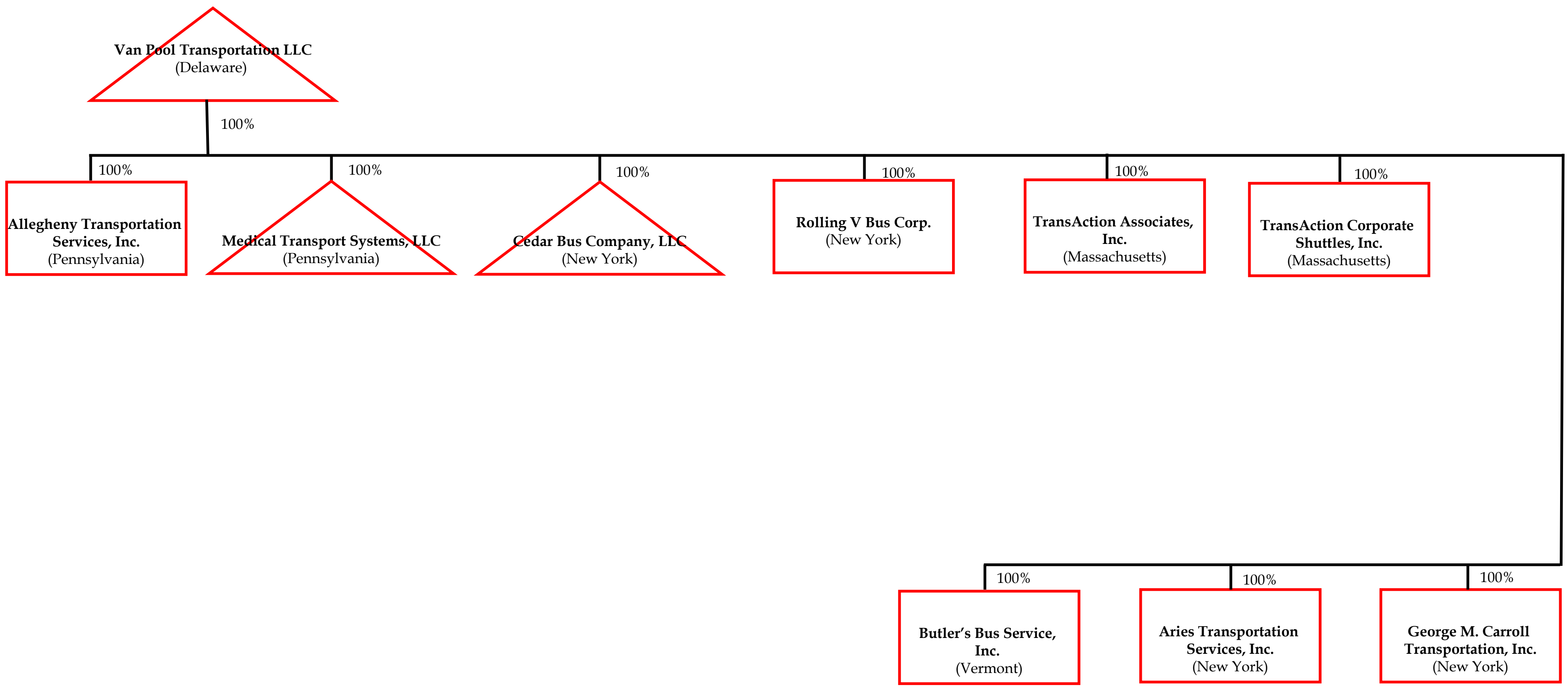

Van Pool Transportation LLC
(Delaware)
100%
Beacon Fleet Services, LLC
(Delaware)
100%
Salter Transportation of NH, Inc.
(New Hampshire)
100%
Salter Transportation, Inc.
(Massachusetts)
100%
Transit Team, Inc.
(Minnesota)
100%
JYL Transportation, Inc.
(Massachusetts)
100%
Trombly Motor Coach Service, Inc.
(Massachusetts)
100%
REF Trucking, Inc.
(Massachusetts)
100%
NRT Bus, Inc
(Massachusetts)
100%
S.P. & R. Transportation of NH, Inc
(New Hampshire)
100%
WE Suffolk Co., L.L.C.
(New York)
100%
Van Trans LLC
(New York)
100%
WE Transport (NY) LLC
(New York)
100%
WE Transport LLC
(Connecticut)
100%
Towne Bus LLC
(New York)
100%
Attendant LLC
(New York)



Van Pool Transportation LLC
(Delaware)
100%
Bus Equity LLC
(New York)
100%
WE Transport, Inc.
(New York)
100%
SCR Medical Transportation, LLC
(Illinois)
100%
Adroit Advanced Technologies, Inc.
(Delaware)
100%
Palmeri Transportation, Inc.
(Pennsylvania)
100%
KUZ Bus Leasing, Inc.
(Massachusetts)
100%
F.M. Kuzmeskus, Inc.
(Massachusetts)
100%
VTC Bus Corp.
(New York)
100%
Towne Bus Corp.
(New York)
100%
WE Business Management, Inc.
(New York)
100%
Alltown Bus Service, LLC
(Illinois)
100%
Alltown Bus Company, LLC
(Illinois)
100%
MRS Bussing, LLC
(Illinois)
100%
DHT Transportation, LLC
(Illinois)
100%


Van Pool Transportation LLC
(Delaware)
100%
Leesel Transportation Corp
(New York)
100%
Leesel Transportation Corp II (f/k/a Selby Transportation Corp)
(New York)
100%
Easton Coach Company, LLC
(Delaware)
100%
Ensign Leasing, LLC
(Delaware)
100%
Easton Coach Company Delaware Valley, LLC
(Delaware)
100%
Tri-County Transportation, Inc.
(Pennsylvania)
100%
Health Ride Plus, Inc.
(Pennsylvania)
100%
Midwest Paratransit Services, Inc.
(Minnesota)
100%
Huntington Coach Corporation
(New York)
100%
Hendrickson Bus Corporation
(New York)
100%
Dell Transportation Corp.
(New York)
100%
Huntington Coach, L.L.C.
(New York)


Van Pool Transportation LLC
(Delaware)
100%
STS of New Mexico, LLC
(New Mexico)
100%
Kincaid Group Holdings, Inc.
(Kansas)
100%
Franmar Corporation
(Florida)
100%
Local Motion, LLC
(Massachusetts)
100%
Easton Bus Service, Inc.
(Kansas)
100%
Royal Coach Lines, LLC
(New York)
100%
Beverly Hills Limo and Corporate Coach, LLC
(New York)
100%
DS Bus Lines, Inc.
(Kansas)
100%
Midwest Bus Leasing, LLC
(Kansas)
100%
Midwest Bus Sales, Inc.
(Kansas)
100%
Coulter Bus Service, Inc.
(Missouri)
100%
Crabtree Transportation, LLC
(Missouri)
100%
DS Bus South LLC
(Kansas)
100%
DS Leasing LLC
(Kansas)
100%


Van Pool Transportation LLC
(Delaware)
100%
100%
Allegheny Transportation Services, Inc.
(Pennsylvania)
100%
Medical Transport Systems, LLC
(Pennsylvania)
100%
Cedar Bus Company, LLC
(New York)
100%
Rolling V Bus Corp.
(New York)
100%
TransAction Associates, Inc.
(Massachusetts)
100%
TransAction Corporate Shuttles, Inc.
(Massachusetts)
100%
Butler's Bus Service, Inc.
(Vermont)
100%
Aries Transportation Services, Inc.
(New York)
100%
George M. Carroll Transportation, Inc.
(New York)

STATE OF NEW YORK

DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.

WITNESS my hand and official seal of the Department of State, at the City of Albany, on August 22, 2011.

Daniel E. Shapiro
First Deputy Secretary of State

Rev. 06/07

23-4 NPV—Certificate of Incorporation, No Par Value Stock, Art. 2, Stock Corporation Law.

Julius Blumberg, Inc., Law Blank Publishers 80 Exchange Place at Broadway, New York

Certificate of Incorporation of

WE TRANSPORT, INC.

(Pursuant to Article Two of the Stock Corporation Law)

We, the undersigned, *desiring to form a corporation pursuant to Article Two of the Stock Corporation Law of the State of New York, do hereby make, subscribe and acknowledge this certificate for that purpose, as follows:—*

FIRST:—The name of the proposed corporation is WE TRANSPORT, INC.

SECOND:—The purposes for which this corporation is formed, are as follows, to wit:—

To buy or lease automobiles, station wagons, trucks, buses and other motor vehicles and to operate and conduct a general transportation business for the transportation of persons, baggage and freight for hire; to purchase or otherwise acquire garages for the storage of such vehicles; to maintain a core of competent drivers, mechanics and other necessary employees relative to such business; to conduct the business in conformity with existing laws and Municipal rules and regulations or as such as may be hereinafter enacted; to acquire all real estate necessary to carry out such objects.

370046

To take, buy, exchange, lease or otherwise acquire real estate and any interest or right therein, and to hold, own, operate, control, maintain, manage and develop the same and to construct, maintain, alter, manage and control directly or through ownership of stock in any other corporation any and all kinds of buildings, stores, offices, warehouses, mills, shops, factories, machinery and plants, and any and all other structures and erections which may at any time be necessary, useful or advantageous for the purposes of this corporation.

To sell, assign and transfer, convey, lease, or otherwise alienate or dispose of, and to mortgage or otherwise encumber the lands, buildings, real and personal property of the corporation wherever situated, and any and all legal and equitable interests therein.

To purchase, sell, lease, manufacture, deal in and deal with every kind of goods, wares and merchandise, and every kind of personal property, including patents and patent rights, chattels, easements, privileges and franchises which may lawfully be purchased, sold, produced or dealt in by corporations formed under Article Two of the Stock Corporation Law of the State of New York.

To purchase, acquire, hold and dispose of the stocks, bonds and other evidences of indebtedness of any corporation, domestic or foreign, and to issue in exchange therefor its stocks, bonds or other obligations, and to exercise in respect thereof all the rights, powers and privileges of individual owners, including the right to vote thereon; and to aid in any manner permitted by law any corporation of which any bonds or other securities or evidences of indebtedness or stocks are held by this corporation, and to do any acts or things designed to protect, preserve, improve or enhance the value of any such bonds or other securities or evidence of indebtedness or stock.

The foregoing and following clauses shall be construed as objects and powers in furtherance and not in limitation of the general powers conferred by the laws of the State of New York; and it is hereby expressly provided that the foregoing and following enumeration of specific powers shall not be held to limit or restrict in any manner the powers of this corporation, and that this corporation may do all and everything necessary, suitable or proper for the accomplishment of any of the purposes or objects hereinabove enumerated either alone or in association with other corporations, firms, or individuals, to the same extent and as fully as individuals might or could do as principals, agents, contractors or otherwise.

Nothing in this certificate contained, however, shall authorize the corporation to carry on any business or exercise any powers in any state or country which a similar corporation organized under the laws of such state or country could not carry on or exercise; or to engage within or without the State of New York, in the business of a lighting or a transportation corporation, or in the common carrier business or to issue bills, notes or other evidence of debt for circulation as money.

THIRD:—The total number of shares which may be issued by the corporation is two hundred *all of which shall be without par value.*

The capital of the corporation shall be at least equal to the sum of the aggregate par value of all issued shares having par value, plus the aggregate amount of consideration received by the corporation for the issuance of shares without par value, plus such amounts as, from time to time, by resolution of the Board of Directors, may be transferred thereto.

1.

FOURTH:—The office of the corporation is to be located in the Town of Oyster Bay *County of* Nassau *, State of New York. The address to which the Secretary of State shall mail a copy of any process against the corporation which may be served upon him pursuant to law is* Room 411, 384 East 149th Street, Bronx 55, New York.

FIFTH:—The duration of said corporation shall be perpetual.

SIXTH:—The number of directors shall be not less than three (3) nor more than five (5), and it is hereby provided, pursuant to law, that the directors are not required to be stockholders.

SEVENTH:—The names and post-office addresses of the directors until the first annual meeting of the stockholders, are as follows:—

Names	*Post Office Addresses*
ALFRED L. KRASNER	320 Garfield Street Haworth, New Jersey
MARSHALL H. KOZINN	940 Grand Concourse Bronx, New York
HARRIET GARBER	75 West 238th Street Bronx, New York

EIGHTH:—The names and post-office addresses of the subscribers of this certificate of incorporation and a statement of the number of shares which each agrees to take in the corporation, are as follows:

Names	*Post Office Addresses*	*Number of Shares*
ALFRED L. KRASNER	320 Garfield Street Haworth, New Jersey	1
MARSHALL H. KOZINN	940 Grand Concourse Bronx, New York	1
HARRIET GARBER	75 West 238th Street Bronx, New York	1

NINTH:—The Secretary of State is designated as the agent of the corporation upon whom process in any action or proceeding against it may be served.

TENTH:—All of the subscribers of this certificate are of full age, and that at least two-thirds of them are citizens of the United States, and that at least one of them is a resident of the State of New York and at least one of the persons named as a director is a citizen of the United States and a resident of the State of New York.

IN WITNESS WHEREOF, we have made, subscribed and acknowledged this certificate this 4th *day of* March *, 19*63.

Alfred L. Krasner (L. S.)

Marshall H. Kozinn (L. S.)

Harriet Garber (L. S.)

STATE OF NEW YORK,
COUNTY OF Bronx } *ss.:*

On this 4th *day of* March 1963, *before me personally came*

ALFRED L. KRASNER, MARSHALL H. KOZINN
and HARRIET GARBER

to me known to be the persons described in and who executed the foregoing certificate of incorporation and they thereupon severally duly acknowledged to me that they executed the same.

HERBERT FRIEDMAN
NOTARY PUBLIC, State of New York
No. 03-13-5950
Qualified in Bronx County
Commission Expires March 30, 1963

3/5 3/7

Certificate of Incorporation of

WE TRANSPORT, INC.

(Pursuant to article 2 of the Stock Corporation Law.)

STATE OF NEW YORK
DEPARTMENT OF STATE
FILED MAR-7 1963

Nassau

TAX $ 10
FILING FEE $ 50

Caroline K. Simon
Secretary of State
By D. Bell

Filed By:

KOZINN, KRASNER & KOZINN
Office and Post Office Address
384 East 149th Street
Bronx 55, New York

3FOOLE

Board of Directors and Officers of WE Transport, Inc.

Board of Directors: (1) Judith Crawford, (2) Cornelius Van Dyk, (3) Westley Richters, (4) David A. Duke

Judith Crawford – Chief Executive Officer & President

Cornelius Van Dyk – Chief Financial Officer, Treasurer & Secretary

Westley Richters – Chief Operating Officer

David A. Duke – Chief Development Officer

October 15, 2025

WE Transport, Inc
Board of Directors and Ownership List

Owner:
Van Pool Transportation, LLC
- 100% Ownership

Board of Directors:
Judith Crawford – Chief Executive Officer & President
- 0% Ownership

Cornelius Van Dyk – Chief Financial Officer, Treasurer & Secretary
- 0% Ownership

Westley Richters – Chief Operating Officer
- 0% Ownership

David A. Duke – Chief Development Officer
- 0% Ownership

Beacon Mobility Corp. and Subsidiaries

Consolidated Financial Report
June 30, 2023

Contents

Independent Auditor's Report

Board of Directors and Stockholders
Beacon Mobility Corp. and Subsidiaries

Opinion

We have audited the consolidated financial statements of Beacon Mobility Corp. and Subsidiaries (a Delaware Corporation) (collectively, the Corporation), which comprise the consolidated balance sheets as of June 30, 2023 and 2022, the related consolidated statements of operations, changes in stockholders' equity (deficit) and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as of June 30, 2023 and 2022, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the Company has changed its method of accounting for leases in 2023 due to the adoption of Financial Accounting Standards Board's Accounting Standards Codification Topic 842, Leases. Our opinion is not modified with respect to this matter.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control–related matters that we identified during the audit.

RSM US LLP

Boston, Massachusetts
November 30, 2023

Beacon Mobility Corp. and Subsidiaries

Consolidated Balance Sheets
June 30, 2023 and 2022

Assets	**2023**	2022
Current assets:		
Cash and cash equivalents	**$ 55,899,775**	$ 53,995,631
Accounts receivable, net	**125,396,255**	89,403,412
Prepaid expenses	**15,932,982**	6,874,628
Tax credit receivable	**7,641,463**	5,145,340
Employee advances	**85,382**	5,018,238
Inventory	**59,115,351**	-
Other current assets	**8,015,576**	3,633,502
Total current assets	**272,086,784**	164,070,751
Property and equipment:		
Vehicles	**512,362,275**	254,452,240
Machinery and equipment	**12,168,365**	8,115,473
Building and land	**3,606,259**	850,000
Leasehold improvements	**15,822,693**	8,463,412
	543,959,592	271,881,125
Accumulated depreciation	**(136,703,164)**	(84,397,754)
Net property and equipment	**407,256,428**	187,483,371
Other assets:		
Goodwill and intangible assets, net	**695,879,762**	472,527,394
Operating lease right-of-use asset, net	**93,874,700**	-
Long-term lease receivable	**19,526,020**	-
Deposits	**7,169,279**	3,973,438
Total other assets	**816,449,761**	476,500,832
Total assets	**$ 1,495,792,973**	$ 828,054,954

(Continued)

Beacon Mobility Corp. and Subsidiaries

Consolidated Balance Sheets (Continued)
June 30, 2023 and 2022

	2023	2022
Liabilities and Stockholders' Equity		
Current liabilities:		
Current portion of long-term debt	$ 285,718,410	$ 7,965,251
Accounts payable	36,800,781	13,718,280
Lease liability, current	24,678,208	-
Accrued expenses and other liabilities	40,613,580	32,262,630
Daimler notes, current	54,114,980	
Deferred revenue, current	8,377,204	-
Insurance reserve	3,434,090	16,626,400
Total current liabilities	453,737,253	70,572,561
Long-term liabilities:		
Long-term debt, net	949,077,466	687,058,301
Deferred tax liability	43,477,913	29,129,969
Contingent consideration	-	25,000,000
Lease liability, net of current	81,659,585	-
Daimler notes, net of current	19,675,279	-
Deferred revenue, net of current	-	461,950
Insurance reserve, net of current	45,960,997	16,626,401
Total long-term liabilities	1,139,851,240	758,276,621
Total liabilities	1,593,588,493	828,849,182
Stockholders' equity (deficit):		
Common stock	2,274	2,274
Additional paid-in capital	201,183,971	161,681,607
Accumulated deficit	(298,981,765)	(162,478,109)
Net stockholders' deficit	(97,795,520)	(794,228)
Total liabilities and stockholders' equity	$ 1,495,792,973	$ 828,054,954

See notes to consolidated financial statements.

Beacon Mobility Corp. and Subsidiaries

Consolidated Statements of Operations
Years Ended June 30, 2023 and 2022

	2023	2022
Revenue	$ 990,112,177	$ 601,357,550
Operating expenses:		
Payroll and benefits	505,325,790	342,256,964
Selling, general and administrative	251,583,868	115,495,326
Depreciation	67,673,332	36,297,726
Amortization	95,163,553	56,801,356
Vehicle	58,560,722	43,389,761
Transaction costs	23,164,286	11,639,719
Integration and system implementation expense	45,229,696	28,334,705
Loss on sale of property and equipment, net	894,066	1,379,162
Total operating expenses	1,047,595,313	635,594,719
Operating loss	(57,483,136)	(34,237,169)
Other income (expense):		
Other revenues	29,345	128,080
Interest expense	(109,894,312)	(48,148,428)
Net other expense	(109,864,967)	(48,020,348)
Loss before provision for income taxes	(167,348,103)	(82,257,517)
Provision for income taxes	30,844,447	1,488,427
Net loss	$ (136,503,656)	$ (80,769,090)

See notes to consolidated financial statements

Beacon Mobility Corp. and Subsidiaries

Consolidated Statements of Changes in Stockholders' Equity (Deficit)
Years Ended June 30, 2023 and 2022

	Common Stock	Additional Paid-in Capital	Accumulated Deficit	Total
Balance at June 30, 2021	$ 2,274	$ 149,114,510	$ (81,709,019)	$ 67,407,765
Contributions	-	12,154,723	-	12,154,723
Unit-based compensation	-	412,375	-	412,375
Net loss	-	-	(80,769,090)	(80,769,090)
Balance at June 30, 2022	2,274	161,681,608	(162,478,109)	(794,227)
Contributions	-	39,000,000	-	39,000,000
Unit-based compensation	-	502,363	-	502,363
Net loss	-	-	(136,503,656)	(136,503,656)
Balance at June 30, 2023	**$ 2,274**	**$ 201,183,971**	**$ (298,981,765)**	**$ (97,795,520)**

See notes to consolidated financial statements.

Beacon Mobility Corp. and Subsidiaries

Consolidated Statements of Cash Flows
Years Ended June 30, 2023 and 2022

	2023	2022
Cash flows from operating activities:		
Net loss	$ **(136,503,656)**	$ (80,769,090)
Adjustments to reconcile net loss to net cash (used in) provided by operating activities:		
Depreciation	**67,673,332**	36,297,726
Amortization of goodwill and intangible assets	**86,324,804**	56,801,356
Amortization of deferred financing costs	**8,838,749**	5,884,009
Loss on sale of property and equipment, net	**894,066**	1,379,162
Deferred income taxes	**(31,752,200)**	(1,805,043)
Contingent consideration	**-**	4,831,928
Stock-based compensation	**502,363**	412,375
Changes in:		
Accounts receivable	**(3,036,822)**	(6,967,149)
Prepaid expenses	**490,456**	7,409,705
Inventories	**(37,031,538)**	-
Other current assets	**(4,382,074)**	(2,587,738)
Tax credit receivable	**(2,496,123)**	(588,299)
Deposits	**(3,195,841)**	(560,991)
Employee advances	**4,932,856**	(4,966,952)
Accounts payable	**21,085,834**	6,217,122
Deferred revenues	**(3,984,904)**	47,112
Insurance reserves	**15,771,533**	26,275,792
Lease receivable	**(543,706)**	-
Operating right of use lease liability	**(18,762,023)**	-
Accrued expenses and other liabilities	**(51,902,837)**	(37,707,164)
Net cash (used in) provided by operating activities	**(87,077,731)**	9,603,861
Cash flows from investing activities:		
Additions to property and equipment	**(106,481,827)**	(37,874,451)
Disposals of property and equipment	**37,131,491**	1,608,747
Acquisition of businesses (see Note 17), net of cash acquired	**(421,391,623)**	(247,106,476)
Net cash used in investing activities	**(490,741,959)**	(283,372,180)
Cash flows from financing activities:		
Additional draws on long-term debt	**646,271,558**	295,450,000
Contingent consideration	**(25,000,000)**	-
Deferred costs paid	**(4,600,000)**	(5,154,994)
Repayments of long-term debt	**(36,947,724)**	(7,349,014)
Net cash provided by financing activities	**579,723,834**	282,945,992
Net increase in cash and cash equivalents	**1,904,144**	9,177,673
Cash and cash equivalents, beginning of year	**53,995,631**	44,817,958
Cash and cash equivalents, end of year	$ **55,899,775**	$ 53,995,631
Supplemental disclosure of financing activities:		
Interest paid	$ **101,100,362**	$ 43,161,382
Supplemental disclosure of noncash investing and financing activities:		
Right-of-use assets obtained in exchange for new lease obligations	$ **29,266,488**	$ -
Acquisition rollover contributions	$ **39,000,000**	$ 12,154,722
Supplemental disclosure of noncash activity related to acquisition of business:		
Goodwill measurement period adjustment for insurance reserve	$ **-**	$ 1,218,134

See notes to consolidated financial statements.

Note 1. Nature of Operations and Summary of Significant Accounting Policies

Nature of operations: Beacon Mobility Corp. and Subsidiaries (collectively, the Corporation), a Delaware corporation, was organized on March 12, 2014. Affairs of the Corporation are governed by the Articles of Incorporation. The term of the Corporation is perpetual, unless sooner terminated in accordance with the Articles of Incorporation.

Basis of consolidation: The consolidated financial statements include the Corporation, and its wholly owned subsidiaries, VP Intermediate Company, Van Pool Transportation LLC, JYL Transportation, Inc., Salter Transportation, Inc., Salter Transportation of NH, Inc., NRT Bus, Inc. and its wholly owned subsidiaries, WE Transport Inc. and its wholly owned subsidiaries, Transit Team, Inc., Adroit Advanced Technologies, Inc., Easton Coach Company, LLC and its wholly owned subsidiaries, Leesel Transportation Corp., Leesel Transportation Corporation II, SCR Medical Transportation, LLC, Palmeri Transportation, Inc., F.M. Kuzmeskus, Inc. and its wholly owned subsidiary, Tri-County Transportation, Inc. and its wholly owned subsidiary, Midwest Paratransit Services, Inc., Huntington Coach Corporation and its wholly owned subsidiaries, Franmar Corporation, The Kincaid Group Holdings, Inc. and its wholly owned subsidiaries. The Corporation's fiscal year-end is June 30 (i.e., July 1 to June 30 represents a "Fiscal Year"). All intercompany transactions have been eliminated in consolidation.

Business operations: Backed by nearly 100 years of experience, Beacon Mobility is a growing family of companies that share a mission of putting people first. Together, we provide safe, reliable, and cost-effective mobility solutions uniquely tailored to meet the needs of the people we serve. Communities, school districts, special education programs, and regional transit authorities count on our companies to et people where they need to go safely and on time.

Cash and cash equivalents: For purposes of the consolidated statements of cash flows, the Corporation considers all highly-liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Property and equipment: Property and equipment are stated at cost. The Corporation capitalizes all items, which management estimates to have a useful life of more than one year and were acquired or produced for a cost of $5,000 or more. Costs for repairs and maintenance are expensed as incurred. Depreciation is provided using the straight-line method over the estimated useful lives of the assets.

Goodwill and intangible assets: The Corporation has elected to amortize goodwill over a period of ten years, trade names over seven to ten years and the acquired customer contracts over four to seven years. Goodwill is tested for impairment if an event occurs or circumstances change that indicates the fair value of the entity may be below its carrying amount.

Debt issuance costs: Debt issuance costs include loan closing costs. Debt issuance costs are presented in the consolidated balance sheets as a reduction of the carrying amount of the debt and are amortized and reported as interest expense over the life of the loan.

Net investment in sales-type leases: Net Investment in sales-type leases is carried at original invoice amount, less prior principal payments received and less an estimate made for doubtful accounts based on a review of all outstanding amounts on a monthly basis. Management determined the allowance for doubtful accounts by regularly evaluating individual lease receivables and considering a customer's financial condition and credit history, current economic conditions, and the value of the lease property. At June 30, 2023, management has determined no allowance for doubtful accounts is necessary for sales-type leases. Lease receivables are written off based on individual credit evaluations and specific circumstances of the lessee. Upon the write-off, the Corporation takes possession of the collateral, which is the equipment under lease. Interest income is recorded as the payments are received. No interest income is accrued on past-due payments. Payments are considered past due after their scheduled payment date.

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

Inventory valuation: Inventories consist of new and used buses and parts and are stated at the lower of cost or net realizable value. Cost is determined using the fist-in, first-out (FIFO) method for parts and specific-identification method for buses.

Revenue recognition(ASC 606 and 842): The core principle of the ASC 606 is to recognize revenue to depict the transfer of promised goods or services to customer in an amount that reflects the consideration to which the Corporation expects to be entitled in exchange for those goods and services.

ASC 606 provides a five-step model for recognizing revenue from contracts with customers as follows:

- Identify the contract with a customer
- Identify the performance obligations in the contract
- Determine the transaction price
- Allocate the transaction price to performance obligations in the contract
- Recognize revenue when or as performance obligations are satisfied

The Corporation recognizes revenue from transportation services at a transaction price that reflects the consideration the Corporation expects to be entitled to in exchange for satisfaction of a separate performance obligation. Out-of-pocket costs charged to customers, such as parking and tolls, are included in the transaction price. Customer discounts and rebates reduce the transaction price. Any discount or rebate that varies based on the customer's annual sales volume or performance is considered "variable consideration" and is estimated and accrued for in the year recognized. The Corporation will update estimates of variable consideration at each reporting date until the uncertainty is resolved.

In cases where the Corporation has a "stand-ready" obligation to provide ground transportation on demand, that portion of the revenue associated within the contract as a "stand-ready" performance obligation is deferred and recognized ratably on a straight -line basis over the contract term. All of the Corporation's performance obligations are satisfied over time.

Revenue from bus sales, parts and service are recognized at a point-in-time at the time of delivery to, or pick-up by, the customer. The Corporation evaluated the impact of recognizing revenues from service revenue on an over-time basis and determined the impact to be immaterial, as such service revenue contracts continues to be recognized at the time of pick-up by the customer for Midwest Bus Sales under the Kincaid subsidiary.

Revenue recognized overtime totaled $902,965,897 and $601,457,151 for the years ended June 30, 2023 and 2022. Revenue recognized at a point in time totaled $87,146,280 and $0 for the years ended June 30, 2023 and 2022.

New and used bus sales: The Corporation sells new and used busses at the dealership location. The transaction price for a bus sale is determined with the customer at the time of sale. Customers often trade in their own bus to apply toward the purchase of a retail new or used bus. The "trade-in" vehicle is a type of noncash consideration measured at fair value, based on external and internal market data for a specific bus, and applied as payment to the contract price for the purchased bus. When the Corporation sells a new or used bus, typically transfer of control transfers at a point in time delivery of the bus to the customer, which is generally at the time of sale. The Corporation does not directly finance its customer's bus purchases or leases. In many cases, the Corporation arranges third-party financing for the retail sale or lease of bus to customers in exchange for a fee paid to the Corporation by a third-party financial institution.

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

Parts and service: The Corporation sells parts and automotive services related to customer-paid repairs and maintenance, and repairs and maintenance under manufacturer warranties. The Corporation also sells parts through wholesale and retail counter channels. Each automotive repair and maintenance service is a single performance obligation that includes both the parts and labor associated with the service. Payment for each automotive service work is typically due upon completion of the service, which is generally completed within a short period from contract inception. The transaction price for automotive repair and maintenance services is based on the parts used; the number of labor hours applied, and standardized hourly labor rates. The Corporation satisfies performance obligations, transfer of control and recognized revenue over time for automotive repair and maintenance services because an asset is being created with no alternative use and the Corporation has an enforceable right to payment for performance completed to date. The Corporation uses an input method to recognize revenue and measure progress based on labor hours expended to be the relevant measure of work performed to complete the automotive repair or maintenance service for the customer. As a practical expedient, since automotive repair and maintenance service contracts have an original duration of one year or less, the Corporation does not consider the time value of money and does not disclose estimated revenue expected to be recognized in the future for performance obligations that are unsatisfied at the end of the reporting period or when revenue is expected to be recognized.

The transaction price for wholesale and retail counter parts sales is determined at the time of sale based on the quantity and price of each product purchased. Payment is typically due at time of sale, or within a short period following the sale. The Corporation establishes provisions, which are not significant, for estimated parts returns based on historical information and current trends. Delivery method of wholesale and retail counter parts vary. The Corporation generally considers control of wholesale and retail counter parts to transfer when the products are shipped, which typically occurs the same day as or within a few days of sale.

Under the guidance of ASC 842, for both sales-type and operating leases, for sales-type leases, the Corporation records a lease receivable equal to the net investment in the lease, less related unearned income and less an allowance for uncollectible amounts.

For sales-type leases, the Company also records lease inception sales revenue and cost of goods sold. The selling profit recorded at lease inception is computed as the lesser of: (1) the fair value of the leased asset or (2) the sum of the lease receivable and any prepaid rent, net of lease incentives, less the carrying amount of the leased asset, net of any unguaranteed residual value, and any deferred initial direct costs. Unearned income for sales-type leases are amortized over the lease term using the interest method.

Under the operating method of accounting for leases, the cost of the equipment is recorded as an asset and is depreciated over its estimated useful life and the rental income is recognized ratably as the lease rental payments are earned. The rentals under operating leases are included in revenues as earned over the term of the leases. Equipment subject to an operating lease is depreciated as described below. The leases are collateralized by the equipment and the Corporation will repossess the equipment if collections become delinquent. The Corporation has elected a practical expedient to recognize incremental costs incurred to obtain contracts, which primarily represent sales commissions where the amortization period would be less than one year, as a selling expense when incurred in the financial statements.

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

Income taxes: Deferred income taxes are provided for temporary differences arising from assets and liabilities whose bases are different for financial reporting and income tax purposes. Temporary differences are the differences between reported amounts of assets and liabilities and their tax basis. The sources of temporary differences are primarily the differences in depreciation and amortization, accrued expenses, and net operating loss carry-forwards. Deferred income taxes have been provided to represent the effect of these timing differences.

Governing authorities generally operate with a three-year statute of limitations to examine previously filed income tax returns. The Corporation has filed the income tax returns timely, and management believes any potential change due to audit would not have a material effect on the financial statements.

Use of estimates: The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Advertising: The Corporation utilizes advertising for recruiting purposes and expenses its advertising costs as incurred. Total advertising expense for the years ended June 30, 2023 and 2022, totaled $2,539,810 and $1,582,316, respectively.

Integration and system implementation: The Corporation works to integrate acquisitions including implementing a suite of standard operating systems. These expenses are recorded as they are incurred and are not expected to be recurring.

Fuel hedges: The Corporation uses derivatives to manage risks related to fuel price movements. Fuel hedge contracts designated and qualifying as cash flow hedges are reported at fair value. The Corporation documents its risk management strategy at the inception of each hedge. The Corporation may restructure hedges in response to market conditions prior to their original settlement dates, which may result in changes in hedge coverage levels and the potential recognition of gains or losses in such hedge contracts.

All hedge contracts are recorded at fair value, and the changes in fair value are immediately included in earnings (included in the fuel expense), as the derivatives have not been formally designated as effective hedges for accounting purposes. The Corporation marked the value of their hedge contracts to fair value and recorded a net unrealized gain of $381,483 and $511,534 for the years ended June 30, 2023 and 2022, respectively.

Fair value of derivative instruments are included on the consolidated balance sheets at June 30, 2023 and 2022, and consist of the following:

Asset Derivatives	Location	Fair Value 2023	Fair Value 2022
Commodity contracts	Fuel hedges asset and liabilities	$ 5,430,438	$ 600,000

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

Contingent consideration: The contingent consideration is recorded at fair value as of the consolidated balance sheet date based on estimated amounts that will be earned under applicable purchase agreements and discounted using the Corporation's cost of borrowing (a Level 3 fair value measurement). Adjustments to fair value, if any, are recorded as of that date and are included in transaction costs on the accompanying consolidated statements of operations.

Employee leave entitlement: Employee entitlements to annual leave are recognized when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the reporting period. The Corporation also provides for certain sick pay benefits as required by the Earned Sick Time Law in the Internal Revenue Code (IRC). These benefits are recognized by the Corporation as an expense as they are paid at the time employees take statutorily authorized leave.

Insurance: The Corporation carries high insurance deductibles for workers compensation and auto liability claims. Claims are accrued based upon the Corporation's historical experience and industry data. Specific excess insurance has been purchased to provide for aggregate claims in excess of an amount calculated based on certain loss factors, as defined in the policies. The Corporation has accrued for incurred but unpaid or unreported claims on the Corporation's self-insurance of $49,395,087 and $33,252,801 as of June 30, 2023 and 2022, respectively. Amounts expected to be paid in the next fiscal year have been presented as current liabilities.

Employee retention credit: The employee retention credit is a tax credit created with the March 27, 2020, enactment of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The credit gave employers a refundable tax credit that equals 50% of the qualified wages they pay to employees after March 12, 2020, and before December 31, 2020. The maximum wage amount that can be included is capped at $10,000 per employee, which makes the claimable credit maximum $5,000 per employee. On December 27, 2020, the Taxpayer Certainty and Disaster Tax Relief Act of 2020 extended the employee retention credit and made various changes. The tax credit increased to 70% of qualified wages after December 31, 2020 through June 30, 2022. Qualified wages are limited to $10,000 per employee per calendar quarter in 2022. The maximum ERC amount available is $7,000 per employee per calendar quarter, for a total of $14,000 in 2022. For the years ended June 30, 2023 and 2022, the Corporation received an employee retention credit of $0 and $1,962,332, respectively, which is included with payroll and benefits on the accompanying consolidated statements of operations. As of June 30, 2023 and 2022, the Corporation is due refunds of $2,106,869 and $2,496,536, respectively, related to tax credits that it has applied for but have not received, which are included in tax credit receivable on the accompanying consolidated balance sheets.

Coronavirus Economic Relief for Transportation Services (CERTS) program: The CERTS Act provide grants to eligible motorcoach companies, school bus companies, passenger vessel companies, and pilotage companies that have experienced annual revenue losses of 25 percent or more as result of COVID-19. The priority use of grant funds must be for payroll costs, though grants may be used for operating expenses and the repayment of debt accrued to maintain payroll. For the year ended June 30, 2022, the Corporation received $11,547,614 and has included the amounts as a reduction of payroll and benefits and the remaining as a component of transaction costs on the accompanying consolidated statements of operations.

Reclassifications: Certain insignificant reclassifications have been made to the June 30, 2022, consolidated financial statements to conform to June 30, 2023, presentation with no effect on net loss.

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

Recently adopted accounting pronouncements: In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations related to their leasing arrangements. Topic 842 requires lessees to recognize lease assets representing the right to use an underlying asset (ROU asset) and lease liabilities representing the obligation to make lease payments over the lease term, measured on a discounted basis, for substantially all leases. The new lease standard retains a distinction between finance leases and operating leases using classification criteria that is substantially similar to the previous lease guidance, with classification affecting the pattern of expense recognition in the income statement. Topic 842 also requires significant incremental quantitative and qualitative disclosures about leasing arrangements, including information depicting the amount, timing and uncertainty of cash flows pertaining to an entity's leases. The Corporation adopted Topic 842 on July 1, 2022 using the optional transition method to the modified retrospective approach. Under this transition provision, results for reporting periods beginning on July 1, 2022 are presented under Topic 842, while prior period amounts continue to be reported and disclosed in accordance with the Corporation's historical accounting treatment under ASC Topic 840, Leases.

To reduce the burden of adoption and ongoing compliance with Topic 842, a number of practical expedients and policy elections are available under the new lease standard. The Corporation elected the "package of practical expedients" permitted under the transition guidance, which did not require reassessment of whether contracts entered into prior to adoption are or contain leases, and allowed carryforward of the historical lease classification for existing leases. The Corporation has not elected the "hindsight" practical expedient, and therefore will measure the ROU asset and lease liability using the remaining lease terms at adoption of Topic 842 on July 1, 2022.

The Corporation made an accounting policy election under Topic 842 not to recognize right-of-use (ROU) assets and lease liabilities for leases with a term of twelve months or less. For all other leases, the initial measurement of the ROU asset and lease liability is based on the present value of future lease payments over the lease term at the commencement date of the lease (or July 1, 2022 for existing leases upon the adoption of Topic 842). Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes in an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred. To determine the present value of lease payments, the Corporation has made an accounting policy election available to non-public companies to use a risk-free rate, which is aligned with the lease term at the lease commencement date (or the remaining term for leases existing upon the adoption of Topic 842). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date, and are reduced by any lease incentives.

The Corporation's leases may include a non-lease component representing additional services transferred to the Corporation, such as common area maintenance for real estate. The Corporation made an accounting policy election to account for each separate lease component and the non-lease components associated with that lease component as a single lease component. Non-lease components that are variable in nature are recorded in variable lease expense in the period incurred.

Adoption of Topic 842 resulted in the recording of ROU assets and lease liabilities related to the Corporation's operating leases of approximately $47,298,540 and $47,298,540, respectively, on July 1, 2022. The adoption of the new lease standard did not materially impact our consolidated net loss or consolidated cash flows and did not result in a cumulative-effect adjustment to the opening balance of retained earnings.

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

Subsequent events: Management has evaluated the effect of subsequent events through November 30, 2023, which is the date the consolidated financial statements were available to be issued.

Subsequent to June 30, 2023, the Corporation made three acquisitions, which in aggregate totaled approximately $133,750,000. These purchases were funded primarily with debt. The Corporation is in the process of accounting for the purchase price allocation for the transactions.

Note 2. Accounts Receivable

The Corporation accounts for trade receivables by adjusting the outstanding principal through charge-offs and an allowance for doubtful accounts. In estimating the allowance for doubtful accounts, management considers several factors relating to collectability of its receivables, including past payment histories, historical charge-offs and its contractual rights. The Corporation does not have any trade receivables classified as "held for sale" and does not charge interest on over-due accounts. Trade receivables are written-off when management determines that further collection efforts will not result in any material recoveries. On June 30, 2023 and 2022, the allowance for doubtful accounts totaled $595,138 and $882,103, respectively.

Note 3. Goodwill and Intangible Assets

At June 30, 2023 and 2022, goodwill consisted of the following:

	As of June 30, 2023			
	Estimated Useful Life	Gross Carrying Amount	Accumulated Amortization	Net Book Value
Goodwill	10	$ 687,348,097	$ 135,204,058	$ 552,144,039
		$ 687,348,097	$ 135,204,058	$ 552,144,039

	As of June 30, 2022			
	Estimated Useful Life	Gross Carrying Amount	Accumulated Amortization	Net Book Value
Goodwill	10	$ 435,161,678	$ 73,696,804	$ 361,464,874
		$ 435,161,678	$ 73,696,804	$ 361,464,874

Amortization expense related to goodwill totaled $61,632,254 and $39,466,397 for the years ended June 30, 2023 and 2022, respectively.

At June 30, 2023 and 2022, intangible assets consisted of the following:

	As of June 30, 2023			
	Estimated Useful Life	Gross Carrying Amount	Accumulated Amortization	Net Book Value
Customer contracts	4-7	$ 129,577,836	$ 39,301,043	$ 90,276,793
Developed technology	7	2,180,000	467,143	1,712,857
Dealership agreement	18	3,000,000	125,000	2,875,000
Trade name	7-15	61,109,149	12,238,076	48,871,073
		$ 195,866,985	$ 52,131,262	$ 143,735,723

Note 3. Goodwill and Intangible Assets (Continued)

	As of June 30, 2022			
	Estimated Useful Life	Gross Carrying Amount	Accumulated Amortization	Net Book Value
Customer contracts	4-5	$ 93,227,836	$ 20,244,126	$ 72,983,710
Developed technology	7	2,180,000	155,714	2,024,286
Trade name	7-10	43,339,149	7,284,625	36,054,524
		$ 138,746,985	$ 27,684,465	$ 111,062,520

Amortization expense related to intangible assets totaled $24,321,797 and $17,278,581 for the years ended June 30, 2023 and 2022, respectively.

	Goodwill	Intangible Assets	Total
Estimated future amortization expense:			
For the year ended June 30, 2024	$ 68,793,808	$ 26,939,687	$ 95,733,495
For the year ended June 30, 2025	68,793,808	26,199,973	94,993,781
For the year ended June 30, 2026	68,793,808	34,225,880	103,019,688
For the year ended June 30, 2027	68,793,808	11,240,823	80,034,631
For the year ended June 30, 2028	67,590,948	6,989,039	74,579,987
Thereafter	212,252,859	35,265,321	247,518,180
	$ 555,019,039	$ 140,860,723	$ 695,879,762

Measurement period adjustment and final purchase price allocation: During the year ended June 30, 2022, the Corporation updated provisional amounts recorded in the Initial Purchase Price Allocation of WE Transport Inc. and its wholly owned subsidiaries to increase the insurance reserves. The Corporation determined that the resulting changes to the Initial Purchase Price Allocation are Measurement Period Adjustments (MPAs) in accordance with ASC 805, Business Combinations. MPAs are recorded in the period in which the underlying facts become known, but are measured as of the acquisition date. Accordingly, the Corporation recorded an increase in its insurance reserves of $1,218,134 and an increase in goodwill of the same amount.

Note 4. Related Party Transactions

During the years ended June 30, 2023 and 2022, the Corporation paid management fees of $8,352,851 and $4,700,028, respectively, to affiliates of the Corporation. These amounts are included in selling, general and administrative on the accompanying consolidated statements of operations.

During the years ended June 30, 2023 and 2022, the Corporation paid rent of $11,884,143 and $7,638,256, respectively, to an affiliate. These amounts are included in selling, general and administrative on the accompanying consolidated statements of operations.

During the years ended June 30, 2023 and 2022, the Corporation paid fees related to acquisitions of $7,535,182 and $4,030,512, respectively, to an affiliate. These amounts are included in transaction costs on the accompanying consolidated statements of operations.

Note 5. Line of Credit

The Corporation has a revolving line of credit with Barings Finance, LLC, amended on February 4, 2023, to a borrowing limit of $67,697,279 bearing interest at the SOFR rate, plus an applicable margin. The line is secured by the assets of the Corporation and is subject to certain financial covenants. As of June 30, 2023 and 2022, the Corporation had $0 of outstanding borrowings under this agreement.

Note 6. Long-Term Debt

The Corporation holds a note payable with Barings Finance, LLC, for which quarterly installments of fixed principal of $485,791 plus interest are paid quarterly. The note bears interest at a variable rate, typically SOFR as elected by the Corporation, plus an applicable margin (5.5% at June 30, 2023). On June 1, 2022, the Corporation purchased Transit Team, Inc., for which $34,000,000 of debt was added to the term loan. On February 1, 2023 the Corporation purchased Huntington Coach, for which $50,000,000 of debt was added to the term loan. The note matures on May 22, 2024, and is secured by all business assets of the Corporation and is subject to certain financial covenants.

As part of the credit agreement with Barings Finance, LLC, the Corporation has a delayed draw term loan available through May 22, 2024, which was amended on June 21, 2022, to provide up to $515,000,000 of incremental debt capacity to a total facility of $554,442,607. The proceeds from the delayed draw term loans have primarily been used to fund acquisitions. The loan is subject to an annual commitment fee of 1% of the unutilized portion of the loan. This loan requires quarterly principal payments of $661,083. As of June 30, 2023 and 2022, the Corporation is required and has maintained a total debt to EBITDA ratio of at least 7.5-to-1, as described in the agreement.

On September 1, 2023, the Corporation and the lenders amended the debt agreement. The terms of the amendment included that certain lenders agreed to fund additional loans and loan commitments. In addition, the amendment extended the due date of all outstanding loans and commitments in effect, under the existing credit agreement from May 22, 2024 to December 31, 2025. In relation to the amendment, the Company paid of $253,073,934 of the outstanding balance related to the credit agreement subsequent to June 30, 2023.

On April 23, 2020, the Corporation acquired a Secured Equipment Line with Brookline Bank, which allows for borrowings up to $15,000,000 for the Corporation's equipment needs. This Note bears interest at 3.97%, expiring April 1, 2027. The line was secured by all assets of the Corporation. Monthly payments of $15,901 are required for principal and interest commencing on May 1, 2020 through maturity. As of June 30, 2023 and 2022, the Corporation had an outstanding balance of $32,692,744 and $681,855, respectively. Subsequent to June 30, 2023 the full balance was paid off associated with above amendment effective on September 1, 2023.

On January 30, 2023, the Corporation entered into an agreement with Clarus Capital which allows for the Company to take out funding in the form of a lease for specific transactions. As of June 30, 2023 the balance owed to Clarus Capital totaled $58,776,020.

Note 6. Long-Term Debt (Continued)

Daimler notes payable—floor plan: The floor plan represents amounts payable under trust receipt transactions secured by new and used bus inventories, the floor plan includes both a Pledge line and a Wholesale line. Interest paid monthly at varying rates. The balance at June 30, 2023, was $73,790,259. The effective interest rate is 2.25% at June 30, 2023. The Corporation has a total of $190,000,000 under their floor plan agreement as of June 30, 2023.

The following costs are presented net in the accompanying consolidated balance sheets as of June 30, 2023 and 2022:

	2023	2022
Long-term debt balance at year-end	$ 1,244,270,097	$ 708,736,524
Daimler long-term debt	73,790,259	-
Less unamortized deferred financing costs	(9,474,221)	(13,712,972)
	1,308,586,135	695,023,552
Current portion	285,718,410	7,965,251
Net	$ 1,022,867,725	$ 687,058,301

Approximate future maturities of long-term debt for the next five years are as follows:

	Barings	Clarus	Daimler	Brookline	Totals
2024	$ 264,793,350	$ 9,649,693	$ 54,114,980	$ 4,965,986	$ 333,524,009
2025	887,946,442	9,649,693	(54,114,980)	4,965,986	848,447,141
2026	-	9,649,693	-	4,965,986	14,615,679
2027	-	29,888,484	-	4,965,986	34,854,470
2028	-	-	-	4,965,986	4,965,986
Thereafter	-	-	-	7,862,812	7,862,812
					$ 1,244,270,097

Note 7. Leases

The Corporation determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. Under Topic 842, a contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the customer obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Corporation also considers whether its service arrangements include the right to control the use of an asset.

The Corporation's facilities are leased under long-term lease agreements or tenant-at-will agreements accounted for as operating leases with initial terms ranging from 1 to 10 years. Most leases include one or more options to exercise renewal terms that can extend the lease term from 1 to 5 years, generally at the Corporation's sole discretion. In addition, certain leases contain termination options, where the rights to terminate are held by either the Corporation, the lessor, or both parties. These options to extend or terminate a lease are included in the lease terms when it is reasonably certain that the Corporation will exercise that option. The Corporation's leases generally do not contain any material restrictive covenants or residual value guarantees.

Note 7. Leases (Continued)

Operating lease cost and sub-lease income is recognized on a straight-line basis over the lease term. The components of lease expense are as follows:

	2023
Lease cost	$ 20,566,285
Total lease cost	$ 20,566,285

Rent expense was $14,768,055 for the year ended June 30, 2023.

Supplemental cash flow information related to leases is as follows:

	2023
Cash paid for amounts included in measurement of lease liabilities:	
Cash outflows—payments on leases	$ 18,865,026
Right-of-use assets obtained in exchange for new lease obligations:	
Operating and financing leases	$ 117,127,541

Supplemental balance sheet information related to leases is as follows:

	June 30, 2023
Operating lease right-of-use assets	$ 94,572,500
Current portion of operating lease liabilities	$ 20,978,128
Current portion of finance lease liabilites	2,840,927
Finance lease liabilites, net of current	7,251,607
Operating lease liabilities, net of current	75,267,132
Total operating lease liabilities	$ 106,337,793
Weighted-average remaining lease term—operating leases:	5.2
Weighted-average discount rate—operating leases:	3.44%

Future undiscounted cash flows for each of the next five years and thereafter and reconciliation to the lease liabilities recognized on the balance sheet as of June 30, 2023, is as follows:

Year ending June 30,	
2024	$ 26,735,649
2025	26,252,066
2026	22,792,927
2027	15,120,002
2028	9,251,752
Thereafter	15,432,929
Total lease payments	115,585,326
Less imputed interest	(9,247,533)
Total present value of lease liabilities	$ 106,337,793

Note 7. Leases (Continued)

A summary of the future minimum lease commitments, as determined under Topic 840, for all noncancelable operating lease agreements were as follows as of June 30, 2022:

Year ending June 30,	
2023	$ 14,757,093
2024	13,188,674
2025	10,085,900
2026	9,039,730
2027	4,079,523
Total minimum lease commitments	$ 51,150,920

Note 8. Sales-Type Leases

The Corporation's leasing operations include leasing under sales-type leases expiring in various years through 2025. The following is a summary of the Corporation's net investments in sales-type at June 30, 2023:

Total minimum lease payment to be received	$ 19,526,020
Less unearned income	(7,969,998)
Net investment in sales-type leases	$ 11,556,022

At June 30, 2023, the minimum future lease payments to be received under the sales-type leases are as follows:

Years ending June 30:	
2024	$ 5,472,795
2025	4,324,361
2026	3,851,438
2027	2,900,790
2028	2,497,672
Thereafter	478,964
Total	$ 19,526,020

Note 9. Capital Transactions

At June 30, 2023 and 2022, the Corporation has 227,218 shares of $.01 par value common stock issued and outstanding (500,000 shares authorized).

Note 10. Income Taxes

The Corporation recognizes deferred tax assets and liabilities for expected future income tax consequences of events that have been recognized in the Corporation's consolidated financial statements. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates, if any, on the date of enactment. The deferred benefit from income taxes shown in the Corporation's consolidated statement of operations is based on the change during fiscal period in the Corporation's deferred tax assets and liabilities.

Note 10. Income Taxes (Continued)

The effects of temporary differences that give rise to significant portions of deferred tax assets and liabilities as of June 30, 2023 and 2022, are as follows:

	2023	2022
Deferred tax assets (liabilities):		
Allowance for doubtful accounts	$ 378,079	$ 257,728
Accrued expenses and reserves	6,670,911	14,500,885
Amortization	(20,986,430)	(23,304,101)
Net operating loss carryforwards	29,746,400	19,285,966
Depreciation	(100,382,346)	(47,887,889)
Interest limit carryforward	37,041,831	6,433,875
Transaction costs	3,591,014	1,583,567
Right of use asset	(27,923,521)	-
Lease liabilites	28,386,149	-
	$ (43,477,913)	$ (29,129,969)

At June 30, 2023 and 2022, the Corporation has federal net operating loss carryforwards of approximately $85,207,796 and $85,287,196, respectively. At June 30, 2023 and 2022, the Corporation has state net operating loss carryforwards of approximately $21,270,844 and $23,269,747, respectively. The federal and state net operating loss carryforwards begin to expire in 2036 through 2039.

The provision for (benefit from) income taxes reflected in the consolidated statements of operations consists of the following components for the years ended June 30, 2023 and 2022:

	2023	2022
Current:		
Federal	$ -	$ -
State	1,322,024	391,289
	1,322,024	391,289
Deferred:		
Federal	(18,713,812)	(3,601,468)
State	(13,452,659)	1,721,752
	(32,166,471)	(1,879,716)
	$ (30,844,447)	$ (1,488,427)

Note 11. Retirement Plan

The Corporation sponsors defined contribution retirement plans covering substantially all employees meeting minimum age and service requirements. Employer contributions are based on a percentage of each participant's compensation and subject to limitations imposed by the Internal Revenue Code (IRC). For the years ended June 30, 2023 and 2022, retirement expense totaled $4,700,853 and $2,765,313, respectively.

Note 12. Unit Incentive Plan

The 2018 unit incentive plan (the Plan) of Van Pool Group Holdings, LP (Parent), was adopted by the board on March 22, 2018, for employees, managers, consultants and advisers of the Parent and its subsidiaries, to advance the best interests of the Parent and its Subsidiaries by providing those persons who have a substantial responsibility for their management and growth with additional incentives by allowing such persons to acquire an equity interest in the Parent and thereby encouraging them to contribute to the success of the Parent and its subsidiaries and, in the case of employees, to remain in their employ. The availability and offering of Class A units and Class P units under the Plan also is intended to increase the Parent and its subsidiaries' ability to attract and retain individuals of exceptional managerial talent upon whom, in large measure, the sustained progress, growth and profitability of the Parent and its subsidiaries depends. The Plan is intended to be a compensatory benefit plan within the meaning of Rule 701 of the Securities Act and, unless and until the Class A units or Class P units are publicly traded, the issuance of Class A units and Class P units pursuant to the Plan is intended to qualify for the exemption from registration under the Securities Act provided by Rule 701.

Class P units may be granted or sold under the Plan. Any Class P units that expire or are canceled, terminated or forfeited in any manner, or any Class P units are repurchased by the Parent or any of its affiliates, then such Class P units will again be available for issuance and sale under the Plan. Class P units issued to its employees have a vesting period of five years. During the years ended June 30, 2023 and 2022, the Corporation issued 716 and 1,826 of Class P units, respectively. The fair value of the Class P units issued in 2023 and 2022 was estimated at $152. The Corporation will recognize these costs over a five-year period and an expense of $502,363 and $412,376 has been recorded as compensation expense in general and administrative expenses in the consolidated statements of operations for the years ended June 30, 2023 and 2022, respectively.

A summary of the Class P unit activity for the years ended June 30, 2023 and 2022, is as follows:

	Number of Units	Weighed Average Exercise Price
Outstanding, July 1, 2022	18,818	$ 0.50
Granted	716	0.50
Exercised	-	0.50
Forfeited or expired	(596)	0.50
Outstanding, June 30, 2023	18,938	0.50
Exercisable, June 30, 2023	9,200	$ 0.50

	Number of Units	Weighed Average Exercise Price
Outstanding, July 1, 2021	17,470	$ 0.50
Granted	1,826	0.50
Exercised	-	0.50
Forfeited or expired	(478)	0.50
Outstanding, June 30, 2022	18,818	0.50
Exercisable, June 30, 2022	5,911	$ 0.50

Note 13. Fair Value Measurements

FASB ASC 820, Fair Value Measurements and Disclosures, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Basis of Fair Value Measurement

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3: Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

In estimating the fair value of the assets acquired, the Corporation considers information obtained about the acquired asset as a result of its due diligence activities, including historical operating results, known trends and market conditions that may affect the asset and various valuation methods, such as estimated cash flow projections utilizing appropriate discount and capitalization rates, as well as available market information.

Note 14. Concentrations

The Corporation places its cash with high credit quality financial institutions. Amounts over $250,000 per depositor are in excess of Federal Deposit Insurance Corporation (FDIC) insurance limits. At certain times, the Corporation has higher than the FDIC limits in its cash accounts.

Accounts receivable potentially subjects the Corporation to concentrations of credit risk. At June 30, 2023 and 2022, there were no concentrations of credit risk from customers.

Accounts payable potentially subjects the Corporation to concentrations of credit risk. At June 30, 2023, there were no concentrations of credit risk. At June 30, 2022, two vendors accounted for approximately $1,991,614 or 29% of the accounts payable balance.

Note 15. Contingencies

In the normal course of business, the Corporation is subject to various claims. Due to the uncertainty of these matters, an estimate of loss cannot currently be made. Management does not believe that any of these claims will have a material impact on the business.

Note 16. Union Contracts

The Corporation has collective bargaining agreements with various unions which provides for benefits and various hourly rate increases. These contracts cover substantially all drivers, matrons and mechanics employed by the Corporation. The contracts expire at various dates through 2025. Approximately 39% of the Corporation's workforce are members of a union.

Note 17. Acquisitions

On August 1, 2022, Van Pool Transportation LLC purchased 100% of the stock of Palmeri Transportation, Inc. (Palmeri).

On September 1, 2022, Van Pool Transportation LLC purchased 100% of the stock of F.M. Kuzmeskus, Inc. and its wholly owned subsidiaries (collectively, TravelKuz).

On September 7, 2022 Van Pool Transportation LLC purchased 100% of the stock of Alltown Bus Service, LLC and its wholly owned subsidiaries (collectively, Alltown).

On October 7, 2022, Van Pool Transportation LLC purchased 100% of the stock of Kincaid Group and Companies and its wholly owned subsidiaries (collectively, Kincaid).

On November 1, 2022, Van Pool Transportation LLC purchased 100% of the stock of Tri-County Transportation Inc. and its wholly owned subsidiaries (collectively, Tri-County).

On January 3, 2023, Van Pool Transportation LLC purchased 100% of the stock of Midwest Paratransit Services, Inc. (MPS).

On January 31, 2023, Van Pool Transportation LLC purchased 100% of the stock of Huntington Coach Corporation and its wholly owned subsidiaries (collectively, Huntington).

On March 1, 2023, Van Pool Transportation LLC purchased 100% of the stock of Franmar Corporation (Franmar).

The financial results of these transactions have been included in the consolidated financial statements starting on the date of acquisition.

	Palmeri	TravelKuz	Alltown	Tri-County	MPS
Cash consideration paid	$ 1,327,764	$ 11,615,074	$ 81,074,983	$ 37,892,118	$ 1,789,030
Fair value of rollover contributions	-	-	-	-	-
Less cash received		(1,069,089)	(2,779,678)	(27,139)	(177,219)
	1,327,764	10,545,985	78,295,305	37,864,979	1,611,811
Allocated to:					
Receivables	28,853	283,500	3,165,975	1,354,415	300,974
Lease receivable					
Inventory	-	239,088	-	82,225	-
Prepaid expenses and other current assets	18,139	56,743	961,044	811,824	33,934
Property and equipment	1,045,000	6,974,660	24,011,000	9,591,400	-
Lease: right of use assets	-	631,988	6,609,845	7,413,459	-
Accounts payable	-	(10,490)	(261,028)	-	(83,777)
Short-term lease liability	-	(112,689)	(1,065,033)	(613,283)	-
Accrued expenses and other liabilities	(124,469)	(2,121,449)	(1,275,702)	(907,959)	(19,000)
Deferred revenue	-	(42,319)	-	-	-
Long-term lease liability	-	(519,299)	(5,544,812)	(6,800,176)	-
Deferred tax liability	-	(1,575,454)	-	-	-
	967,523	3,804,279	26,601,289	10,931,905	232,131
Excess to be allocated to intangibles and goodwill	$ 360,241	$ 6,741,706	$ 51,694,016	$ 26,933,074	$ 1,379,680
Trade names	$ 20,000	$ 450,000	$ 3,800,000	$ 1,600,000	$ -
Customer contracts	-	800,000	11,300,000	2,500,000	-
Goodwill	340,241	5,491,706	36,594,016	22,833,074	1,379,680
	$ 360,241	$ 6,741,706	$ 51,694,016	$ 26,933,074	$ 1,379,680

Note 17. Acquisitions (Continued)

	Huntington	Franmar	Kincaid	Total
Cash consideration paid	$ 85,940,620	$ 2,326,207	$ 208,791,420	$ 430,757,216
Fair value of rollover contributions	-	-	39,000,000	39,000,000
Less cash received	(164,769)	(250,637)	(4,897,062)	(9,365,593)
	85,775,851	2,075,570	242,894,358	460,391,623
Allocated to:				
Receivables	8,270,353	430,497	19,121,454	32,956,021
Lease receivables			18,982,314	18,982,314
Inventory	-	-	21,762,500	22,083,813
Prepaid expenses and other current assets	5,311,933	73,583	2,281,610	9,548,810
Property and equipment	38,032,120	396,870	134,646,970	214,698,020
Lease: right of use assets	16,317,293	-	9,589,928	40,562,513
Accounts payable	(195,423)	-	(1,445,949)	(1,996,667)
Short-term lease liability	(2,812,117)	-	(1,810,767)	(6,413,889)
Accrued expenses and other liabilities	(9,185,824)	(296,902)	(46,322,482)	(60,253,787)
Deferred revenue	-	-	(11,857,839)	(11,900,158)
Daimler debt assumed	-	-	(26,933,017)	(26,933,017)
Long-term lease liability	(13,505,176)	-	(7,779,161)	(34,148,624)
Deferred tax liability	-	-	(44,524,690)	(46,100,144)
	42,233,159	604,048	65,710,871	151,085,205
Excess to be allocated to intangibles and goodwill	$ 43,542,692	$ 1,471,522	$ 177,183,487	$ 309,306,418
Trade names	$ 5,400,000	$ -	$ 6,500,000	17,770,000
Customer contracts	9,000,000	-	13,200,000	36,800,000
Goodwill	29,142,692	1,471,522	157,483,487	254,736,418
	$ 43,542,692	$ 1,471,522	$ 177,183,487	$ 309,306,418

The following table summarizes the consideration transferred and the amounts identified as assets acquired based on the estimated fair value at the respective acquisition dates of November 1, 2021 for Leesel, September 1, 2021 for SCR Medical, September 30, 2021 for Easton Coach, and December 22, 2021 for Adroit:

	Leesel	SCR Medical	Easton Coach	Adroit	Total
Cash consideration paid, net of cash acquired	$ 93,875,785	$ 60,193,072	$ 83,188,308	$ 23,972,575	$ 261,229,740
Fair value of rollover contributions	6,000,000	5,000,000	-	1,154,722	12,154,722
Fair value of contingent consideration	9,970,072	-	-	-	9,970,072
Less cash received	(4,415,061)	(408,365)	(8,242,343)	(1,057,495)	(14,123,264)
	105,430,796	64,784,707	74,945,965	24,069,802	269,231,270
Allocated to:					
Receivables	15,236,069	9,912,213	8,751,377	136,343	34,036,002
Prepaid expenses and other current assets	3,114,246	3,416,541	1,927,352	391,077	8,849,216
Property and equipment	17,385,000	23,751,100	9,297,000	-	50,433,100
Accounts payable	(331,460)	-	(234,562)	(7,679)	(573,701)
Accrued expenses and other liabilities	(9,113,609)	(12,293,432)	(14,993,666)	(295,585)	(36,696,292)
Deferred tax liability	(12,363,000)	(2,927,827)	-	(915,476)	(16,206,303)
	13,927,246	21,858,595	4,747,501	(691,320)	39,842,022
Excess to be allocated to intangibles and goodwill	$ 91,503,550	$ 42,926,112	$ 70,198,464	$ 24,761,122	$ 229,389,248
Trade names	$ 6,900,000	$ 2,700,000	$ 4,500,000	$ 940,000	$ 15,040,000
Developed technolog	-	-	-	2,180,000	2,180,000
Customer contracts	27,100,000	12,900,000	14,900,000	-	54,900,000
Goodwill (including customer relationships)	57,503,550	27,326,112	50,798,464	21,641,122	157,269,248
	$ 91,503,550	$ 42,926,112	$ 70,198,464	$ 24,761,122	$ 229,389,248

Note 17. Acquisitions (Continued)

The Corporation has an obligation to transfer up to $25,000,000 in contingent consideration to the former owners of WE Transport, if specified future financial results are met. The Corporation recorded the acquisition date fair value of these contingent liabilities based on the likelihood of the contingent earn-out payments as part of the consideration transferred. The earn-out payments are subsequently remeasured to fair value each reporting date. The Corporation classified this financial liability as Level 3, due to the lack of relevant observable inputs and market activity. As of June 30, 2022, the Corporation had recorded contingent consideration of $10,219,368. During the year ended June 30, 2022, financial results of WE Transport exceeded what was originally expected and as a result the Corporation increased the contingent consideration liability to the full amount included in the agreement of $25,000,000 with the increase charged to earnings for the year ended June 30, 2022. The amount was paid in full during the year ended June 30, 2023.

In the allocation of the purchase price in 2023 and 2022, $249,629,692 and $157,269,248 was assigned to goodwill, respectively. This represents the excess of the purchase price over the estimated fair value of the assets and liabilities acquired. The goodwill is not deductible for tax purposes. Management believes that these acquisitions resulted in the recognition of goodwill primarily due to the synergies derived from combining the operations of each entity and by expanding the customer base for the entities.

In conjunction with the transactions, buyer transaction expenses in the amount of $10,635,877 and $9,670,450 were incurred and recorded as a component of operating expenses in the consolidated statements of operations for the years ended June 30, 2023 and 2022, respectively.

Beacon Mobility Corporation and Subsidiaries

Consolidated Financial Report
June 30, 2022

Contents

RSM

RSM US LLP

Independent Auditor's Report

Board of Directors and Stockholders
Beacon Mobility Corporation and Subsidiaries

Opinion

We have audited the consolidated financial statements of Beacon Mobility Corporation and Subsidiaries (a Delaware Corporation) and Subsidiaries (collectively, the Corporation), which comprise the consolidated balance sheets as of June 30, 2022 and 2021, the related consolidated statements of operations, changes in stockholders' equity (deficit) and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as of June 30, 2022 and 2021, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 2 to the financial statements, the 2021 financial statements have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

RSM US LLP

Boston, Massachusetts
December 2, 2022

Beacon Mobility Corporation and Subsidiaries

Consolidated Balance Sheets
June 30, 2022 and 2021

Assets	**2022**	2021 (As Restated)
Current assets:		
Cash and cash equivalents	**$ 53,995,631**	$ 44,817,958
Accounts receivable, net	**89,403,412**	48,400,261
Prepaid expenses	**6,874,628**	5,435,117
Tax credit receivable	**5,145,340**	4,557,041
Employee advances	**5,018,238**	51,286
Other current assets	**3,633,502**	1,045,764
Total current assets	**164,070,751**	104,307,427
Property and equipment:		
Vehicles	**254,452,240**	250,972,917
Machinery and equipment	**8,115,473**	6,590,341
Building and land	**850,000**	-
Leasehold improvements	**8,463,412**	5,515,293
	271,881,125	263,078,551
Accumulated depreciation	**(84,397,754)**	(124,617,096)
Net property and equipment	**187,483,371**	138,461,455
Other assets:		
Goodwill and intangible assets, net	**472,527,394**	298,721,368
Deposits	**3,973,438**	3,412,447
Total other assets	**476,500,832**	302,133,815
Total assets	**$ 828,054,954**	$ 544,902,697

(Continued)

Beacon Mobility Corporation and Subsidiaries

Consolidated Balance Sheets (Continued)
June 30, 2022 and 2021

	2022	2021 (As Restated)
Liabilities and Stockholders' Equity		
Current liabilities:		
Current portion of long-term debt	**$ 7,965,251**	$ 5,327,116
Accounts payable	**13,718,280**	6,927,457
Accrued expenses and other liabilities	**32,262,630**	33,273,502
Insurance reserve	**16,626,400**	2,879,437
Total current liabilities	**70,572,561**	48,407,512
Long-term liabilities:		
Long-term debt, net	**687,058,301**	400,866,435
Deferred tax liability	**29,129,969**	14,728,709
Contingent consideration	**25,000,000**	10,198,000
Deferred revenue	**461,950**	414,838
Insurance reserve, net of current	**16,626,401**	2,879,438
Total long-term liabilities	**758,276,621**	429,087,420
Total liabilities	**828,849,182**	477,494,932
Stockholders' equity (deficit):		
Common stock	**2,274**	2,274
Additional paid-in capital	**161,681,607**	149,114,510
Accumulated deficit	**(162,478,109)**	(81,709,019)
Net stockholders' equity (deficit)	**(794,228)**	67,407,765
Total liabilities and stockholders' equity (deficit)	**$ 828,054,954**	$ 544,902,697

See notes to consolidated financial statements.

Beacon Mobility Corporation and Subsidiaries

Consolidated Statements of Operations
Years Ended June 30, 2022 and 2021

	2022	2021 (As Restated)
Revenue	$ 601,357,550	$ 143,643,582
Operating expenses:		
Payroll and benefits	342,256,964	76,625,715
Selling, general and administrative	115,495,326	18,576,092
Depreciation	36,297,726	24,215,632
Amortization	56,801,356	18,043,387
Vehicle	43,389,761	12,756,872
Transaction costs	39,974,424	19,263,716
Loss on sale of property and equipment, net	1,379,162	424,540
Total operating expenses	635,594,719	169,905,954
Operating loss	(34,237,169)	(26,262,372)
Other income (expense):		
Other revenues	128,080	34,987
Interest expense	(48,148,428)	(11,617,766)
Net other expense	(48,020,348)	(11,582,779)
Loss before benefit from income taxes	(82,257,517)	(37,845,151)
Benefit from income taxes	1,488,427	4,245,144
Net loss	$ (80,769,090)	$ (33,600,007)

See notes to consolidated financial statements

Beacon Mobility Corporation and Subsidiaries

Consolidated Statements of Changes in Stockholders' Equity (Deficit)
Years Ended June 30, 2022 and 2021

	Common Stock	Additional Paid-in Capital	Accumulated Deficit	Total
Balance at July, 1 2020	2,274	$ 137,796,173	$ (48,109,012)	$ 89,689,435
Contributions	-	10,800,000	-	10,800,000
Unit-based compensation	-	518,337	-	518,337
Net loss	-	-	(33,600,007)	(33,600,007)
Balance at June 30, 2021 (As Restated)	2,274	149,114,510	(81,709,019)	67,407,765
Contributions	-	12,154,722	-	12,154,722
Unit-based compensation	-	412,375	-	412,375
Net loss	-	-	(80,769,090)	(80,769,090)
Balance at June 30, 2022	**2,274**	**$ 161,681,607**	**$ (162,478,109)**	**$ (794,228)**

See notes to consolidated financial statements.

Beacon Mobility Corporation and Subsidiaries

Consolidated Statements of Cash Flows
Years Ended June 30, 2022 and 2021

		2022		2021 (As Restated)
Cash flows from operating activities:				
Net loss	$	(80,769,090)	$	(33,600,007)
Adjustments to reconcile net loss to net cash provided by operating activities:				
Depreciation		36,297,726		24,215,632
Amortization of goodwill and intangible assets		56,801,356		18,043,387
Amortization of deferred financing costs		5,884,009		908,477
Loss on sale of property and equipment, net		1,379,162		424,540
Deferred income taxes		(1,805,043)		(4,245,144)
Contingent consideration		4,831,928		-
Stock-based compensation		412,375		518,337
Changes in:				
Accounts receivable		(6,967,149)		(4,929,000)
Prepaid expenses		7,409,705		(1,683,290)
Other current assets		(2,587,738)		(242,109)
Tax credit receivable		(588,299)		(2,645,765)
Deposits		(560,991)		(1,787,920)
Employee advances		(4,966,952)		(14,729)
Accounts payable		6,217,122		1,859,277
Deferred revenues		47,112		414,838
Insurance reserves		26,275,792		5,758,875
Accrued expenses and other liabilities		(37,707,164)		11,750,554
Net cash provided by operating activities		9,603,861		14,745,953
Cash flows from investing activities:				
Additions to property and equipment		(37,874,451)		(10,798,120)
Disposals of property and equipment		1,608,747		924,685
Acquisition of businesses (see Note 17), net of cash acquired		(247,106,476)		(236,077,099)
Net cash used in investing activities		(283,372,180)		(245,950,534)
Cash flows from financing activities:				
Additional draws on long-term debt		295,450,000		268,433,001
Deferred costs paid		(5,154,994)		(12,208,828)
Repayments of long-term debt		(7,349,014)		(1,873,475)
Net cash provided by financing activities		282,945,992		254,350,698
Net increase in cash and cash equivalents		9,177,673		23,146,117
Cash and cash equivalents, beginning of year		44,817,958		21,671,841
Cash and cash equivalents, end of year	$	53,995,631	$	44,817,958
Supplemental disclosure of financing activities:				
Interest paid	$	42,494,822	$	10,478,886
Supplemental disclosure of non-cash investing and financing activities:				
Acquisition rollover contributions	$	12,154,722	$	10,800,000
Supplemental disclosure of non-cash activity related to acquisition of business:				
Goodwill measurement period adjustment for insurance reserve	$	1,218,134	$	-

See notes to consolidated financial statements.

Note 1. Nature of Operations and Summary of Significant Accounting Policies

Nature of operations: Beacon Mobility Corporation and Subsidiaries (collectively, the Corporation), a Delaware corporation, was organized on March 12, 2014. Affairs of the Corporation are governed by the Articles of Incorporation. The term of the Corporation is perpetual, unless sooner terminated in accordance with the Articles of Incorporation.

Basis of consolidation: The consolidated financial statements include the Corporation, and its wholly owned subsidiaries, VP Intermediate Company, Van Pool Transportation LLC, Van Pool Transportation of Connecticut, LLC, JYL Transportation, Inc., Salter Transportation, Inc., Salter Transportation of NH, Inc., NRT Bus, Inc. and its wholly owned subsidiaries, WE Transport Inc. and its wholly owned subsidiaries, Transit Team, Inc., Adroit Advanced Technologies, Inc., Easton Coach Company, LLC and its wholly owned subsidiaries, Leesel Transportation Corp., Leesel Transportation Corporation II, and SCR Medical Transportation, LLC. The Corporation's fiscal year-end is June 30 (i.e., July 1st to June 30th represents a "Fiscal Year"). All intercompany transactions have been eliminated in consolidation.

Business operations: The Corporation, with base operations in Massachusetts, is a leader in school transportation, providing transportation services to children and adults in over a hundred school districts, cities and towns in Massachusetts, New Hampshire, New York, Delaware, Illinois, Minnesota and Connecticut.

Cash and cash equivalents: For purposes of the consolidated statements of cash flows, the Corporation considers all highly-liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Property and equipment: Property and equipment are stated at cost. The Corporation capitalizes all items, which management estimates to have a useful life of more than one year and were acquired or produced for a cost of $5,000 or more. Costs for repairs and maintenance are expensed as incurred. Depreciation is provided using the straight-line method over the estimated useful lives of the assets.

Goodwill and intangible assets: The Corporation has elected to amortize goodwill over a period of ten years, trade names over seven to ten years and the acquired customer contracts over four to seven years. Goodwill is tested for impairment if an event occurs or circumstances change that indicates the fair value of the entity may be below its carrying amount.

Debt issuance costs: Debt issuance costs include loan closing costs. Debt issuance costs are presented in the consolidated balance sheets as a reduction of the carrying amount of the debt and are amortized and reported as interest expense over the life of the loan.

Revenue recognition: The Corporation adopted Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (Topic 606) effective July 1, 2020, using the modified retrospective approach to customer contracts that were not completed. Under this approach, the cumulative effect of initially applying this guidance is recognized as an adjustment to the opening balance of equity as of July 1, 2020, and the comparative financial information is not restated and continues to be reported under standards in effect for that time. The adoption of ASC 606 did not have a material impact on the financial statements and no cumulative effect was required.

ASC 606 provides a five-step model for recognizing revenue from contracts with customers as follows:

- Identify the contract with a customer
- Identify the performance obligations in the contract
- Determine the transaction price
- Allocate the transaction price to performance obligations in the contract
- Recognize revenue when or as performance obligations are satisfied

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

The Corporation recognizes revenue from transportation services at a transaction price that reflects the consideration the Corporation expects to be entitled to in exchange for satisfaction of a separate performance obligation. Out-of-pocket costs charged to customers, such as parking and tolls, are included in the transaction price. Customer discounts and rebates reduce the transaction price. Any discount or rebate that varies based on the customer's annual sales volume or performance is considered "variable consideration" and is estimated and accrued for in the year recognized. The Corporation will update estimates of variable consideration at each reporting date until the uncertainty is resolved.

In cases where the Corporation has a "stand-ready" obligation to provide ground transportation on demand, that portion of the revenue associated within the contract as a "stand-ready" performance obligation is deferred and recognized ratably on a straight -line basis over the contract term. All of the Corporation's performance obligations are satisfied over time.

Income taxes: Deferred income taxes are provided for temporary differences arising from assets and liabilities whose bases are different for financial reporting and income tax purposes. Temporary differences are the differences between reported amounts of assets and liabilities and their tax basis. The sources of temporary differences are primarily the differences in depreciation and amortization, accrued expenses, and net operating loss carry-forwards. Deferred income taxes have been provided to represent the effect of these timing differences.

Governing authorities generally operate with a three-year statute of limitations to examine previously filed income tax returns. The Corporation has filed the income tax returns timely, and management believes any potential change due to audit would not have a material effect on the financial statements.

Use of estimates: The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Advertising: The Corporation utilizes advertising for recruiting purposes and expenses its advertising costs as incurred. Total advertising expense for the years ended June 30, 2022 and 2021, totaled $1,582,316 and $187,038, respectively.

Fuel hedges: The Corporation uses derivatives to manage risks related to fuel price movements. Fuel hedge contracts designated and qualifying as cash flow hedges are reported at fair value. The Corporation documents its risk management strategy at the inception of each hedge. The Corporation may restructure hedges in response to market conditions prior to their original settlement dates, which may result in changes in hedge coverage levels and the potential recognition of gains or losses in such hedge contracts.

All hedge contracts are recorded at fair value, and the changes in fair value are immediately included in earnings (included in the fuel expense), as the derivatives have not been formally designated as effective hedges for accounting purposes. The Corporation marked the value of their hedge contracts to fair value and recorded a net unrealized gain of $511,534 and $605,964 for the years ended June 30, 2022 and 2021, respectively.

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

Fair value of derivative instruments are included on the consolidated balance sheets at June 30, 2022 and 2021, and consist of the following:

		Fair Value	
Asset Derivatives	Location	2022	2021 (As Restated)
Commodity contracts	Fuel hedges asset and liabilities	$ 600,000	$ 224,683

Contingent consideration: The contingent consideration is recorded at fair value as of the consolidated balance sheet date based on estimated amounts that will be earned under applicable purchase agreements and discounted using the Corporation's cost of borrowing (a Level 3 fair value measurement). Adjustments to fair value, if any, are recorded as of that date and are included in transaction costs on the accompanying consolidated statements of operations

Employee leave entitlement: Employee entitlements to annual leave are recognized when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the reporting period. The Corporation also provides for certain sick pay benefits as required by the Earned Sick Time Law in the Internal Revenue Code (IRC). These benefits are recognized by the Corporation as an expense as they are paid at the time employees take statutorily-authorized leave.

Self-insurance: The Corporation is partially self-insured for workers compensation and auto liability claims. Claims are accrued based upon the Corporation's historical experience and industry data. Specific excess insurance has been purchased to provide for aggregate claims in excess of an amount calculated based on certain loss factors, as defined in the policies. The Corporation has accrued for incurred but unpaid or unreported claims on the Corporation's self-insurance of $33,252,801 and $5,758,875 as of June 30, 2022 and 2021, respectively. Amounts expected to be paid in the next fiscal year have been presented as current liabilities.

Employee retention credit: The employee retention credit is a tax credit created with the March 27, 2020, enactment of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The credit gave employers a refundable tax credit that equals 50% of the qualified wages they pay to employees after March 12, 2020, and before December 31, 2020. The maximum wage amount that can be included is capped at $10,000 per employee, which makes the claimable credit maximum $5,000 per employee. On December 27, 2020, the Taxpayer Certainty and Disaster Tax Relief Act of 2020 extended the employee retention credit and made various changes. The tax credit increased to 70% of qualified wages after December 31, 2020 through June 30, 2021. Qualified wages are limited to $10,000 per employee per calendar quarter in 2021. The maximum ERC amount available is $7,000 per employee per calendar quarter, for a total of $14,000 in 2021. For the years ended June 30, 2022 and 2021, the Corporation received an employee retention credit of $0 and $1,962,332, respectively, which is included with payroll and benefits on the accompanying consolidated statements of operations. As of June 30, 2022 and 2021, the Corporation is due refunds of $0 and $2,496,536, respectively, related to tax credits that it has applied for but have not received, which are included in tax credit receivable on the accompanying consolidated balance sheets.

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

Coronavirus Economic Relief for Transportation Services (CERTS) program: The CERTS Act provide grants to eligible motorcoach companies, school bus companies, passenger vessel companies, and pilotage companies that have experienced annual revenue losses of 25 percent or more as result of COVID-19. The priority use of grant funds must be for payroll costs, though grants may be used for operating expenses and the repayment of debt accrued to maintain payroll. For the year ended June 30, 2022, the Corporation received $11,547,614 and has included the amounts as a reduction of payroll and benefits and the remaining as a component of transaction costs on the accompanying consolidated statements of operations.

Reclassifications: Certain insignificant reclassifications have been made to the June 30, 2021, consolidated financial statements to conform to June 30, 2022, presentation with no effect on net loss.

Subsequent events: Management has evaluated the effect of subsequent events through December 2, 2022, which is the date the consolidated financial statements were available to be issued.

Subsequent to June 30, 2022, the Corporation made five acquisitions, which in aggregate totaled approximately $400,350,000. These purchases were funded primarily with debt. The Corporation is in the process of accounting for the purchase price allocation for the transactions.

Note 2. Restatement

Subsequent to the issuance of the Corporation's consolidated financial statements for the year ended June 30, 2021, the Corporation determined that certain adjustments were required to properly record goodwill and deferred taxes.

The Corporation did not appropriately account for deferred taxes and goodwill as a result of an error in calculating its deferred tax liability in conformity with ASC 740 with respect to book and tax differences in certain customer intangible assets that had been subsumed into goodwill. This resulted in an overstatement of the Corporation's deferred tax liability and goodwill balances.

The following is a comparison of the Corporation's previously issued results for the year ended June 30, 2021, and the restated amounts:

	As Originally Reported	Adjustment	As Restated
Goodwill and intangible assets, net	$ 255,824,740	$ (13,380,851)	$ 242,443,889
Deferred tax liability	(28,115,459)	13,386,750	(14,728,709)
Total stockholders' equity	67,401,866	5,899	67,407,765
Net loss	(33,605,906)	5,899	(33,600,007)

Note 3. Accounts Receivable

The Corporation accounts for trade receivables by adjusting the outstanding principal through charge-offs and an allowance for doubtful accounts. In estimating the allowance for doubtful accounts, management considers several factors relating to collectability of its receivables, including past payment histories, historical charge-offs and its contractual rights. The Corporation does not have any trade receivables classified as "held for sale" and does not charge interest on over-due accounts. Trade receivables are written-off when management determines that further collection efforts will not result in any material recoveries. On June 30, 2022 and 2021, the allowance for doubtful accounts totaled $882,103 and $5,206,262, respectively.

Note 4. Goodwill and Intangible Assets

At June 30, 2022 and 2021, goodwill consisted of the following:

	As of June 30, 2022			
	Estimated Useful Life	Gross Carrying Amount	Accumulated Amortization	Net Book Value
Goodwill	10	$ 435,161,678	$ 73,696,804	$ 361,464,874
		$ 435,161,678	$ 73,696,804	$ 361,464,874

	As of June 30, 2021 (As Restated)			
	Estimated Useful Life	Gross Carrying Amount	Accumulated Amortization	Net Book Value
Goodwill	10	$ 276,674,296	$ 34,175,029	$ 242,499,267
		$ 276,674,296	$ 34,175,029	$ 242,499,267

Amortization expense related to goodwill totaled $39,466,397 and $14,718,174 for the years ended June 30, 2022 and 2021, respectively.

At June 30, 2022 and 2021, intangible assets consisted of the following:

	As of June 30, 2022			
	Estimated Useful Life	Gross Carrying Amount	Accumulated Amortization	Net Book Value
Customer contracts	4-7	$ 93,227,836	$ 20,244,126	$ 72,983,710
Developed technology	7	2,180,000	155,714	2,024,286
Trade name	7-15	43,339,149	7,284,625	36,054,524
		$ 138,746,985	$ 27,684,465	$ 111,062,520

	As of June 30, 2021 (As Restated)			
	Estimated Useful Life	Gross Carrying Amount	Accumulated Amortization	Net Book Value
Customer contracts	4-5	$ 38,327,836	$ 6,420,046	$ 31,907,790
Trade name	7-10	28,299,149	3,984,838	24,314,311
		$ 66,626,985	$ 10,404,884	$ 56,222,101

Note 4. Goodwill and Intangible Assets (continued)

Amortization expense related to intangible assets totaled $17,279,581 and $3,968,258 for the years ended June 30, 2022 and 2021, respectively.

	Goodwill	Intangible Assets	Total
Estimated future amortization expense:			
For the year ended June 30, 2023	$ 43,575,166	$ 19,430,020	$ 63,005,186
For the year ended June 30, 2024	43,575,166	19,430,020	63,005,186
For the year ended June 30, 2025	43,575,166	18,836,138	62,411,304
For the year ended June 30, 2026	43,575,166	26,891,213	70,466,379
For the year ended June 30, 2027	43,575,166	5,635,324	49,210,490
Thereafter	143,589,044	20,839,805	164,428,849
	$ 361,464,874	$ 111,062,520	$ 472,527,394

Measurement period adjustment and final purchase price allocation: During the year ended June 30, 2022, the Company updated provisional amounts recorded in the Initial Purchase Price Allocation of WE Transport Inc. and its wholly owned subsidiaries to increase the insurance reserves. The Corporation determined that the resulting changes to the Initial Purchase Price Allocation are Measurement Period Adjustments (MPAs) in accordance with ASC 805, Business Combinations. MPAs are recorded in the period in which the underlying facts become known, but are measured as of the acquisition date. Accordingly, the Corporation recorded an increase in its insurance reserves of $1,218,134 and an increase in goodwill of the same amount.

Note 5. Related Party Transactions

During the years ended June 30, 2022 and 2021, the Corporation paid management fees of $4,700,028 and $1,780,655, respectively, to affiliates of the Corporation. These amounts are included in selling, general and administrative on the accompanying consolidated statements of operations.

During the years ended June 30, 2022 and 2021, the Corporation paid rent of $7,638,256 and $2,048,568, respectively, to an affiliate. These amounts are included in selling, general and administrative on the accompanying consolidated statements of operations.

During the year ended June 30, 2022 and June 30, 2021, the Corporation paid fees related to acquisitions of $4,030,512 and $3,963,782, respectively, to an affiliate. These amounts are included in transaction costs on the accompanying consolidated statements of operations.

Note 6. Line of Credit

The Corporation has a revolving line of credit with Barings Finance, LLC, amended on February 4, 2022, to a borrowing limit of $67,697,279 bearing interest at the LIBOR rate, plus an applicable margin. The line is secured by the assets of the Corporation and is subject to certain financial covenants. As of June 30, 2022 and 2021, the Corporation had $0 of outstanding borrowings under this agreement.

Note 7. Long-Term Debt

The Corporation holds a note payable with Barings Finance, LLC, for which quarterly installments of fixed principal of $485,791 plus interest are paid quarterly. The note bears interest at a variable rate, typically LIBOR as elected by the Corporation, plus an applicable margin (5.75% at June 30, 2022 and 2021). On June 1, 2021, the Corporation purchased Transit Team, Inc., for which $34,000,000 of debt was added to the term loan. The note matures on May 22, 2024, and is secured by all business assets of the Corporation and is subject to certain financial covenants. As of June 30, 2022 and 2021, the Corporation had $153,666,776 and $155,955,135, respectively, of outstanding borrowings under this agreement.

As part of the credit agreement with Barings Finance, LLC, the Corporation has a delayed draw term loan available through May 22, 2024, which was amended on June 21, 2021, to provide up to $515,000,000 of incremental debt capacity to a total facility of $554,442,607. As of June 30, 2022, this loan was used to fund the acquisitions of Adroit Advanced Technologies, Inc., Easton Coach Company, LLC and its wholly owned subsidiaries, Leesel Transportation Corp., Leesel Transportation Corporation II, and SCR Medical Transportation, LLC. As of On June 30, 2021, this loan was used to fund the acquisition of WE Transport Inc. and subsidiaries. The loan is subject to an annual commitment fee of 1% of the unutilized portion of the loan. This loan requires quarterly principal payments of $661,083. As of June 30, 2022 and 2021, the Corporation is required and has maintained a total debt to EBITDA ratio of at least 8-to-1, as described in the agreement. As of June 30, 2022 and 2021, the Corporation had $554,387,893 and $263,875,608, respectively, of outstanding borrowings under this facility.

On April 23, 2020, the Corporation acquired a Secured Equipment Line with Brookline Bank, which allows for borrowings up to $15,000,000 for the Corporation's equipment needs. As part of this agreement, the Corporation received $968,631 for its equipment purchases. This Note bears interest at 3.97%, expiring April 1, 2027. The line was secured by all assets of the Corporation. Monthly payments of $15,901 are required for principal and interest commencing on May 1, 2020 through maturity. As of June 30, 2022 and 2021, the Corporation had an outstanding balance of $681,855 and $804,796, respectively.

The following costs are presented net in the accompanying consolidated balance sheets as of June 30, 2022 and 2021:

	2022	2021 (As Restated)
Long-term debt balance at year-end	$ 708,736,524	$ 420,635,539
Less unamortized deferred financing costs	(13,712,972)	(14,441,988)
	695,023,552	406,193,551
Current portion	7,965,251	5,327,116
Net	$ 687,058,301	$ 400,866,435

Approximate future maturities of long-term debt for the next five years are as follows:

2023	$ 7,965,251
2024	700,362,007
2025	144,898
2026	150,833
2027	113,535
	$ 708,736,524

Note 8. Leases

The Corporation's main and secondary offices and various parking lots are leased under long-term lease agreements or tenant-at-will agreements accounted for as operating leases. The leases generally require the Corporation to pay taxes, maintenance and insurance. Management expects that in the normal course of business, leases that expire will be renewed or replaced by other leases. Rent expense for these leases was $14,768,055 and $3,646,898 for the years ended June 30, 2022 and 2021, respectively.

Approximate future rents of leases for the next five years are as follows:

2023	$ 14,757,093
2024	13,188,674
2025	10,085,900
2026	9,039,730
2027	4,079,523
	$ 51,150,920

Note 9. Capital Transactions

At June 30, 2022 and 2021, the Corporation has 227,218 shares of $.01 par value common stock issued and outstanding (500,000 shares authorized).

Note 10. Income Taxes

The Corporation recognizes deferred tax assets and liabilities for expected future income tax consequences of events that have been recognized in the Corporation's consolidated financial statements. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates, if any, on the date of enactment. The deferred benefit from income taxes shown in the Corporation's consolidated statement of operations is based on the change during fiscal period in the Corporation's deferred tax assets and liabilities.

The effects of temporary differences that give rise to significant portions of deferred tax assets and liabilities as of June 30, 2022 and 2021 are as follows:

	2022	2021 (As Restated)
Deferred tax assets (liabilities):		
Allowance for doubtful accounts	$ 257,728	$ 1,399,518
Accrued expenses and reserves	14,500,885	4,175,281
Amortization	(23,304,101)	(14,281,868)
Net operating loss carryforwards	19,285,966	19,380,959
Depreciation	(47,887,889)	(25,402,599)
Interest limit carryforward	6,433,875	-
Transaction costs	1,583,567	-
	$ (29,129,969)	$ (14,728,709)

At June 30, 2022 and 2021, the Corporation has federal net operating loss carryforwards of approximately $85,207,796 and $85,287,196, respectively. At June 30, 2022 and 2021, the Corporation has state net operating loss carryforwards of approximately $21,270,844 and $23,269,747. The federal and state net operating loss carryforwards begin to expire in 2036 through 2039.

Note 10. Income Taxes (Continued)

The provision for (benefit from) income taxes reflected in the consolidated statements of operations consists of the following components for the years ended June 30, 2022 and 2021:

	2022	2021 (As Restated)
Current:		
Federal	$ -	$ -
State	391,289	-
	391,289	-
Deferred:		
Federal	(3,601,468)	(2,207,212)
State	1,721,752	(2,037,932)
	(1,879,716)	(4,245,144)
	$ (1,488,427)	$ (4,245,144)

Note 11. Retirement Plan

The Corporation sponsors defined contribution retirement plans covering substantially all employees meeting minimum age and service requirements. Employer contributions are based on a percentage of each participant's compensation and subject to limitations imposed by the Internal Revenue Code (IRC). For the years ended June 30, 2022 and 2021, retirement expense totaled $2,765,313 and $49,653, respectively.

Note 12. Unit Incentive Plan

The 2018 unit incentive plan (the Plan) of Van Pool Group Holdings, LP (Parent), was adopted by the board on March 22, 2018, for employees, managers, consultants and advisers of the Parent and its subsidiaries, to advance the best interests of the Parent and its Subsidiaries by providing those persons who have a substantial responsibility for their management and growth with additional incentives by allowing such persons to acquire an equity interest in the Parent and thereby encouraging them to contribute to the success of the Parent and its subsidiaries and, in the case of employees, to remain in their employ. The availability and offering of Class A units and Class P units under the Plan also is intended to increase the Parent and its subsidiaries' ability to attract and retain individuals of exceptional managerial talent upon whom, in large measure, the sustained progress, growth, and profitability of the Parent and its subsidiaries depends. The Plan is intended to be a compensatory benefit plan within the meaning of Rule 701 of the Securities Act and, unless and until the Class A units or Class P units are publicly traded, the issuance of Class A units and Class P units pursuant to the Plan is intended to qualify for the exemption from registration under the Securities Act provided by Rule 701.

Class P units may be granted or sold under the Plan. Any Class P units that expire or are canceled, terminated or forfeited in any manner, or any Class P units are repurchased by the Parent or any of its affiliates, then such Class P units will again be available for issuance and sale under the Plan. Class P units issued to its employees have a vesting period of five years. During the years ended June 30, 2022 and 2021, the Corporation issued 1,826 and 9,533 of Class P units, respectively. The fair value of the Class P units issued in 2022 and 2021 was estimated at $152. The Corporation will recognize these costs over a five-year period and an expense of $412,376 and $518,337 has been recorded as compensation expense in general and administrative expenses in the consolidated statements of operations for the year ended June 30, 2022 and 2021, respectively.

Note 12. Unit Incentive Plan (Continued)

A summary of the Class P unit activity for the years ended June 30, 2022 and 2021, is as follows:

	Number of Units	Weighed Average Exercise Price
Outstanding, July 1, 2021	17,470	$ 0.50
Granted	1,826	0.50
Exercised	-	0.50
Forfeited or expired	(478)	0.50
Outstanding, June 30, 2022	18,818	0.50
Exercisable, June 30, 2022	5,911	$ 0.50

	Number of Units	Weighed Average Exercise Price
Outstanding, July 1, 2020	14,909	$ 0.47
Granted	9,533	0.50
Exercised	-	0.50
Forfeited or expired	(6,972)	0.50
Outstanding, June 30, 2021	17,470	0.50
Exercisable, June 30, 2021	4,361	$ 0.50

Note 13. Fair Value Measurements

FASB ASC 820, Fair Value Measurements and Disclosures, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Basis of Fair Value Measurement

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3: Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Note 13. Fair Value Measurements (Continued)

In estimating the fair value of the assets acquired, the Corporation considers information obtained about the acquired asset as a result of its due diligence activities, including historical operating results, known trends and market conditions that may affect the asset and various valuation methods, such as estimated cash flow projections utilizing appropriate discount and capitalization rates, as well as available market information.

Note 14. Concentrations

The Corporation places its cash with high credit quality financial institutions. Amounts over $250,000 per depositor are in excess of Federal Deposit Insurance Corporation (FDIC) insurance limits. At certain times, the Corporation has higher than the FDIC limits in its cash accounts.

Accounts receivable potentially subjects the Corporation to concentrations of credit risk. At June 30, 2022 and 2021, there were no concentrations of credit risk from customers.

Accounts payable potentially subjects the Corporation to concentrations of credit risk. At June 30, 2022, there were no concentrations of credit risk. At June 30, 2021, two vendors accounted for approximately $1,991,614 or 29% of the accounts payable balance.

Note 15. Contingencies

In the normal course of business, the Corporation is subject to various claims. Due to the uncertainty of these matters, an estimate of loss cannot currently be made. Management does not believe that any of these claims will have a material impact on the business.

Note 16. Union Contracts

The Corporation has collective bargaining agreements with various unions which provides for benefits and various hourly rate increases. These contracts cover substantially all drivers, matrons and mechanics employed by the Corporation. The contracts expire at various dates through 2025. Approximately 39% of the Corporation's workforce are members of a union.

Note 17. Acquisitions

On August 8, 2021, Van Pool Transportation LLC purchased 100% of the stock of SCR Medical Transportation, LLC (SCR Medical).

On October 1, 2021, Van Pool Transportation LLC purchased 100% of the stock of Easton Coach Company, LLC and its wholly owned subsidiaries (collectively, Easton Coach).

On November 1, 2021, Van Pool Transportation LLC purchased 100% of the stock of Leesel Transportation Corp. and Leesel Transportation Corporation II (collectively, Leesel). In connection with the purchase certain funds are required to be sent to the previous owners upon collection. This balance totaled $7,032,305 and is included in accrued expenses and other liabilities on the accompanying consolidated balance sheets.

On December 22, 2021, Van Pool Transportation LLC (a wholly owned subsidiary of the Corporation) purchased 100% of the stock of Adroit Advanced Technologies, Inc. (Adroit).

Note 17. Acquisitions (Continued)

The financial results of these transactions have been included in the consolidated financial statements starting on the date of acquisition.

	Leesel	SCR Medical	Easton Coach
Cash consideration paid	$ 93,875,785	$ 60,193,072	$ 83,188,308
Fair value of rollover contributions	6,000,000	5,000,000	-
Fair value of contingent consideration	9,970,072	-	-
Less: Cash received	(4,415,061)	(408,365)	(8,242,343)
	105,430,796	64,784,707	74,945,965
Allocated to:			
Receivables	15,236,069	9,912,213	8,751,377
Prepaid expenses and other current assets	3,114,246	3,416,541	1,927,352
Property and equipment	17,385,000	23,751,100	9,297,000
Accounts payable	(331,460)	-	(234,562)
Accrued expenses and other liabilities	(9,113,609)	(12,293,432)	(14,993,666)
Deferred tax liability	(12,363,000)	(2,927,827)	-
	13,927,246	21,858,595	4,747,501
Excess to be allocated to intangibles and goodwill	$ 91,503,550	$ 42,926,112	$ 70,198,464
Trade names	$ 6,900,000	$ 2,700,000	$ 4,500,000
Developed technology	-	-	-
Customer contracts	27,100,000	12,900,000	14,900,000
Goodwill	57,503,550	27,326,112	50,798,464
	$ 91,503,550	$ 42,926,112	$ 70,198,464

	Adroit	Total
Cash consideration paid	$ 23,972,575	$ 261,229,740
Fair value of rollover contributions	1,154,722	12,154,722
Fair value of contingent consideration	-	9,970,072
Less: Cash received	(1,057,495)	(14,123,264)
	24,069,802	269,231,270
Allocated to:		
Receivables	136,343	34,036,002
Prepaid expenses and other current assets	391,077	8,849,216
Property and equipment	-	50,433,100
Accounts payable	(7,679)	(573,701)
Accrued expenses and other liabilities	(295,585)	(36,696,292)
Deferred tax liability	(915,476)	(16,206,303)
	(691,320)	39,842,022
Excess to be allocated to intangibles and goodwill	$ 24,761,122	$ 229,389,248
Trade names	$ 940,000	$ 15,040,000
Developed technology	2,180,000	2,180,000
Customer contracts	-	54,900,000
Goodwill	21,641,122	157,269,248
	$ 24,761,122	$ 229,389,248

Note 17. Acquisitions (Continued)

The following table summarizes the consideration transferred and the amounts identified as assets acquired based on the estimated fair value at the respective acquisition dates of June 1, 2021 for Transit Team and June 30, 2021, for WE Transport:

	WE Transport (As Restated)	Transit Team	Total
Cash consideration paid, net of cash acquired	$ 212,056,971	$ 33,411,478	$ 245,468,449
Fair value of rollover contributions	8,000,000	2,800,000	10,800,000
Fair value of contingent consideration	10,198,000	-	10,198,000
Less: Cash received	(8,297,353)	(1,093,997)	(9,391,350)
	221,957,618	35,117,481	257,075,099
Allocated to:			
Receivables	25,494,616	8,987,824	34,482,440
Prepaid expenses and other current assets	1,316,180	125,179	1,441,359
Property and equipment	67,787,188	1,044,000	68,831,188
Accounts payable	(2,193,642)	(329,368)	(2,523,010)
Accrued expenses and other liabilities	(12,672,565)	(4,226,022)	(16,898,587)
Deferred tax liability	(87,327)	(5,001,368)	(5,088,695)
	79,644,450	600,245	80,244,695
Excess to be allocated to intangibles and goodwill	$ 142,313,168	$ 34,517,236	$ 176,830,404
Trade names	$ 13,400,000	$ 3,539,149	$ 16,939,149
Customer contracts	12,100,000	16,817,836	28,917,836
Goodwill (including customer relationships)	116,813,168	14,160,251	130,973,419
	$ 142,313,168	$ 34,517,236	$ 176,830,404

The Corporation has an obligation to transfer up to $25,000,000 in contingent consideration to the former owners of WE Transport, if specified future financial results are met. The Corporation recorded the acquisition date fair value of these contingent liabilities based on the likelihood of the contingent earn-out payments as part of the consideration transferred. The earn-out payments are subsequently remeasured to fair value each reporting date. The Corporation classified this financial liability as Level 3, due to the lack of relevant observable inputs and market activity. As of June 30, 2021, the Corporation had recorded contingent consideration of $10,219,368. During the year ended June 30, 2022, financial results of WE Transport exceeded what was originally expected and as a result the Corporation increased the contingent consideration liability to the full amount included in the agreement of $25,000,000 with the increase charged to earnings for the year ended June 30, 2022. The amount was paid in full subsequent to year-end.

In the allocation of the purchase price in 2022 and 2021, $157,269,248 and $130,973,419 was assigned to goodwill, respectively. This represents the excess of the purchase price over the estimated fair value of the assets and liabilities acquired. The goodwill is not deductible for tax purposes. Management believes that these acquisitions resulted in the recognition of goodwill primarily due to the synergies derived from combining the operations of each entity and by expanding the customer base for the entities.

In conjunction with the transactions, buyer transaction expenses in the amount of $9,670,450 and $10,092,869 were incurred and recorded as a component of operating expenses in the consolidated statements of operations for the year ended June 30, 2022 and 2021, respectively.

Beacon Mobility Corp. and Subsidiaries

Consolidated Financial Report
June 30, 2024

Contents

RSM

RSM US LLP

Independent Auditor's Report

Board of Directors and Stockholders
Beacon Mobility Corp. and Subsidiaries

Opinion

We have audited the consolidated financial statements of Beacon Mobility Corp. and Subsidiaries (a Delaware Corporation) (collectively, the Corporation), which comprise the consolidated balance sheets as of June 30, 2024 and 2023, the related consolidated statements of operations, changes in stockholders' deficit and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as of June 30, 2024 and 2023, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

RSM US LLP

Boston, Massachusetts
October 1, 2024

Beacon Mobility Corp. and Subsidiaries

Consolidated Balance Sheets
June 30, 2024 and 2023

Assets	**2024**	2023
Current assets:		
Cash and cash equivalents	**$ 35,323,833**	$ 55,899,775
Accounts receivable, net	**168,058,090**	125,396,255
Prepaid expenses	**14,683,341**	15,932,982
Tax credit receivable	**6,467,423**	7,641,463
Employee advances	**366,148**	85,382
Inventory	**57,575,901**	59,115,351
Other current assets	**12,420,141**	8,015,576
Total current assets	**294,894,877**	272,086,784
Property and equipment:		
Vehicles	**644,419,988**	512,362,275
Machinery and equipment	**19,082,848**	12,168,365
Building and land	**3,629,458**	3,606,259
Leasehold improvements	**22,006,926**	15,822,693
	689,139,220	543,959,592
Accumulated depreciation	**(217,835,177)**	(136,703,164)
Net property and equipment	**471,304,043**	407,256,428
Other assets:		
Goodwill and intangible assets, net	**694,616,926**	695,879,762
Operating lease right-of-use asset, net	**110,480,558**	93,874,700
Long-term lease receivable	**4,164,365**	19,526,020
Deposits	**9,029,737**	7,169,279
Total other assets	**818,291,586**	816,449,761
Total assets	**$ 1,584,490,506**	$ 1,495,792,973

(Continued)

Beacon Mobility Corp. and Subsidiaries

Consolidated Balance Sheets (Continued)
June 30, 2024 and 2023

	2024	2023
Liabilities and Stockholders' Deficit		
Current liabilities:		
Current portion of long-term debt	**$ 27,133,295**	$ 285,718,410
Accounts payable	**45,881,382**	36,800,781
Contingent consideration	**9,750,000**	-
Lease liability, current	**24,651,113**	24,678,208
Accrued expenses and other liabilities	**64,322,142**	40,613,580
Daimler notes, current	**48,226,236**	54,114,980
Deferred revenue, current	**365,628**	8,377,204
Insurance reserve, current	**17,031,165**	3,434,090
Total current liabilities	**237,360,961**	453,737,253
Long-term liabilities:		
Long-term debt, net of current	**1,412,827,786**	949,077,466
Deferred tax liability	**43,004,563**	43,477,913
Lease liability, net of current	**87,967,582**	81,659,585
Daimler notes, net of current	**31,460,972**	19,675,279
Deferred revenue, net of current	**4,683,648**	-
Insurance reserve, net of current	**41,730,978**	45,960,997
Total long-term liabilities	**1,621,675,529**	1,139,851,240
Total liabilities	**1,859,036,490**	1,593,588,493
Stockholders' deficit:		
Common stock	**2,274**	2,274
Additional paid-in capital	**235,750,116**	201,183,971
Accumulated deficit	**(510,298,374)**	(298,981,765)
Net stockholders' deficit	**(274,545,984)**	(97,795,520)
Total liabilities and stockholders' deficit	**$ 1,584,490,506**	$ 1,495,792,973

See notes to consolidated financial statements.

Beacon Mobility Corp. and Subsidiaries

Consolidated Statements of Operations
Years Ended June 30, 2024 and 2023

	2024	2023
Revenue	**$ 1,317,762,405**	$ 990,112,177
Operating expenses:		
Payroll and benefits	**699,495,255**	505,325,790
Selling, general and administrative	**304,744,599**	251,583,868
Depreciation	**93,607,590**	67,673,332
Amortization	**116,384,039**	95,163,553
Vehicle	**94,406,781**	58,560,722
Transaction costs	**17,531,545**	23,164,286
Integration and system implementation expense	**4,990,931**	45,229,696
Loss on sale of property and equipment, net	**4,182,591**	894,066
Total operating expenses	**1,335,343,331**	1,047,595,313
Operating loss	**(17,580,926)**	(57,483,136)
Other income (expense):		
Other revenues	**387,139**	29,345
Interest expense	**(189,119,739)**	(109,894,312)
Net other expense	**(188,732,600)**	(109,864,967)
Loss before benefit (provision) for income taxes	**(206,313,526)**	(167,348,103)
Benefit (provision) for income taxes	**(5,003,083)**	30,844,447
Net loss	**$ (211,316,609)**	$ (136,503,656)

See notes to consolidated financial statements

Beacon Mobility Corp. and Subsidiaries

Consolidated Statements of Changes in Stockholders' Deficit
Years Ended June 30, 2024 and 2023

	Common Stock	Additional Paid-in Capital	Accumulated Deficit	Total
Balance at June 30, 2022	$ 2,274	$ 161,681,608	$ (162,478,109)	$ (794,227)
Contributions	-	39,000,000	-	39,000,000
Unit-based compensation	-	502,363	-	502,363
Net loss	-	-	(136,503,656)	(136,503,656)
Balance at June 30, 2023	2,274	201,183,971	(298,981,765)	(97,795,520)
Contributions	-	35,325,000	-	35,325,000
Repurchased shares	-	(1,134,181)	-	(1,134,181)
Unit-based compensation	-	375,326	-	375,326
Net loss	-	-	(211,316,609)	(211,316,609)
Balance at June 30, 2024	**$ 2,274**	**$ 235,750,116**	**$ (510,298,374)**	**$ (274,545,984)**

See notes to consolidated financial statements.

Beacon Mobility Corp. and Subsidiaries

Consolidated Statements of Cash Flows
Years Ended June 30, 2024 and 2023

		2024		2023
Cash flows from operating activities:				
Net loss	$	**(211,316,609)**	$	(136,503,646)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:				
Depreciation		**93,607,590**		67,673,332
Amortization of goodwill and intangible assets		**105,064,801**		86,324,804
Amortization of deferred financing costs		**11,319,238**		8,838,749
Loss on sale of property and equipment, net		**4,182,591**		894,066
Deferred income taxes		**(2,900,007)**		(31,752,200)
Operating lease right-of-use asset expense		**23,947,210**		-
Unit-based compensation		**375,326**		502,363
Changes in:				
Accounts receivable		**(35,855,783)**		(3,036,822)
Prepaid expenses		**3,803,408**		490,456
Inventories		**2,655,539**		(37,031,538)
Other current assets		**(4,404,565)**		(4,382,074)
Tax credit receivable		**1,174,040**		(2,496,123)
Deposits		**(1,860,458)**		(3,195,841)
Employee advances		**(280,766)**		4,932,856
Accounts payable		**9,088,358**		21,085,834
Deferred revenues		**(3,460,052)**		(3,984,904)
Insurance reserves		**9,367,056**		15,771,533
Lease receivable		**15,361,655**		(543,706)
Operating right-of-use lease liability		**(34,272,166)**		(18,762,023)
Accrued expenses and other liabilities		**8,583,323**		(51,902,837)
Net cash used in operating activities		**(5,820,271)**		(87,077,721)
Cash flows from investing activities:				
Additions to property and equipment		**(312,988,639)**		(106,481,837)
Disposals of property and equipment		**212,046,372**		37,131,491
Acquisition of businesses (Note 17), net of cash acquired		**(142,422,139)**		(421,391,623)
Net cash used in investing activities		**(243,364,406)**		(490,741,969)
Cash flows from financing activities:				
Additional draws on long-term debt		**539,104,960**		646,271,558
Contingent consideration		**-**		(25,000,000)
Deferred financing costs paid		**(19,352,931)**		(4,600,000)
Repayments of long-term debt		**(320,009,113)**		(36,947,724)
Repurchase of shares		**(1,134,181)**		-
Contributions		**30,000,000**		-
Net cash provided by financing activities		**228,608,735**		579,723,834
Net (decrease) increase in cash and cash equivalents		**(20,575,942)**		1,904,144
Cash and cash equivalents, beginning of year		**55,899,775**		53,995,631
Cash and cash equivalents, end of year	**$**	**35,323,833**	$	55,899,775
Supplemental disclosure of financing activities:				
Interest paid	**$**	**177,897,501**	$	101,100,362
Supplemental schedules of noncash investing and financing activities:				
Right-of-use assets obtained in exchange for new lease obligations	**$**	**19,182,299**	$	29,266,488
Acquisition rollover contributions	**$**	**5,325,000**	$	39,000,000

See notes to consolidated financial statements.

Note 1. Nature of Operations and Summary of Significant Accounting Policies

Nature of operations: Beacon Mobility Corp. and Subsidiaries (collectively, the Corporation), a Delaware corporation, was organized on March 12, 2014. Affairs of the Corporation are governed by the Articles of Incorporation. The term of the Corporation is perpetual, unless sooner terminated in accordance with the Articles of Incorporation.

Basis of consolidation: The consolidated financial statements include the Corporation, and its wholly owned subsidiaries, VP Intermediate Company, Van Pool Transportation LLC, JYL Transportation, Inc., Salter Transportation, Inc., Salter Transportation of NH, Inc., NRT Bus, Inc. and its wholly owned subsidiaries, WE Transport Inc. and its wholly owned subsidiaries, Transit Team, Inc., Adroit Advanced Technologies, Inc., Easton Coach Company, LLC and its wholly owned subsidiaries, Leesel Transportation Corp., Leesel Transportation Corporation II, SCR Medical Transportation, LLC, Palmeri Transportation, Inc., F.M. Kuzmeskus, Inc. and its wholly owned subsidiary, Tri-County Transportation, Inc. and its wholly owned subsidiary, Midwest Paratransit Services, Inc., Huntington Coach Corporation and its wholly owned subsidiaries, Franmar Corporation, The Kincaid Group Holdings, Inc. and its wholly owned subsidiaries, Royal Coach Lines, LLC and its wholly owned subsidiary, Rolling V Bus Corp., Local Motion, LLC, Easton Bus Services, LLC, and Cedar Bus Company, LLC. The Corporation's fiscal year-end is June 30 (i.e., July 1 to June 30 represents a "Fiscal Year"). All intercompany transactions have been eliminated in consolidation.

Business operations: Backed by nearly 100 years of experience, Beacon Mobility is a growing family of companies whose purpose is to provide mobility without limits, transporting people to live, learn, and achieve. The Corporation offers transportation services in 25 states across multiple business lines:

- Student transportation for special education and regular education for school districts;
- Paratransit services for individuals with disabilities;
- Charter services covering athletic programs, field trips and social events;
- Non-emergency medical transportation programs; and
- Services provided through the Midwest Bus Sales and Adroit Advanced Technologies branded entities.

Cash and cash equivalents: For purposes of the consolidated statements of cash flows, the Corporation considers all highly-liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Property and equipment: Property and equipment are stated at cost. The Corporation capitalizes all items, which management estimates to have a useful life of more than one year and were acquired or produced for a cost of $5,000 or more. Costs for repairs and maintenance are expensed as incurred. Depreciation is provided using the straight-line method over the estimated useful lives of the assets.

Goodwill and intangible assets: The Corporation has elected to amortize goodwill over a period of ten years, trade names over seven to ten years and the acquired customer contracts over four to seven years. Goodwill is tested for impairment if an event occurs or circumstances change that indicates the fair value of the entity may be below its carrying amount.

Debt issuance costs: Debt issuance costs include loan closing costs. Debt issuance costs are presented in the consolidated balance sheets as a reduction of the carrying amount of the debt and are amortized and reported as interest expense over the life of the loan, using the effective interest method.

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

Net investment in sales-type leases: Net Investment in sales-type leases is carried at original invoice amount, less prior principal payments received and less an estimate made for credit losses based on a review of all outstanding amounts on a monthly basis. Management determined the allowance for credit losses by regularly evaluating individual lease receivables and considering a customer's financial condition and credit history, current economic conditions, and the value of the lease property. At June 30, 2024, management has determined no allowance for credit losses is necessary for sales-type leases. Lease receivables are written off based on individual credit evaluations and specific circumstances of the lessee. Upon the write-off, the Corporation takes possession of the collateral, which is the equipment under lease. Interest income is recorded as the payments are received. No interest income is accrued on past-due payments. Payments are considered past due after their scheduled payment date.

Inventory valuation: Inventories consist of new and used buses and parts and are stated at the lower of cost or net realizable value. Cost is determined using the fist-in, first-out (FIFO) method for parts and specific-identification method for buses.

Revenue recognition (ASC 606 and 842): The core principle of the Accounting Standards Codification (ASC) 606 is to recognize revenue to depict the transfer of promised goods or services to customer in an amount that reflects the consideration to which the Corporation expects to be entitled in exchange for those goods and services.

ASC 606 provides a five-step model for recognizing revenue from contracts with customers as follows:

- Identify the contract with a customer
- Identify the performance obligations in the contract
- Determine the transaction price
- Allocate the transaction price to performance obligations in the contract
- Recognize revenue when or as performance obligations are satisfied

The Corporation recognizes revenue from transportation services at a transaction price that reflects the consideration the Corporation expects to be entitled to in exchange for satisfaction of a separate performance obligation. Out-of-pocket costs charged to customers, such as parking and tolls, are included in the transaction price. Customer discounts and rebates reduce the transaction price. Any discount or rebate that varies based on the customer's annual sales volume or performance is considered "variable consideration" and is estimated and accrued for in the year recognized. The Corporation will update estimates of variable consideration at each reporting date until the uncertainty is resolved.

In cases where the Corporation has a "stand-ready" obligation to provide ground transportation on demand, that portion of the revenue associated within the contract as a "stand-ready" performance obligation is deferred and recognized ratably on a straight-line basis over the contract term.

Revenue from bus sales, parts and service are recognized at a point-in-time at the time of delivery to, or pick-up by, the customer.

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

New and used bus sales: The Corporation sells new and used busses at the dealership location. The transaction price for a bus sale is determined with the customer at the time of sale. Customers often trade in their own bus to apply toward the purchase of a retail new or used bus. The "trade-in" vehicle is a type of noncash consideration measured at fair value, based on external and internal market data for a specific bus, and applied as payment to the contract price for the purchased bus. When the Corporation sells a new or used bus, typically transfer of control transfers at a point in time delivery of the bus to the customer, which is generally at the time of sale. The Corporation does not directly finance its customer's bus purchases or leases. In many cases, the Corporation arranges third-party financing for the retail sale or lease of bus to customers in exchange for a fee paid to the Corporation by a third-party financial institution.

Parts and service: The Corporation sells parts and automotive services related to customer-paid repairs and maintenance, and repairs and maintenance under manufacturer warranties. The Corporation also sells parts through wholesale and retail counter channels. Each automotive repair and maintenance service is a single performance obligation that includes both the parts and labor associated with the service. Payment for each automotive service is typically due upon completion of the service, which is generally completed within a short period from contract inception. The transaction price for automotive repair and maintenance services is based on the parts used; the number of labor hours applied, and standardized hourly labor rates. The Corporation satisfies performance obligations, transfer of control and recognized revenue over time for automotive repair and maintenance services because an asset is being created with no alternative use and the Corporation has an enforceable right to payment for performance completed to date. The Corporation uses an input method to recognize revenue and measure progress based on labor hours expended to be the relevant measure of work performed to complete the automotive repair or maintenance service for the customer. As a practical expedient, since automotive repair and maintenance service contracts have an original duration of one year or less, the Corporation does not consider the time value of money and does not disclose estimated revenue expected to be recognized in the future for performance obligations that are unsatisfied at the end of the reporting period or when revenue is expected to be recognized.

The transaction price for wholesale and retail counter parts sales is determined at the time of sale based on the quantity and price of each product purchased. Payment is typically due at time of sale, or within a short period following the sale. The Corporation establishes provisions, which are not significant, for estimated parts returns based on historical information and current trends. Delivery method of wholesale and retail counter parts vary. The Corporation generally considers control of wholesale and retail counter parts to transfer when the products are shipped, which typically occurs the same day as or within a few days of sale.

Under the guidance of ASC 842, for both sales-type and operating leases, the Corporation records a lease receivable equal to the net investment in the lease, less related unearned income and less an allowance for uncollectible amounts.

For sales-type leases, the Corporation also records lease inception sales revenue and cost of goods sold. The selling profit recorded at lease inception is computed as the lesser of: (1) the fair value of the leased asset or (2) the sum of the lease receivable and any prepaid rent, net of lease incentives, less the carrying amount of the leased asset, net of any unguaranteed residual value, and any deferred initial direct costs. Unearned income for sales-type leases are amortized over the lease term using the interest method.

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

Revenue recognized for sales-type leases under ASC 842 total $18,803,914 and $17,818,508 for the years ended June 30, 2024 and 2023. Revenue recognized overtime under ASC 606 totaled $1,163,293,432 and $885,147,389 for the years ended June 30, 2024 and 2023, respectively. Revenue recognized at a point in time under ASC 606 totaled $135,665,059 and $87,146,280 for the years ended June 30, 2024 and 2023, respectively.

Under the operating method of accounting for leases, the cost of the equipment is recorded as an asset and is depreciated over its estimated useful life and the rental income is recognized ratably as the lease rental payments are earned. The rentals under operating leases are included in revenues as earned over the term of the leases. Equipment subject to an operating lease is depreciated as described below. The leases are collateralized by the equipment and the Corporation will repossess the equipment if collections become delinquent. The Corporation has elected a practical expedient to recognize incremental costs incurred to obtain contracts, which primarily represent sales commissions where the amortization period would be less than one year, as a selling expense when incurred in the financial statements.

Income taxes: Deferred income taxes are provided for temporary differences arising from assets and liabilities whose bases are different for financial reporting and income tax purposes. Temporary differences are the differences between reported amounts of assets and liabilities and their tax basis. The sources of temporary differences are primarily the differences in depreciation and amortization, accrued expenses, and net operating loss carry-forwards. Deferred income taxes have been provided to represent the effect of these timing differences.

Governing authorities generally operate with a three-year statute of limitations to examine previously filed income tax returns. The Corporation has filed the income tax returns timely, and management believes any potential change due to audit would not have a material effect on the financial statements.

Use of estimates: The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Advertising: The Corporation utilizes advertising for recruiting purposes and expenses its advertising costs as incurred. Total advertising expense for the years ended June 30, 2024 and 2023, totaled $2,543,342 and $2,539,810, respectively.

Integration and system implementation: The Corporation works to integrate acquisitions including implementing a suite of standard operating systems. These expenses are recorded as they are incurred and are not expected to be recurring.

Fuel hedges: The Corporation uses derivatives to manage risks related to fuel price movements. Fuel hedge contracts designated and qualifying as cash flow hedges are reported at fair value. The Corporation documents its risk management strategy at the inception of each hedge. The Corporation may restructure hedges in response to market conditions prior to their original settlement dates, which may result in changes in hedge coverage levels and the potential recognition of gains or losses in such hedge contracts.

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

All hedge contracts are recorded at fair value, and the changes in fair value are immediately included in earnings (included in the fuel expense), as the derivatives have not been formally designated as effective hedges for accounting purposes. The Corporation marked the value of their hedge contracts to fair value and recorded a net unrealized gain of $992,111 and $381,483 for the years ended June 30, 2024 and 2023, respectively, which are included within vehicle expense on the statements of operations.

Fair value of derivative instruments is included on the consolidated balance sheets at June 30, 2024 and 2023, and consist of the following:

Asset Derivatives	Location	Fair Value 2024	Fair Value 2023
Commodity contracts	Other current assets	$ 1,237,053	$ 5,430,438

Contingent consideration: The contingent consideration is recorded at fair value as of the consolidated balance sheet date based on estimated amounts that will be earned under applicable purchase agreements and discounted using the Corporation's cost of borrowing (a Level 3 fair value measurement). Adjustments to fair value, if any, are recorded as of that date and are included in transaction costs on the accompanying consolidated statements of operations.

Employee leave entitlement: Employee entitlements to annual leave are recognized when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the reporting period. The Corporation also provides for certain sick pay benefits as required by the Earned Sick Time Law in the Internal Revenue Code (IRC). These benefits are recognized by the Corporation as an expense as they are paid at the time employees take statutorily authorized leave.

Insurance: The Corporation carries high insurance deductibles for workers compensation and auto liability claims. Claims are accrued based upon the Corporation's historical experience and industry data. Specific excess insurance has been purchased to provide for aggregate claims in excess of an amount calculated based on certain loss factors, as defined in the policies. The Corporation has accrued for incurred but unpaid or unreported claims on the Corporation's self-insurance of $58,762,143 and $49,395,087 as of June 30, 2024 and 2023, respectively. Amounts expected to be paid in the next fiscal year have been presented as current liabilities.

Employee retention credit: The employee retention credit (ERC) is a tax credit created with the March 27, 2020, enactment of the Coronavirus Aid, Relief, and Economic Security Act. The credit gave employers a refundable tax credit that equals 50% of the qualified wages they pay to employees after March 12, 2020, and before December 31, 2020. The maximum wage amount that can be included is capped at $10,000 per employee, which makes the claimable credit maximum $5,000 per employee. On December 27, 2020, the Taxpayer Certainty and Disaster Tax Relief Act of 2020 extended the employee retention credit and made various changes. The tax credit increased to 70% of qualified wages after December 31, 2020 through June 30, 2022. Qualified wages are limited to $10,000 per employee per calendar quarter in 2022. The maximum ERC amount available is $7,000 per employee per calendar quarter, for a total of $14,000 in 2022. As of June 30, 2024 and 2023, the Corporation is due refunds of $2,106,869 and $2,106,869, respectively, related to tax credits that it has applied for but have not received, which are included in tax credit receivable on the accompanying consolidated balance sheets.

Reclassifications: Certain insignificant reclassifications have been made to the June 30, 2023 consolidated financial statements to conform to the June 30, 2024, presentation with no effect on net loss.

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

Leases: In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations related to their leasing arrangements. Topic 842 requires lessees to recognize lease assets representing the right-to-use (ROU) an underlying asset and lease liabilities representing the obligation to make lease payments over the lease term, measured on a discounted basis, for substantially all leases. The new lease standard retains a distinction between finance leases and operating leases using classification criteria that is substantially similar to the previous lease guidance, with classification affecting the pattern of expense recognition in the income statement. Topic 842 also requires significant incremental quantitative and qualitative disclosures about leasing arrangements, including information depicting the amount, timing and uncertainty of cash flows pertaining to an entity's leases. The Corporation adopted Topic 842 on July 1, 2022, using the optional transition method to the modified retrospective approach. Under this transition provision, results for reporting periods beginning on July 1, 2022, are presented under Topic 842, while prior period amounts continue to be reported and disclosed in accordance with the Corporation's historical accounting treatment under ASC Topic 840, Leases.

To reduce the burden of adoption and ongoing compliance with Topic 842, a number of practical expedients and policy elections are available under the new lease standard. The Corporation elected the "package of practical expedients" permitted under the transition guidance, which did not require reassessment of whether contracts entered into prior to adoption are or contain leases, and allowed carryforward of the historical lease classification for existing leases. The Corporation has not elected the "hindsight" practical expedient, and therefore will measure the ROU asset and lease liability using the remaining lease terms at adoption of Topic 842 on July 1, 2022.

The Corporation made an accounting policy election under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of twelve months or less. For all other leases, the initial measurement of the ROU asset and lease liability is based on the present value of future lease payments over the lease term at the commencement date of the lease (or July 1, 2022, for existing leases upon the adoption of Topic 842). Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes in an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred. To determine the present value of lease payments, the Corporation has made an accounting policy election available to non-public companies to use a risk-free rate, which is aligned with the lease term at the lease commencement date (or the remaining term for leases existing upon the adoption of Topic 842). The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date, and are reduced by any lease incentives.

The Corporation's leases may include a non-lease component representing additional services transferred to the Corporation, such as common area maintenance for real estate. The Corporation made an accounting policy election to account for each separate lease component and the non-lease components associated with that lease component as a single lease component. Non-lease components that are variable in nature are recorded in variable lease expense in the period incurred.

Adoption of Topic 842 resulted in the recording of ROU assets and lease liabilities related to the Corporation's operating leases of approximately $47,298,540 and $47,298,540, respectively, on July 1, 2022. The adoption of the new lease standard did not materially impact our consolidated net loss or consolidated cash flows and did not result in a cumulative-effect adjustment to the opening balance of retained earnings.

Note 1. Nature of Operations and Summary of Significant Accounting Policies (Continued)

Recently adopted accounting pronouncements: In June 2016, the FASB issued ASU 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*. The amendments in this update require a financial asset (or group of financial assets) measured at amortized cost basis to be presented at the net amount expected to be collected. The allowance for credit losses is a valuation account that is deducted from the amortized cost basis of the financial asset(s) to present the net carrying value at the amount expected to be collected on the financial asset. The amendments in this update eliminate the probable initial recognition threshold in current GAAP and, instead, reflect an entity's current estimate of all expected credit losses. In November 2019, the FASB issued ASU 2019-10, *Financial Instruments—Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842)*, which delayed the implementation for ASU 2016-02. The Corporation adopted ASU 2016-13 for the year ended June 30, 2024. The adoption of ASU 2016-13 did not have a significant impact on the Company's consolidated financial statements.

Subsequent events: Management has evaluated the effect of subsequent events through October 1, 2024, which is the date the consolidated financial statements were available to be issued.

Subsequent to June 30, 2024, the Corporation made two acquisitions, for which the purchase price aggregated approximately $12 million. The Corporation is in the process of accounting for the purchase price allocation for the transactions.

Note 2. Accounts Receivable

The Corporation accounts for trade receivables by adjusting the outstanding principal through charge-offs and an allowance for credit losses. In estimating the allowance for credit losses, management considers several factors relating to collectability of its receivables, including past payment histories, historical charge-offs and its contractual rights. The Corporation does not have any trade receivables classified as "held for sale" and does not charge interest on over-due accounts. Trade receivables are written-off when management determines that further collection efforts will not result in any material recoveries. On June 30, 2024 and 2023, the allowance for credit losses totaled $1,689,075 and $595,138, respectively.

Note 3. Goodwill and Intangible Assets

At June 30, 2024 and 2023, goodwill consisted of the following:

	As of June 30, 2024			
	Estimated Useful Life	Gross Carrying Amount	Accumulated Amortization	Net Book Value
Goodwill	10	$ 758,628,603	$ 208,311,864	$ 550,316,739
		$ 758,628,603	$ 208,311,864	$ 550,316,739

	As of June 30, 2023			
	Estimated Useful Life	Gross Carrying Amount	Accumulated Amortization	Net Book Value
Goodwill	10	$ 687,348,097	$ 135,204,058	$ 552,144,039
		$ 687,348,097	$ 135,204,058	$ 552,144,039

Amortization expense related to goodwill totaled $73,107,806 and $61,632,254 for the years ended June 30, 2024 and 2023, respectively.

Note 3. Goodwill and Intangible Assets (Continued)

Roll forward of Goodwill:

Balance as of June 30, 2023	$ 687,348,097
Goodwill from acquisitions	70,218,088
Measurement period adjustments from prior acquisitions	1,062,418
Balance as of June 30, 2024	$ 758,628,603

At June 30, 2024 and 2023, intangible assets consisted of the following:

	As of June 30, 2024			
	Estimated Useful Life	Gross Carrying Amount	Accumulated Amortization	Net Book Value
Customer contracts	4-7	$ 153,727,836	$ 64,125,459	$ 89,602,377
Developed technology	7	2,180,000	778,572	1,401,428
Dealership agreement	18	3,000,000	291,667	2,708,333
Trade name	7-15	68,779,149	18,191,100	50,588,049
		$ 227,686,985	$ 83,386,798	$ 144,300,187

	As of June 30, 2023			
	Estimated Useful Life	Gross Carrying Amount	Accumulated Amortization	Net Book Value
Customer contracts	4-7	$ 129,577,836	$ 39,301,043	$ 90,276,793
Developed technology	7	2,180,000	467,143	1,712,857
Dealership agreement	18	3,000,000	125,000	2,875,000
Trade name	7-15	61,109,149	12,238,076	48,871,073
		$ 195,866,985	$ 52,131,262	$ 143,735,723

Amortization expense related to intangible assets totaled $31,255,536 and $24,321,797 for the years ended June 30, 2024 and 2023, respectively.

	Goodwill	Intangible Assets	Total
Estimated future amortization expense:			
For the year ended June 30, 2025	$ 75,287,227	$ 32,186,566	$ 107,473,793
For the year ended June 30, 2026	75,287,227	26,973,200	102,260,427
For the year ended June 30, 2027	75,287,227	19,880,207	95,167,434
For the year ended June 30, 2028	74,372,235	14,459,371	88,831,606
For the year ended June 30, 2029	68,093,817	7,598,897	75,692,714
Thereafter	181,989,006	43,201,946	225,190,952
	$ 550,316,739	$ 144,300,187	$ 694,616,926

Note 4. Related-Party Transactions

During the years ended June 30, 2024 and 2023, the Corporation paid management fees of $11,249,961 and $8,352,851, respectively, to affiliates of the Corporation. These amounts are included in selling, general and administrative on the accompanying consolidated statements of operations.

During the years ended June 30, 2024 and 2023, the Corporation paid rent of $14,558,982 and $11,884,143, respectively, to an affiliate. These amounts are included in selling, general and administrative on the accompanying consolidated statements of operations.

During the years ended June 30, 2024 and 2023, the Corporation paid fees related to acquisitions of $2,375,406 and $7,535,182, respectively, to an affiliate. These amounts are included in transaction costs on the accompanying consolidated statements of operations.

Note 5. Line of Credit

The Corporation has a revolving line of credit with Barings Finance, LLC, amended on February 4, 2023, to a borrowing limit of $67,697,279 bearing interest at the Secured Overnight Financing Rate (SOFR) (5.34% as of June 30, 2024), plus an applicable margin. The line is secured by the assets of the Corporation and is subject to certain financial covenants. As of June 30, 2024 and 2023, the Corporation had $0 of outstanding borrowings under this agreement.

Note 6. Long-Term Debt

The Corporation holds a note payable with Barings Finance, LLC, for which quarterly installments of fixed principal of $485,791 plus interest are paid quarterly. The note bears interest at a variable rate, typically SOFR as elected by the Corporation, plus an applicable margin (8.5% at June 30, 2024). On June 1, 2022, the Corporation purchased Transit Team, Inc., for which $34,000,000 of debt was added to the term loan. On February 1, 2023, the Corporation purchased Huntington Coach, for which $50,000,000 of debt was added to the term loan. The note matures on May 22, 2024, and is secured by all business assets of the Corporation and is subject to certain financial covenants.

As part of the credit agreement with Barings Finance, LLC, the Corporation has a delayed draw term loan available through May 22, 2024, which was amended on June 21, 2022, to provide up to $515,000,000 of incremental debt capacity to a total facility of $554,442,607. The proceeds from the delayed draw term loans have primarily been used to fund acquisitions. The loan is subject to an annual commitment fee of 1% of the unutilized portion of the loan. This loan requires quarterly principal payments of $661,083. As of June 30, 2024 and 2023, the Corporation is required and has maintained a total debt to EBITDA ratio of at least 7.5-to-1, as described in the agreement.

On September 1, 2023, the Corporation and the lenders amended the debt agreement. The terms of the amendment included that certain lenders agreed to fund additional loans and loan commitments totaling $410,000,000, as well as funding of $25,000,000 in the priority revolving loan commitment and $12,000,000 of additional commitment to the delayed draw term loan. In addition, the amendment extended the due date of all outstanding loans and commitments in effect, under the existing credit agreement from May 22, 2024 to December 31, 2025. In relation to the amendment, the Corporation paid off $253,073,934 of the outstanding balance related to the credit agreement on the effective amendment date. The funds from the amendment were used in order to purchase Royal Coach Lines, LLC and Local Motion. On October 20, 2023, the Corporation and the lenders amended the debt agreement in order to fund additional commitment for the delayed draw term loan of $60,000,000. On May 17, 2024, the Corporation and the lenders amended the debt agreement in order to fund and additional commitment of $50,000,000 for the priority revolving loan.

Note 6. Long-Term Debt (Continued)

On April 23, 2020, the Corporation acquired a Secured Equipment Line with Brookline Bank, which allows for borrowings up to $15,000,000 for the Corporation's equipment needs. This Note bears interest at 3.97%, expiring April 1, 2027. The line was secured by all assets of the Corporation. Monthly payments of $15,901 are required for principal and interest commencing on May 1, 2020 through maturity. The Company used the funds from the credit agreement above to pay off the remaining balance on September 1, 2023. As of June 30, 2024 and 2023, the Corporation had an outstanding balance of $0 and $32,692,744, respectively.

On January 30, 2023, the Corporation entered into an agreement with Clarus Capital, which allows for the Corporation to take out funding in the form of a lease for specific transactions. As of June 30, 2024 and 2023, the balance owed to Clarus Capital totaled $50,924,153 and $58,776,020, respectively.

Daimler notes payable—floor plan: The floor plan represents amounts payable under trust receipt transactions secured by new and used bus inventories, the floor plan includes both a Pledge line and a Wholesale line. Interest paid monthly at varying rates. The balance at June 30, 2024 and 2023, was $79,687,208 and $73,790,259, respectively. The effective interest rate is 2.25% at June 30, 2024. The Corporation has a total of $190,000,000 under their floor plan agreement as of June 30, 2024.

The following costs are presented net in the accompanying consolidated balance sheets as of June 30, 2024 and 2023:

	2024	2023
Long-term debt balance at year-end	$ 1,457,468,995	$ 1,244,270,097
Daimler long-term debt	79,687,208	73,790,259
Less unamortized deferred financing costs	(17,507,914)	(9,474,221)
	1,519,648,289	1,308,586,135
Current portion	75,359,531	285,718,410
Net	$ 1,444,288,758	$ 1,022,867,725

Approximate future maturities of long-term debt for the next five years and thereafter are as follows:

	Barings	Clarus	Daimler	Totals
2025	$ 16,434,412	$ 10,698,883	$ 48,226,236	$ 75,359,531
2026	1,389,600,431	11,862,157	12,428,928	1,413,891,516
2027	-	28,873,112	7,580,687	36,453,799
2028	-	-	9,962,519	9,962,519
2029	-	-	1,488,838	1,488,838
Thereafter	-	-	-	-
				$ 1,537,156,203

Note 7. Leases

The Corporation determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. Under Topic 842, a contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the customer obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Corporation also considers whether its service arrangements include the right to control the use of an asset.

The Corporation's facilities are leased under long-term lease agreements or tenant-at-will agreements accounted for as operating leases with initial terms ranging from one to 10 years. Most leases include one or more options to exercise renewal terms that can extend the lease term from one to five years, generally at the Corporation's sole discretion. In addition, certain leases contain termination options, where the rights to terminate are held by either the Corporation, the lessor, or both parties. These options to extend or terminate a lease are included in the lease terms when it is reasonably certain that the Corporation will exercise that option. The Corporation's leases generally do not contain any material restrictive covenants or residual value guarantees.

Operating lease cost and sub-lease income is recognized on a straight-line basis over the lease term. The components of lease expense are as follows:

	2024	2023
Lease cost	$ 26,657,317	$ 20,566,285
Total lease cost	$ 26,657,317	$ 20,566,285

Rent expense was $ 31,164,867 and $14,768,055 for the years ended June 30, 2024 and 2023, respectively.

Supplemental cash flow information related to leases is as follows:

	2024	2023
Cash paid for amounts included in measurement of lease liabilities:		
Cash outflows—payments on leases	$ 28,166,911	$ 18,865,026
Right-of-use assets obtained in exchange for new lease obligations:		
Operating and financing leases	4,623,023	117,127,541

Supplemental balance sheet information related to leases is as follows:

	June 30	
	2024	2023
Operating lease right-of-use assets	$ 110,480,558	$ 93,874,700
Current portion of operating lease liabilities	$ 22,964,237	$ 20,978,128
Current portion of finance lease liabilities	1,559,044	2,840,927
Finance lease liabilities, net of current	7,981,325	7,251,606
Operating lease liabilities, net of current	80,114,089	75,267,132
Total operating lease liabilities	$ 112,618,695	$ 106,337,793

Note 7. Leases (Continued)

	2024	2023
Weighted-average remaining lease term—operating leases	5.2 years	5.2 years
Weighted-average discount rate—operating leases	3.55%	3.44%

Future undiscounted cash flows for each of the next five years and thereafter and reconciliation to the lease liabilities recognized on the balance sheet as of June 30, 2024, is as follows:

Year ending June 30,	
2025	$ 29,261,693
2026	26,903,541
2027	20,748,949
2028	15,050,493
2029	11,532,138
Thereafter	20,685,489
Total lease payments	124,182,303
Less imputed interest	(11,563,608)
Total present value of lease liabilities	$ 112,618,695

Note 8. Sales-Type Leases

The Corporation's leasing operations include leasing under sales-type leases expiring in various years through 2030. The following is a summary of the Corporation's net investments in sales-type at June 30, 2024:

Total minimum lease payment to be received	$ 5,522,145
Less unearned income	(1,357,780)
Net investment in sales-type leases	$ 4,164,365

At June 30, 2024, the minimum future lease payments to be received under the sales-type leases are as follows:

Years ending June 30:	
2025	$ 2,698,469
2026	1,313,991
2027	897,092
2028	561,936
2029	50,657
Thereafter	-
Total	$ 5,522,145

Note 9. Capital Transactions

At June 30, 2024 and 2023, the Corporation has 227,218 shares of $.01 par value common stock issued and outstanding (500,000 shares authorized).

Note 10. Income Taxes

The Corporation recognizes deferred tax assets and liabilities for expected future income tax consequences of events that have been recognized in the Corporation's consolidated financial statements. Valuation allowances are established when necessary to reduce deferred tax assets to the amount expected to be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates, if any, on the date of enactment. The deferred benefit from income taxes shown in the Corporation's consolidated statements of operations is based on the change during fiscal period in the Corporation's deferred tax assets and liabilities.

The effects of temporary differences that give rise to significant portions of deferred tax assets and liabilities as of June 30, 2024 and 2023, are as follows:

	2024	2023
Deferred tax assets (liabilities):		
Allowance for doubtful accounts	$ 470,937	$ 378,079
Accrued expenses and reserves	18,157,479	6,670,911
Amortization	(12,194,383)	(20,986,430)
Net operating loss carryforwards	19,443,799	29,746,400
Depreciation	(102,075,777)	(100,382,346)
Interest limit carryforward	80,426,712	37,041,831
Transaction costs	7,131,520	3,591,014
Right of use asset	(30,944,755)	(27,923,521)
Lease liabilities	31,266,283	28,386,149
Less valuation allowance	(54,686,378)	-
	$ (43,004,563)	$ (43,477,913)

At June 30, 2024 and 2023, the Corporation has federal net operating loss carryforwards of $80,967,596 and $85,220,779, respectively. At June 30, 2024 and 2023, the Corporation has state net operating loss carryforwards of $40,842,723 and $21,270,844, respectively. The federal and state net operating loss carryforwards begin to expire in 2036 through 2044.

The Company regularly assesses the ability to realized deferred tax assets recorded based upon the weight of available evidence. The Company believes that, based on a number of factors, it is more likely than not, that all of the deferred tax assets will not be realized. The Company has provided a $54,686,378 valuation allowance against the Company's net deferred tax assets as of June 30, 2024.

The provision for (benefit from) income taxes reflected in the consolidated statements of operations consists of the following components for the years ended June 30, 2024 and 2023:

	2024	2023
Current:		
Federal	$ 2,086,400	$ -
State	5,697,682	1,322,034
	7,784,082	1,322,034
Deferred:		
Federal	5,098,547	(18,713,822)
State	(7,879,546)	(13,452,659)
	(2,780,999)	(32,166,481)
	$ 5,003,083	$ (30,844,447)

Note 11. Retirement Plan

The Corporation sponsors defined contribution retirement plans covering substantially all employees meeting minimum age and service requirements. Employer contributions are based on a percentage of each participant's compensation and subject to limitations imposed by the IRC. For the years ended June 30, 2024 and 2023, retirement expense totaled $6,441,933 and $4,700,853, respectively.

Note 12. Unit Incentive Plan

The 2018 unit incentive plan (the Plan) of Van Pool Group Holdings, LP (Parent), was adopted by the board on March 22, 2018, for employees, managers, consultants and advisers of the Parent and its subsidiaries, to advance the best interests of the Parent and its Subsidiaries by providing those persons who have a substantial responsibility for their management and growth with additional incentives by allowing such persons to acquire an equity interest in the Parent and thereby encouraging them to contribute to the success of the Parent and its subsidiaries and, in the case of employees, to remain in their employ. The availability and offering of Class A units and Class P units under the Plan also is intended to increase the Parent and its subsidiaries' ability to attract and retain individuals of exceptional managerial talent upon whom, in large measure, the sustained progress, growth and profitability of the Parent and its subsidiaries depends. The Plan is intended to be a compensatory benefit plan within the meaning of Rule 701 of the Securities Act and, unless and until the Class A units or Class P units are publicly traded, the issuance of Class A units and Class P units pursuant to the Plan is intended to qualify for the exemption from registration under the Securities Act provided by Rule 701.

Class P units may be granted or sold under the Plan. Any Class P units that expire or are canceled, terminated or forfeited in any manner, or any Class P units are repurchased by the Parent or any of its affiliates, then such Class P units will again be available for issuance and sale under the Plan. Class P units issued to its employees have a vesting period of five years. During the year ended June 30, 2023, the Corporation issued 716 of Class P units. There were no Class P units issued in 2024, the fair value of the Class P units issued in 2023 was estimated at $152. The Corporation will recognize these costs over a five-year period and an expense of $375,326 and $502,363 has been recorded as compensation expense in general and administrative expenses in the consolidated statements of operations for the years ended June 30, 2024 and 2023, respectively.

A summary of the Class P unit activity for the years ended June 30, 2024 and 2023, is as follows:

	Number of Units	Weighed Average Exercise Price
Outstanding, July 1, 2023	18,938	$ 0.50
Granted	-	0.50
Exercised	-	0.50
Forfeited or repurchased	(805)	0.50
Outstanding, June 30, 2024	18,133	0.50
Exercisable, June 30, 2024	9,159	$ 0.50

Note 12. Unit Incentive Plan (Continued)

	Number of Units		Weighed Average Exercise Price
Outstanding, July 1, 2022	18,818	$	0.50
Granted	716		0.50
Exercised	-		0.50
Forfeited or repurchased	(596)		0.50
Outstanding, June 30, 2023	18,938		0.50
Exercisable, June 30, 2023	9,200	$	0.50

Note 13. Fair Value Measurements

FASB ASC 820, Fair Value Measurements and Disclosures, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3: Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

In estimating the fair value of the assets acquired, the Corporation considers information obtained about the acquired asset as a result of its due diligence activities, including historical operating results, known trends and market conditions that may affect the asset and various valuation methods, such as estimated cash flow projections utilizing appropriate discount and capitalization rates, as well as available market information.

Note 14. Concentrations

The Corporation places its cash with high credit quality financial institutions. Amounts over $250,000 per depositor are in excess of Federal Deposit Insurance Corporation (FDIC) insurance limits. At certain times, the Corporation has higher than the FDIC limits in its cash accounts.

Accounts receivable potentially subjects the Corporation to concentrations of credit risk. At June 30, 2024 and 2023, there were no concentrations of credit risk from customers.

Accounts payable potentially subjects the Corporation to concentrations of credit risk. At June 30, 2024 and 2023, there were no concentrations of credit risk.

Note 15. Contingencies

In the normal course of business, the Corporation is subject to various claims. Due to the uncertainty of these matters, an estimate of loss cannot currently be made. Management does not believe that any of these claims will have a material impact on the business.

Note 16. Union Contracts

The Corporation has collective bargaining agreements with various unions which provides for benefits and various hourly rate increases. These contracts cover substantially all drivers, matrons and mechanics employed by the Corporation. The contracts expire at various dates through 2025. Approximately 39% of the Corporation's workforce are members of a union.

Note 17. Acquisitions

On August 1, 2022, Van Pool Transportation LLC purchased 100% of the stock of Palmeri Transportation, Inc. (Palmeri).

On September 1, 2022, Van Pool Transportation LLC purchased 100% of the stock of F.M. Kuzmeskus, Inc. and its wholly owned subsidiaries (collectively, TravelKuz).

On September 7, 2022, Van Pool Transportation LLC purchased 100% of the stock of Alltown Bus Service, LLC and its wholly owned subsidiaries (collectively, Alltown).

On October 7, 2022, Van Pool Transportation LLC purchased 100% of the stock of Kincaid Group and Companies and its wholly owned subsidiaries (collectively, Kincaid).

On November 1, 2022, Van Pool Transportation LLC purchased 100% of the stock of Tri-County Transportation Inc. and its wholly owned subsidiaries (collectively, Tri-County).

On January 3, 2023, Van Pool Transportation LLC purchased 100% of the stock of Midwest Paratransit Services, Inc. (MPS).

On January 31, 2023, Van Pool Transportation LLC purchased 100% of the stock of Huntington Coach Corporation and its wholly owned subsidiaries (collectively, Huntington).

On March 1, 2023, Van Pool Transportation LLC purchased 100% of the stock of Franmar Corporation (Franmar).

Note 17. Acquisitions (Continued)

The financial results of these transactions have been included in the consolidated financial statements starting on the date of acquisition.

	Palmeri	TravelKuz	Alltown	Tri-County	MPS
Cash consideration paid	$ 1,327,764	$ 11,615,074	$ 81,074,983	$ 37,892,118	$ 1,789,030
Fair value of rollover contributions	-	-	-	-	-
Less cash received		(1,069,089)	(2,779,678)	(27,139)	(177,219)
	1,327,764	10,545,985	78,295,305	37,864,979	1,611,811
Allocated to:					
Accounts receivable	28,853	283,500	3,165,975	1,354,415	300,974
Lease receivable					
Inventory	-	239,088	-	82,225	-
Prepaid expenses and other current assets	18,139	56,743	961,044	811,824	33,934
Property and equipment	1,045,000	6,974,660	24,011,000	9,591,400	-
Operating lease right-of-use assets	-	631,988	6,609,845	7,413,459	-
Accounts payable	-	(10,490)	(261,028)	-	(83,777)
Lease liability current	-	(112,689)	(1,065,033)	(613,283)	-
Accrued expenses and other liabilities	(124,469)	(2,121,449)	(1,275,702)	(907,959)	(19,000)
Deferred revenue	-	(42,319)	-	-	-
Lease liability, net of current	-	(519,299)	(5,544,812)	(6,800,176)	-
Deferred tax liability	-	(1,575,454)	-	-	-
	967,523	3,804,279	26,601,289	10,931,905	232,131
Excess to be allocated to intangibles and goodwill	$ 360,241	$ 6,741,706	$ 51,694,016	$ 26,933,074	$ 1,379,680
Trade names	$ 20,000	$ 450,000	$ 3,800,000	$ 1,600,000	$ -
Customer contracts	-	800,000	11,300,000	2,500,000	-
Goodwill	340,241	5,491,706	36,594,016	22,833,074	1,379,680
	$ 360,241	$ 6,741,706	$ 51,694,016	$ 26,933,074	$ 1,379,680

	Huntington	Franmar	Kincaid	Total
Cash consideration paid	$ 85,940,620	$ 2,326,207	$ 208,791,420	$ 430,757,216
Fair value of rollover contributions	-	-	39,000,000	39,000,000
Less cash received	(164,769)	(250,637)	(4,897,062)	(9,365,593)
	85,775,851	2,075,570	242,894,358	460,391,623
Allocated to:				
Accounts receivable	8,270,353	430,497	19,121,454	32,956,021
Lease receivables	-	-	18,982,314	18,982,314
Inventory	-	-	21,762,500	22,083,813
Prepaid expenses and other current assets	5,311,933	73,583	2,281,610	9,548,810
Property and equipment	38,032,120	396,870	134,646,970	214,698,020
Operating lease right-of-use assets	16,317,293	-	9,589,928	40,562,513
Accounts payable	(195,423)	-	(1,445,949)	(1,996,667)
Lease liability current	(2,812,117)	-	(1,810,767)	(6,413,889)
Accrued expenses and other liabilities	(9,185,824)	(296,902)	(46,322,482)	(60,253,787)
Deferred revenue	-	-	(11,857,839)	(11,900,158)
Daimler debt assumed	-	-	(26,933,017)	(26,933,017)
Lease liability, net of current	(13,505,176)	-	(7,779,161)	(34,148,624)
Deferred tax liability	-	-	(44,524,690)	(46,100,144)
	42,233,159	604,048	65,710,871	151,085,205
Excess to be allocated to intangibles and goodwill	$ 43,542,692	$ 1,471,522	$ 177,183,487	$ 309,306,418
Trade names	$ 5,400,000	$ -	$ 6,500,000	17,770,000
Customer contracts	9,000,000	-	13,200,000	36,800,000
Goodwill	29,142,692	1,471,522	157,483,487	254,736,418
	$ 43,542,692	$ 1,471,522	$ 177,183,487	$ 309,306,418

Note 17. Acquisitions (Continued)

On September 1, 2023, Van Pool Transportation LLC purchased 100% of the stock of Local Motion LLC. (Local Motion).

On September 1, 2023, Van Pool Transportation LLC purchased 100% of the stock of Royal Coach Lines, LLC and its wholly owned subsidiaries (collectively, Royal Coach).

On November 1, 2023, Van Pool Transportation LLC purchased 100% of the stock of Rolling V Bus Company. (Rolling V).

On January 1, 2024, Van Pool Transportation LLC purchased 100% of the stock of Easton Bus Company. (Easton Bus).

On January 3, 2024, Van Pool Transportation LLC purchased 100% of the stock of Cedar Bus Company. (Cedar Bus).

The financial results of these transactions have been included in the consolidated financial statements starting on the date of acquisition.

	Cedar Bus	Rolling V	Easton Bus	Local Motion	Royal Coach	Total
Cash consideration paid	$ 11,410,639	$ 42,833,224	$ 4,980,827	$ 26,933,393	$ 64,227,908	$ 150,385,991
Contingent considerations	-	-	-	2,500,000	7,250,000	9,750,000
Fair value of rollover contributions	-	-	-	-	5,325,000	5,325,000
Less cash received	(500,248)	(2,247,445)	(768,217)	(4,198,357)	(249,585)	(7,963,852)
	10,910,391	40,585,779	4,212,610	25,235,036	76,553,323	157,497,139
Allocated to:						
Accounts receivable	1,762,585	3,186,560	205,287	988,020	663,600	6,806,052
Inventory	56,004	225,864	56,932	399,117	378,172	1,116,089
Prepaid expenses and other current assets	409,672	285,727	286,745	1,073,067	498,556	2,553,767
Property and equipment	2,853,309	12,552,010	3,292,500	12,395,840	29,801,870	60,895,529
Operating lease right-of-use assets	2,794,226	6,839,307	1,330,603	3,496,925	6,909,708	21,370,769
Accounts payable	15,000	(6,074)	-	2,315	(3,484)	7,757
Lease liability current	(314,623)	(562,132)	(246,134)	(376,461)	(1,915,555)	(3,414,905)
Accrued expenses and other liabilities	(1,894,088)	(2,419,523)	(1,669,817)	(2,915,663)	(4,442,271)	(13,341,362)
Deferred revenue	(56,112)	(17,420)	-	(58,592)	-	(132,124)
Lease liability, net of current	(2,479,603)	(6,277,175)	(1,084,469)	(3,120,464)	(4,994,153)	(17,955,864)
Deferred tax liability	-	-	(853,369)	(119,007)	(1,454,281)	(2,426,657)
	3,146,370	13,807,144	1,318,278	11,765,097	25,442,162	55,479,051
Excess to be allocated to intangibles and goodwill	$ 7,764,021	$ 26,778,635	$ 2,894,332	$ 13,469,939	$ 51,111,161	$ 102,018,088
Trade names	$ 700,000	$ 1,500,000	$ -	$ 1,400,000	$ 4,100,000	7,700,000
Customer contracts	1,800,000	7,700,000	-	1,400,000	13,200,000	24,100,000
Goodwill	5,264,021	17,578,635	2,894,332	10,669,939	33,811,161	70,218,088
	$ 7,764,021	$ 26,778,635	$ 2,894,332	$ 13,469,939	$ 51,111,161	$ 102,018,088

The Corporation, with the assistance of a third-party valuation specialist, determined the estimated fair value of the identifiable intangible assets after review and consideration of relevant information including discounted cash flow analyses, market data, and management's estimates. The carrying value of current assets acquired and current liabilities assumed approximate fair value due to their short-term nature.

Note 17. Acquisitions (Continued)

The Corporation has an obligation to transfer up to $2,500,000 and $7,250,000 in contingent consideration to the former owners of Local Motion, and Royal Coach, if specified future financial results are met. The Corporation recorded the acquisition date fair value of these contingent liabilities based on the likelihood of the contingent earn-out payments as part of the consideration transferred. The earn-out payments are subsequently remeasured to fair value each reporting date. The Corporation classified this financial liability as Level 3, due to the lack of relevant observable inputs and market activity. As of June 30, 2024, the Corporation had recorded contingent consideration of $9,750,000.

In the allocation of the purchase price in 2024 and 2023, $70,218,088 and $254,736,418 was assigned to goodwill, respectively. This represents the excess of the purchase price over the estimated fair value of the assets and liabilities acquired. The goodwill is not deductible for tax purposes. Management believes that these acquisitions resulted in the recognition of goodwill primarily due to the synergies derived from combining the operations of each entity and by expanding the customer base for the entities.

In conjunction with the transactions, buyer transaction expenses in the amount of $11,041,056 and $10,635,877 were incurred and recorded as a component of operating expenses in the consolidated statements of operations for the years ended June 30, 2024 and 2023, respectively.

STATE OF NEW YORK

DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.

WITNESS my hand and official seal of the Department of State, at the City of Albany, on August 22, 2011.

Daniel E. Shapiro
First Deputy Secretary of State

Rev. 06/07

23-4 NPV—Certificate of Incorporation, No Par Value Stock, Art. 2, Stock Corporation Law.

JULIUS BLUMBERG, INC., LAW BLANK PUBLISHERS
80 EXCHANGE PLACE AT BROADWAY, NEW YORK

Certificate of Incorporation of

WE TRANSPORT, INC.

(Pursuant to Article Two of the Stock Corporation Law)

We, the undersigned, *desiring to form a corporation pursuant to Article Two of the Stock Corporation Law of the State of New York, do hereby make, subscribe and acknowledge this certificate for that purpose, as follows:—*

FIRST:—The name of the proposed corporation is WE TRANSPORT, INC.

SECOND:—The purposes for which this corporation is formed, are as follows, to wit:—

To buy or lease automobiles, station wagons, trucks, buses and other motor vehicles and to operate and conduct a general transportation business for the transportation of persons, baggage and freight for hire; to purchase or otherwise acquire garages for the storage of such vehicles; to maintain a core of competent drivers, mechanics and other necessary employees relative to such business; to conduct the business in conformity with existing laws and Municipal rules and regulations or as such as may be hereinafter enacted; to acquire all real estate necessary to carry out such objects.

370046

To take, buy, exchange, lease or otherwise acquire real estate and any interest or right therein, and to hold, own, operate, control, maintain, manage and develop the same and to construct, maintain, alter, manage and control directly or through ownership of stock in any other corporation any and all kinds of buildings, stores, offices, warehouses, mills, shops, factories, machinery and plants, and any and all other structures and erections which may at any time be necessary, useful or advantageous for the purposes of this corporation.

To sell, assign and transfer, convey, lease, or otherwise alienate or dispose of, and to mortgage or otherwise encumber the lands, buildings, real and personal property of the corporation wherever situated, and any and all legal and equitable interests therein.

To purchase, sell, lease, manufacture, deal in and deal with every kind of goods, wares and merchandise, and every kind of personal property, including patents and patent rights, chattels, easements, privileges and franchises which may lawfully be purchased, sold, produced or dealt in by corporations formed under Article Two of the Stock Corporation Law of the State of New York.

To purchase, acquire, hold and dispose of the stocks, bonds and other evidences of indebtedness of any corporation, domestic or foreign, and to issue in exchange therefor its stocks, bonds or other obligations, and to exercise in respect thereof all the rights, powers and privileges of individual owners, including the right to vote thereon; and to aid in any manner permitted by law any corporation of which any bonds or other securities or evidences of indebtedness or stocks are held by this corporation, and to do any acts or things designed to protect, preserve, improve or enhance the value of any such bonds or other securities or evidence of indebtedness or stock.

The foregoing and following clauses shall be construed as objects and powers in furtherance and not in limitation of the general powers conferred by the laws of the State of New York; and it is hereby expressly provided that the foregoing and following enumeration of specific powers shall not be held to limit or restrict in any manner the powers of this corporation, and that this corporation may do all and everything necessary, suitable or proper for the accomplishment of any of the purposes or objects hereinabove enumerated either alone or in association with other corporations, firms, or individuals, to the same extent and as fully as individuals might or could do as principals, agents, contractors or otherwise.

Nothing in this certificate contained, however, shall authorize the corporation to carry on any business or exercise any powers in any state or country which a similar corporation organized under the laws of such state or country could not carry on or exercise; or to engage within or without the State of New York, in the business of a lighting or a transportation corporation, or in the common carrier business or to issue bills, notes or other evidence of debt for circulation as money.

THIRD:—The total number of shares which may be issued by the corporation is two hundred *all of which shall be without par value.*

The capital of the corporation shall be at least equal to the sum of the aggregate par value of all issued shares having par value, plus the aggregate amount of consideration received by the corporation for the issuance of shares without par value, plus such amounts as, from time to time, by resolution of the Board of Directors, may be transferred thereto.

FOURTH:—The office of the corporation is to be located in the Town of Oyster Bay *County of* Nassau *, State of New York. The address to which the Secretary of State shall mail a copy of any process against the corporation which may be served upon him pursuant to law is* Room 411, 384 East 149th Street, Bronx 55, New York.

FIFTH:—The duration of said corporation shall be perpetual.

SIXTH:—The number of directors shall be not less than three (3) nor more than five (5), and it is hereby provided, pursuant to law, that the directors are not required to be stockholders.

SEVENTH:—The names and post-office addresses of the directors until the first annual meeting of the stockholders, are as follows:—

Names	*Post Office Addresses*
ALFRED L. KRASNER	320 Garfield Street Haworth, New Jersey
MARSHALL H. KOZINN	940 Grand Concourse Bronx, New York
HARRIET GARBER	75 West 238th Street Bronx, New York

EIGHTH:—The names and post-office addresses of the subscribers of this certificate of incorporation and a statement of the number of shares which each agrees to take in the corporation, are as follows:

Names	*Post Office Addresses*	*Number of Shares*
ALFRED L. KRASNER	320 Garfield Street Haworth, New Jersey	1
MARSHALL H. KOZINN	940 Grand Concourse Bronx, New York	1
HARRIET GARBER	75 West 238th Street Bronx, New York	1

NINTH:—The Secretary of State is designated as the agent of the corporation upon whom process in any action or proceeding against it may be served.

TENTH:—All of the subscribers of this certificate are of full age, and that at least two-thirds of them are citizens of the United States, and that at least one of them is a resident of the State of New York and at least one of the persons named as a director is a citizen of the United States and a resident of the State of New York.

IN WITNESS WHEREOF, we have made, subscribed and acknowledged this certificate this 4th *day of* March *, 19*63.

Alfred L. Krasner *(L. S.)*

Marshall H. Kozinn *(L. S.)*

Harriet Garber *(L. S.)*

STATE OF NEW YORK,
COUNTY OF Bronx } ss.:

On this 4th day of March 1963, before me personally came

ALFRED L. KRASNER, MARSHALL H. KOZINN
and HARRIET GARBER

to me known to be the persons described in and who executed the foregoing certificate of incorporation and they thereupon severally duly acknowledged to me that they executed the same.

HERBERT FRIEDMAN
NOTARY PUBLIC, State of New York
No. 03-13.5950
Qualified in Bronx County
Commission Expires March 30, 1963

3/5 3/7

Certificate of Incorporation of

WE TRANSPORT, INC.

(Pursuant to article 2 of the Stock Corporation Law.)

STATE OF NEW YORK
DEPARTMENT OF STATE
FILED MAR-7 1963

Nassau

TAX $ 10
FILING FEE $ 50

Caroline K. Simon
Secretary of State

By D. Bell

Filed By:

KOZINN, KRASNER & KOZINN
Office and Post Office Address
384 East 149th Street
Bronx 55, New York

3FOOLE

PRINCIPAL QUESTIONNAIRE FORM

All questions on these questionnaires must be answered by all officers and any individuals who hold a ten percent (10%) or greater ownership interest in the proposer. Answers typewritten or printed in ink. If you need more space to answer any question, make as many photocopies of the appropriate page(s) as necessary and attach them to the questionnaire.

COMPLETE THIS QUESTIONNAIRE CAREFULLY AND COMPLETELY. FAILURE TO SUBMIT A COMPLETE QUESTIONNAIRE MAY MEAN THAT YOUR BID OR PROPOSAL WILL BE REJECTED AS NON-RESPONSIVE AND IT WILL NOT BE CONSIDERED FOR AWARD

1. Principal Name: Cornelius Van Dyk
   Date of birth: [redacted]
   Home address: [redacted]
   City: [redacted] State/Province/ Territory: [redacted] Zip/Postal Code: [redacted]
   Country: [redacted]

   Business Address: 75 Commercial Street
   City: Plainview State/Province/ Territory: NY Zip/Postal Code: 11803
   Country US
   Telephone: 5163498200

   Other present address(es):
   City: Plainview State/Province/ Territory: NY Zip/Postal Code: 11803
   Country: US
   Telephone: 5163498200

   List of other addresses and telephone numbers attached

2. Positions held in submitting business and starting date of each (check all applicable)

President		Treasurer	
Chairman of Board		Shareholder	
Chief Exec. Officer		Secretary	
Chief Financial Officer	01/01/2021	Partner	
Vice President			
(Other)			

3. Do you have an equity interest in the business submitting the questionnaire?
   YES [ ] NO [X] If Yes, provide details.

4. Are there any outstanding loans, guarantees or any other form of security or lease or any other type of contribution made in whole or in part between you and the business submitting the questionnaire?
   YES [ ] NO [X] If Yes, provide details.

5. Within the past 3 years, have you been a principal owner or officer of any business or notfor-profit organization other than the one submitting the questionnaire?
YES [X] NO [ ] If Yes, provide details.

See attached file

6. Has any governmental entity awarded any contracts to a business or organization listed in Section 5 in the past 3 years while you were a principal owner or officer?
YES [ ] NO [X] If Yes, provide details.

NOTE: An affirmative answer is required below whether the sanction arose automatically, by operation of law, or as a result of any action taken by a government agency. Provide a detailed response to all questions checked "YES". If you need more space, photocopy the appropriate page and attach it to the questionnaire.

7. In the past (5) years, have you and/or any affiliated businesses or not-for-profit organizations listed in Section 5 in which you have been a principal owner or officer:
   a. Been debarred by any government agency from entering into contracts with that agency?
   YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

   b. Been declared in default and/or terminated for cause on any contract, and/or had any contracts cancelled for cause?
   YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

   c. Been denied the award of a contract and/or the opportunity to bid on a contract, including, but not limited to, failure to meet pre-qualification standards?
   YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

   d. Been suspended by any government agency from entering into any contract with it; and/or is any action pending that could formally debar or otherwise affect such business's ability to bid or propose on contract?
   YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

8. Have any of the businesses or organizations listed in response to Question 5 filed a bankruptcy petition and/or been the subject of involuntary bankruptcy proceedings during the past 7 years, and/or for any portion of the last 7 year period, been in a state of bankruptcy as a result of bankruptcy proceedings initiated more than 7 years ago and/or is any such business now the subject of any pending bankruptcy proceedings, whenever initiated?
YES [ ] NO [X] If 'Yes', provide details for each such instance. (Provide a detailed response to all questions check "Yes". If you need more space, photocopy the appropriate page and attached it to the questionnaire.)

9.
   a. Is there any felony charge pending against you?
   YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

b. Is there any misdemeanor charge pending against you?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

c. Is there any administrative charge pending against you?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

e. In the past 5 years, have you been convicted, after trial or by plea, of a misdemeanor?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

f. In the past 5 years, have you been found in violation of any administrative or statutory charges?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

10. In addition to the information provided in response to the previous questions, in the past 5 years, have you been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency and/or the subject of an investigation where such investigation was related to activities performed at, for, or on behalf of the submitting business entity and/or an affiliated business listed in response to Question 5?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

11. In addition to the information provided, in the past 5 years has any business or organization listed in response to Question 5, been the subject of a criminal investigation and/or a civil anti-trust investigation and/or any other type of investigation by any government agency, including but not limited to federal, state, and local regulatory agencies while you were a principal owner or officer?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

12. In the past 5 years, have you or this business, or any other affiliated business listed in response to Question 5 had any sanction imposed as a result of judicial or administrative proceedings with respect to any professional license held?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

13. For the past 5 tax years, have you failed to file any required tax returns or failed to pay any applicable federal, state or local taxes or other assessed charges, including but not limited to water and sewer charges?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Cornelius Van Dyk , hereby acknowledge that a materially false statement willfully or fraudulently made in connection with this form may result in rendering the submitting business entity and/or any affiliated entities non-responsible, and, in addition, may subject me to criminal charges.

I, Cornelius Van Dyk , hereby certify that I have read and understand all the items contained in this form; that I supplied full and complete answers to each item therein to the best of my knowledge, information and belief; that I will notify the County in writing of any change in circumstances occurring after the submission of this form; and that all information supplied by me is true to the best of my knowledge, information and belief. I understand that the County will rely on the information supplied in this form as additional inducement to enter into a contract with the submitting business entity.

CERTIFICATION

A MATERIALLY FALSE STATEMENT WILLFULLY OR FRAUDULENTLY MADE IN CONNECTION WITH THIS QUESTIONNAIRE MAY RESULT IN RENDERING THE SUBMITTING BUSINESS ENTITY NOT RESPONSIBLE WITH RESPECT TO THE PRESENT BID OR FUTURE BIDS, AND, IN ADDITION, MAY SUBJECT THE PERSON MAKING THE FALSE STATEMENT TO CRIMINAL CHARGES.

WE Transport, Inc

Name of submitting business

Electronically signed and certified at the date and time indicated by:
Cornelius Van Dyk CVANDYK@GOBEACON.COM

Chief Financial Officer

Title

04/10/2026 12:24:02 pm

Date

Cleary, Robert

From:	Naftol, Daniel
Sent:	Tuesday, April 7, 2026 2:23 PM
To:	Cleary, Robert; Levey, Andrew
Cc:	Schechter, Shelly; Broderick, Paul; McCool, Laura; Jenkins, Deneen; Langdon, Catherine
Subject:	FW: Beacon ownership
Attachments:	Van Pool Subsidiary Chart.pptx
Importance:	High

Robert/Andrew,

Additional details regarding We Transport. Please advise if additional information is required.

Regards,

Dan.

Daniel Naftol
Nassau County Department of Health
Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

From: Kiefer Light <klight@gobeacon.com>
Sent: Tuesday, April 7, 2026 2:16 PM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>
Cc: Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: RE: Beacon ownership

Daniel,

Thank you for your patience. Based on the information gathered, it does appear that additional clarification is warranted. Please forgive any misunderstanding which may have led to this. To ensure your records are accurate, the following provides a more detailed summary of officer management within the Beacon Mobility family.

As mentioned in my initial message below, corporate governance within the Beacon Mobility family is essentially identical for all the entities up to the private equity funding. In this regard, Judith, David, Cor, and Wes serve as officers (in their respective CEO, CDO, CFO and COO capacities) for each of the affiliated operating entities. This includes each of the entities identified in your initial message below (with the exception of Pelham Busing and We Logistics, which are unaffiliated), in addition to others. For clarity, I have attached a corporate chart that identifies all the existing entities that have been acquired by Van Pool Transportation LLC (i.e., a subsidiary of Beacon Mobility Corp.). Judith, David, Cor, and Wes serve as officers for each of the operating entities reflected therein.

With respect to the extremely unfortunate incident you raised involving Judy M. Cubin and William Kane, I understand that Judy Cubin and William Kane are still litigating criminal charges. Van Pool was not

criminally charged, although I understand Van Pool did partake in a related civil case that has since been settled between the parties. With that said, it wasn't clear to me based on your message below whether either of these circumstances were required to be disclosed. Based on the information I've gathered thus far, my understanding is that nothing in the application requests disclosure of these incidents, particularly considering the criminal charges are exclusively against Cubin and Kane (as opposed to, e.g., Van Pool and/or its officers). Of course, if my understanding is incorrect, please let me know which question I am overlooking and I will certainly investigate the matter further to provide you with the needed information.

I want to thank you again for your patience and understanding. We are in the midst of transitioning our contract hub to a new platform, and this added another obstacle to obtaining the necessary information since we last spoke.

Regards,

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

From: Kiefer Light <klight@gobeacon.com>
Sent: Friday, April 3, 2026 2:10 PM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: Re: Beacon ownership

Thank you, Daniel, I appreciate your understanding. Enjoy your weekend as well.

Regards,

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

From: Naftol, Daniel <DNaftol@nassaucountyny.gov>
Sent: Friday, April 3, 2026 2:07:50 PM
To: Kiefer Light <klight@gobeacon.com>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: RE: Beacon ownership

Kiefer,

You can only do what you're able to do. Please forward as soon as possible. Thank you and have a nice holiday and weekend.

Regards,

Dan.

Daniel Naftol
Nassau County Department of Health
Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

From: Kiefer Light <klight@gobeacon.com>
Sent: Friday, April 3, 2026 1:59 PM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: Re: Beacon ownership

Daniel,

Unfortunately, Bryony only has access to our original bid submission documents. She believes the specific question at issue was addressed in an electronic submission, which is proving more difficult to locate.

The individual who we believe maintains that record is out of the office for Good Friday. We will continue working to track it down before the weekend, but please be assured we will be addressing this matter as soon as possible.

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

BEACON MOBILITY

From: Naftol, Daniel <DNaftol@nassaucountyny.gov>
Sent: Friday, April 3, 2026 11:13:43 AM
To: Kiefer Light <klight@gobeacon.com>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: RE: Beacon ownership

Kiefer,

I believe that this is what you were referencing.   Bryony should be able to provide you with the disclosure forms. If not, please let me know.

Regards,

Dan.

Daniel Naftol
Nassau County Department of Health
Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

From: Kiefer Light <klight@gobeacon.com>
Sent: Friday, April 3, 2026 11:03 AM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: RE: Beacon ownership

Hi Daniel,

I would be happy to look into this.

If readily available, would you be able to send me the submission? Apologies for the request – Our internal recordkeeper for this matter is out of office today, and I don't want to delay our response.

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

From: Naftol, Daniel <DNaftol@nassaucountyny.gov>
Sent: Friday, April 3, 2026 10:40 AM
To: Bryony Chamberlain <BChamberlain@gobeacon.com>
Cc: Kiefer Light <klight@gobeacon.com>
Subject: RE: Beacon ownership
Importance: High

Bryony,

The Inspector General's Office has identified several issues that we require your input to resolve and provide explanations. Please advise as soon as possible.

It appears that all four listed principals potentially failed to disclose potentially being officers and/or principals of the following companies:

- Mrs Bussing LLC
- SCR Medical Transportation, LLC
- Alltown Bus Company, LLC
- DHT Transportation, LLC
- Beacon Fleet Services, LLC
- Midwest Bus Leasing, LLC
- Palmeri Transportation, Inc.
- Allegheny Transportation Services, Inc.

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- Huntington Coach Corporation

It appears that the vendor potentially failed to disclose the following affiliated companies:

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- We Logistics LLC

FYI, two articles are attached discussing a 2024 assault by Van Pool Transportation (the vendor's parent company) employees on a child riding in their vehicle. Criminal charges were filed against the employees and a civil suit against the company.

Please have the vendor review and advise.

Regards,

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Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

From: Bryony Chamberlain <BChamberlain@gobeacon.com>
Sent: Thursday, April 2, 2026 5:32 PM
To: Levey, Andrew <ALevey@nassaucountyny.gov>
Cc: Naftol, Daniel <DNaftol@nassaucountyny.gov>; Kiefer Light <klight@gobeacon.com>
Subject: Beacon ownership

Attention: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Andrew

Kiefer Light is our Legal Counsel and he provided me with the attached ownership diagram

Van Pool is private equity funded so its ownership structure is highly deconsolidated. As evidenced by the attached, the parent structure is relatively complex, with various intermediary entities and funds. Since ultimately ownership rests with individual fund investors, there is no one that holds more than 10% ownership. That said, corporate governance is essentially identical for all the entities up to the private equity funding.

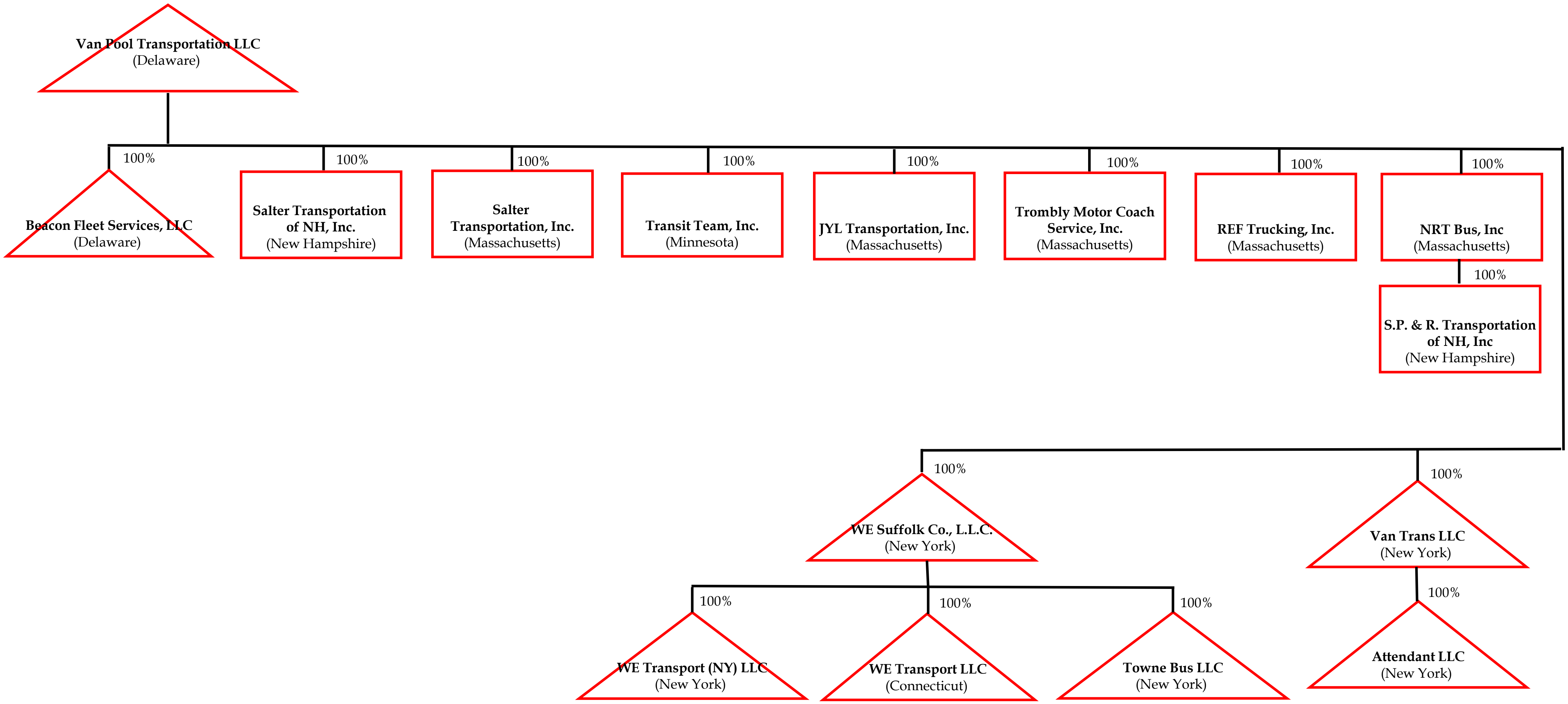
He is available to help answer clarifying questions and is probably better suited to help you than I am. I've copied him on this email so you have each others email addresses

Yours

Bryony Chamberlain
Regional Vice President of Operations
Long Island

Cell (516) 913-3859

BEACON MOBILITY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(Delaware)
100%
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100%
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(New Hampshire)
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Salter Transportation, Inc.
(Massachusetts)
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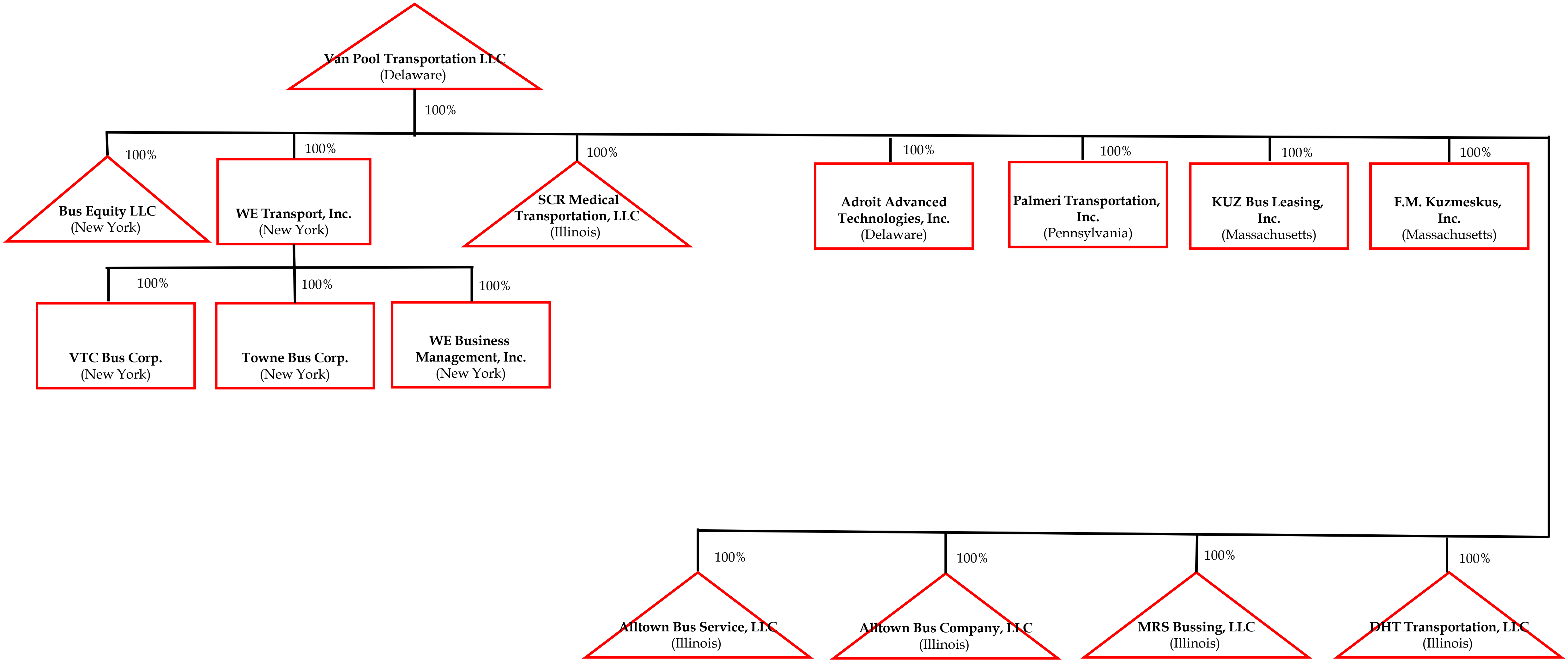
(Minnesota)
100%
JYL Transportation, Inc.
(Massachusetts)
100%
Trombly Motor Coach Service, Inc.
(Massachusetts)
100%
REF Trucking, Inc.
(Massachusetts)
100%
NRT Bus, Inc
(Massachusetts)
100%
S.P. & R. Transportation of NH, Inc
(New Hampshire)
100%
WE Suffolk Co., L.L.C.
(New York)
100%
Van Trans LLC
(New York)
100%
WE Transport (NY) LLC
(New York)
100%
WE Transport LLC
(Connecticut)
100%
Towne Bus LLC
(New York)
100%
Attendant LLC
(New York)



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MRS Bussing, LLC
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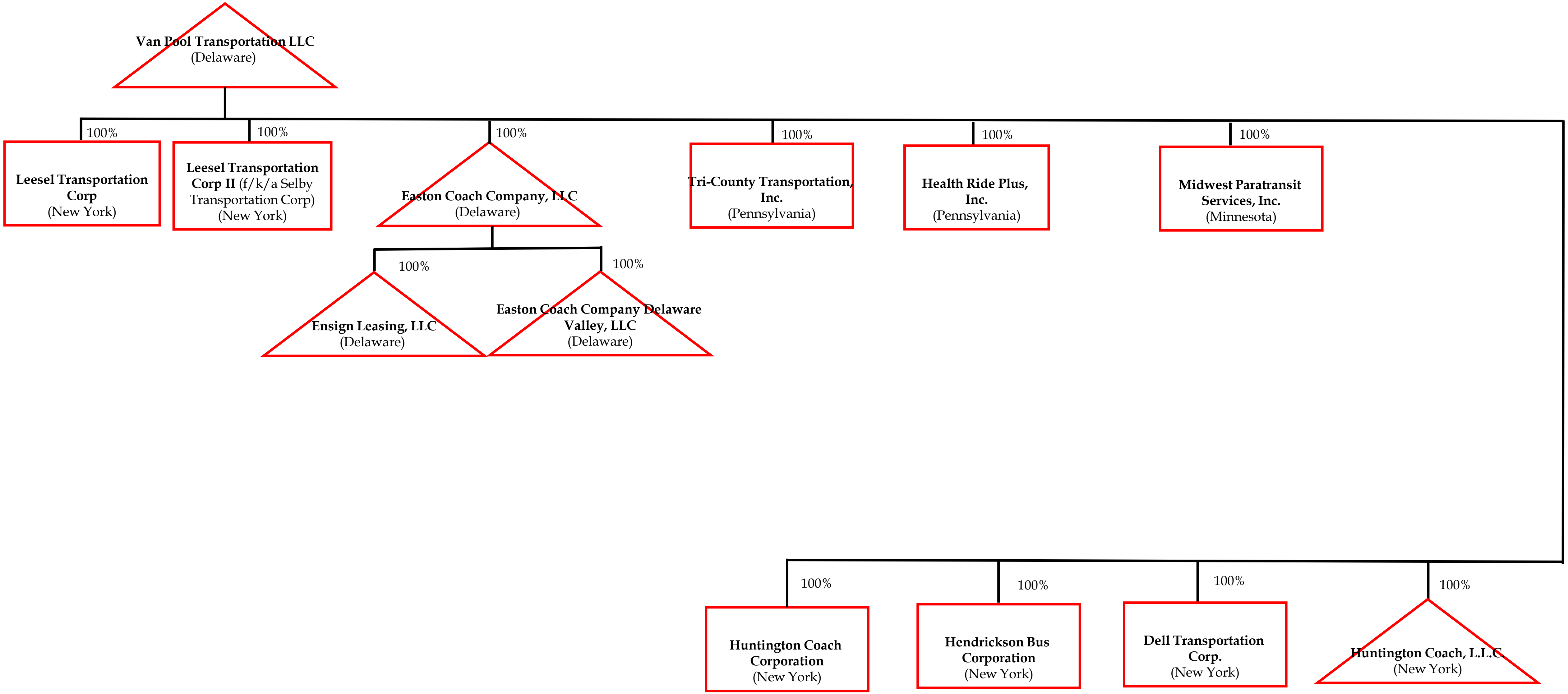
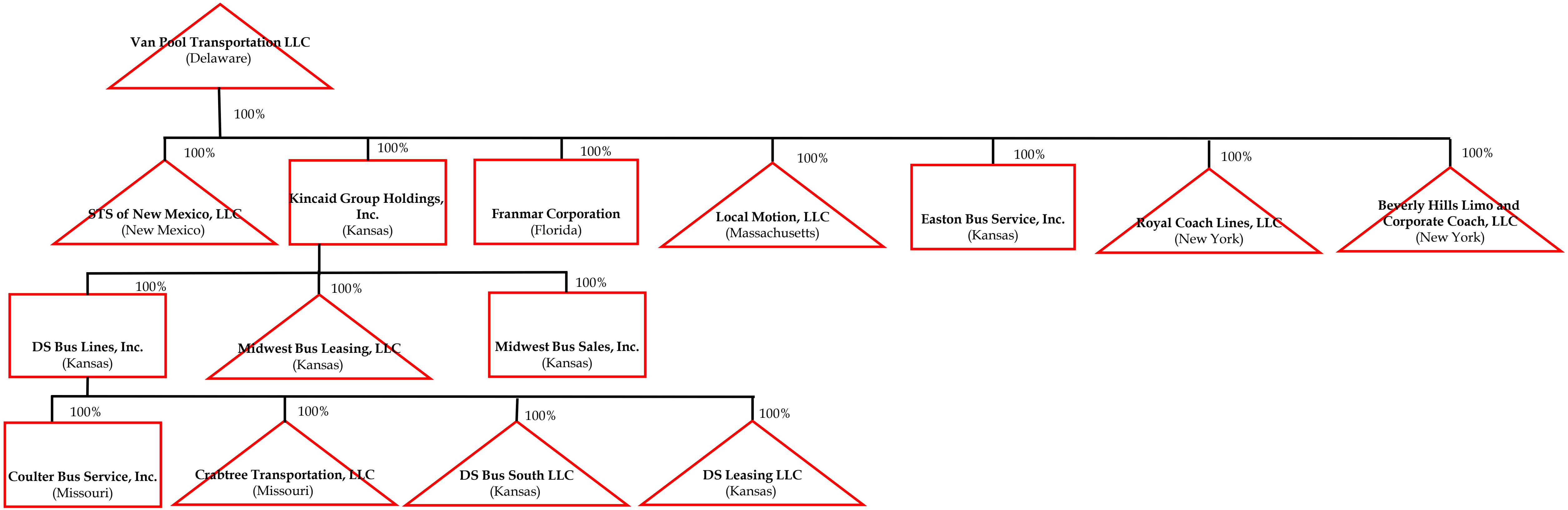
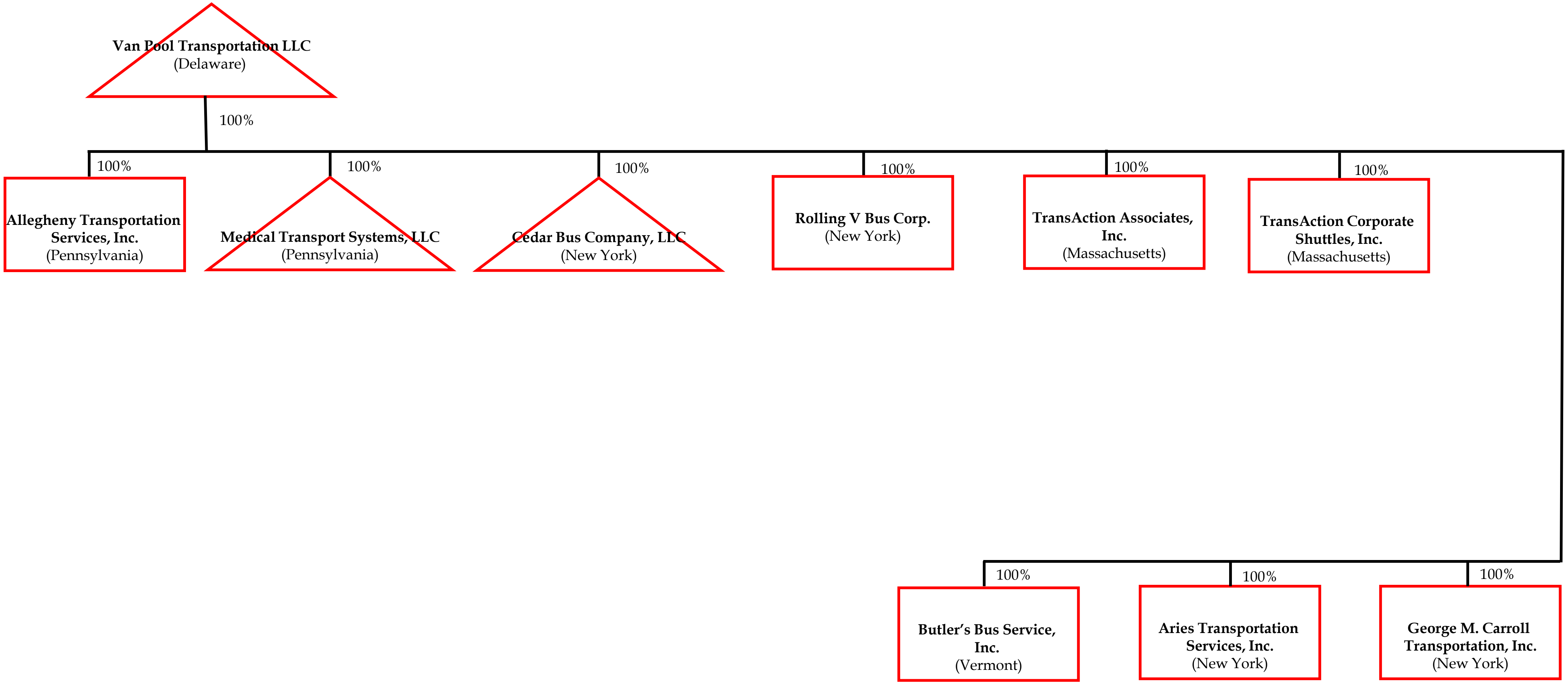

Van Pool Transportation LLC
(Delaware)
100%
Leesel Transportation Corp
(New York)
100%
Leesel Transportation Corp II (f/k/a Selby Transportation Corp)
(New York)
100%
Easton Coach Company, LLC
(Delaware)
100%
Ensign Leasing, LLC
(Delaware)
100%
Easton Coach Company Delaware Valley, LLC
(Delaware)
100%
Tri-County Transportation, Inc.
(Pennsylvania)
100%
Health Ride Plus, Inc.
(Pennsylvania)
100%
Midwest Paratransit Services, Inc.
(Minnesota)
100%
Huntington Coach Corporation
(New York)
100%
Hendrickson Bus Corporation
(New York)
100%
Dell Transportation Corp.
(New York)
100%
Huntington Coach, L.L.C.
(New York)


Van Pool Transportation LLC
(Delaware)
100%
100%
STS of New Mexico, LLC
(New Mexico)
100%
Kincaid Group Holdings, Inc.
(Kansas)
100%
Franmar Corporation
(Florida)
100%
Local Motion, LLC
(Massachusetts)
100%
Easton Bus Service, Inc.
(Kansas)
100%
Royal Coach Lines, LLC
(New York)
100%
Beverly Hills Limo and Corporate Coach, LLC
(New York)
100%
DS Bus Lines, Inc.
(Kansas)
100%
Midwest Bus Leasing, LLC
(Kansas)
100%
Midwest Bus Sales, Inc.
(Kansas)
100%
Coulter Bus Service, Inc.
(Missouri)
100%
Crabtree Transportation, LLC
(Missouri)
100%
DS Bus South LLC
(Kansas)
100%
DS Leasing LLC
(Kansas)



Van Pool Transportation LLC
(Delaware)
100%
100%
Allegheny Transportation Services, Inc.
(Pennsylvania)
100%
Medical Transport Systems, LLC
(Pennsylvania)
100%
Cedar Bus Company, LLC
(New York)
100%
Rolling V Bus Corp.
(New York)
100%
TransAction Associates, Inc.
(Massachusetts)
100%
TransAction Corporate Shuttles, Inc.
(Massachusetts)
100%
Butler's Bus Service, Inc.
(Vermont)
100%
Aries Transportation Services, Inc.
(New York)
100%
George M. Carroll Transportation, Inc.
(New York)

PRINCIPAL QUESTIONNAIRE FORM

All questions on these questionnaires must be answered by all officers and any individuals who hold a ten percent (10%) or greater ownership interest in the proposer. Answers typewritten or printed in ink. If you need more space to answer any question, make as many photocopies of the appropriate page(s) as necessary and attach them to the questionnaire.

COMPLETE THIS QUESTIONNAIRE CAREFULLY AND COMPLETELY. FAILURE TO SUBMIT A COMPLETE QUESTIONNAIRE MAY MEAN THAT YOUR BID OR PROPOSAL WILL BE REJECTED AS NON-RESPONSIVE AND IT WILL NOT BE CONSIDERED FOR AWARD

1. Principal Name: David A. Duke
Date of birth: [redacted]
Home address: [redacted]
City: [redacted] State/Province/Territory: [redacted] Zip/Postal Code: [redacted]
Country: [redacted]

Business Address: 75 Commercial Street
City: Plainview State/Province/Territory: NY Zip/Postal Code: 11803
Country US
Telephone: 5163498200

Other present address(es):
City: State/Province/Territory: NY Zip/Postal Code:
Country: US
Telephone: 5163498200

List of other addresses and telephone numbers attached

2. Positions held in submitting business and starting date of each (check all applicable)

President		Treasurer	
Chairman of Board		Shareholder	
Chief Exec. Officer		Secretary	
Chief Financial Officer		Partner	
Vice President			
(Other)			

Type Other
Description Chief Development Officer
Start Date 01/03/2022

3. Do you have an equity interest in the business submitting the questionnaire?
YES [ ] NO [X] If Yes, provide details.

4. Are there any outstanding loans, guarantees or any other form of security or lease or any other type of contribution made in whole or in part between you and the business submitting the questionnaire?
YES [ ] NO [X] If Yes, provide details.

5. Within the past 3 years, have you been a principal owner or officer of any business or notfor-profit organization other than the one submitting the questionnaire?
YES [X] NO [ ] If Yes, provide details.

See attached file

6. Has any governmental entity awarded any contracts to a business or organization listed in Section 5 in the past 3 years while you were a principal owner or officer?
YES [ ] NO [X] If Yes, provide details.

NOTE: An affirmative answer is required below whether the sanction arose automatically, by operation of law, or as a result of any action taken by a government agency. Provide a detailed response to all questions checked "YES". If you need more space, photocopy the appropriate page and attach it to the questionnaire.

7. In the past (5) years, have you and/or any affiliated businesses or not-for-profit organizations listed in Section 5 in which you have been a principal owner or officer:

a. Been debarred by any government agency from entering into contracts with that agency?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

b. Been declared in default and/or terminated for cause on any contract, and/or had any contracts cancelled for cause?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

c. Been denied the award of a contract and/or the opportunity to bid on a contract, including, but not limited to, failure to meet pre-qualification standards?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

d. Been suspended by any government agency from entering into any contract with it; and/or is any action pending that could formally debar or otherwise affect such business's ability to bid or propose on contract?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

8. Have any of the businesses or organizations listed in response to Question 5 filed a bankruptcy petition and/or been the subject of involuntary bankruptcy proceedings during the past 7 years, and/or for any portion of the last 7 year period, been in a state of bankruptcy as a result of bankruptcy proceedings initiated more than 7 years ago and/or is any such business now the subject of any pending bankruptcy proceedings, whenever initiated?
YES [ ] NO [X] If 'Yes', provide details for each such instance. (Provide a detailed response to all questions check "Yes". If you need more space, photocopy the appropriate page and attached it to the questionnaire.)

9.

a. Is there any felony charge pending against you?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

b. Is there any misdemeanor charge pending against you?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

c. Is there any administrative charge pending against you?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

e. In the past 5 years, have you been convicted, after trial or by plea, of a misdemeanor?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

f. In the past 5 years, have you been found in violation of any administrative or statutory charges?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

10. In addition to the information provided in response to the previous questions, in the past 5 years, have you been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency and/or the subject of an investigation where such investigation was related to activities performed at, for, or on behalf of the submitting business entity and/or an affiliated business listed in response to Question 5?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

11. In addition to the information provided, in the past 5 years has any business or organization listed in response to Question 5, been the subject of a criminal investigation and/or a civil anti-trust investigation and/or any other type of investigation by any government agency, including but not limited to federal, state, and local regulatory agencies while you were a principal owner or officer?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

12. In the past 5 years, have you or this business, or any other affiliated business listed in response to Question 5 had any sanction imposed as a result of judicial or administrative proceedings with respect to any professional license held?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

13. For the past 5 tax years, have you failed to file any required tax returns or failed to pay any applicable federal, state or local taxes or other assessed charges, including but not limited to water and sewer charges?

YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, David A. Duke , hereby acknowledge that a materially false statement willfully or fraudulently made in connection with this form may result in rendering the submitting business entity and/or any affiliated entities non-responsible, and, in addition, may subject me to criminal charges.

I, David A. Duke , hereby certify that I have read and understand all the items contained in this form; that I supplied full and complete answers to each item therein to the best of my knowledge, information and belief; that I will notify the County in writing of any change in circumstances occurring after the submission of this form; and that all information supplied by me is true to the best of my knowledge, information and belief. I understand that the County will rely on the information supplied in this form as additional inducement to enter into a contract with the submitting business entity.

CERTIFICATION
A MATERIALLY FALSE STATEMENT WILLFULLY OR FRAUDULENTLY MADE IN CONNECTION WITH THIS QUESTIONNAIRE MAY RESULT IN RENDERING THE SUBMITTING BUSINESS ENTITY NOT RESPONSIBLE WITH RESPECT TO THE PRESENT BID OR FUTURE BIDS, AND, IN ADDITION, MAY SUBJECT THE PERSON MAKING THE FALSE STATEMENT TO CRIMINAL CHARGES.

WE Transport, Inc

Name of submitting business

Electronically signed and certified at the date and time indicated by:
David A. Duke DDUKE@GOBEACON.COM

Chief Development Officer

Title

04/10/2026 12:18:59 pm

Date

Cleary, Robert

From:	Naftol, Daniel
Sent:	Tuesday, April 7, 2026 2:23 PM
To:	Cleary, Robert; Levey, Andrew
Cc:	Schechter, Shelly; Broderick, Paul; McCool, Laura; Jenkins, Deneen; Langdon, Catherine
Subject:	FW: Beacon ownership
Attachments:	Van Pool Subsidiary Chart.pptx
Importance:	High

Robert/Andrew,

Additional details regarding We Transport. Please advise if additional information is required.

Regards,

Dan.

Daniel Naftol
Nassau County Department of Health
Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

From: Kiefer Light <klight@gobeacon.com>
Sent: Tuesday, April 7, 2026 2:16 PM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>
Cc: Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: RE: Beacon ownership

Daniel,

Thank you for your patience. Based on the information gathered, it does appear that additional clarification is warranted. Please forgive any misunderstanding which may have led to this. To ensure your records are accurate, the following provides a more detailed summary of officer management within the Beacon Mobility family.

As mentioned in my initial message below, corporate governance within the Beacon Mobility family is essentially identical for all the entities up to the private equity funding. In this regard, Judith, David, Cor, and Wes serve as officers (in their respective CEO, CDO, CFO and COO capacities) for each of the affiliated operating entities. This includes each of the entities identified in your initial message below (with the exception of Pelham Busing and We Logistics, which are unaffiliated), in addition to others. For clarity, I have attached a corporate chart that identifies all the existing entities that have been acquired by Van Pool Transportation LLC (i.e., a subsidiary of Beacon Mobility Corp.). Judith, David, Cor, and Wes serve as officers for each of the operating entities reflected therein.

With respect to the extremely unfortunate incident you raised involving Judy M. Cubin and William Kane, I understand that Judy Cubin and William Kane are still litigating criminal charges. Van Pool was not

criminally charged, although I understand Van Pool did partake in a related civil case that has since been settled between the parties. With that said, it wasn't clear to me based on your message below whether either of these circumstances were required to be disclosed. Based on the information I've gathered thus far, my understanding is that nothing in the application requests disclosure of these incidents, particularly considering the criminal charges are exclusively against Cubin and Kane (as opposed to, e.g., Van Pool and/or its officers). Of course, if my understanding is incorrect, please let me know which question I am overlooking and I will certainly investigate the matter further to provide you with the needed information.

I want to thank you again for your patience and understanding. We are in the midst of transitioning our contract hub to a new platform, and this added another obstacle to obtaining the necessary information since we last spoke.

Regards,

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

From: Kiefer Light <klight@gobeacon.com>
Sent: Friday, April 3, 2026 2:10 PM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: Re: Beacon ownership

Thank you, Daniel, I appreciate your understanding. Enjoy your weekend as well.

Regards,

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

From: Naftol, Daniel <DNaftol@nassaucountyny.gov>
Sent: Friday, April 3, 2026 2:07:50 PM
To: Kiefer Light <klight@gobeacon.com>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: RE: Beacon ownership

Kiefer,

You can only do what you're able to do. Please forward as soon as possible. Thank you and have a nice holiday and weekend.

Regards,

Dan.

Daniel Naftol
Nassau County Department of Health
Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

From: Kiefer Light <klight@gobeacon.com>
Sent: Friday, April 3, 2026 1:59 PM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: Re: Beacon ownership

Daniel,

Unfortunately, Bryony only has access to our original bid submission documents. She believes the specific question at issue was addressed in an electronic submission, which is proving more difficult to locate.

The individual who we believe maintains that record is out of the office for Good Friday. We will continue working to track it down before the weekend, but please be assured we will be addressing this matter as soon as possible.

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

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Subject: RE: Beacon ownership

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If readily available, would you be able to send me the submission? Apologies for the request – Our internal recordkeeper for this matter is out of office today, and I don't want to delay our response.

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

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Subject: RE: Beacon ownership
Importance: High

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Regards,

Dan.

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Andrew

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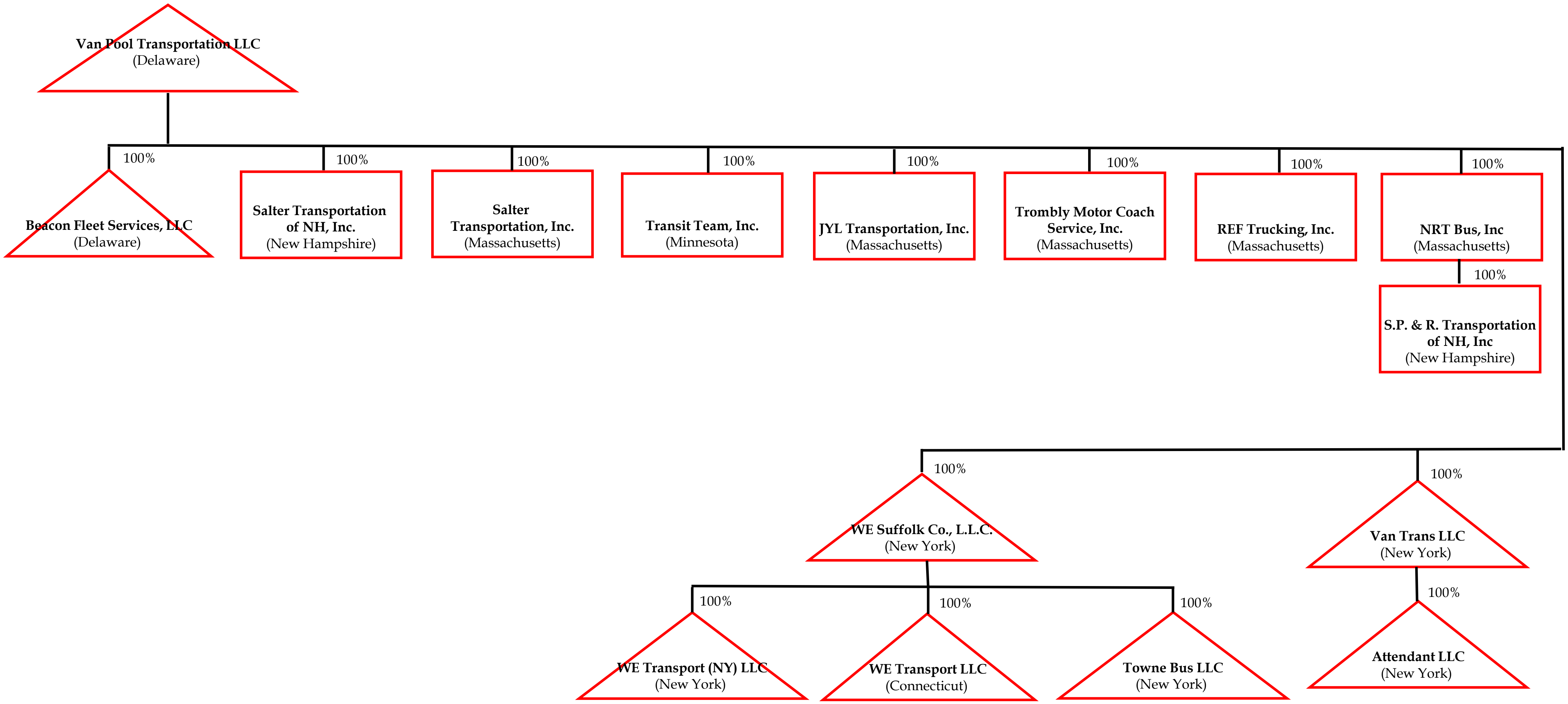
He is available to help answer clarifying questions and is probably better suited to help you than I am. I've copied him on this email so you have each others email addresses

Yours

Bryony Chamberlain
Regional Vice President of Operations
Long Island

Cell (516) 913-3859

BEACON MOBILITY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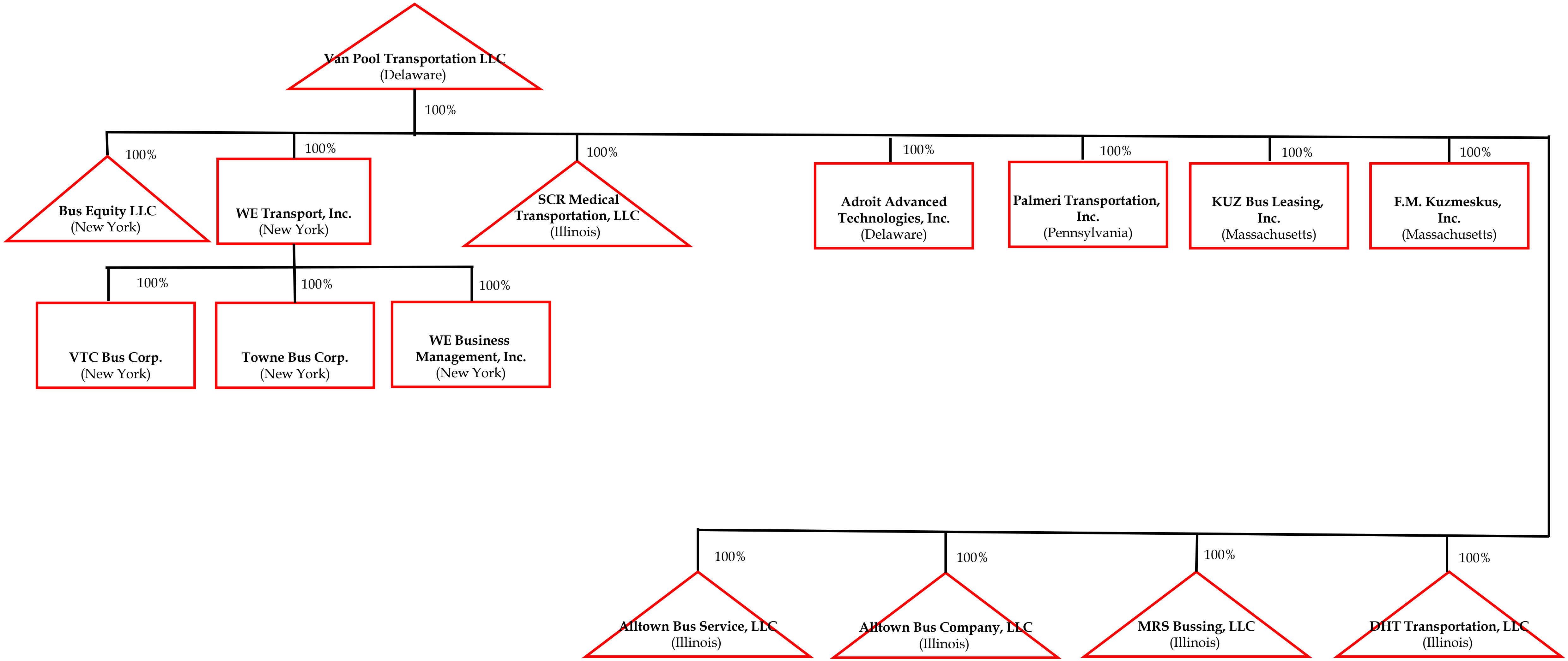
(New York)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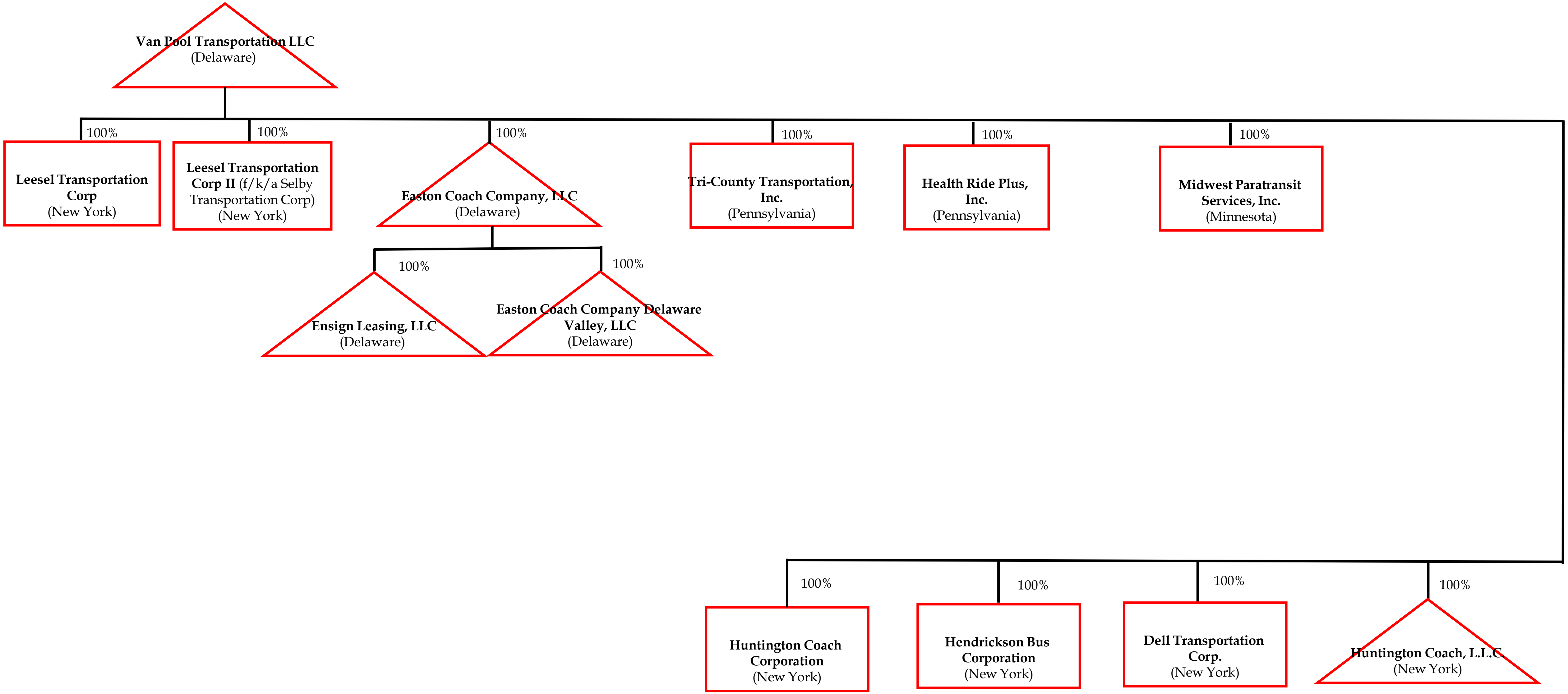
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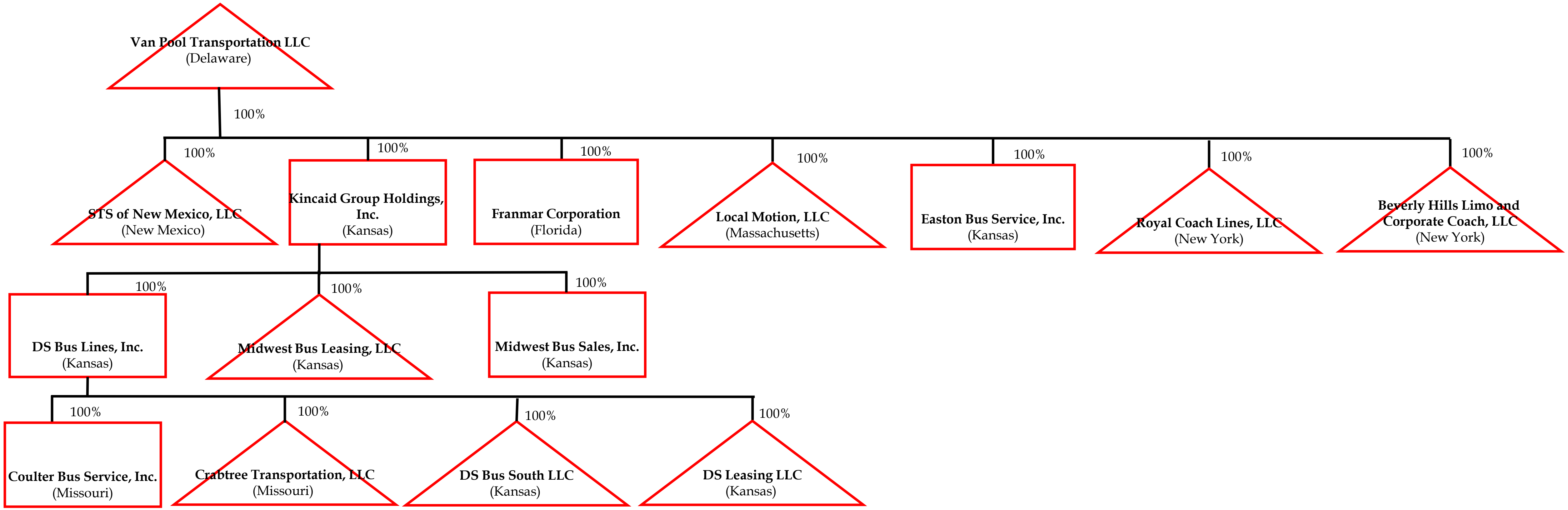
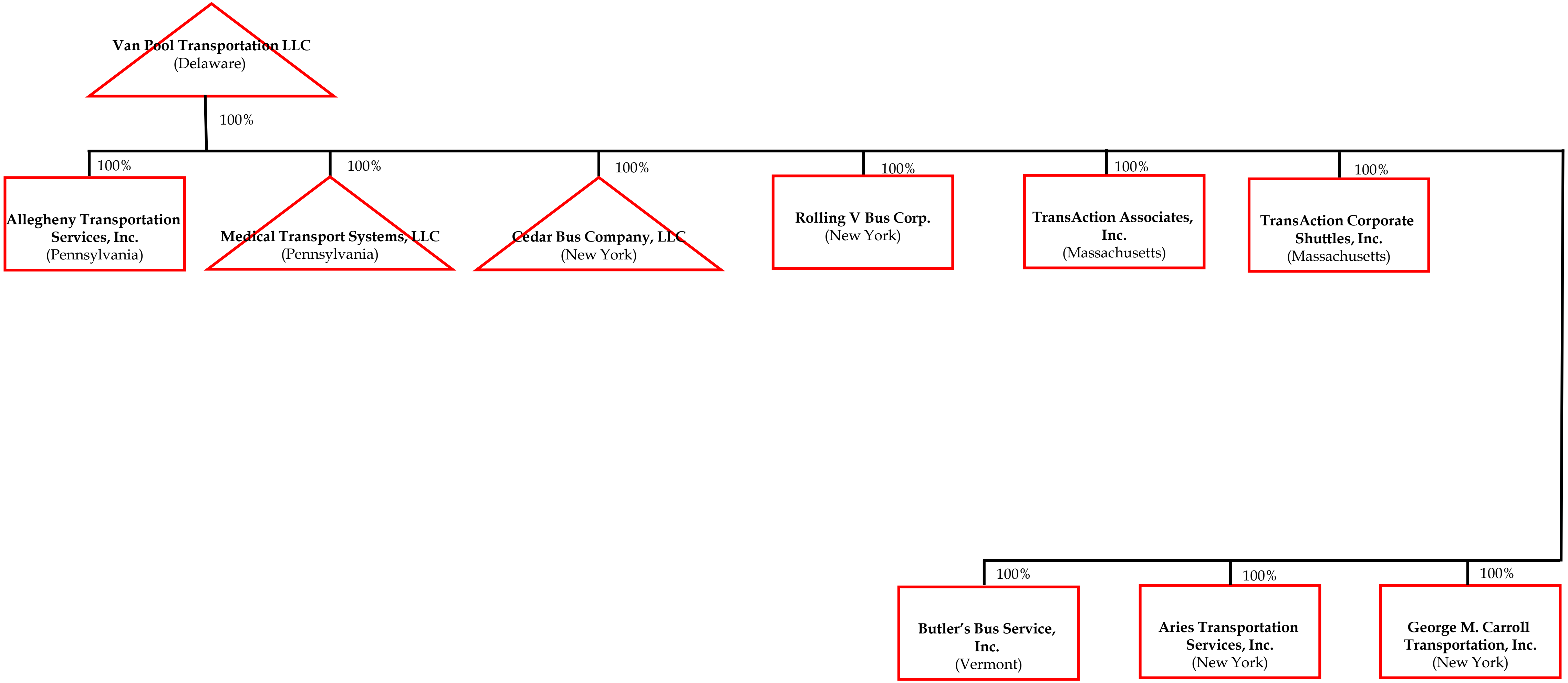
Leesel Transportation Corp
(New York)
100%
Leesel Transportation Corp II (f/k/a Selby Transportation Corp)
(New York)
100%
Easton Coach Company, LLC
(Delaware)
100%
Ensign Leasing, LLC
(Delaware)
100%
Easton Coach Company Delaware Valley, LLC
(Delaware)
100%
Tri-County Transportation, Inc.
(Pennsylvania)
100%
Health Ride Plus, Inc.
(Pennsylvania)
100%
Midwest Paratransit Services, Inc.
(Minnesota)
100%
Huntington Coach Corporation
(New York)
100%
Hendrickson Bus Corporation
(New York)
100%
Dell Transportation Corp.
(New York)
100%
Huntington Coach, L.L.C.
(New York)


Van Pool Transportation LLC
(Delaware)
100%
100%
STS of New Mexico, LLC
(New Mexico)
100%
Kincaid Group Holdings, Inc.
(Kansas)
100%
Franmar Corporation
(Florida)
100%
Local Motion, LLC
(Massachusetts)
100%
Easton Bus Service, Inc.
(Kansas)
100%
Royal Coach Lines, LLC
(New York)
100%
Beverly Hills Limo and Corporate Coach, LLC
(New York)
100%
DS Bus Lines, Inc.
(Kansas)
100%
Midwest Bus Leasing, LLC
(Kansas)
100%
Midwest Bus Sales, Inc.
(Kansas)
100%
Coulter Bus Service, Inc.
(Missouri)
100%
Crabtree Transportation, LLC
(Missouri)
100%
DS Bus South LLC
(Kansas)
100%
DS Leasing LLC
(Kansas)



Van Pool Transportation LLC
(Delaware)
100%
100%
Allegheny Transportation Services, Inc.
(Pennsylvania)
100%
Medical Transport Systems, LLC
(Pennsylvania)
100%
Cedar Bus Company, LLC
(New York)
100%
Rolling V Bus Corp.
(New York)
100%
TransAction Associates, Inc.
(Massachusetts)
100%
TransAction Corporate Shuttles, Inc.
(Massachusetts)
100%
Butler's Bus Service, Inc.
(Vermont)
100%
Aries Transportation Services, Inc.
(New York)
100%
George M. Carroll Transportation, Inc.
(New York)

PRINCIPAL QUESTIONNAIRE FORM

All questions on these questionnaires must be answered by all officers and any individuals who hold a ten percent (10%) or greater ownership interest in the proposer. Answers typewritten or printed in ink. If you need more space to answer any question, make as many photocopies of the appropriate page(s) as necessary and attach them to the questionnaire.

COMPLETE THIS QUESTIONNAIRE CAREFULLY AND COMPLETELY. FAILURE TO SUBMIT A COMPLETE QUESTIONNAIRE MAY MEAN THAT YOUR BID OR PROPOSAL WILL BE REJECTED AS NON-RESPONSIVE AND IT WILL NOT BE CONSIDERED FOR AWARD

1. Principal Name: Judith Crawford
   Date of birth: [redacted]
   Home address: [redacted]
   City: [redacted] State/Province/Territory: [redacted] Zip/Postal Code: [redacted]
   Country: [redacted]

   Business Address: 75 Commercial Street
   City: Plainview State/Province/Territory: NY Zip/Postal Code: 11803
   Country US
   Telephone: 5163498200

   Other present address(es):
   City: Plainview State/Province/Territory: NY Zip/Postal Code: 11778
   Country: US
   Telephone: 5163498200

   List of other addresses and telephone numbers attached

2. Positions held in submitting business and starting date of each (check all applicable)

President		Treasurer	
Chairman of Board		Shareholder	
Chief Exec. Officer	01/01/2021	Secretary	
Chief Financial Officer		Partner	
Vice President			
(Other)			

3. Do you have an equity interest in the business submitting the questionnaire?
   YES [ ] NO [X] If Yes, provide details.

4. Are there any outstanding loans, guarantees or any other form of security or lease or any other type of contribution made in whole or in part between you and the business submitting the questionnaire?
   YES [ ] NO [X] If Yes, provide details.

5. Within the past 3 years, have you been a principal owner or officer of any business or notfor-profit organization other than the one submitting the questionnaire?
YES [X] NO [ ] If Yes, provide details.

See attached file

6. Has any governmental entity awarded any contracts to a business or organization listed in Section 5 in the past 3 years while you were a principal owner or officer?
YES [ ] NO [X] If Yes, provide details.

NOTE: An affirmative answer is required below whether the sanction arose automatically, by operation of law, or as a result of any action taken by a government agency. Provide a detailed response to all questions checked "YES". If you need more space, photocopy the appropriate page and attach it to the questionnaire.

7. In the past (5) years, have you and/or any affiliated businesses or not-for-profit organizations listed in Section 5 in which you have been a principal owner or officer:
   a. Been debarred by any government agency from entering into contracts with that agency?
   YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

   b. Been declared in default and/or terminated for cause on any contract, and/or had any contracts cancelled for cause?
   YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

   c. Been denied the award of a contract and/or the opportunity to bid on a contract, including, but not limited to, failure to meet pre-qualification standards?
   YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

   d. Been suspended by any government agency from entering into any contract with it; and/or is any action pending that could formally debar or otherwise affect such business's ability to bid or propose on contract?
   YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

8. Have any of the businesses or organizations listed in response to Question 5 filed a bankruptcy petition and/or been the subject of involuntary bankruptcy proceedings during the past 7 years, and/or for any portion of the last 7 year period, been in a state of bankruptcy as a result of bankruptcy proceedings initiated more than 7 years ago and/or is any such business now the subject of any pending bankruptcy proceedings, whenever initiated?
YES [ ] NO [X] If 'Yes', provide details for each such instance. (Provide a detailed response to all questions check "Yes". If you need more space, photocopy the appropriate page and attached it to the questionnaire.)

9.
   a. Is there any felony charge pending against you?
   YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

b. Is there any misdemeanor charge pending against you?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

c. Is there any administrative charge pending against you?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

e. In the past 5 years, have you been convicted, after trial or by plea, of a misdemeanor?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

f. In the past 5 years, have you been found in violation of any administrative or statutory charges?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

10. In addition to the information provided in response to the previous questions, in the past 5 years, have you been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency and/or the subject of an investigation where such investigation was related to activities performed at, for, or on behalf of the submitting business entity and/or an affiliated business listed in response to Question 5?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

11. In addition to the information provided, in the past 5 years has any business or organization listed in response to Question 5, been the subject of a criminal investigation and/or a civil anti-trust investigation and/or any other type of investigation by any government agency, including but not limited to federal, state, and local regulatory agencies while you were a principal owner or officer?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

12. In the past 5 years, have you or this business, or any other affiliated business listed in response to Question 5 had any sanction imposed as a result of judicial or administrative proceedings with respect to any professional license held?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

13. For the past 5 tax years, have you failed to file any required tax returns or failed to pay any applicable federal, state or local taxes or other assessed charges, including but not limited to water and sewer charges?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Judith Crawford , hereby acknowledge that a materially false statement willfully or fraudulently made in connection with this form may result in rendering the submitting business entity and/or any affiliated entities non-responsible, and, in addition, may subject me to criminal charges.

I, Judith Crawford , hereby certify that I have read and understand all the items contained in this form; that I supplied full and complete answers to each item therein to the best of my knowledge, information and belief; that I will notify the County in writing of any change in circumstances occurring after the submission of this form; and that all information supplied by me is true to the best of my knowledge, information and belief. I understand that the County will rely on the information supplied in this form as additional inducement to enter into a contract with the submitting business entity.

CERTIFICATION

A MATERIALLY FALSE STATEMENT WILLFULLY OR FRAUDULENTLY MADE IN CONNECTION WITH THIS QUESTIONNAIRE MAY RESULT IN RENDERING THE SUBMITTING BUSINESS ENTITY NOT RESPONSIBLE WITH RESPECT TO THE PRESENT BID OR FUTURE BIDS, AND, IN ADDITION, MAY SUBJECT THE PERSON MAKING THE FALSE STATEMENT TO CRIMINAL CHARGES.

WE Transport, Inc.

Name of submitting business

Electronically signed and certified at the date and time indicated by:
Judith Crawford JCRAWFORD@GOBEACON.COM

Chief Executive Officer

Title

04/10/2026 12:33:07 pm

Date

Cleary, Robert

From:	Naftol, Daniel
Sent:	Tuesday, April 7, 2026 2:23 PM
To:	Cleary, Robert; Levey, Andrew
Cc:	Schechter, Shelly; Broderick, Paul; McCool, Laura; Jenkins, Deneen; Langdon, Catherine
Subject:	FW: Beacon ownership
Attachments:	Van Pool Subsidiary Chart.pptx
Importance:	High

Robert/Andrew,

Additional details regarding We Transport. Please advise if additional information is required.

Regards,

Dan.

Daniel Naftol
Nassau County Department of Health
Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

From: Kiefer Light <klight@gobeacon.com>
Sent: Tuesday, April 7, 2026 2:16 PM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>
Cc: Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: RE: Beacon ownership

Daniel,

Thank you for your patience. Based on the information gathered, it does appear that additional clarification is warranted. Please forgive any misunderstanding which may have led to this. To ensure your records are accurate, the following provides a more detailed summary of officer management within the Beacon Mobility family.

As mentioned in my initial message below, corporate governance within the Beacon Mobility family is essentially identical for all the entities up to the private equity funding. In this regard, Judith, David, Cor, and Wes serve as officers (in their respective CEO, CDO, CFO and COO capacities) for each of the affiliated operating entities. This includes each of the entities identified in your initial message below (with the exception of Pelham Busing and We Logistics, which are unaffiliated), in addition to others. For clarity, I have attached a corporate chart that identifies all the existing entities that have been acquired by Van Pool Transportation LLC (i.e., a subsidiary of Beacon Mobility Corp.). Judith, David, Cor, and Wes serve as officers for each of the operating entities reflected therein.

With respect to the extremely unfortunate incident you raised involving Judy M. Cubin and William Kane, I understand that Judy Cubin and William Kane are still litigating criminal charges. Van Pool was not

criminally charged, although I understand Van Pool did partake in a related civil case that has since been settled between the parties. With that said, it wasn't clear to me based on your message below whether either of these circumstances were required to be disclosed. Based on the information I've gathered thus far, my understanding is that nothing in the application requests disclosure of these incidents, particularly considering the criminal charges are exclusively against Cubin and Kane (as opposed to, e.g., Van Pool and/or its officers). Of course, if my understanding is incorrect, please let me know which question I am overlooking and I will certainly investigate the matter further to provide you with the needed information.

I want to thank you again for your patience and understanding. We are in the midst of transitioning our contract hub to a new platform, and this added another obstacle to obtaining the necessary information since we last spoke.

Regards,

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

From: Kiefer Light <klight@gobeacon.com>
Sent: Friday, April 3, 2026 2:10 PM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: Re: Beacon ownership

Thank you, Daniel, I appreciate your understanding. Enjoy your weekend as well.

Regards,

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

From: Naftol, Daniel <DNaftol@nassaucountyny.gov>
Sent: Friday, April 3, 2026 2:07:50 PM
To: Kiefer Light <klight@gobeacon.com>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: RE: Beacon ownership

Kiefer,

You can only do what you're able to do. Please forward as soon as possible. Thank you and have a nice holiday and weekend.

Regards,

Dan.

Daniel Naftol
Nassau County Department of Health
Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

From: Kiefer Light <klight@gobeacon.com>
Sent: Friday, April 3, 2026 1:59 PM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: Re: Beacon ownership

Daniel,

Unfortunately, Bryony only has access to our original bid submission documents. She believes the specific question at issue was addressed in an electronic submission, which is proving more difficult to locate.

The individual who we believe maintains that record is out of the office for Good Friday. We will continue working to track it down before the weekend, but please be assured we will be addressing this matter as soon as possible.

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

BEACON
MOBILITY

From: Naftol, Daniel <DNaftol@nassaucountyny.gov>
Sent: Friday, April 3, 2026 11:13:43 AM
To: Kiefer Light <klight@gobeacon.com>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: RE: Beacon ownership

Kiefer,

I believe that this is what you were referencing. Bryony should be able to provide you with the disclosure forms. If not, please let me know.

Regards,

Dan.

Daniel Naftol
Nassau County Department of Health
Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

From: Kiefer Light <klight@gobeacon.com>
Sent: Friday, April 3, 2026 11:03 AM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: RE: Beacon ownership

Attention: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Hi Daniel,

I would be happy to look into this.

If readily available, would you be able to send me the submission? Apologies for the request – Our internal recordkeeper for this matter is out of office today, and I don't want to delay our response.

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

From: Naftol, Daniel <DNaftol@nassaucountyny.gov>
Sent: Friday, April 3, 2026 10:40 AM
To: Bryony Chamberlain <BChamberlain@gobeacon.com>
Cc: Kiefer Light <klight@gobeacon.com>
Subject: RE: Beacon ownership
Importance: High

CAUTION: This email originated from outside the organization. This is NOT a company employee even if it looks like it is. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Bryony,

The Inspector General's Office has identified several issues that we require your input to resolve and provide explanations. Please advise as soon as possible.

It appears that all four listed principals potentially failed to disclose potentially being officers and/or principals of the following companies:

- Mrs Bussing LLC
- SCR Medical Transportation, LLC
- Alltown Bus Company, LLC
- DHT Transportation, LLC
- Beacon Fleet Services, LLC
- Midwest Bus Leasing, LLC
- Palmeri Transportation, Inc.
- Allegheny Transportation Services, Inc.

It also appears that principal Judith Crawford potentially failed to disclose being an officer and/or principal of the following companies:

- Hendrickson Bus Corporation
- Huntington Coach Corporation

It appears that the vendor potentially failed to disclose the following affiliated companies:

- Pelham Busing LLC
- We Logistics LLC

FYI, two articles are attached discussing a 2024 assault by Van Pool Transportation (the vendor's parent company) employees on a child riding in their vehicle. Criminal charges were filed against the employees and a civil suit against the company.

Please have the vendor review and advise.

Regards,

Dan.

Daniel Naftol
Nassau County Department of Health
Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

From: Bryony Chamberlain <BChamberlain@gobeacon.com>
Sent: Thursday, April 2, 2026 5:32 PM
To: Levey, Andrew <ALevey@nassaucountyny.gov>
Cc: Naftol, Daniel <DNaftol@nassaucountyny.gov>; Kiefer Light <klight@gobeacon.com>
Subject: Beacon ownership

Attention: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Andrew

Kiefer Light is our Legal Counsel and he provided me with the attached ownership diagram

Van Pool is private equity funded so its ownership structure is highly deconsolidated. As evidenced by the attached, the parent structure is relatively complex, with various intermediary entities and funds. Since ultimately ownership rests with individual fund investors, there is no one that holds more than 10% ownership. That said, corporate governance is essentially identical for all the entities up to the private equity funding.

He is available to help answer clarifying questions and is probably better suited to help you than I am. I've copied him on this email so you have each others email addresses

Yours

Bryony Chamberlain
Regional Vice President of Operations
Long Island

Cell (516) 913-3859

BEACON MOBILITY

PRINCIPAL QUESTIONNAIRE FORM

All questions on these questionnaires must be answered by all officers and any individuals who hold a ten percent (10%) or greater ownership interest in the proposer. Answers typewritten or printed in ink. If you need more space to answer any question, make as many photocopies of the appropriate page(s) as necessary and attach them to the questionnaire.

COMPLETE THIS QUESTIONNAIRE CAREFULLY AND COMPLETELY. FAILURE TO SUBMIT A COMPLETE QUESTIONNAIRE MAY MEAN THAT YOUR BID OR PROPOSAL WILL BE REJECTED AS NON-RESPONSIVE AND IT WILL NOT BE CONSIDERED FOR AWARD

1. Principal Name: Westley Richters
   Date of birth: [redacted]
   Home address: [redacted]
   City: [redacted] State/Province/Territory: [redacted] Zip/Postal Code: [redacted]
   Country: [redacted]

   Business Address: 75 Commercial Street
   City: Plainview State/Province/Territory: NY Zip/Postal Code: 11803
   Country US
   Telephone: 5163498200

   Other present address(es):
   City: Plainview State/Province/Territory: NY Zip/Postal Code: 11778
   Country: US
   Telephone: 5163498200

   List of other addresses and telephone numbers attached

2. Positions held in submitting business and starting date of each (check all applicable)

President		Treasurer	
Chairman of Board		Shareholder	
Chief Exec. Officer		Secretary	
Chief Financial Officer		Partner	
Vice President			
(Other)			

Type Chief Operating Officer
Description
Start Date 01/01/2021

3. Do you have an equity interest in the business submitting the questionnaire?
   YES [ ] NO [X] If Yes, provide details.

4. Are there any outstanding loans, guarantees or any other form of security or lease or any other type of contribution made in whole or in part between you and the business submitting the questionnaire?
YES [ ] NO [X] If Yes, provide details.

5. Within the past 3 years, have you been a principal owner or officer of any business or notfor-profit organization other than the one submitting the questionnaire?
YES [X] NO [ ] If Yes, provide details.

See attached file

6. Has any governmental entity awarded any contracts to a business or organization listed in Section 5 in the past 3 years while you were a principal owner or officer?
YES [ ] NO [X] If Yes, provide details.

NOTE: An affirmative answer is required below whether the sanction arose automatically, by operation of law, or as a result of any action taken by a government agency. Provide a detailed response to all questions checked "YES". If you need more space, photocopy the appropriate page and attach it to the questionnaire.

7. In the past (5) years, have you and/or any affiliated businesses or not-for-profit organizations listed in Section 5 in which you have been a principal owner or officer:

a. Been debarred by any government agency from entering into contracts with that agency?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

b. Been declared in default and/or terminated for cause on any contract, and/or had any contracts cancelled for cause?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

c. Been denied the award of a contract and/or the opportunity to bid on a contract, including, but not limited to, failure to meet pre-qualification standards?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

d. Been suspended by any government agency from entering into any contract with it; and/or is any action pending that could formally debar or otherwise affect such business's ability to bid or propose on contract?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

8. Have any of the businesses or organizations listed in response to Question 5 filed a bankruptcy petition and/or been the subject of involuntary bankruptcy proceedings during the past 7 years, and/or for any portion of the last 7 year period, been in a state of bankruptcy as a result of bankruptcy proceedings initiated more than 7 years ago and/or is any such business now the subject of any pending bankruptcy proceedings, whenever initiated?
YES [ ] NO [X] If 'Yes', provide details for each such instance. (Provide a detailed response to all questions check "Yes". If you need more space, photocopy the appropriate page and attached it to the questionnaire.)

9.

a. Is there any felony charge pending against you?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

b. Is there any misdemeanor charge pending against you?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

c. Is there any administrative charge pending against you?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

d. In the past 10 years, have you been convicted, after trial or by plea, of any felony, or of any other crime, an element of which relates to truthfulness or the underlying facts of which related to the conduct of business?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

e. In the past 5 years, have you been convicted, after trial or by plea, of a misdemeanor?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

f. In the past 5 years, have you been found in violation of any administrative or statutory charges?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

10. In addition to the information provided in response to the previous questions, in the past 5 years, have you been the subject of a criminal investigation and/or a civil anti-trust investigation by any federal, state or local prosecuting or investigative agency and/or the subject of an investigation where such investigation was related to activities performed at, for, or on behalf of the submitting business entity and/or an affiliated business listed in response to Question 5?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

11. In addition to the information provided, in the past 5 years has any business or organization listed in response to Question 5, been the subject of a criminal investigation and/or a civil anti-trust investigation and/or any other type of investigation by any government agency, including but not limited to federal, state, and local regulatory agencies while you were a principal owner or officer?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

12. In the past 5 years, have you or this business, or any other affiliated business listed in response to Question 5 had any sanction imposed as a result of judicial or administrative proceedings with respect to any professional license held?
YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

13. For the past 5 tax years, have you failed to file any required tax returns or failed to pay any applicable federal, state or local taxes or other assessed charges, including but not limited to water and sewer charges?

YES [ ] NO [X] If yes, provide an explanation of the circumstances and corrective action taken.

I, Westley Richters , hereby acknowledge that a materially false statement willfully or fraudulently made in connection with this form may result in rendering the submitting business entity and/or any affiliated entities non-responsible, and, in addition, may subject me to criminal charges.

I, Westley Richters , hereby certify that I have read and understand all the items contained in this form; that I supplied full and complete answers to each item therein to the best of my knowledge, information and belief; that I will notify the County in writing of any change in circumstances occurring after the submission of this form; and that all information supplied by me is true to the best of my knowledge, information and belief. I understand that the County will rely on the information supplied in this form as additional inducement to enter into a contract with the submitting business entity.

CERTIFICATION

A MATERIALLY FALSE STATEMENT WILLFULLY OR FRAUDULENTLY MADE IN CONNECTION WITH THIS QUESTIONNAIRE MAY RESULT IN RENDERING THE SUBMITTING BUSINESS ENTITY NOT RESPONSIBLE WITH RESPECT TO THE PRESENT BID OR FUTURE BIDS, AND, IN ADDITION, MAY SUBJECT THE PERSON MAKING THE FALSE STATEMENT TO CRIMINAL CHARGES.

WE Transport, Inc

Name of submitting business

Electronically signed and certified at the date and time indicated by:
Westley Richters WRICHTERS@GOBEACON.COM

Chief Operating Officer

Title

04/10/2026 12:42:35 pm

Date

Cleary, Robert

From:	Naftol, Daniel
Sent:	Tuesday, April 7, 2026 2:23 PM
To:	Cleary, Robert; Levey, Andrew
Cc:	Schechter, Shelly; Broderick, Paul; McCool, Laura; Jenkins, Deneen; Langdon, Catherine
Subject:	FW: Beacon ownership
Attachments:	Van Pool Subsidiary Chart.pptx
Importance:	High

Robert/Andrew,

Additional details regarding We Transport. Please advise if additional information is required.

Regards,

Dan.

Daniel Naftol
Nassau County Department of Health
Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

From: Kiefer Light <klight@gobeacon.com>
Sent: Tuesday, April 7, 2026 2:16 PM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>
Cc: Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: RE: Beacon ownership

Daniel,

Thank you for your patience. Based on the information gathered, it does appear that additional clarification is warranted. Please forgive any misunderstanding which may have led to this. To ensure your records are accurate, the following provides a more detailed summary of officer management within the Beacon Mobility family.

As mentioned in my initial message below, corporate governance within the Beacon Mobility family is essentially identical for all the entities up to the private equity funding. In this regard, Judith, David, Cor, and Wes serve as officers (in their respective CEO, CDO, CFO and COO capacities) for each of the affiliated operating entities. This includes each of the entities identified in your initial message below (with the exception of Pelham Busing and We Logistics, which are unaffiliated), in addition to others. For clarity, I have attached a corporate chart that identifies all the existing entities that have been acquired by Van Pool Transportation LLC (i.e., a subsidiary of Beacon Mobility Corp.). Judith, David, Cor, and Wes serve as officers for each of the operating entities reflected therein.

With respect to the extremely unfortunate incident you raised involving Judy M. Cubin and William Kane, I understand that Judy Cubin and William Kane are still litigating criminal charges. Van Pool was not

criminally charged, although I understand Van Pool did partake in a related civil case that has since been settled between the parties. With that said, it wasn't clear to me based on your message below whether either of these circumstances were required to be disclosed. Based on the information I've gathered thus far, my understanding is that nothing in the application requests disclosure of these incidents, particularly considering the criminal charges are exclusively against Cubin and Kane (as opposed to, e.g., Van Pool and/or its officers). Of course, if my understanding is incorrect, please let me know which question I am overlooking and I will certainly investigate the matter further to provide you with the needed information.

I want to thank you again for your patience and understanding. We are in the midst of transitioning our contract hub to a new platform, and this added another obstacle to obtaining the necessary information since we last spoke.

Regards,

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

From: Kiefer Light <klight@gobeacon.com>
Sent: Friday, April 3, 2026 2:10 PM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: Re: Beacon ownership

Thank you, Daniel, I appreciate your understanding. Enjoy your weekend as well.

Regards,

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

From: Naftol, Daniel <DNaftol@nassaucountyny.gov>
Sent: Friday, April 3, 2026 2:07:50 PM
To: Kiefer Light <klight@gobeacon.com>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: RE: Beacon ownership

Kiefer,

You can only do what you're able to do. Please forward as soon as possible. Thank you and have a nice holiday and weekend.

Regards,

Dan.

Daniel Naftol
Nassau County Department of Health
Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

From: Kiefer Light <klight@gobeacon.com>
Sent: Friday, April 3, 2026 1:59 PM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: Re: Beacon ownership

Daniel,

Unfortunately, Bryony only has access to our original bid submission documents. She believes the specific question at issue was addressed in an electronic submission, which is proving more difficult to locate.

The individual who we believe maintains that record is out of the office for Good Friday. We will continue working to track it down before the weekend, but please be assured we will be addressing this matter as soon as possible.

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

From: Naftol, Daniel <DNaftol@nassaucountyny.gov>
Sent: Friday, April 3, 2026 11:13:43 AM
To: Kiefer Light <klight@gobeacon.com>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: RE: Beacon ownership

Kiefer,

I believe that this is what you were referencing.   Bryony should be able to provide you with the disclosure forms. If not, please let me know.

Regards,

Dan.

NASSAU COUNTY DEPARTMENT OF HEALTH

Daniel Naftol
Nassau County Department of Health
Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

From: Kiefer Light <klight@gobeacon.com>
Sent: Friday, April 3, 2026 11:03 AM
To: Naftol, Daniel <DNaftol@nassaucountyny.gov>; Bryony Chamberlain <BChamberlain@gobeacon.com>
Subject: RE: Beacon ownership

Attention: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Hi Daniel,

I would be happy to look into this.

If readily available, would you be able to send me the submission? Apologies for the request – Our internal recordkeeper for this matter is out of office today, and I don't want to delay our response.

Kiefer Light | Legal Counsel & Compliance
Cell (317) 964-3241 | klight@gobeacon.com

From: Naftol, Daniel <DNaftol@nassaucountyny.gov>
Sent: Friday, April 3, 2026 10:40 AM
To: Bryony Chamberlain <BChamberlain@gobeacon.com>
Cc: Kiefer Light <klight@gobeacon.com>
Subject: RE: Beacon ownership
Importance: High

CAUTION: This email originated from outside the organization. This is NOT a company employee even if it looks like it is. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Bryony,

The Inspector General's Office has identified several issues that we require your input to resolve and provide explanations. Please advise as soon as possible.

It appears that all four listed principals potentially failed to disclose potentially being officers and/or principals of the following companies:

- Mrs Bussing LLC
- SCR Medical Transportation, LLC
- Alltown Bus Company, LLC
- DHT Transportation, LLC
- Beacon Fleet Services, LLC
- Midwest Bus Leasing, LLC
- Palmeri Transportation, Inc.
- Allegheny Transportation Services, Inc.

It also appears that principal Judith Crawford potentially failed to disclose being an officer and/or principal of the following companies:

- Hendrickson Bus Corporation
- Huntington Coach Corporation

It appears that the vendor potentially failed to disclose the following affiliated companies:

- Pelham Busing LLC
- We Logistics LLC

FYI, two articles are attached discussing a 2024 assault by Van Pool Transportation (the vendor's parent company) employees on a child riding in their vehicle. Criminal charges were filed against the employees and a civil suit against the company.

Please have the vendor review and advise.

Regards,

Dan.

Daniel Naftol
Nassau County Department of Health
Fiscal Department
dnaftol@nassaucountyny.gov
Phone: (516) 227-8598

From: Bryony Chamberlain <BChamberlain@gobeacon.com>
Sent: Thursday, April 2, 2026 5:32 PM
To: Levey, Andrew <ALevey@nassaucountyny.gov>
Cc: Naftol, Daniel <DNaftol@nassaucountyny.gov>; Kiefer Light <klight@gobeacon.com>
Subject: Beacon ownership

Attention: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Andrew

Kiefer Light is our Legal Counsel and he provided me with the attached ownership diagram

Van Pool is private equity funded so its ownership structure is highly deconsolidated. As evidenced by the attached, the parent structure is relatively complex, with various intermediary entities and funds. Since ultimately ownership rests with individual fund investors, there is no one that holds more than 10% ownership. That said, corporate governance is essentially identical for all the entities up to the private equity funding.

He is available to help answer clarifying questions and is probably better suited to help you than I am. I've copied him on this email so you have each others email addresses

Yours

Bryony Chamberlain
Regional Vice President of Operations
Long Island

Cell (516) 913-3859

BEACON
MOBILITY

COUNTY OF NASSAU

CONSULTANT'S, CONTRACTOR'S AND VENDOR'S DISCLOSURE FORM

1. Name of the Entity: WE Transport Inc

Address: 75 Commercial Street

City: Plainview State/Province/Territory: NY Zip/Postal Code: 11803

Country: US

2. Entity's Vendor Identification Number: [redacted]

3. Type of Business: Other (specify) Sub-S

4. List names and addresses of all principals; that is, all individuals serving on the Board of Directors or comparable body, all partners and limited partners, all corporate officers, all parties of Joint Ventures, and all members and officers of limited liability companies (attach additional sheets if necessary):

5. List names and addresses of all shareholders, members, or partners of the firm. If the shareholder is not an individual, list the individual shareholders/partners/members. If a Publicly held Corporation, include a copy of the 10K in lieu of completing this section.
If none, explain.

See attached

6. List all affiliated and related companies and their relationship to the firm entered on line 1. above (if none, enter "None"). Attach a separate disclosure form for each affiliated or subsidiary company that may take part in the performance of this contract. Such disclosure shall be updated to include affiliated or subsidiary companies not previously disclosed that participate in the performance of the contract.

Please see attached

1 File(s) uploaded: Van Pool Affiliate Chart.pdf

7. List all lobbyists whose services were utilized at any stage in this matter (i.e., pre-bid, bid, post-bid, etc.). If none, enter "None." The term "lobbyist" means any and every person or organization retained, employed or designated by any client to influence - or promote a matter before - Nassau County, its agencies, boards, commissions, department heads, legislators or committees, including but not limited to the Open Space and Parks Advisory Committee and Planning Commission. Such matters include, but are not limited to, requests for proposals, development or improvement of real property subject to County regulation, procurements. The term "lobbyist" does not include any officer, director, trustee, employee, counsel or agent of the County of Nassau, or State of New York, when discharging his or her official duties.

Are there lobbyists involved in this matter?
YES [ ] NO [X]

(a) Name, title, business address and telephone number of lobbyist(s):

none

(b) Describe lobbying activity of each lobbyist. See below for a complete description of lobbying activities.

none

(c) List whether and where the person/organization is registered as a lobbyist (e.g., Nassau County, New York State):

none

8. VERIFICATION: This section must be signed by a principal of the consultant, contractor or Vendor authorized as a signatory of the firm for the purpose of executing Contracts.

The undersigned affirms and so swears that he/she has read and understood the foregoing statements and they are, to his/her knowledge, true and accurate.

Electronically signed and certified at the date and time indicated by:
Erin Sharkey [ERINS@WETRANSPORT.COM]

Dated: 04/10/2026 01:15:48 pm

Title: Customer Account Manager

The term lobbying shall mean any attempt to influence: any determination made by the Nassau County Legislature, or any member thereof, with respect to the introduction, passage, defeat, or substance of any local legislation or resolution; any determination by the County Executive to support, oppose, approve or disapprove any local legislation or resolution, whether or not such legislation has been introduced in the County Legislature; any determination by an elected County official or an officer or employee of the County with respect to the procurement of goods, services or construction, including the preparation of contract specifications, including by not limited to the preparation of requests for proposals, or solicitation, award or administration of a contract or with respect to the solicitation, award or administration of a grant, loan, or agreement involving the disbursement of public monies; any determination made by the County Executive, County Legislature, or by the County of Nassau, its agencies, boards, commissions, department heads or committees, including but not limited to the Open Space and Parks Advisory Committee, the Planning Commission, with respect to the zoning, use, development or improvement of real property subject to County regulation, or any agencies, boards, commissions, department heads or committees with respect to requests for proposals, bidding, procurement or contracting for services for the County; any determination made by an elected county official or an officer or employee of the county with respect to the terms of the acquisition or disposition by the county of any interest in real property, with respect to a license or permit for the use of real property of or by the county, or with respect to a franchise, concession or revocable consent; the proposal, adoption, amendment or rejection by an agency of any rule having the force and effect of law; the decision to hold, timing or outcome of any rate making proceeding before an agency; the agenda or any determination of a board or commission; any determination regarding the calendaring or scope of any legislature oversight hearing; the issuance, repeal, modification or substance of a County Executive Order; or any determination made by an elected county official or an officer or employee of the county to support or oppose any state or federal legislation, rule or regulation, including any determination made to support or oppose that is contingent on any amendment of such legislation, rule or regulation, whether or not such legislation has been formally introduced and whether or not such rule or regulation has been formally proposed.

NEW YORK STATE | Workers' Compensation Board

CERTIFICATE OF INSURANCE COVERAGE

NYS DISABILITY AND PAID FAMILY LEAVE BENEFITS LAW

PART 1. To be completed by NYS disability and Paid Family Leave benefits carrier or licensed insurance agent of that carrier

1a. Legal Name & Address of Insured (use street address only)
We Transport Inc
75 Commercial St
Plainview NY 11803

Work Location of Insured *(Only required if coverage is specifically limited to certain locations in New York State, i.e., Wrap-Up Policy)*
Plainview

1b. Business Telephone Number of Insured

1c. Federal Employer Identification Number of Insured or Social Security Number
[redacted]

2. Name and Address of Entity Requesting Proof of Coverage (Entity Being Listed as the Certificate Holder)
Nassau county office of health
60 Charles blvd
Uniondale NY 11553

3a. Name of Insurance Carrier
Lincoln Life & Annuity Company of New York

3b. Policy Number of Entity Listed in Box 1a
GS4890LF1014NY

3c. Policy Effective Period
08/01/25 to 08/01/26

4. Policy provides the following benefits:
- [x] A. Both disability and Paid Family Leave benefits.
- [ ] B. Disability benefits only.
- [ ] C. Paid Family Leave benefits only.

5. Policy covers:
- [x] A. All of the employer's employees eligible under the NYS Disability and Paid Family Leave Benefits Law.
- [ ] B. Only the following class or classes of employer's employees:

Under penalty of perjury, I certify that I am an authorized representative or licensed agent of the insurance carrier referenced above and that the named insured has NYS disability and/or Paid Family Leave benefits insurance coverage as described above.

Date Signed 08/19/25 By Joseph Morton IV
(Signature of insurance carrier's authorized representative or NYS licensed insurance agent of that insurance carrier)

Telephone Number 800-423-2765 Name and Title Joseph Morton IV, AVP, Operations

IMPORTANT: If Boxes 4A and 5A are checked, and this form is signed by the insurance carrier's authorized representative or NYS Licensed Insurance Agent of that carrier, this certificate is COMPLETE. Mail it directly to the certificate holder.

If Box 4B, 4C or 5B is checked, this certificate is NOT COMPLETE for purposes of Section 220, Subd. 8 of the NYS Disability and Paid Family Leave Benefits Law. It must be emailed to PAU@wcb.ny.gov or it can be mailed for completion to the Workers' Compensation Board, Plans Acceptance Unit, PO Box 5200, Binghamton, NY 13902-5200.

PART 2. To be completed by the NYS Workers' Compensation Board (Only if Box 4B, 4C or 5B have been checked)

State of New York
Workers' Compensation Board

According to information maintained by the NYS Workers' Compensation Board, the above-named employer has complied with the NYS Disability and Paid Family Leave Benefits Law(Article 9 of the Workers' Compensation Law) with respect to all of their employees.

Date Signed ____________ By ____________
(Signature of Authorized NYS Workers' Compensation Board Employee)

Telephone Number ____________ Name and Title ____________

Please Note: *Only insurance carriers licensed to write NYS disability and Paid Family Leave benefits insurance policies and NYS licensed insurance agents of those insurance carriers are authorized to issue Form DB-120.1.* ***Insurance brokers are NOT authorized to issue this form.***

Additional Instructions for Form DB-120.1

By signing this form, the insurance carrier identified in Box 3 on this form is certifying that it is insuring the business referenced in Box 1a for disability and/or Paid Family Leave benefits under the NYS Disability and Paid Family Leave Benefits Law. The insurance carrier or its licensed agent will send this Certificate of Insurance Coverage (Certificate) to the entity listed as the certificate holder in Box 2.

The insurance carrier must notify the above certificate holder and the Workers' Compensation Board within 10 days IF a policy is cancelled due to nonpayment of premiums or within 30 days IF there are reasons other than nonpayment of premiums that cancel the policy or eliminate the insured from coverage indicated on this Certificate. (These notices may be sent by regular mail.) Otherwise, this Certificate is valid for one year after this form is approved by the insurance carrier or its licensed agent, or until the policy expiration date listed in Box 3c, whichever is earlier.

This Certificate is issued as a matter of information only and confers no rights upon the certificate holder. This Certificate does not amend, extend or alter the coverage afforded by the policy listed, nor does it confer any rights or responsibilities beyond those contained in the referenced policy.

This Certificate may be used as evidence of a NYS disability and/or Paid Family Leave benefits contract of insurance only while the underlying policy is in effect.

Please Note: Upon the cancellation of the disability and/or Paid Family Leave benefits policy indicated on this form, if the business continues to be named on a permit, license or contract issued by a certificate holder, the business must provide that certificate holder with a new Certificate of Insurance Coverage for NYS disability and/ or Paid Family Leave Benefits or other authorized proof that the business is complying with the mandatory coverage requirements of the NYS Disability and Paid Family Leave Benefits Law.

NYS DISABILITY AND PAID FAMILY LEAVE BENEFITS LAW

§220. Subd. 8

(a) The head of a state or municipal department, board, commission or office authorized or required by law to issue any permit for or in connection with any work involving the employment of employees in employment as defined in this article, and not withstanding any general or special statute requiring or authorizing the issue of such permits, shall not issue such permit unless proof duly subscribed by an insurance carrier is produced in a form satisfactory to the chair, that the payment of disability benefits and after January first, two thousand and twenty-one, the payment of family leave benefits for all employees has been secured as provided by this article. Nothing herein, however, shall be construed as creating any liability on the part of such state or municipal department, board, commission or office to pay any disability benefits to any such employee if so employed.

(b) The head of a state or municipal department, board, commission or office authorized or required by law to enter into any contract for or in connection with any work involving the employment of employees in employment as defined in this article and notwithstanding any general or special statute requiring or authorizing any such contract, shall not enter into any such contract unless proof duly subscribed by an insurance carrier is produced in a form satisfactory to the chair, that the payment of disability benefits and after January first, two thousand eighteen, the payment of family leave benefits for all employees has been secured as provided by this article.

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 07/18/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Willis Towers Watson Northeast, Inc.
c/o 26 Century Blvd
P.O. Box 305191
Nashville, TN 372305191 USA

CONTACT NAME: WTW Certificate Center
PHONE (A/C, No, Ext): 1-877-945-7378
FAX (A/C, No): 1-888-467-2378
E-MAIL ADDRESS: certificates@wtwco.com

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	Old Republic Insurance Company	24147
INSURER B :		
INSURER C :		
INSURER D :		
INSURER E :		
INSURER F :		

INSURED
WE Transport, Inc.
75 Commercial Street
Plainview, NY 11803

COVERAGES

CERTIFICATE NUMBER: W39845202 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY; CLAIMS-MADE; X OCCUR; GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY; PRO-JECT; LOC; OTHER:	Y		MWZY 316654 25	05/15/2025	05/15/2026	EACH OCCURRENCE	$ 5,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 5,000,000
							GENERAL AGGREGATE	$ 10,000,000
							PRODUCTS - COMP/OP AGG	$ 10,000,000
								$
A	AUTOMOBILE LIABILITY; X ANY AUTO; OWNED AUTOS ONLY; SCHEDULED AUTOS; HIRED AUTOS ONLY; NON-OWNED AUTOS ONLY			MWTB 316653 25	05/15/2025	05/15/2026	COMBINED SINGLE LIMIT (Ea accident)	$ 5,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	UMBRELLA LIAB; X OCCUR; X EXCESS LIAB; CLAIMS-MADE; DED; RETENTION $			MWZX 318153 25	05/15/2025	05/15/2026	EACH OCCURRENCE	$ 10,000,000
							AGGREGATE	$ 10,000,000
								$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N; ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH); If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		MWC 316652 25	05/15/2025	05/15/2026	X PER STATUTE; OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Nassau County is included as an Additional Insured as respects to General Liability.

CERTIFICATE HOLDER

County of Nassau
1 West Street
Mineola, NY 11501

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Patricia A Forny

SR ID: 28115389 BATCH: 4050077

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 07/18/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Willis Towers Watson Northeast, Inc. c/o 26 Century Blvd P.O. Box 305191 Nashville, TN 372305191 USA	CONTACT NAME: WTW Certificate Center PHONE (A/C, No, Ext): 1-877-945-7378 FAX (A/C, No): 1-888-467-2378 E-MAIL ADDRESS: certificates@wtwco.com
INSURED WE Transport, Inc. 75 Commercial Street Plainview, NY 11803	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Old Republic Insurance Company	24147
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** W39845202 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC OTHER:	Y		MWZY 316654 25	05/15/2025	05/15/2026	EACH OCCURRENCE	$ 5,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 5,000,000
							GENERAL AGGREGATE	$ 10,000,000
							PRODUCTS - COMP/OP AGG	$ 10,000,000
								$
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			MWTB 316653 25	05/15/2025	05/15/2026	COMBINED SINGLE LIMIT (Ea accident)	$ 5,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	[ ] UMBRELLA LIAB [X] OCCUR [X] EXCESS LIAB [ ] CLAIMS-MADE DED RETENTION $			MWZX 318153 25	05/15/2025	05/15/2026	EACH OCCURRENCE	$ 10,000,000
							AGGREGATE	$ 10,000,000
								$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBEREXCLUDED? (Mandatory in NH) [ ] If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		MWC 316652 25	05/15/2025	05/15/2026	[X] PER STATUTE [ ] OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Nassau County is included as an Additional Insured as respects to General Liability.

CERTIFICATE HOLDER	CANCELLATION
County of Nassau 1 West Street Mineola, NY 11501	**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.** AUTHORIZED REPRESENTATIVE Patricia A Forry

SR ID: 28115389 BATCH: 4050077