



2817 Canal Street
New Orleans, LA 70119

New Orleans Regional Transit Authority Board of Commissioners

Meeting Agenda - Final-Revised

Tuesday, January 27, 2026

10:00 AM

RTA Board Room

The New Orleans Regional Transit Authority (RTA) Board of Commissioners will hold an in-person public meeting on Tuesday, January 27, 2026, at 10:00 am. The meeting will begin at the scheduled time but may be delayed until a quorum is present. Agenda related material is accessible on the agency's website, along with recordings of previous meetings. Written public comments on agenda items may be submitted by 1) completing a speaker card on the day of the meeting; 2) email to rtaboard@rtaforward.org prior to the meeting; 3) U.S. mail to RTA, Office of Board Affairs, 2817 Canal Street, New Orleans, LA 70119. This meeting is accessible to persons with disabilities, and accommodation requests must be made at least 72 hours in advance by contacting the Office of Board Affairs at 504-827-8341 or rtaboard@rtaforward.org.

1. Call to Order

2. Roll Call

3. Consideration of Meeting Minutes

[Board of Commissioners Meeting - December 16. 2025]

26-019

4. Informational Reports

A. RTA Chairman's Report

B. Operations & Administration Committee Chairman's Report

C. Finance Committee Chairman's Report

D. RTA General Counsel's Report

E. RTA Chief Executive Officer's Report

F. Chief Transit Officer's Report

G. RTA Chief Financial Officer's Report

[November 2025 Financials]

[26-016](#)**5. Consent Agenda**

Extension of CEA for Janitorial Services

[25-175](#)**6. Board Action Items****A. Authorizations**

Authorization to Negotiate and Execute a Cooperative Endeavor Agreement (CEA) Between the Regional Transit Authority (RTA) and the City of New Orleans for the provision of transit services for Mardi Gras 2026-2027 seasons

[25-148](#)

RTA Labor Agreement with ULU Local 100

[25-169](#)

RTA Labor Agreement with ATU Local 1560

[26-015](#)**B. Procurements**

Contract Award for Paratransit Software Services

[25-165](#)

Contract Award for Single, Financial Audit Services

[26-014](#)**C. Ratifications**

Ratification of Payment of CY 2025 Louisiana Second Injury Fund Assessment

[26-001](#)**7. New Business (UNANIMOUS VOTE REQUIRED TO CONSIDER)****8. Audience Questions and Comments****9. Executive Session (2/3RDS VOTE TO Consider)**

- David King vs. RTA et al; CDC 2024-4244
- Chantel Bailliet vs.RTA CDC 2023-11587
- Craig Jacobs vs. RTA CDC 2023-12404
- Phillip Lawrence Cowen vs. RTA CDC 95-8646

10. Adjournment



New Orleans Regional Transit Authority

2817 Canal Street
New Orleans, LA 70119

Board Report and Staff Summary

File #: 26-019

Board of Commissioners

[Board of Commissioners Meeting - December 16. 2025]



2817 Canal Street
New Orleans, LA 70119

New Orleans Regional Transit Authority Board of Commissioners

Meeting Minutes

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[Board of Commissioners Meeting - December 16, 2025]

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[November 2025 Financials]

26-016

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25-175

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New Orleans Regional Transit Authority

2817 Canal Street
New Orleans, LA 70119

Board Report and Staff Summary

File #: 26-016

Board of Commissioners

[November 2025 Financials]

November 2025
Analysis of Financials

		Variances			
Budget	Actuals	Amount	%age	Explanation of Variance	
<u>Passenger Revenue</u>					
10,914,233	9,412,684	(1,501,549)	(13.8%)	Passenger Fares were 13.8% (\$1.5M) under projections through November while ridership was 7.96% (1.2M) under budget.	
<u>Sales Tax</u>					
100,790,360	97,218,297	(3,572,063)	(3.5%)	Sales tax collections were 3.5% under projections through November.	
<u>Labor</u>					
62,755,616	57,525,365	5,230,251	8.3%	Labor was \$5.2M (8.3%) under budget through November.	
<u>Fringe Benefits</u>					
20,828,885	20,903,366	(74,481)	(0.4%)	Fringe Benefits were 0.4% (\$74K) over projections through November.	
<u>Services</u>					
17,561,764	13,348,185	4,213,579	24.0%	Most Service line items were well under budget through November. Professional/Technical Services (legal fees, consultants, other outside services, etc.), Contract Maintenance Services and Private Security are the main contributors to these shortfalls.	
<u>Materials and Supplies</u>					
13,024,462	10,659,513	2,364,949	18.2%	Diesel fuel prices for the month of November were budgeted at \$3.55/gal. (excl. \$0.21/gal. tax). Actual diesel fuel prices for November averaged \$2.44/gal. (before taxes), which was \$1.11/gal. under budget and \$0.14 above the average price for October. Diesel fuel consumption for November was 34,960 gallons under budget.	
<u>Taxes</u>					
390,533	99,341	291,192	74.6%	All taxes were under budget through November.	
<u>Miscellaneous Expenses</u>					
924,187	645,883	278,304	30.1%	Miscellaneous expenses, including travel and other miscellaneous, were 30% under budget through October.	

CONSOLIDATED INCOME STATEMENT

BUDGET TO ACTUAL COMPARISON

November 30, 2025

Unaudited

	Current Month				Year to Date				CY2025 Budget
	Budget	Actual	\$ Var.	%Var.	Budget	Actual	\$ Var.	%Var.	
Operating Revenues									
Passenger Fares	992,203	795,795	(196,408)	(19.80%)	10,914,233	9,412,684	(1,501,549)	(13.76%)	11,906,432
General Use Sales Tax	7,676,539	10,615,332	2,938,793	38.28%	84,441,929	85,076,740	634,811	0.75%	92,118,471
State Motor Vehicle Sales Tax	635,906	462,305	(173,601)	(27.30%)	6,994,966	5,762,540	(1,232,426)	(17.62%)	7,630,875
Hotel/Motel Sales Tax	850,315	705,644	(144,671)	(17.01%)	9,353,465	6,379,017	(2,974,448)	(31.80%)	10,203,780
Other Revenue	221,190	1,817,243	1,596,053	721.58%	2,433,090	5,046,568	2,613,478	107.41%	2,654,281
Total Operating Revenues	10,376,153	14,396,319	4,020,166	38.74%	114,137,683	111,677,549	(2,460,134)	(2.16%)	124,513,839
Operating Expenses									
Labor	5,705,056	4,916,477	788,579	13.82%	62,755,616	57,525,365	5,230,251	8.33%	68,460,671
Fringe Benefits	1,893,535	1,663,483	230,052	12.15%	20,828,885	20,903,366	(74,481)	(0.36%)	22,722,422
Services	1,596,524	1,766,464	(169,940)	(10.64%)	17,561,764	13,348,185	4,213,579	23.99%	19,158,293
Materials and Supplies	1,184,042	872,492	311,550	26.31%	13,024,462	10,659,513	2,364,949	18.16%	14,208,507
Utilities	144,208	170,045	(25,837)	(17.92%)	1,586,288	1,564,882	21,406	1.35%	1,730,500
Casualty & Liability	986,667	1,112,608	(125,941)	(12.76%)	10,853,337	10,692,302	161,035	1.48%	11,840,000
Taxes	35,503	4,489	31,014	87.36%	390,533	99,341	291,192	74.56%	426,030
Miscellaneous	84,017	44,633	39,384	46.88%	924,187	645,883	278,304	30.11%	1,008,205
Leases and Rentals	20,000	16,020	3,980	19.90%	220,000	194,972	25,028	11.38%	240,000
Total Oper. Exp. (excl. Depr.)	11,649,552	10,566,711	1,082,841	9.30%	128,145,072	115,633,809	12,511,263	9.76%	139,794,628
Net Operating Revenue	(1,273,399)	3,829,608	5,103,007	(400.74%)	(14,007,389)	(3,956,260)	10,051,129	(71.76%)	(15,280,789)
TMSEL Legacy Costs									
TMSEL Pension Costs	0	0	0	0.00%	0	0	0	0.00%	0
TMSEL Health Benefit Costs	92,944	25,110	67,834	72.98%	1,022,384	693,148	329,236	32.20%	1,115,331
TMSEL All Other Costs	33,750	16,626	17,124	50.74%		1,202,251	(831,001)	(223.84%)	405,000
Total TMSEL Legacy Costs	126,694	41,736	84,958	67.06%	371,250	1,393,634	1,895,399	(501,765)	(36.00%)
Net Rev. (Before Gov't. Asst.)	(1,400,093)	3,787,872	5,187,965	(370.54%)	(15,401,023)	(5,851,659)	9,549,364	(62.00%)	(16,801,120)
Maritime Operations									
Passenger Fares	92,207	42,234	(49,973)	(54.20%)	1,014,277	694,022	(320,255)	(31.57%)	1,106,479
Labor and Fringe Benefits	(23,873)	(13,436)	(10,437)	43.72%	(262,603)	(226,702)	(35,901)	13.67%	(286,480)
Services	(81,554)	0	(81,554)	100.00%	(897,094)	(29,978)	(867,116)	96.66%	(978,652)
Materials and Supplies	(45,433)	(8,143)	(37,290)	82.08%	(499,763)	(87,214)	(412,549)	82.55%	(545,198)
Taxes	(544)	(410)	(134)	24.63%	(5,984)	(4,111)	(1,873)	31.31%	(6,522)
Purchased Transportation	(1,028,806)	(808,039)	(220,767)	21.46%	(11,316,866)	(9,462,265)	(1,854,601)	16.39%	(12,345,667)
Other Operating Expenses	(44,281)	(4,016)	(40,265)	90.93%	(487,091)	(11,274)	(475,817)	97.69%	(531,372)
Preventive Maintenance	52,036	(57,083)	(109,119)	(209.70%)	572,396	0	(572,396)	(100.00%)	624,438
LA State Appropriations	250,000	0	(250,000)	(100.00%)	2,750,000	0	(2,750,000)	(100.00%)	3,000,000
State Subsidy	428,333	(428,333)	(856,666)	(200.00%)	4,711,663	3,854,997	(856,666)	(18.18%)	5,140,000
Total Maritime Operations	(401,915)	(1,277,226)	875,311	(100.00%)	(4,421,065)	(5,272,526)	851,461	(100.00%)	(4,822,974)
Government Operating Assistance									
Preventive Maintenance	1,672,860	1,905,373	232,513	13.90%	18,401,460	18,829,483	428,023	2.33%	20,074,324
State Parish Transportation	191,015	280,206	89,191	46.69%	2,101,165	1,876,441	(224,724)	(10.70%)	2,292,180
ARPA Funding and Other Operating Grants	478,852	(5,053)	(483,905)	(101.06%)	5,267,372	8,301,868	3,034,496	57.61%	5,746,226
FEMA Reimbursements	0	(129,750)	(129,750)	#DIV/0!	0	(160,279)	(160,279)	#DIV/0!	0
Total Government Oper. Asst.	2,342,727	2,050,776	(291,951)	(12.46%)	25,769,997	28,847,513	3,077,516	11.94%	28,112,730
Net Revenue (After Gov't. Asst.)	540,719	4,561,422	5,771,325	1067.34%	5,947,909	17,723,328	13,478,340	226.61%	6,488,636

CONSOLIDATED INCOME STATEMENT
BUDGET TO ACTUAL COMPARISON
November 30, 2025
Unaudited

	Current Month				Year to Date				
	Budget	Actual	\$ Var.	%Var.	Budget	Actual	\$ Var.	%Var.	
Net Revenue (After Gov't. Asst.)	540,719	4,561,422	5,771,325	1067.34%	5,947,909	17,723,328	13,478,340	226.61%	6,488,636
Government Non-Operating Rev. (Exp.)									
Federal - Capital (RTA)	2,690,160	1,962,399	(727,761)	(27.05%)	29,591,760	7,151,334	(22,440,426)	(75.83%)	32,281,920
Local - Capital (RTA)	1,141,840	712,004	(429,836)	(37.64%)	12,560,240	2,277,679	(10,282,561)	(81.87%)	13,702,078
Capital Expenditures (RTA)	(3,832,000)	(3,560,022)	271,978	(7.10%)	(42,152,000)	(10,222,055)	31,929,945	(75.75%)	(45,983,998)
Total Federal and State Sources (Ferry)	1,126,534	18,774	(1,107,760)	(98.33%)	12,391,874	30,023			
Other Local Sources/Restricted Capital Res. (Ferry)	317,238	4,694	(312,544)	(98.52%)	3,489,618	7,708	(3,481,910)	(99.78%)	13,518,414
Capital Expenses (Ferry)	(1,443,772)	(23,468)	(1,420,304)	98.37%	(15,881,492)	(163,707)	15,717,785	(98.97%)	3,806,854
Loss on Valuation of Assets	0	0	0	0.00%	0	0	0	0.00%	0
Total Gov't. Non-Operating Rev. (Exp.)	0	(885,619)	(885,619)	0.00%	0	(919,018)	(919,018)	0.00%	17,325,268
Total Revenues (Expenses) Before Capital Expenditures and Debt	540,719	3,675,803	3,135,084	579.80%	5,947,909	16,804,310	10,856,401	182.52%	23,813,904
Capital Expenditures									
Interest Income - Capital (bonds)	1,147	32,908	31,761	2769.05%	12,617	306,367	293,750	100.00%	13,764
Other Interest Income	130,092	38,538	(91,554)	(70.38%)	1,431,012	802,454	(628,558)	(43.92%)	1,561,100
Debt Service	(671,958)	(154,528)	517,430	77.00%	(7,391,538)	(6,802,349)	589,189	7.97%	(8,063,500)
Total Capital Expenditures	(540,719)	(83,082)	457,637	84.63%	(5,947,909)	(5,693,528)	254,381	4.28%	(6,488,638)
Net Revenue less Capital Expenditures & Principal on Long Term Debt	0	3,592,721	3,592,721	100.00%	0	11,110,782	11,110,782	100.00%	17,325,266
Other Funding Sources									
Restricted Oper. / Capital Reserve	0	(3,592,721)	3,592,721	(100.00%)	0	(11,110,782)	11,110,782	(100.00%)	0
Total Other Funding	0	(3,592,721)	3,592,721	(100.00%)	0	(11,110,782)	11,110,782	(100.00%)	0
Net Revenue / Expense	0	0	0	0.00%	0	0	0	0.00%	17,325,266
Depreciation - Local	378,071	418,945	(40,874)	(10.81%)	4,158,777	4,461,967	(303,190)	(7.29%)	4,536,847
Depreciation - Federal	1,512,282	1,675,782	(163,500)	(10.81%)	16,635,106	17,847,873	(1,212,767)	(7.29%)	18,147,389
Total Depreciation	1,890,353	2,094,727	(204,374)	10.81%	20,793,883	22,309,840	(1,515,957)	(7.29%)	22,684,236

CONSOLIDATED INCOME STATEMENT
ACTUAL TO ACTUAL COMPARISON
November 30, 2025
Unaudited

	Current Month				Year to Date			
	Prior Yr.	Current Yr.	\$ Var.	%Var.	Prior Yr.	Current Yr.	\$ Var.	%Var.
Operating Revenues								
Passenger Fares	844,548	795,795	(48,753)	(5.77%)	9,496,165	9,412,684	(83,481)	(0.88%)
General Use Sales Tax	7,502,464	10,615,332	3,112,868	41.49%	79,665,326	85,076,740	5,411,414	6.79%
State Motor Vehicle Sales Tax	530,708	462,305	(68,403)	(12.89%)	5,903,436	5,762,540	(140,896)	(2.39%)
Hotel/Motel Sales Tax	562,560	705,644	143,084	25.43%	9,535,004	6,379,017	(3,155,987)	(33.10%)
Other Revenue	128,531	1,817,243	1,688,712	1313.85%	2,292,653	5,046,568	2,753,914	120.12%
Total Operating Revenues	9,568,811	14,396,319	4,827,508	50.45%	106,892,584	111,677,549	4,784,965	4.48%
Operating Expenses								
Labor	7,431,378	4,916,477	2,514,901	33.84%	57,546,291	57,525,365	20,926	0.04%
Fringe Benefits	2,514,543	1,663,483	851,060	33.85%	19,481,004	20,903,366	(1,422,362)	(7.30%)
Services	728,103	1,766,464	(1,038,361)	(142.61%)	9,186,209	13,348,185	(4,161,976)	(45.31%)
Materials and Supplies	647,833	872,492	(224,659)	(34.68%)	10,579,675	10,659,513	(79,839)	(0.75%)
Utilities	110,697	170,045	(59,348)	(53.61%)	1,423,125	1,564,882	(141,757)	(9.96%)
Casualty & Liability	857,613	1,112,608	(254,995)	(29.73%)	8,535,662	10,692,302	(2,156,640)	(25.27%)
Taxes	35,911	4,489	31,422	87.50%	376,932	99,341	277,591	73.64%
Miscellaneous	63,456	44,633	18,823	29.66%	879,631	645,883	233,749	26.57%
Leases and Rentals	21,510	16,020	21,510	100.00%	175,677	194,972	(19,295)	(10.98%)
Total Oper. Exp. (excl. Depr.)	12,411,044	10,566,711	1,860,353	14.99%	108,184,206	115,633,809	(7,449,603)	(6.89%)
Net Operating Revenue	(2,842,232)	3,829,608	6,671,840	(234.74%)	(1,291,622)	(3,956,260)	(2,664,638)	206.30%
TMSEL Legacy Costs								
TMSEL Pension Costs	0	0	0	0.00%	0	0	0	0.00%
TMSEL Health Benefit Costs	109,716	25,110	(84,606)	(77.11%)	1,121,174	693,148	(428,026)	(38.18%)
TMSEL All Other Costs	181,709	16,626	(165,083)	(90.85%)	1,831,128	1,202,251	(628,877)	(34.34%)
Total TMSEL Legacy Costs	291,424	41,736	(249,688)	(85.68%)	2,952,302	1,895,399	(1,056,903)	(35.80%)
Net Rev. (Before Gov't. Asst.)	(3,133,657)	3,787,872	6,921,529	(220.88%)	(4,243,924)	(5,851,659)	(1,607,736)	37.88%
Maritime Operations								
Passenger Fares	56,817	42,234	(14,583)	(25.67%)	745,181	694,022	(51,159)	(6.87%)
Labor and Fringe Benefits	(32,690)	(13,436)	19,254	(58.90%)	(486,906)	(226,702)	260,204	(53.44%)
Services	(29,818)	0	29,818	(100.00%)	(2,912,169)	(29,978)	2,882,191	(98.97%)
Materials and Supplies	(52,132)	(8,143)	43,989	(84.38%)	(579,447)	(87,214)	492,232	(84.95%)
Taxes	(483)	(410)	73	(15.05%)	(5,616)	(4,111)	1,505	100.00%
Purchased Transportation	(840,698)	(808,039)	32,659	(3.88%)	(8,094,966)	(9,462,265)	(1,367,299)	16.89%
Other Operating Expenses	(1,348)	(4,016)	(2,668)	197.87%	(3,437)	(11,274)	(7,837)	228.01%
Preventive Maintenance	50,000	(57,083)	(107,083)	(214.17%)	503,970	0	(503,970)	(100.00%)
LA State Appropriations	0	0	0	0.00%	7,000,000	0	(7,000,000)	100.00%
State Subsidy	428,333	(428,333)	(856,666)	(200.00%)	5,856,664	3,854,997	(2,001,667)	(34.18%)
Total Maritime Operations	(422,019)	(1,277,226)	(855,207)	202.65%	2,023,274	(5,272,526)	(7,295,800)	(360.59%)
Government Operating Assistance								
Preventive Maintenance	1,288,604	1,905,373	616,769	47.86%	13,989,011	18,829,483	4,840,472	34.60%
State Parish Transportation	150,013	280,206	130,193	86.79%	1,804,990	1,876,441	71,451	3.96%
ARPA Funding and Other Operating Grants	0	(5,053)	(5,053)	#DIV/0!	0	8,301,868	8,301,868	#DIV/0!
FEMA Reimbursements	0	(129,750)	(129,750)	0.00%	0	(160,279)	(160,279)	0.00%
Total Government Oper. Asst.	1,438,617	2,050,776	612,159	42.55%	15,794,001	28,847,513	13,053,512	82.65%
Net Revenue (After Gov't. Asst.)	(2,117,058)	4,561,422	6,678,480	(315.46%)	13,573,351	17,723,328	4,149,977	30.57%

CONSOLIDATED INCOME STATEMENT
ACTUAL TO ACTUAL COMPARISON
November 30, 2025
Unaudited

	Current Month				Year to Date			
	Prior Yr.	Current Yr.	\$ Var.	%Var.	Prior Yr.	Current Yr.	\$ Var.	%Var.
Net Revenue (After Gov't. Asst.)	(2,117,058)	4,561,422	6,678,480	-315.46%	13,573,351	17,723,328	4,149,977	30.57%
Government Non-Operating Rev. (Exp.)								
Federal - Capital (RTA)	1,449,664	1,962,399	512,735	35.37%	23,661,402	7,151,334	(16,510,069)	(69.78%)
Local - Capital (RTA)	362,416	712,004	349,588	96.46%	7,632,643	2,277,679	(5,354,964)	(70.16%)
Capital Expenditures (RTA)	(1,812,080)	(3,560,022)	(1,747,942)	96.46%	(31,294,046)	(10,222,055)	21,071,991	(67.34%)
Total Federal and State Sources (Ferry)	30,410	18,774	(11,635)	(38.26%)	3,065,464	30,023	(3,035,440)	(99.02%)
Other Local Sources/Restricted Cap. Res. (Ferry)	(38,012)	4,694	42,706	(112.35%)	(3,831,830)	7,708	3,839,537	(100.20%)
Capital Expenses (Ferry)	0	(23,468)	(23,468)	#DIV/0!	0	(163,707)	(163,707)	#DIV/0!
Loss on Valuation of Assets	0	0	0	0.00%	0	0	0	0.00%
Total Gov't. Non-Operating Rev. (Exp.)	(7,602)	(885,619)	(878,017)	11549.20%	(766,366)	(919,018)	(152,652)	19.92%
Total Revenues (Expenses) Before Capital Expenditures and Debt	(2,124,661)	3,675,803	5,800,464	(273.01%)	12,806,985	16,804,310	3,997,325	31.21%
Capital Expenditures								
Bond Interest Income	11,905	32,908	21,003	176.42%	130,954	306,367	175,413	133.95%
Other Interest Income	54,234	38,538	(15,696)	(28.94%)	596,570	802,454	(205,884)	(34.51%)
Debt Service	(521,843)	(154,528)	367,315	(70.39%)	(6,080,029)	(6,802,349)	722,320	(11.88%)
Total Capital Expenditures	(455,704)	(83,082)	372,622	(81.77%)	(5,352,505)	(5,693,528)	(341,023)	6.37%
Net Revenue less Capital Expenditures & Principal on Long Term Debt	(2,580,365)	3,592,721	6,173,086	239.23%	7,454,481	11,110,782	3,656,302	(49.05%)
Other Funding Sources								
Restricted Oper. / Capital Reserve	2,580,365	(3,592,721)	(6,173,086)	(239.23%)	(7,454,481)	(11,110,782)	(3,656,302)	49.05%
Total Other Funding	2,580,365	(3,592,721)	(6,173,086)	(239.23%)	(7,454,481)	(11,110,782)	(3,656,302)	49.05%
Net Revenue / Expense	0	0	0	0.00%	0	0	0	0.00%
Depreciation - Local	378,071	418,945	(40,874)	(10.81%)	3,585,799	4,461,967	(876,168)	(24.43%)
Depreciation - Federal	1,512,282	1,675,782	(163,500)	(10.81%)	14,343,195	17,847,873	(3,504,678)	(24.43%)
Total Depreciation Expense	1,890,353	2,094,727	(204,374)	(10.81%)	17,928,994	22,309,840	(4,380,846)	(24.43%)

Regional Transit Authority
Financial Performance Indicators
November 30, 2025
(Excludes Ferry Operations)

	Company-wide		Fixed Route Bus		Streetcar		Paratransit	
	Current Mo.	Year-to-date	Current Mo.	Year-to-date	Current Mo.	Year-to-date	Current Mo.	Year-to-date
Ridership (Unlinked Trips)	1,226,783	13,360,621	934,502	10,348,222	273,630	2,806,670	18,651	205,729
Total Platform Hours	67,725	737,228	41,745	467,749	11,645	128,344	14,335	141,135
Passenger Revenue	795,795	9,587,287	519,048	6,241,790	252,357	3,046,163	24,390	299,334
Operating Expenses	14,396,319	119,463,417	9,357,607	77,651,221	2,879,264	23,892,683	2,159,448	17,919,513
Operating Cost Per Platform Hour	212.57	162.04	224.16	166.01	247.25	186.16	150.64	126.97
Annual Budgeted Cost Per Platform Hour		157.98		141.93		188.32		143.69
Farebox Recovery Rate	5.53%	8.03%	5.55%	8.04%	8.76%	12.75%	1.13%	1.67%
Operating Cost Per Unlinked Trip	11.74	8.94	10.01	7.50	10.52	8.51	115.78	87.10
Passenger Revenue Per Unlinked Trip	0.65	0.72	0.56	0.60	0.92	1.09	1.31	1.45
Subsidy per Unlinked Trip	11.09	8.22	9.45	6.90	9.60	7.42	114.47	85.65

Regional Transit Authority
Financial Performance Indicators
Current to Prior Year Comparison

REPORT FOR THE MONTH

	Company-wide			Fixed Route Bus			Streetcar			Paratransit		
	For the Month Ended November 30 2025	2024	Variance	For the Month Ended November 30 2025	2024	Variance	For the Month Ended November 30 2025	2024	Variance	For the Month Ended November 30 2025	2024	Variance
Ridership (Unlinked Trips)	1,226,783	1,204,470	22,313	934,502	920,902	13,600	273,630	268,135	5,495	18,651	15,433	3,218
Total Platform Hours	67,725	62,765	4,960	41,745	41,339	406	11,645	11,277	368	14,335	10,150	4,185
Passenger Revenue	795,795	747,414	48,381	519,048	487,315	31,732	252,357	247,807	4,551	24,390	12,292	12,098
Operating Expenses	14,396,319	12,411,044	1,985,275	9,357,607	8,067,178	1,290,429	2,879,264	2,482,209	397,055	2,159,448	1,861,657	297,791
Operating Cost Per Platform Hour	212.57	197.74	14.83	224.16	195.15	29.01	247.25	220.12	27.13	150.64	183.41	(32.77)
Annual Budgeted Cost Per Plat. Hour	157.98	125.53	32.45	141.93	122.90	19.03	188.32	156.48	31.84	143.69	108.21	35.48
Farebox Recovery Rate	5.53%	6.02%	-0.49%	5.55%	6.04%	-0.49%	8.76%	9.98%	-1.22%	1.13%	0.66%	0.47%
Operating Cost Per Unlinked Trip	11.74	10.30	1.44	10.01	8.76	1.25	10.52	9.26	1.26	115.78	120.63	(4.85)
Passenger Revenue Per Unlinked Trip	0.65	0.62	0.03	0.56	0.53	0.03	0.92	0.92	0.00	1.31	0.80	0.51
Subsidy per Unlinked Trip	11.09	9.68	1.41	9.45	8.23	1.22	9.60	8.34	1.26	114.47	119.83	(5.36)

Regional Transit Authority
Financial Performance Indicators
Current to Prior Year Comparison

YEAR-TO-DATE REPORT

	Company-wide			Fixed Route Bus			Streetcar			Paratransit		
	For 11 Months Ending November 30, 2025	2024	Variance	For 11 Months Ending November 30, 2025	2024	Variance	For 11 Months Ending November 30, 2025	2024	Variance	For 11 Months Ending November 30, 2025	2024	Variance
Ridership (Unlinked Trips)	13,360,621	12,002,221	1,358,400	10,348,222	8,448,383	1,899,839	2,806,670	3,350,485	(543,815)	205,729	203,353	2,376
Total Platform Hours	737,228	727,674	9,554	467,749	459,083	8,667	128,344	132,076	(3,732)	141,135	136,515	4,620
Passenger Revenue	9,587,287	9,092,121	495,165	6,241,790	5,736,924	504,865	3,046,163	3,097,942	(51,779)	299,334	257,255	42,079
Operating Expenses	119,463,417	108,184,206	11,279,211	77,651,221	67,997,026	9,654,195	23,892,683	21,875,638	2,017,046	17,919,513	18,311,542	(392,030)
Operating Cost Per Platform Hour	162.04	148.67	13.37	166.01	148.12	17.89	186.16	165.63	20.53	126.97	134.14	(7.17)
Annual Budgeted Cost Per Plat. Hour	157.98	125.53	32.45	141.93	122.90	19.03	188.32	156.48	31.84	143.69	108.21	35.48
Farebox Recovery Rate	8.03%	8.40%	-0.38%	8.04%	8.44%	-0.40%	12.75%	14.16%	-1.41%	1.67%	1.40%	0.27%
Operating Cost Per Unlinked Trip	8.94	9.01	(0.07)	7.50	8.05	(0.55)	8.51	6.53	1.98	87.10	90.05	(2.95)
Passenger Revenue Per Unlinked Trip	0.72	0.76	(0.04)	0.60	0.68	(0.08)	1.09	0.92	0.17	1.45	1.27	0.18
Subsidy per Unlinked Trip	8.22	8.25	(0.03)	6.90	7.37	(0.47)	7.42	5.61	1.81	85.65	88.78	(3.13)



New Orleans Regional Transit Authority

2817 Canal Street
New Orleans, LA 70119

Board Report and Staff Summary

File #: 25-175

Board of Commissioners

Extension of CEA for Janitorial Services

DESCRIPTION: To authorize CEA Extension for Janitorial Services	AGENDA NO: Click or tap here to enter text.
ACTION REQUEST: <input checked="" type="checkbox"/> Approval <input type="checkbox"/> Review Comment <input type="checkbox"/> Information Only <input type="checkbox"/> Other	

RECOMMENDATION:

To authorize the Chief Executive Officer to extend the existing Janitorial CEA agreement with Employment Development Services (EDS) for a term of three years for an amount not to exceed \$1,835,520.70.

ISSUE/BACKGROUND:

On March 1, 2025, RTA entered into a pilot CEA agreement with Employment Development Services (EDS), an organization contracted with Goodwill, to provide janitorial services supporting the maintenance and cleanliness of the agency's facilities. Since the inception of the agreement, EDS has demonstrated consistent performance and reliability, delivering high-quality janitorial services, ensuring that operational standards are met across all serviced locations.

As the current agreement approaches its expiration date, the continuation of these services remain essential to sustaining clean, safe and functional facilities.

DISCUSSION:

EDS has consistently provided high-quality janitorial services. Staff are recommending a continuation of services for three (3) years to ensure uninterrupted service while maintaining operational efficiency and continuity. Based on current service needs and anticipated facility requirements, the total cost for the three (3) year extension is projected not to exceed \$1,835,520.70.

The extension will allow the agency to continue receiving necessary janitorial support while also providing sufficient time to evaluate long-term service strategies and procurement options.

FINANCIAL IMPACT:

Funding for this extension is made available through local account 01-2843-99-7621-127-89-00-00000-00000 with a total amount not to exceed \$1,835,520.70.

	Year One Monthly Cost 3/1/2023 - 2/28/2027	Year Two Monthly Cost 3/01/2027 - 2/28/2028	Year Three Monthly Cost 3/01/2028 - 2/28/2029	Three-Year Total

Canal	\$31,649.72	\$32,292.29	\$32,940.28	\$1,162,587.48
New Orleans East	\$13,902.21	\$14,184.46	\$14,469.09	\$510,669.12
Carrolton	\$3,746.70	\$3,822.77	\$3,899.47	\$137,627.28
Total Monthly cost	\$49,298.63	\$50,299.52	\$51,308.84	\$1,810,883.88
One-Time Additional Services				
Windows New Orleans East	\$1,200.00	\$1,260.84	\$1,323.88	\$3,784.72
Total Window/Lobby Cleaning (Canal)	\$6,400.00	\$6,719.16	\$7,055.12	\$20,174.28
Additional Hours/per 10 hours	\$221.48	\$225.91	\$230.43	\$677.82
Total annual cost	\$599,405.04	\$611,800.15	\$624,315.51	\$1,835,520.70

NEXT STEPS:

Upon Board approval, staff will finalize agreements and CEA for continuing services.

ATTACHMENTS:

1. Resolution
2. EDS Amendment
3. EDS Proposal

Prepared By: Shirelle LaMothe-Lodge
 Title: Facilities Manager

Reviewed By: Ryan Moser
 Title: Chief Asset Management Officer

Reviewed By: Gizelle Banks
 Title: Chief Financial Officer



1/4/2026

Lona Edwards Hankins

Date

Chief Executive Officer

RESOLUTION NO. _____
FILE ID NO. 25-175
STATE OF LOUISIANA
PARISH OF ORLEANS

**AUTHORIZATION TO EXTEND AN EXISTING COOPERATIVE ENDEAVOR AGREEMENT (CEA)
WITH EMPLOYMENT DEVELOPMENT SERVICES (EDS)
FOR JANITORIAL SERVICES**

Introduced by Commissioner _____, seconded by Commissioner _____.

WHEREAS, the Regional Transit Authority (RTA) has the need to extend its existing Janitorial CEA agreement with Employment Development Services (EDS); and

WHEREAS, On March 1, 2025, the RTA entered into a pilot CEA with EDS, an organization contracted with Goodwill, to provide janitorial services supporting the maintenance and cleanliness of the agency's facilities; and

WHEREAS, Since the inception of the agreement, EDS has demonstrated consistent performance and reliability, delivering high-quality janitorial services and ensuring that operational and cleanliness standards are met across all services locations; and

WHEREAS, As the current agreement approaches its expiration, the continuation of janitorial services remains essential to maintaining clean safe, and functional facilities in support of agency operations; and

RESOLUTION NO. _____

Page 2

WHEREAS, Staff have evaluated EDS's performance and recommend a continuation of services for a term of three (3) years to ensure uninterrupted service, operational efficiency, and continuity; and

WHEREAS, the total cost for the proposed three-year extension is projected not to exceed \$1,835,520.70, inclusive of monthly service costs and one-time additional services, and funding is made available through local account **01-2843-99-7621-127-89-00-00000-00000**; and

NOW, THEREFORE, BE IS RESOLVED, by the Board of Commissioners of the Regional Transit Authority (RTA) that the Chairman of the Board, or his designee, is authorized to extend the existing Janitorial CEA with EDA for a period of three (3) years, in an amount not to exceed **\$1,835,520.70**.

THE FOREGOING WAS READ IN FULL; THE ROLL CALL WAS CALLED ON THE ADOPTION THEREOF AND RESULTED AS FOLLOWS:

YEAS: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

AND THE RESOLUTION WAS ADOPTED ON THE 27th DAY OF JANUARY, 2026.

FRED A. NEAL, JR.

CHAIRMAN

RTA BOARD OF COMMISSIONERS

AMENDMENT TO AGREEMENT

BY AND BETWEEN

THE REGIONAL TRANSIT AUTHORITY

AND

EMPLOYEMENT DEVELOPMENT SERVICES

This AMENDMENT is entered into by and between the Regional Transit Authority, represented by its Chief Executive Officer, Lona Hankins ("RTA"), and Employment Development Services, represented Jan Fugler, Executive Director, (the "EDS")("Contractor"). RTA and the Contractor are sometimes each referred to as a "Party," and collectively as the "Parties." This Agreement is effective as of the date of execution by RTA (the "Effective Date").

WHEREAS:

On 11/26/2024, RTA and Contractor entered into a **Cooperative Endeavor Agreement (CEA)** for Janitorial services (the "Agreement"); and

RTA and Contractor, each having the authority to do so, desire to enter this Amendment to CONTINUE THE SERVICES AFTER THE COMPLETION OF THE PILOT PROGRAM FOR AN ADDITIONAL THREE YEARS, INCLUDING INCREASING THE FUNDING AMOUNT FOR THE ADDITIONAL YEARS OF SERVICE.

NOW THEREFORE, the Parties amend the Agreement as follows:

- Extension.** The term of the Agreement, as provided in Article/Section IV of the Agreement is extended for an additional 3 years through **February 28, 2029**.

Compensation. The compensation described in Article III of the Agreement is increased by \$1,839306, from \$555,315. to a total amount not to exceed \$2,394,620.42. Monthly payments will be completed as described on the chart as follows:

	<u>Year One Monthly Cost</u> 3/1/2023 - 2/28/2027	<u>Year Two Monthly Cost</u> 3/01/2027 - 2/28/2028	<u>Year Three Monthly Cost</u> 3/01/2028 - 2/28/2029	<u>Three-Year Total</u>
Canal	\$ 31,649.72	\$ 32,292.29	\$ 32,940.28	\$ 1,162,587.48
New Orleans East	\$ 13,902.21	\$ 14,184.46	\$ 14,469.09	\$ 510,669.12
Carrolton	\$ 3,746.70	\$ 3,822.77	\$ 3,899.47	\$ 137,627.28
Total Monthly cost	\$ 49,298.63	\$ 50,299.52	\$ 51,308.84	\$ 1,810,883.88
One-Time Additional Services				
Windows New Orleans East	\$ 1,200.00	\$ 1,260.84	\$ 1,323.88	\$ 3,784.72

Total Window/Lobby Cleaning (Canal)	\$ 6,400.00	\$ 6,719.16	\$ 7,055.12	\$ 20,174.28
Additional Hours/per 10 hours	\$ 221.48	\$ 225.91	\$ 230.43	\$ 677.82
Total annual cost	\$ 599,405.04	\$ 611,800.15	\$ 624,315.51	\$ 1,835,520.70

2. **Additional Miscellaneous Provisions.** The following terms and conditions are added to the Agreement:

- a. **Non-Solicitation Statement.** Contractor swears that it has not employed or retained any company or person, other than a bona fide employee working solely for it, to solicit or secure this Amendment. Contractor has not paid or agreed to pay any person, other than a bona fide employee working for it, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from this Amendment.
- b. **Prior Terms Binding.** Except as otherwise provided by this Amendment, the terms and conditions of the Agreement remain in full force and effect.
- c. **Counterparts.** This Amendment may be executed in one or more counterparts, each of which shall be deemed to be an original copy of this Amendment, but all of which, when taken together, shall constitute one and the same agreement.
- d. **Electronic Signature and Delivery.** The Parties agree that a manually signed copy of this Amendment and any other document(s) attached to this Amendment delivered by facsimile, email, or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Amendment. No legally binding obligation shall be created with respect to a Party until such Party has delivered or caused to be delivered a manually signed copy of this Amendment.

[SIGNATURES CONTAINED ON NEXT PAGE]

[The remainder of this page is intentionally left blank.]

IN WITNESS WHEREOF, RTA and the Contractor, through their duly authorized representatives, execute this Amendment.

REGIONAL TRANSIT AUTHORITY

BY: _____
LONA HANKINS, CHIEF EXECUTIVE OFFICER

Executed on this _____ of _____, 202____

CONTRACTOR

BY: _____
TITLE & NAME

FEDERAL TAX I.D.



P. O. Box 15447
 Baton Rouge, LA 70895-5447
 Phone: 225-272-1717 Fax: 225-272-7771
www.edsla.com

The Louisiana State Use Program provides jobs for Louisiana workers with disabilities.

PROPOSAL – Janitorial Services - New Orleans Regional Transit Authority

Customer:	New Orleans RTA	Date:	10/27/2025
Contact:	Shirelle LaMothe-Lodge	Quote #:	NO RTA 3 Locations Jtl FY 26-FY28
Phone/Fax:	504-827-8482	From:	Jan Fugler
Email:	slodge@rtaforward.org	Email:	jfugler@edsla.com

Service: Three-year janitorial service for three locations per specifications on pages 2-15.

Service Dates: From: March 1, 2026 To: February 28, 2029

Ongoing Monthly Costs and breakdown by location – see chart on page 2.

Additional work when requested: For 10 workhours – see chart on page 2.

Window cleaning costs: See chart on page 2.

Service Location: **RTA New Orleans – See locations list on page 2.**

Service Address: 3900 Desire Parkway, New Orleans, LA 70126

Contact: Shirelle LaMothe-Lodge Phone: 504-827-8482 Email: Slodge@rtaforward.org

Billing Contact: Shirelle LaMothe-Lodge

Billing Address: 3900 Desire Parkway

Billing City, New Orleans State: LA Zip:70126

Work Center: **Goodwill Industries of SE LA, Inc.**

Contact: Scottie LeBlanc Phone: 504-457-2276 Email: sleblanc@goodwillno.org

EDS' State Vendor # is 310010178; IRS # is 72-1104540. All purchase orders should be issued directly to Employment Development Services, Inc., P. O. Box 15447, Baton Rouge, LA 70895-5447. Please send all PO's to jfugler@edsla.com. ACH is the preferred method of payment. Checks may be sent to EDS at P O Box 15447, Baton Rouge, LA 70895-5447. Credit Cards are not accepted.

EMPLOYMENT DEVELOPMENT SERVICES, INC. establishes the work project described in this quotation as part of the **Louisiana State Use Program**. This is as authorized by State Laws: R.S. 39:1594; 39:1604.4 and R.S. 38:2261 which establish the State Use Program and authorize **no bid purchasing** for state and local agencies.

EDS is Louisiana's Central Non-Profit Agency (CNA) designated by the State Use Council, representing all certified Work Centers in Louisiana. As such, EDS does not perform the services described in this quotation but serves as an agent for a disclosed principal and designates the performing Work Center for each work project. EDS is the sole negotiator with State Use Program customers and will allocate the work projects to the Work Centers. EDS will help facilitate any required additional contract documents, but **the designated Work Center shall be named as the sole contracting party.**

EDS is proud of the professional performance and quality of work provided by the above certified Work Center. We appreciate your support for jobs for Louisiana workers with disabilities.

Cordially,

Jan Fugler

Jan Fugler,
 Executive Director

**EDS JANITORIAL SERVICES SPECIFICATIONS FOR
OFFICE: NEW ORLEANS REGIONAL TRANSIT AUTHORITY
CITY: NEW ORLEANS
DATE: MARCH 1, 2026 – FEBRUARY 28, 2029
WORK CENTER: GOODWILL INDUSTRIES SE LA, INC.**

3 LOCATIONS:

1. **Canal Compound - 2817 Canal Street, New Orleans, LA 70119**
 - a) Building No.1 – Canal Administration/Office/Garage
 - b) Building No. 2 – Canal Vault/Fueling
 - c) Building No. 3 – Canal Bus Wash/Tire Repair
 - d) Building No. 4 – Canal Guard Shack
 - e) Building No. 5 – Streetcar Maintenance/Wash
2. **East New Orleans Compound - 3900 & 3901 Desire Parkway, New Orleans, LA 70126**
 - a) Building No. 1 – ENO Guard Shack
 - b) Building No. 2 - ENO Adm/Office
 - c) Building No. 3 – ENO Maintenance
 - d) Building No. 4 – ENO Chassis Wash
 - e) Building No. 5 – ENO Bus Wash
 - f) Building No. 6 – ENO Vault/Fueling
3. **Carrollton - 8201 Willow Street, New Orleans, LA 70118**
 - a) Building No. 1 – Carrollton Streetcar Barn

COSTS	FY 26 (3/1/2026-2/28/2027)	FY 27 (3/1/2027-2/28/2028)	FY 28 (3/1/2028-2/28/2029)
TOTAL MONTHLY COST	\$ 49,298.63	\$ 50,299.52	\$ 51,308.84
BREAKDOWN BY LOCATION			
CANAL	\$ 31,649.72	\$ 32,292.29	\$ 32,940.28
EAST NO	\$ 13,902.21	\$ 14,184.46	\$ 14,469.09
CARROLLTON	\$ 3,746.70	\$ 3,822.77	\$ 3,899.47
ADDITIONAL HOURS/ PER HOUR			
	\$ 221.48	\$ 225.91	\$ 230.43
TOTAL WINDOW/LOBBY CLEANING	\$ 7,600.00	\$ 7,980.00	\$ 8,379.00
BREAKDOWN BY LOCATION			
WINDOWS CANAL	\$ 6,400.00	\$ 6,719.16	\$ 7,055.12
WINDOWS EAST	\$ 1,200.00	\$ 1,260.84	\$ 1,323.88

NOTE:

1. Work Center is to supply all labor, equipment, cleaning supplies, trash can liners, and restroom supplies (hand soap, toilet tissue, and hand towels).
2. If and when a customer's office is closed due to a weather event, etc., monthly billing will still apply.
3. These specifications are based on those agreed upon by the customer and the Work Center. These specifications should be used by the Work Center to guide their cleaning schedules and may also be used as the basis for an inspection report for internal control purposes and for communication cleaning issues to the customer.

**Statement of Work (SOW)
for Janitorial Services**

Section B

1. Work Schedule

The Service Provider employees shall complete all the work required under the Request for Proposal documents as specified in the contract documents. Shall include the period of normal work week which will be defined as Monday through Sunday covering seven (7) days Weekly (Daily/Nightly).

2. Facility Hour(s)

Identify the amount of staffing (total number of employees) for each Facility.

Proof of employee's time at facility required via sign-in/sign-out log.

- a) Canal Complex – daily 8:00am to 5:00pm and nightly 5:00pm to 9:00pm
- b) Carrollton – daily 10:00am to 3:00pm
- c) East New Orleans – daily 8:00am to 4:00pm and nightly 4:00pm 8:00pm

3. Facility Definitive Cleaning Frequency Schedule

- a) **Daily** - These are routine operations carried out on a day-to-day basis by the staff of the janitorial service vendor/contractor. These include but are not limited to the regular servicing of common areas, cleaning of bathrooms and toilets, suction cleaning of floors and the floor coverings and so on.
- b) **Weekly** - These, as the term implies, are routine tasks carried out on a weekly basis. Weekly cleaning schedules are made, and these normally include some cleaning tasks that are time consuming or tasks that cannot be done daily. Shall include the period of normal work week which will be defined as Monday through Sunday covering seven (7) days.
- c) **Monthly** - Shall be per calendar month regardless of the number of days in that month. All work identified to be performed monthly.
- d) **Quarterly** - Shall be every three (3) months. All work identified to be performed quarterly.
- e) **Semi-Annually** - Shall be Twice (2) per year. All work identified to be performed semi-annual.
- f) **Annually** - Shall be One (1) per year. All work identified to be performed annually.

Daily		
Location	Task	Component
Restrooms	* Clean/Disinfect/Deodorize	Toilets, Urinals, Sinks (use germicidal)
	* Clean/Disinfect	Sink Tops & Dispensers (use germicidal)
	* Sweep/Spot Clean/Mop	Floors (use germicidal in mop water)
	* Clean/Wipe Down	Doors, Walls, Partitions, Mirrors, Rails &
	* Clean/Wipe Down	Pipes
	* Empty/Clean/Change Liners	Waste Containers (including sanitary napkin)

	* Clean/Refill	Dispensers (soap, paper towel, toilet paper, sanitary napkin/tampon)
	* Clean/Polish	Glass, Mirrors, Doorplates & Kick Plates
	* Spot Clean (Remove Graffiti)	Doors, Handles, Windows, Walls, Partitions
	* Add Water & Disinfectant	Floor Drains
	* Unclog Toilets	Common stoppage with plunger
Elevators	* Spot Clean (Mop)	Carpeted Floors, Tiled Floors
	* Vacuum	Carpeted Floors
	* Clean/Wipe Down/Polish	Doors, Mirrors, Rails, Metal Finishes
Office Areas/ Conference Rooms/Waiting Rooms/Beak Rooms/ Kitchenettes & Coffee Bars	* Sweep	Hard Surface Floors (use dustless cloths & Move entry rugs prior to sweeping)
	* Damp Mop	Hard Surface Floors (use germicidal & Move entry rugs prior to mopping)
	* Remove Spots/Marks	Hard Surface Floors
	* Vacuum (offices)	Carpeted Floors & Entry Rugs
	* Vacuum (traffic areas)	Carpeted Floors & Entry Rugs
	* Spot Clean/Mop	Carpeted Floors & Hard Surface Floors
	* Empty/Clean/Change Liners	All Trash Containers (remove trash from facility & parking garage)
	* Clean/Disinfect/Polish	Drinking Fountains
	* Remove	Fingerprints, Marks, Smudges, Spills, and Spots on Walls, Door Frames, Light Switch Plates, Private Entry Glass, and Partitions.
	* Sweep	Hard Surface Floors (use dustless cloths & Move entry rugs prior to sweeping)
	* Damp Mop	Hard Surface Floors (use germicidal & Move entry rugs prior to mopping)
	* Remove Spots/Marks	Hard Surface Floors
	* Vacuum	Carpeted Floors & Entry Rugs
	* Spot Clean	Carpeted Floors & Entry Rugs
	* Empty/Clean/Change Liners	Trash Containers (remove trash from facility and parking garage)
	* Clean/Disinfect	Sink, Counters & Tabletops
	* Clean/Refill	Dispensers (soap, paper towels)
General	* Clean/Maintain	Custodial Closet
	* Clean/Maintain	Spider Webs/Cobwebs from all common areas/stairs/stairwells and the upper corners.
	* Clean/Maintain	Trash Disposal Area
	* Maintain	Stock of Supplies for Emergency Needs

Building Exteriors & Parking Lots	*	Empty Garbage Cans and pick up trash around perimeter of property/buildings.	Grass, concrete paving, & painted surfaces
Showers	*	Add Water & Disinfectant Clean/Disinfect	Shower Floor Drains Shower Floor, Walls

WEEKLY

Location	Task		Component
General	*	Clean/Disinfect	Grout in Ceramic Tile Floors (use germicidal)
	*	Maintain/Refill	Air Freshener Units
	*	Remove Stains/Water Deposits	Toilet, Urinals, Sinks, Sink Tops, Walls, Partitions, Floors, Shower Fixtures
	*	Wash	Trash Containers
	*	Vacuum/Wipe Down	Return air Vents
Stairwells/Parking lot Stairwells	*	Sweep, Remove Trash on property stairwells interior and exterior.	Stair steps/platforms
Office Areas/ Conference Rooms/Waiting Rooms/Beak Rooms/Kitchenettes & Coffee Bars	*	Sweep	Hard Surface Floors
	*	Remove	Graffiti/Marks on Waiting Room Walls
	*	Vacuum	Carpeted Floors & Entry Rugs
	*	Dust	Tables, Chairs, Lamps, Windowsills, Ceiling tiles, & Ledges
	*	Wipe Down/Spot Clean Disinfectant	Waiting Room Chairs
	*	Dust	Partitions & Partition Frames
	*	Dust	File Cabinets & Wall Cabinets
	*	Dust	Bookcases, Bookshelves & Shelves
	*	Spot Clean	Doors, Walls & Partition Surfaces
	*	Wash	Trash Containers
	*	Clean/Disinfect	Waiting Room Chairs (use germicidal)
Parking Lots	*	Pick Up Trash and Debris blowing Around Lot	Concrete surfaces

MONTHLY

Location	Task		Component
General	*	Seal	Ceramic Tile Floor (1 coat sealer per month)
Restrooms	*	Machine Scrub	Hard Surface Floors (use germicidal cleaner)
Office Areas/ Conference Rooms/Waiting Rooms/Beak Rooms/Kitchenettes & Coffee Bars	*	Machine Scrub	Hard Surface Floors (use germicidal)
	*	Clean/Polish	Counters (use germicidal)
	*	Clean/Wipe Down	All Furniture, Telephones, Desk, & Door Handles (use germicidal)
	*	Vacuum/Wipe Down Disinfectant	All Return Air Vents
	*	Dust	Blinds
	*	Clean/Wipe Down	All Furniture & Door Handles (use germicidal)

	*	Vacuum/Wipe Down	Vents
QUARTERLY			
Location	Task		Component
Parking Areas and Roof Deck	*	Clean (by Pressure Extraction)	Carpeted Floors
	*	Seal, Wax, & Buff	Hard Surface Floors
	*	Wash	All Windows & Clear Surfaces, 1 st , 2 nd Floors
	*	Clean	Exterior Windows & Ledges
	*	Vacuum/Dust	Cloth Partitions, Cubicles, & Offices
	*	Vacuum/wipe down	Upholstered Furniture
	*	Vacuum/Clean	Vents
	*	Remove/Wash	Blinds
	*	Vacuum	Drapes
	*	Sweep/Remove Trash	Concrete surfaces
	*	Pressure wash (Doorway Entrance Areas)	Concrete Surfaces near doorways and elevators
	SEMI-ANNUALLY		
Location	Task		Component
Office Areas/ Conference Rooms/Waiting Rooms/Break Rooms/Kitchenettes & Coffee Bars	*	Strip, Seal, Wax & Buff	Hard Surface Floors
	*	Clean	Interior & Exterior Windows & Glass Doors
	*	Clean	Exterior Window Ledges & Door Frames
	*	Vacuum (Shampoo and pile-lift or deep clean by pressure extraction)	Upholstered Furniture, All Carpets, and Rugs
	*	process	All Carpeted Floors and Entry Rugs
	*	Vacuum/Clean	Vents
	*	Remove/Wash	Blinds
	*	Clean & Polish	All wood, metal, Formica counters, furniture, and solid surfaces
	*	Clean & Polish	Partitions
Restrooms	*	Maintain/Refill	Air Freshener Canisters/Batteries in Automatic Air Fresheners
ANNUALLY			
Location	Task		
Public Areas/Office Areas/ Conference Rooms/Waiting Rooms/Break Rooms/Kitchenettes	*	Clean	Wash all trash receptacles using a disinfectant
	*	Clean	Dust and disinfect computers, accessories, and other devices (fax machines, copiers, phones)
	*	Clean	Dust and clean desks, countertops, and other flat surfaces with disinfectant wipes

*	Clean & Polish	All sinks, bathroom faucets, & soap dispensers
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Section C

1. Work and Deliverable

The Service provider must provide Deliverables/Services and staff, and otherwise do all things necessary for or incidental to the performance of work, as set forth in initial cleaning.

- (a) Description of Service: Contractor shall perform the task descriptions that follow, which are the minimum acceptable cleaning performance standards under this Agreement:
- (b) Description of Initial Clean: The idea for an Initial Clean is to make sure visiting all space/locations for the first time may be more thorough than subsequent maintenance cleanings to bring the facilities/spaces to the desired super clean baseline level.

2. **Carpet /Rug Cleaning:** All carpets/rugs shall be clean, free of spots, gum, crusted material, spillages, and removable stains. There shall be no evidence of "fuzzing" caused by harsh rubbing or brushing of carpet. Carpet cleaning by hot water extraction at a temperature that will kill and eliminate bacteria. Hot water extraction by truck-mount is the preferred method.

3. **Carpet Spot Cleaning:** Buildup, spillage or crusted material shall have been removed along with spots, smears, and stains. There shall be no evidence of "fuzzing" caused by harsh rubbing or brushing of carpet. Spot cleaned areas shall blend with adjacent areas.

4. **Carpet Cleaning by Thorough Vacuuming:** Carpets shall be clean and free from dust balls, dirt, and other debris; naps on carpet shall lie in one direction upon completion of the vacuuming task. Note: Prior to vacuuming area, move and vacuum under all easily movable objects (chairs, waste receptacles, tables on wheels, typing stands, boxes, etc.). Be sure to replace all items moved. After vacuuming, leave all rugs clean, free from dust balls, dirt, and other debris. Prior to vacuuming, broom all edges not reached by vacuum. Straight suction vacuuming is not acceptable. The agency requires that a motor driven Commercial grade vacuum with HEPA filtered exhaust or equipment that meets these standards be used exclusively in all carpeted areas where water and/or snow does not present a problem. Empty dust and dirt from vacuum cleaner into a plastic trash bag, tie off and remove to a dumpster. As part of the vacuuming process, carpet spot cleaning is required on an ongoing basis.

5. **Dust Mop:** Thoroughly dust mops all non-carpeted areas. Move and dust mop under all easily movable objects (chairs, waste receptacles, tables on wheels, typing stands, boxes, etc.). Be sure to replace all items moved. Dust mops must be treated with water-based dust control chemicals. Place dust and dirt into plastic trash bag, tie off and remove to Dumpster.

6. **Damp Mop:** Thoroughly damp mops all non-carpeted areas. Move and damp mop under all easily movable objects (chairs, waste receptacles, tables on wheels, typing stands, boxes, etc.). Be sure to replace all items after the floor has dried completely. Use a clean cotton mop head that is in good condition. Always use clean water (change water often). Mop head must be only damp. No excess water can be left behind. Approved proper chemicals at proper dilution must always be used. The finished floor must be clean and streak free.

7. **Floor Cleaning / Thorough Sweeping:** Floors shall be clean and free of trash and foreign matter. No dirt, dust shall be left in corners, behind radiators, under furniture or behind doors.
8. **Damp Mopping and Spray Buffing:** Floors shall be slip resistant, free of marks, skipped areas, streaks, and map strands. Walls, baseboards, and other surfaces shall be free of splashing and marks from the equipment. The finished area should have a uniform luster. There shall be no buildup of finish in corners. Dust mopping must be performed with a treated mop. After sweeping and damp mopping operation, all floors must be clean and free from strings, bristles, and dirt streaks. Leave no dirt in corners, behind radiators, under furniture, behind doors, on stairs or landings. Leave no dirt where sweepings were picked up. Leave no dirt, trash, or foreign matter under desks, tables, or chairs.
9. **Wet Mopping and Scrubbing:** The floors must be properly prepared, thoroughly swept to remove visible dirt and debris, wads of gum, tar, and foreign substances from the floor surfaces. Upon completion of the wet mopping or scrubbing, the floor must be clean and free of dirt, water streaks, mop marks, strings; properly rinsed and dry mopped to present an overall appearance of cleanliness. All surfaces must be dry, and corners and cracks clean after the wet mopping or scrubbing. Chairs, wastebaskets, and other similar items must not be stacked on desks, tables, or windowsills, nor used in place of stepladder. All furniture readily movable by one person and intended to be moved frequently must be moved during all floor cleaning operations and replaced in original positions upon completion. Baseboards, walls, furniture, and equipment must in no way be splashed, disfigured, or damaged during these operations, but rather left in a clean condition.
10. **Wet Mopping and Buffing:** Floors must be damp mopped and buffed between regular waxing operations. Prepare the floor by sweeping to remove all visible dirt and debris. The floor area will then be damp mopped, and machine buffed to a polished appearance with a high-speed buffer.
11. **Damp Wiping:** This task consists of using a clean damp cloth or sponge to remove all dirt spots, streaks, from walls, glass and other specified surfaces and then drying to provide a polished appearance. The wetting solution must contain an appropriate cleaning agent. When damp wiping in toilet areas, use a multipurpose disinfectant and deodorizer.
12. **Stripping and Sealing:** Completely remove all dirt, wax, and other foreign substances in returning the floor to its original surface. Apply a thin coat of sealer with caution to prevent streaking or bleaching of floor surface. This application in preparation for waxing must be according to manufacturer's recommendations. The stripper, sealer and wax products used must be compatible for this activity, and wax must be a minimum of 25% solids.
13. **Waxing and Buffing:** Apply wax in a thin, even coat and machine buff with a high-speed buffer immediately after drying. The number of coats applied will depend on the type and condition of the floor. All waxed surfaces must be maintained to provide safe ANTI-SLIP walking conditions. Chairs, wastebaskets, and other similar items must not be stacked on desks, tables, or windowsills, nor used in place of stepladder. All furniture readily movable by one person and intended to be moved frequently must be moved during all floor cleaning operations and replaced in original positions upon completion. Baseboards, walls, furniture, and equipment must in no way be splashed, disfigured, or damaged during these operations, but rather left in a clean condition.

14. **Empty Waste Receptacles:** Empty all containers that are provided for the disposal of waste i.e., waste baskets, torpedo type containers, sanitary napkin disposal bins, boxes, etc. into plastic bags, tie off and remove to dumpster. Dispose of items in waste containers only unless clearly marked for disposal. Liners must be used in all waste receptacles and must be changed as needed and no less than once per month. Waste containers in restrooms, break rooms, lunchrooms and conference rooms must be inspected daily and changed as needed.

15. **Restroom Cleaning:** When RTA requests restroom cleaning during the day, an approved sign must be placed at the entrance warning tenants that the restroom is closed. A schedule for closing restrooms must be established with the Facility Manager in advance. RTA prior to any changes made must approve any changes in this schedule.

- a) **Fill & Replace Dispensers (Restroom Cleaning):** Dispensers of all types must be checked daily and filled when necessary (soap, hand sanitizer, toilet tissue, paper towels, sanitary napkin, etc.).
- b) **Dusting (Restroom Cleaning):** Completely dust all fixtures, ledges, edges, shelves, exposed pipes, partitions, door frames, tops of file cabinets, etc. Pay particular attention to the tops of these items. An approved dust cloth or dusting tool, treated with water-based dust control chemical, must be used. Areas not cleared by office occupants are not to be dusted.
- c) **Disinfect (Restroom Cleaning):** Clean and disinfect waste receptacles and dispensers inside and outside. Use proper chemicals for surface to be cleaned at proper dilution. After the item has been cleaned completely, wipe item with approved *disinfectant solution and allow to air dry.
- d) **Clean and Disinfect Sinks (Restroom Cleaning):** Thoroughly clean all sinks, including bottom, faucets, and spigots, with approved crème cleanser. Rinse thoroughly as all crème cleanser residues must be removed. Then wipe each item with approved *disinfectant solution and allow to air dry.
- e) **Clean Glass and Mirrors (Restroom Cleaning):** Thoroughly clean all glass and mirrors using an approved alcohol-based glass cleaner. Use soft, clean cloth. Dry completely. Surface should be streak, smear, and smudge free. Make sure attached frames, edges, and shelves are also cleaned and dried as well as the glass surface. Squeegee may be used as needed.
- f) **Clean and Disinfect Toilets and Urinals (Restroom Cleaning):** Thoroughly clean toilets, toilet seats, and urinals with approved acid free bowl cleaner, rinse thoroughly. (Approved acid cleaner may not be used more than once per month and should be used on the interior of toilet or urinal only. Great care must be taken to avoid any chrome when acid cleaner is used). Wipe each toilet, toilet seat and urinal completely with approved disinfectant solution. Buff-dry to a streak, smear, and smudge free "shine". Leave seats in a raised position.

16. **Clean and Disinfect Walls, Doors, Partitions and Handrails (Restroom Cleaning):** Thoroughly clean all walls (including switch and plug covers), doors (including entrance doors inside and outside), partitions and handrails with proper approved chemicals and proper approved dilution. Rinse thoroughly as needed, then wipe all areas with approved *disinfectant solution and allow to air dry.

17. **Damp Mop - *Disinfectant (Restroom Cleaning):** Thoroughly damp mops all non-carpeted areas. Move and damp mop under all easily movable objects (chairs, waste receptacles, tables on wheels, typing stands, boxes, etc.). Be sure to replace all items after the floor has dried completely. Use a clean cotton mop head that is in good condition. Always use clean water (change water often). Mop head must be only damp. No excess water can be left

behind. Approved proper chemicals at proper dilution must always be used. The finished floor must be clean and streak free. Thoroughly damp mop floor with approved *disinfectant solution. Allow it to air dry.

Note: All disinfectant solutions must be changed after each restroom cleaning. The disinfectant solution used for the damp mopping process is to be emptied down the floor drain in each restroom. This practice will help reduce unpleasant odors coming from the floor drains.

18. **Clean and disinfect Showers, shower walls and stalls (Restroom/Locker Room where applicable):** Thoroughly clean all showers, including bottom, faucets, and spigots, with approved crème cleanser. Thoroughly clean all walls, floors, (including plug covers), doors (including entrance doors inside and outside), partitions and handrails with properly approved chemicals and proper approved dilution. Rinse thoroughly as needed, then wipe all areas with approved *disinfectant solution and allow to air dry.
19. **Service Restroom:** Visually check - dispensers must be filled, trash removed, and restrooms spot cleaned as needed and as requested by RTA.
20. **Remove Carpet Runners (as applicable):** Carpet runners must be removed from the floor to allow for proper cleaning, as needed. Be sure to remove excess water from the runner with an approved wet pick-up vacuum before carpet runners are removed. Carpet runners must be extracted as specified during ice melt/salt usage, to maintain a clean appearance.
21. **Replace Carpet Runners (as applicable):** After the floor has been properly cleaned and is completely dry, replace carpet runners in their original location.
22. **Cleaning / Disinfecting Drinking Fountains:** Thoroughly clean entire exterior surface with approved cream cleanser. The grain of stainless steel must always be followed. Rinse thoroughly as all cream cleanser must be removed. Wipe the entire surface with approved disinfectant solution and wipe dry utilizing a clean, soft cloth and wipe item dry. The grain of the stainless steel must be followed.
23. **Stainless Steel (Brass) Cleaning (Elevators, Doors, Trim, Etc.):** Thoroughly clean all stainless steel (brass) not previously mentioned with approved cleaner and a clean, soft cloth. Great care must be taken to always follow the grain of the stainless steel when cleaning.
24. **Cleaning, High Traffic Areas:** High traffic area is any area that would receive heavy traffic and that would require cleaning as specified. Areas would include corridors, lobbies, waiting areas, conference rooms, or any area so designated by RTA.
25. **Carpet Cleaning by Hot Water Extraction:** Perform vacuuming, and carpet cleaning by extraction method with commercial grade equipment only (preferably truck mounted equipment). Prior to carpet cleaning all carpeting, including carpet runners, must be thoroughly cleaned as follows:
 - a) All movable items must be removed from area(s) to be cleaned (i.e., chairs, waster receptacles, all free-standing tables, typing stands, boxes, plants, all temporary floor coverings, etc.) and area thoroughly vacuumed.
 - b) Thoroughly spray the next area to be cleaned with approved pre-treats or carpets lane cleaner used at approved dilution. Spray must be applied so those fibers remain damp until cleaned. Chemicals should be left to work for 10-15 minutes.

- c) Thoroughly extract all properly pretreated carpeted areas. Agitation is necessary, using an approved motor driven brush. A minimum of three cleaning passes and two vacuuming only must be used. Approved equipment and chemicals, at approved dilutions, must be used.
- d) All stains must be removed during the extraction process, using approved chemicals. Great care must be taken to completely remove stain removal chemicals from carpet fiber.
- e) Thoroughly spray all thoroughly cleaned carpet with approved carpet fiber protector at approved dilution. Application must be made with approved sprayer. Carpet tracks off mats and runners such as those found in building lobby areas, are exempt for this process.
- f) Replace all items removed for cleaning. All items moved back into places that have metal of any type that come in contact with carpeting must be wood blocked or tabbed to keep the metal off the carpet fiber until thoroughly dry. All blocks or tabs should be removed during the next scheduled regular area cleaning, provided the carpet is thoroughly dry. This could take more than one day.

26. Spray Buff Hard Floors: Hard floor must be properly prepared before spray buffing by removing carpet runners, dust mopping, and damp mopping hard floor areas. Begin spray buffing by lightly spraying area just to the left or right of approved floor machine (buffer) with approved spray buffing chemical, at approved dilution. The buffing pad must be approved and will depend on the type of finish used. The rotary floor machine (buffer) will be worked back and forth over area lightly sprayed until floor has a high, streak free luster. Then proceed to the next area, until scheduled area is completed. Great care must be taken to avoid using the "loaded" pad (pad full of dried finish and dirt). Flip pad over or change to another clean dry pad often. Great care must also be taken not to allow the floor machine (buffer) to run in one spot for too long to avoid burning the floor. The floor shall be dust mopped after scheduled spray buffing is completed. Replace carpet runners to original position post-cleaning.

27. Strip and Refinish: Close and properly mark area "closed" with approved signage. Remove all movable objects from the area.

- a) Apply approved stripping solution at approved dilutions to area to be stripped. Allow solution to stand according to approved manufacturer's recommendations. Do not allow the solution to dry out or stand too long. Any finish or dirt must also be removed from walls, doors, baseboards, etc. at this time.
- b) Thoroughly agitate all floor area to remove all old finish with approved strip pad.
- c) Use a wet vacuum to pick up old finish and stripper.
- d) Thoroughly mop rinse areas with clean cotton mop and clean water. Make sure walls, doors, baseboards, etc. are also thoroughly rinsed.
- e) Thoroughly mop rinses areas a second time with clean cotton mop and clean water with approved neutralizer/conditioner chemical at approved dilution. Make sure walls, doors, etc. are also thoroughly rinsed.
- f) Allow floor to air dry.
- g) If any old finish remains, repeat "a" through "f".
- h) Continue "a" through "g" until scheduled area is properly stripped and/or rinsed.
- i) Apply thin coat of approved sealer with approved clean nylon or rayon mop head or approved clean applicator. Stripping solution finish and sealer must not be slopped on walls, doors, etc. Allow the sealer to thoroughly dry.
- j) Apply the second coat of sealer as described in "I" above. Allow the sealer to thoroughly dry.

- k) Apply top coating and second coat of approved floor finish.

28. Scrub - Restroom Floors/Hard Surface Stairwell Floors: Close restrooms. Remove all movable objects from area and place approved “closed” signage to area prior to completion of task.

- a) Apply approved cleaning solution at approved dilution to area to be scrubbed. Do not allow the solution to dry.
- b) Quickly agitate small section coated with solution with approved stiff bristle brush. Be sure grouting is clean.
- c) Use a wet vacuum to pick up dirty solution.
- d) Thoroughly mop and rinse the area with clean cotton mop and clean water. Make sure all walls, doors, etc. are also thoroughly rinsed.
- e) Thoroughly mop and rinse a second time with a clean cotton mop and clean water. Make sure all walls, doors, etc. are also thoroughly rinsed a second time.
- f) After the floor is thoroughly dry, replace all objects moved from area. Remove signs and reopen.
- g) Scrub all walls including partitions.

29. Wall Spot Cleaning: Thoroughly clean all spots, smudges, stains, etc. from walls, partitions and modular partitions using approved chemicals at approved dilutions. Wipe dry with clean, soft cloth. Also thoroughly clean all interior glass with approved alcohol-based glass cleaner and wipe dry with clean dry cloth. All surfaces must be dirt and streak free.

30. Dusting: There shall be no obvious dust streaks. Corners, crevices, molding, and ledges (including heating) shall be free of all obvious dust. There shall be no oils, spots or smudges on desks or dusty surfaces. Thoroughly dust all vertical and horizontal surfaces in all cleanable areas with approved dust cloth or tool treated with an approved water-based dust control chemical, up to and including ceiling vents, air bars, and lighting devices, window blinds, etc. Do not move dusting residue from spot to spot but remove it directly from the areas in which dirt lies by the most effective means appropriate, treated dusting cloths or vacuum tools.

- a) Leave no dust streaks.
- b) Leave corners, crevices, molding, and ledges free of dust and cobwebs.
- c) Leave no oil spots or smudges on dusted surfaces caused by dusting tools.

31. Horizontal surfaces: include, but are not limited to, counter tops, file cabinets, tables, coatracks, etc. Telephones, ashtrays, etc., must be lifted and dusted under. Do not disturb the work papers. Dusting high and low includes, but is not limited to, partition tops, pictures, chair rungs, etc. Window hangings are either Venetian blinds or drapes. Dust Venetian blinds. Lightly vacuum drapes.

32. Remove Recyclable Paper (as applicable): Pick up all recyclable and waste management shredded paper from marked containers centrally located throughout the building emptying all recycling trashcans in the offices, copy rooms, and designated recycle waste management machine shredders containers and move to designated area.

33. Clean Air Bars and Vents: Vacuum excess dust and dirt from air bars. Damp wipes clean with approved disinfectant solution and wipe dry.

34. Glass Cleaning (Lobby): Glass Cleaning is a part of the overall task of lobby cleaning. Glass cleaning shall be performed as specified. It is expected that all lobby glass, including

doors, revolving doors, and windows (to the limit of reach from floor level) shall be spot cleaned inside and out. All handprints, smudges, and soil are to be removed during the performance of this task. If necessary, clean the entire door, revolving door, or window to accomplish clean glass.

35. **Cleaning Ash Receptacles and Surrounding Areas:** Cigarette or cigar butts, matches and other discarded material shall be removed from the receptacle and the receptacle wiped so that it is free of dust, ashes, odors, tar, streaks, and nicotine stains. Ashtrays placed on the exterior of the building shall be emptied and cleaned as needed to maintain a clean appearance. The areas immediately surrounding such ashtrays and adjacent building entrances are to be included as part of this cleaning task. Sweeping and removal of cigarette butts and emptying of ashtrays as needed to clean the area. Note: Sand or dry receptacles: Contents of ash receptacles must be disposed of in a safe manner. Clean sand by sifting out and disposing of debris and replacing and replenishing sand in urns.

36. **Emergency clean up:** Regional Transit Authority (RTA) shall assign, when and where needed, cleanup duties to the contractor when an emergency occurs. Cleaning tasks may include dusting, vacuuming, mopping, carpets extraction, window washing, or other tasks defined in the Task Definitions herein.

37. **Rubbish Removal:** Rubbish from a central location is the responsibility of the State. The contractor must bag all waste material and place it inside containers provided for that purpose.

38. **Replenishable Supplies:** The contractor is responsible for the purchase and supply of materials listed on the Location Specification Sheet (LSS). All profits from the sale of items (i.e., sanitary napkins) belong to the contractor.

39. **Hazardous Conditions:** Conditions that may be questionable or deemed Hazardous (i.e., such as burned-out lights, loose railings, ceiling tiles, exposed wiring, broken windows, etc.) must be reported by janitorial staff to contract supervisor verbally followed by written notification to RTA or building manager with date of observation.

Section D

1. Supplies

The Service provider shall furnish, as part of this agreement, all necessary materials cleaning supplies, and equipment to clean and maintain the use of the facility, including but not limited to carts, containers, baskets, maintenance products, cleaning powders and products, detergents, disinfectants, polishes, vacuum cleaners, mops, brushes, etc., specific brands may be indicated. Service Provider shall maintain Janitor Closet and equipment in a safe and clean condition.

- a) Cleaners: Floor, glass, tile, and carpet cleaners; floor wax strippers, sealers, metal and furniture waxes/polishes, acid base cleaners, disinfectants, deodorant blocks, anti-viral/bacteria solution, and hand soap.
- b) Paper Supplies: Toilet tissue, toilet seat covers, paper towels, sanitary napkins, and tampons.
- c) Incidental Supplies: trash can liners, sanitary napkin/tampon disposal bags, air freshener canisters, batteries.
- d) The vendor shall stock each restroom, break room and other areas with sufficient supplies to last until the next service. Vendor shall provide additional stock in a custodial closet for emergency purposes. Vendors shall post and maintain a log to monitor emergency supply usage.

- e) Vendor shall notify the RTA Facilities Manager or designee when any of the dispensers are damaged and need repair. The vendor shall notify the Facilities Manager or designee when additional dispensers are needed due to demand. Vendors should not leave additional supplies on counters, toilet backs or on the floor.

2. **Equipment and Tools** - Vendor shall furnish at its expense all equipment, dispensers, and tools required to perform this work. The equipment and tools shall include but not limited to:

- a) Equipment: Wet and dry vacuum cleaners, carpet extractors (dry vacuums with HEPA-Vac filters and have attached magnets), janitorial carts, ladders, floor scrubbers, buffers/polishers, and carpet pile lifter.
- b) Tools: Brooms, mops, mop presses, dustless sweeping tools, buckets, sponges, and squeegees.
- c) Dispensers: Paper Towel, Toilet Paper Soap, Air Fresheners, Sharp Disposal containers.

3. **Quality of Cleaning Materials/Supplies** - All cleaning supplies, materials, and tools used in the performance of this Contract shall be of good commercial quality, suitable for the purpose intended, and shall provide results necessary to provide the high standards of cleanliness required under this Contract. All cleaning processes used shall meet high standards of safety and effectiveness for commercial applications in high traffic areas and shall not damage the facilities being cleaned. RTA shall have the right to prohibit the use of any process, material, supply, or tool which may damage RTA property, or which may be a risk to employees, the public, or others using RTA facilities.

The following products meet the minimum standards established for performance of this work. Vendor may utilize products of his choice which are equal to those stated:

Common Products to be used		
A	Toilet Tissue	All Restrooms
B	Paper Towels	C-Fold type; or similar design and quality, Roll dispenser type
C	Seat Covers	Shield or similar design and quality
D	Hand Soap	Antimicrobial Foam; or similar design and quality
E	Cleaner	All-purpose Germicidal; or similar design and quality
F	Floor Finishes	Stripper, Sealer, Wax, Spray Buff
G	Plastic Garbage Liners	For trash and rubbish Containers

Vendors shall post copies in MSDS (Material Safety Data Sheets) for all chemicals used in each custodial closet in compliance with OSHA's Hazard Communication Standard 29 CFR 1910.1200. This shall include labeling the contents of all secondary type plastic bottles or containers.

Section E

1. EXTRA WORK

Extra Work must be authorized by RTA and shall be shown as a separate item on the invoice submitted to RTA. The invoice for Extra Work shall show the exact location of the work, including the name and location of the facility. The invoice shall include any supplies used with

their unit price and total cost, the amount of time required to do the job and the cost for labor, providing that labor is chargeable to this Extra Work.

Section F

1. INSPECTIONS

All the Service Areas will be inspected regularly by the RTA. RTA may require the Service Provider, or the local authorized representative, to accompany RTA staff during inspections, if RTA is not satisfied with the Service Provider's work. The Service Provider or the local authorized representative is expected to be capable of understanding the deficiencies and authorized to take remedial action in a manner consistent with the contract requirements and specifications.

- a. Must provide documentation of dates for completion of weekly, quarterly, and annual cleaning tasks. To be delivered to RTA PM every month.
- b. Staff logs for starting and leaving to adhere to time schedule list.

2. Payments

Net 30 - This payment term means payment is due within 30 days of the invoice date.

Section G

1. UNACCEPTABLE SERVICE

If RTA, upon routine inspection, determines that any facility has not been serviced according to the specifications, a notice outlining the deficiencies will be e-mailed to the company representative or faxed to the Service Provider's local office. Payment will not be made for any services not provided by the Service Provider. All notices of deficiencies will specify the date when the specified work must be completed. The date of completion will be less than five (5) days from the date the notice is issued. Failure to complete the work to the satisfaction of RTA by the date specified will result in no payments being made to the contractor for the missed work. Prior to re-submitting a request for payment, the Service Provider must request a re-inspection. A re-inspection request should be completed in writing to RTA and either faxed or e-mailed to RTA. If the work is deemed satisfactory upon re-inspection, RTA will accept a request for payment.



New Orleans Regional Transit Authority

2817 Canal Street
New Orleans, LA 70119

Board Report and Staff Summary

File #: 25-148

Board of Commissioners

Authorization to Negotiate and Execute a Cooperative Endeavor Agreement (CEA) Between the Regional Transit Authority (RTA) and the City of New Orleans for the provision of transit services for Mardi Gras 2026-2027 seasons

DESCRIPTION: Authorization for the RTA CEO to Negotiate and Execute a Cooperative Endeavor Agreement Between the New Orleans Regional Transit Authority and the City of New Orleans for Provision of Transit Services for Mardi Gras 2026-2027 Seasons.	AGENDA NO: Click or tap here to enter text.
ACTION REQUEST: <input checked="" type="checkbox"/> Approval <input type="checkbox"/> Review Comment <input type="checkbox"/> Information Only <input type="checkbox"/> Other	

RECOMMENDATION:

Authorize the Chief Executive Officer to negotiate and enter into a Cooperative Endeavor Agreement (CEA) between the City of New Orleans (Sanitation Department and Police Department) and the New Orleans Regional Transit Authority to provide transit services during the 2026-2027 Mardi Gras Seasons.

ISSUE/BACKGROUND:

The Cooperative Endeavor Agreement between the City of New Orleans (Sanitation Department and Police Department) authorizes the New Orleans Regional Transit Authority, also known as the "contractor" to provide contractual services to the City of New Orleans. The CEA involves providing transit services to New Orleans Police Department "employees" and the New Orleans Sanitation department "employees", limited to the 2026-2027 Mardi Gras Parades.

DISCUSSION:

To support the City of New Orleans initiative to maintain a safe and clean environment, the CEA will give RTA authorization to provide transportation (passenger buses) as well as experienced equipment operators to render resource transportation during 2026-2027 Mardi Gras Parade seasons.

In addition to providing transit services to the New Orleans Sanitation Department during the 2026-2027 Mardi Gras Seasons, the RTA shall provide transit services to the New Orleans Police Department, which is another key business unit (KBU) within the City of New Orleans. The services provided by RTA to the New Orleans Police Department will aid in providing security and safety resources and measures for employees, citizens, and the traveling public.

The City must provide the following for both NOPD and NOSD (in advance):

- Daily Schedules
- Equipment needs
- Work-site locations, including both pick-up and drop-offs

FINANCIAL IMPACT:

Total expenses for this initiative are not to exceed \$225,000.00, consistent with the previous year's agreement. For context on historical utilization, in 2025 the RTA provided 93 buses and operators across 10 non-consecutive days within a two-week timeframe. The cost for these services was \$169,509.70, which remained well under the established financial cap. Current projections indicate that the 2026 operational requirements and associated costs will align with these 2025 figures.

NEXT STEPS:

None.

ATTACHMENTS:

1. Resolution

Prepared By: Craig Toomey
Title: Senior Director, RTA Emergency Management

Reviewed By: Mike Smith
Title: Chief Safety, Security, and Emergency Management Officer

Reviewed By: Tracy Tyler
Title: Chief Legal Officer



1/20/2026

Date

Lona Edwards Hankins
Chief Executive Officer



Regional Transit Authority
2817 Canal Street
New Orleans, LA 70119-6301
504.827.8300
www.norta.com

RESOLUTION NO.

FILE ID NO.

25-148

STATE OF LOUISIANA

PARISH OF ORLEANS

**AUTHORIZATION TO AUTHORIZE THE RTA CEO TO NEGOTIATE AND EXECUTE A
COOPERATIVE ENDEAVOR AGREEMENT ("CEA") BETWEEN THE REGIONAL
TRANSIT AUTHORITY AND THE CITY OF NEW ORLEANS ("CITY") FOR THE
PROVISION OF TRANSIT SERVICES TO THE NEW ORLEANS POLICE DEPARTMENT
("NOPD") AND THE NEW ORLEANS SANITATION DEPARTMENT ("NOSD") MARDI
GRAS 2026-2027 SEASONS**

Introduced by Commissioner _____, seconded
by Commissioner _____.

WHEREAS, Article VII, Section 14(C) of the Constitution of the State of Louisiana provides that "For a public purpose, the state and its political subdivisions or political corporations may engage in cooperative endeavors with each other, with the United States or its agencies, or with any public or private association, corporation, or individual;" and

WHEREAS, the City has transportation limitations, which require additional transportation services to deliver New Orleans Police Department employees "*police officers*" and New Orleans Sanitation Department employees "*clean up personnel*" to Mardi Gras parade routes; and

WHEREAS, the New Orleans Sanitation Department is required to remove post-parade trash and debris that significantly impact the fixed guideway routes of the St. Charles Streetcar, Canal Streetcar, Loyola Avenue Streetcar, Rampart St. Claude Streetcar, and many other bus routes in New Orleans. The RTA shall assist the City of New Orleans by transporting "trash and debris" removal personnel to restore pre-parade services as quickly as possible; and

WHEREAS, the RTA has annually provided similar transportation services to the city; and

WHEREAS, the RTA is willing to provide critical transportation services to NOPD and NOSD, for the 2026-2027 Mardi Gras parade seasons.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of the Regional Transit Authority or his designee negotiate and execute a CEA with the City of New Orleans for the purpose of providing passenger bus transportation services, for the 2026-2027 Mardi Gras Parade Seasons.



Regional Transit Authority
2817 Canal Street
New Orleans, LA 70119-6301
504.827.8300
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RESOLUTION NO. _____

Page 2

THE FOREGOING WAS READ IN FULL, THE ROLL WAS CALLED ON THE
ADOPTION THEREOF AND RESULTED AS FOLLOWS:

YEAS: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

AND THE RESOLUTION WAS ADOPTED ON THE ____ DAY OF JANUARY 2026.

FRED A. NEAL, JR.
CHAIRMAN
RTA BOARD OF COMMISSIONERS



New Orleans Regional Transit Authority

2817 Canal Street
New Orleans, LA 70119

Board Report and Staff Summary

File #: 25-169

Board of Commissioners

RTA Labor Agreement with ULU Local 100

DESCRIPTION: Approval of ULU Local 100 Contract	AGENDA NO: Click or tap here to enter text.
ACTION REQUEST: <input checked="" type="checkbox"/> Approval <input type="checkbox"/> Review Comment <input type="checkbox"/> Information Only <input type="checkbox"/> Other	

RECOMMENDATION:

Authorize RTA's Chief Executive Officer to execute a four-year Labor Agreement with the United Labor (ULU) Union Local 100 in accordance with the tentative agreement reached on October 27, 2025.

ISSUE/BACKGROUND:

The RTA assumed all full operations of the transit system effective December 20, 2020. As a result, the RTA inherited a labor agreement from the previous management company of ULU Local 100. The agreement has an expiration date of October 1, 2023. The RTA and ULU Local 100 utilized traditional bargaining. On October 27, 2025, the membership of ULU Local 100 ratified the tentative agreement reached by the RTA and ULU Local 100 negotiating teams on October 27, 2025.

DISCUSSION:

The new three-and-a-half-year Labor Agreement between RTA and ULU Local 100, covers the period July 1, 2025, to December 31, 2028. The new agreement addresses both economic and non-economic matters.

FINANCIAL IMPACT:

On an annual basis, all employee wages and benefits related to this labor agreement will be included in the RTA's operating budget, which requires RTA Board approval.

NEXT STEPS:

Upon completion of the final labor agreement document, it will be executed by the RTA and ULU Local 100 and copies distributed to all employees covered under the contract.

ATTACHMENTS:

1. Resolution - Authorization of RTA CEO to execute the ULU Local 100 Contract

Prepared By: Kentrella Crawford
Title: Employee and Labor Relations Manager

Reviewed By: Seandra Allen-Buchanan
Title: Chief Human Resources Officer

Reviewed By: Gizelle Banks
Title: Chief Financial Officer



1/13/2026

Lona Edwards Hankins
Chief Executive Officer

Date



Regional Transit Authority
2817 Canal Street
New Orleans, LA 70119-6307

RESOLUTION NO. _____
FILE ID NO. _____

STATE OF LOUISIANA
PARISH OF ORLEANS

**A RESOLUTION TO AUTHORIZE THE NEW ORLEANS REGIONAL TRANSIT
AUTHORITY'S CHIEF EXECUTIVE OFFICER TO EXECUTE A FOUR-YEAR LABOR
AGREEMENT WITH THE UNITED LABOR UNION LOCAL 100**

Introduced by Commissioner _____, seconded by Commissioner _____.

WHEREAS, the Regional Transit Authority (THE "RTA") was created by the Regional Transit Act of 1979 as a political subdivision of the State of Louisiana; and

WHEREAS, the RTA pursuant to the Transfer Agreement executed June 28, 1983, by and among the City of New Orleans Public Service, Inc. (NOPSI), and the Regional Transit Authority, the RTA purchased all transit-related movable and immovable assets from NOPSI; and

WHEREAS, the RTA is enabling legislation mandated whom the RTA could employ and provided for the RTA contract with a transit management firm to provide the operators, mechanics, and support personnel to operate the transit system daily; and

WHEREAS, the RTA commenced operations of the transit system on July 1, 1983; and

WHEREAS, July 1, 1983, to December 19, 2020, the RTA contracted with various transit management companies to provide operators, mechanics, and support personnel to operate the transit system daily; and

WHEREAS, the various transit management companies had labor agreement with ULU Local 100; and

Resolution No _____

File ID No _____

Page 2

WHEREAS, the last labor agreement with ULU Local 100, which the RTA assumed on January 1, 2019, has expired October 1, 2023; and

WHEREAS, the RTA's enabling legislation was amended to allow the RTA to directly employ all employees necessary to operate the transit system; and

WHEREAS, on October 27, 2025, RTA and ULU Local 100 reached a tentative agreement on a new three-and-a-half-year contract (July 1, 2025, to December 31, 2028) covering both economic and non-economic matters; and

WHEREAS, ULU Local 100 has approved the tentative agreement reached by RTA and ULU Local 100 on October 27, 2025; and

WHEREAS, the membership of ULU Local 100 ratified the tentative agreement reached by the RTA and ULU Local 100 on October 27, 2025; and

WHEREAS, ULU Local 100 is represented by Chief Organizer Wade Rathke; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Regional Transit Authority that RTA's Chairman of the Board or his designee, is authorized to execute the three-and-a-half-year contract (July 1, 2025 - December 31, 2028) by and between RTA and ULU 100 inclusive of the provisions of the October 27, 2025, tentative agreement.

Resolution No _____

File ID No _____

Page 2

THE FOREGOING WAS READ IN FULL, AND THE ROLL WAS CALLED ON THE
ADOPTION THEREOF AND RESULTED AS FOLLOWS:

YEAS: _____
NAYS: _____
ABSTAIN: _____
ABSENT: _____

AND THE RESOLUTION WAS ADOPTED ON THE ___th DAY OF MONTH, 2026.

FRED A. NEAL, JR.
CHAIRMAN
RTA BOARD OF COMMISSIONERS

**AGREEMENT
BETWEEN
REGIONAL TRANSIT AUTHORITY
AND
UNITED LABOR UNION
LOCAL 100
EFFECTIVE**

JULY 1, 2025 – December 31, 2028

**AGREEMENT BETWEEN
REGIONAL TRANSIT AUTHORITY
AND
UNITED LABOR UNION
LOCAL 100**

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**AGREEMENT BETWEEN
REGIONAL TRANSIT AUTHORITY
AND
UNITED LABOR UNION (ULU)
LOCAL 100**

THIS AGREEMENT is made and entered into this 1ST day of July 2025, by and between REGIONAL TRANSIT AUTHORITY, its successors and assigns, (hereinafter referred to as the "Authority") and Local Union 100 of the UNITED LABOR UNION (hereinafter referred to as the "Union").

WITNESSETH:

The parties to this Agreement hereby recognize that they are engaged in a business impressed with a service to the public and that they owe to the public the duty and obligation to provide and render safe, adequate, continuous and efficient public transportation service, and to that end they have entered into these mutual covenants with full recognition of the paramount rights and interest of the public and their obligation to fully and sincerely cooperate to meet the public's requirements.

It is understood and agreed that both parties to this Agreement will comply with all applicable, mandatory provisions of Federal, State and Local Law and recognize that any part of this Agreement that is in conflict with any mandatory Federal, State or Local Law shall be suspended and the appropriate mandatory law shall prevail.

It is the intent and purpose of this Agreement to assure a sound and harmonious working relationship between the parties, to provide an orderly and peaceful means of resolving any misunderstandings or differences which may arise, and to set forth the full agreement between the parties.

This Agreement and all of its terms and conditions shall ensure to the benefit of and be binding upon the successors and assigns of the respective parties.

If any disagreement or dispute should arise in respect to the meaning, interpretation or intention of this Agreement, or any part thereof, either party hereto shall be entitled to have same determined by the grievance and arbitration procedures provided in Article 6 and 7 below.

The rights of the parties to this Agreement as established by past practices consistent with this Agreement are preserved unless specifically waived or relinquished

by provisions of this Agreement.

ARTICLE 1 – MANAGEMENT FUNCTIONS RESERVED:

a.) The Authority reserves and retains, solely and exclusively, all of its inherent rights to manage the business as such rights existed prior to the execution of this Agreement except as specifically abridged, delegated, granted, or modified by this Agreement, or by any supplementary agreements that may be made hereafter. The Authority shall have the full and exclusive authority to determine and direct the policies, procedures, and methods of operating its business without interference by the Union.

Without limiting the generality of the foregoing, the sole and exclusive rights of the Authority to manage which are not abridged by this Agreement include, but are not confined to, the right to:

-determine, and from time to time to re-determine, the number, types and locations of its operations, and the methods, equipment and processes to be employed;

-discontinue or automate methods, equipment, processes or operations; to determine the qualifications for new employees and to select its employees; to determine the size and composition of its working forces;

-determine the number of employees, if any, required in any classification; to determine operating schedules, rules and policies;

-determine the number and type of equipment, machinery, materials and supplies to be used or operated, and the services to be rendered or supplied;

-lay off employees because of lack of work or other legitimate reasons or recall such employees in accordance with Article 10;

-hire and assign employees to work; to promote and transfer employees in accordance with Article 14;

-reprimand, discharge or otherwise discipline employees for just cause; to determine job content and the amount and types of work needed; to determine and make the assignments of work;

-schedule the hours and days to be worked on each job and each shift; to transfer or assign any part of its business operation;

-expand, reduce, alter, combine, transfer, assign or cease any job or job classification consistent with past practice, and for business purposes;

-place service or maintenance work with outside contractors or subcontractors; to determine the amount of supervision necessary;

-control and regular, or discontinue the use of supplies, equipment, machines, and processes and any other property owned, used, leased or possessed by the Authority ;

-establish, modify and enforce reasonable rules or regulations, policies and practices;

-introduce new, different or improved methods, means and processes of production, maintenance, service and operation; and

-otherwise generally to manage the and direct the work force.

The Authority 's failure to exercise any function or right hereby reserved to it, or its exercising any function or right in any particular way, shall not be deemed a waiver of its rights to exercise such function or right, nor to preclude the Authority from exercising the same in some other way not in conflict with the express provisions of this Agreement.

b.) The Authority reserves and retains, solely and exclusively, all of its inherent rights to manage the business as such rights existed prior to the execution of this Agreement except as specifically abridged, delegated, granted, or modified by this Agreement, or by any supplementary agreements that may be made hereafter.

c.) The Authority shall notify the Union as far in advance of any changes in operations, procedures, methods, equipment, or use of the workforce as is possible. Moreover, if the union requests, the Authority will bargain in good faith, to agreement or impasse, before carrying out the change.

ARTICLE 2 - RECOGNITION AND REPRESENTATION:

The Authority is a political subdivision of the State of Louisiana. As such the provisions of NLRA and NLRB are not applicable to the Authority.

However, the Authority hereby recognizes the right of its employees to bargain collectively through representatives of their own choosing and recognizes the Union as the sole collective bargaining agent for the employees within the bargaining unit.

The Authority hereby recognizes the Union as the exclusive bargaining agent for the following employee classifications: (1) accounts payable clerks, payroll administrator, senior payables clerks, receptionists, administrative assistant, HR specialists (benefits, leave, workforce development, employee engagement, administrative assistant, buyers, safety specialists; and (2) accountants, payroll administrators, budget analysts, senior budget analysts, transportation planners, planning and scheduling analysts, grants

analysts, senior grants analysts, grants accountants, data analysts, systems analysts, ADA specialists, and contract administrators; but excluding: (1) all probationary personnel as defined in Section 2(a) and 2(b) of this Article; (2) all confidential employees, managerial employees, guards, street supervisors, other individuals classified as supervisors; and (3) all bargaining unit employees represented by the Amalgamated Transit Union, Division 1560 and the International Brotherhood of Electrical Workers, Local 1700-4. As defined herein, confidential employees are persons responsible for negotiating, processing, handling, and reviewing the grievance process, or who assist and act in a confidential capacity to those who formulate, determine, and effectuate management policies with regard to labor relations or substitute for employees having such duties. Confidential Employees include employees from the Employee and Labor Relations and Talent Acquisition Division of the Human Resources Department, internal auditors, administrative analysts to department chiefs, and executive assistants to the CEO and Board Administration.

The aforementioned bargaining unit classifications enumerate the positions covered under the original agreement between the Authority and the Union. It is acknowledged that some of these positions are either no longer existent or are no longer included in the bargaining unit. The Authority and the Union hereby agree that the positions currently covered are enumerated in Article 12. Furthermore, the parties shall jointly endeavor to reconcile the classifications listed in Article 2 with those set forth in Article 12.

a.) **DEFINITION OF PROBATIONARY PERSONNEL** – "Probationary personnel" are newly hired persons who have not completed six (6) months of actual work in any on-job classification covered by this Collective Bargaining Agreement. The probationary period shall start on the date of hire. It is understood; however, that the probationary employee's seniority position shall be determined by their date of employment. During the training and probationary periods, the retention or discharge of employees shall be at the sole discretion of the Authority and the Authority's decision to discharge shall not be subject to the grievance procedures herein.

b.) The term newly hired, as it is used in the **DEFINITION OF PROBATIONARY PERSONNEL** in the Recognition clause, Article 2, Subpart (a.) of the collective bargaining agreement, refers to any employee who is hired into a job classification covered by the collective bargaining agreement, regardless of whether the employee was formerly employed by the Authority in a non-covered position.

c.) The Authority agrees to meet and treat with duly accredited officers of the Union upon all questions and grievances as provided hereinafter.

d.) When a new job classification is created within the bargaining unit or an existing one is eliminated, the Authority shall notify ULU and shall bargain with the Union regarding rates and conditions of the new position. And will include any such agreement in a separate Memorandum of Understanding between the Union and the Authority on this matter.

ARTICLE 3 - MEMBERSHIP:

a.) Employees who are covered by this Agreement have the right to join or not to join the Union, to maintain their membership or to discontinue their membership in the Union. Each employee shall decide such matters without coercion or discrimination by either party to this agreement.

b.) The Authority shall be required to recognize as a union steward any employee when the Union has informed the Authority in writing of the employee's name, department, and area of responsibility.

c.) The Union shall be given reasonable time of not more than one (1) hour during the new hire initial training period to orient new employees concerning matters which are in the mutual best interest of the parties. Representatives of the Authority shall meet with the representatives of the Union to effectuate the details of an orientation program. The Authority will notify the Union about any and all scheduled orientations for new bargaining employees.

d.) The Authority will provide a bulletin board at each location for the Union to post from time-to-time notices to provide information to the members of the Union. Union notices should be limited to these boards.

e.) An employee shall be allowed to wear a union button at work as long as it does not distract from their duties and is not disparaging to the Authority.

f.) Representational Activity: Upon receiving permission from his/her immediate supervisor, the Union Steward will be entitled to a reasonable amount of non-paid time for investigating, processing, and/or presenting grievances. The Union Steward will be paid in those instances where a meeting is scheduled at the convenience of the Authority and its representatives and when the Union Steward is scheduled to work and on the clock. Employees and employee representatives of the Union who participate in grievance hearings or other meetings with the Authority will be excused for that reasonable portion of the regular scheduled work period which occurs during the meeting. The number of employees attending such meetings on paid time shall be limited to the number reasonably necessary to attend to the business at hand, not to exceed the grievant and two (2) Union representatives.

g.) The Authority shall allow the union reasonable access to inter-office communication systems for transmission of information to the bargaining unit. Such transmissions shall identify the source as the Union and be appropriately sealed.

h.) Union Visitation: Representatives of the Union will be granted access to employee work areas during non-working time when necessary to maintain representation and bargaining responsibilities. Such access shall not be unreasonably denied.

i.) Union Business Leave – Union Conventions and Seminars: An employee or employees designated by the Union to attend Union-sponsored events shall be granted paid leave for scheduled work hours lost for such purposes; provided that the total leave granted under this section to all employees shall not exceed eighty (80) hours per calendar year and no more than three (3) employees from the bargaining unit may receive such leave at the same time. The Union must notify the Authority in writing, at least fifteen (15) calendar days in advance of such event, of the name(s) of the employee(s) designated to attend the seminar or convention, and the dates of their absence. The Authority may refuse to grant leave under this Section if the employee absence would adversely impact the operations of the Authority.

ARTICLE 4 – ASSIGNMENT OF UNION DUES INITIATION FEES AND ASSESSMENTS:

a.) From the pay of each employee who is a member of Local 100, ULU and who in writing authorizes and directs the Authority to do so, the Authority on the first (1st) payday of each month will deduct such a sum for Union dues, initiation fees and assessments as the operator authorizes, directs and assigns and as are consistent with law. Such assignment shall be effective for the calendar year in which such assignment is executed, and it shall continue in effect from year-to-year thereafter. The Authority will accept such assignment and will forward the amount thus deducted to Local 100, ULU together with an itemized statement showing the source of each deduction.

b.) After making the deduction, assigned, authorized, and directed as provided for in the preceding paragraph, the Authority will forward the total sums thus deducted to the assignee indicated within four (4) days after the payday upon which the deduction is authorized and directed to be made. The report of dues deduction shall be provided electronically in a spreadsheet format.

c.) If, for any payroll period in which the Authority is obligated to make deductions pursuant to this Section, the wages owed an employee (after deductions mandated by any governmental body) are less than the amount of money which the employee has authorized the Authority to deduct, the Authority shall make no deductions from wages owed by the employee for that payroll period. The Authority shall provide with the transmission of the dues to the Union, a list of all employees making payroll dues deductions.

d.) The employer agrees to deduct and transmit to Local 100, ULU for transmission to the Local 100, ULU Political Action Committee (PAC), the amounts specified by each employee from the wages of those employees who

voluntarily authorize such contributions on the forms provided for that purpose by the PAC. These transmittals shall occur monthly and shall be accompanied by a list of the names of those employees for whom such deductions have been made and the amount deducted for each such employee.

e.) The Union will hold harmless and indemnify the Authority against all cost of investigation and defense, and any and all liability claims of any kind which the Authority may incur or sustain as a result of relying on any assignment and deduction authorization or other notices (including, but not limited to, notice(s) of change(s) in regular dues structure) furnished by the Union to the Authority, or other liability that arise out of or by reason of actions taken by the Authority pursuant to this Article.

ARTICLE 5 – DIRECT DEPOSIT:

The employee shall authorize the Authority to deposit any amounts owed to the employee, as instructed by the employee, by initiating credit entries to the account at the financial institution(s) indicated by the employees online through their payroll self-service account or via paper form available through human resources.

ARTICLE 6 - GRIEVANCE AND GRIEVANCE PROCEDURES:

Definition of Grievance

a.) As used herein, grievance is defined as any dispute arising from the interpretation or application of this agreement, including any dispute between the Authority and an employee or the Union as to whether an employee has been disciplined, suspended or discharged for just cause.

Questions arising as to whether or not a particular claim or grievance meets the definition of a grievance stated herein may be taken up through the grievance procedure and submitted to arbitration, if necessary, by either the Authority or the Union.

If and when new policies are established or old policies revised resulting in a dispute between the parties, the Chief organizer or designee may submit such dispute directly to the 3rd step of the grievance procedure.

b.) Grievance Procedure:

First Level Grievance

A grievance as defined herein shall be considered in accordance with the following procedure. The steps in the grievance procedure which must be taken in order and within the time period set forth are as follows:

Step 1: Written Grievance to Immediate Director or Designee

If an employee believes that they have been unjustly treated, the employee may present a grievance through a representative of the Union (Local 100, ULU). The grievance must be presented in writing by the Union to the Immediate Director or designee not later than five (5) working days from the date of the occurrence that gave rise to the alleged grievance.

The immediate Director shall provide a written answer to the Union within five (5) working days following the date the grievance was held. If no written response from the Authority has been set forth, the grievance granted to the Union unless an extension has been agreed upon by both parties.

Second Level Grievance

Step 2: Written Appeal: The Appropriate Departmental Chief Officer, or Designee, The Chief Organizer, Union President and/or Designee

If the grievance is not resolved at Step 1, not later than five (5) working days after the receipt of the written answer at Step 1, the Union may file a written appeal and may request, in writing, a conference with the Appropriate Departmental Chief Officer or designee (property level) or designee.

At the second step, the Appropriate Departmental Chief Officer or designee shall provide a written answer to the grievance within five (5) working days following the date of the submission of the written appeal at Step 2, or the date of the Step 2 conference (if such is held at a later date) at which the grievance was discussed by the parties.

Third Level Grievance

Step 3: Final Written Appeal: The Chief Executive Officer, or Designee, The Chief Organizer, Union President and/or Designee

If requested in writing by the Union Representative within five (5) working days after reply from the 2nd step, a conference shall be held between the Union Representative and the Chief Executive Officer or an Authority designee not involved in the adverse action or the grievance process at a lower level, who shall make his decision known to the Union Representative within seven (7) working days following the date of the conference at which the grievance was discussed by the parties. Thereafter, if no satisfactory settlement is reached, the issue will be eligible for arbitration. If for any reason the Authority is unavailable, an extension of time can be granted if agreed

to by both parties. Nothing will preclude a grievance being resolved in a lower grievance level prior to mediation or arbitration. Mediation will be an option if both parties agree.

c.) **Mediation Procedure:**

The Authority and the Union shall set a panel for mediating unresolved grievances at which a mutually agreed upon mediator or arbitrator shall be present for such hearing. Should the panel be unable to reach an agreement, the Authority and the Union will move to arbitration as set forth Article 7.

d.) **Discipline of Employees:**

Section 1:

All discipline imposed or anticipated by the Authority against an employee for violations of its rules or other offenses must be conducted within ten (10) working days after any offense or alleged offense has been made known to the Authority or its officials. If the discipline is not imposed within the time limits set forth herein, such allegations shall be non-binding. Exceptions are permitted for investigations involving law enforcement.

When the Authority disciplines an employee and/or places an entry in the employee's file, the employee and the Union shall be provided a copy. An employee may request a file review with written notification to Human Resources.

Section 2: Just Cause

No employee may be discharged or disciplined without just cause.

Section 3: Conference

Before any employee is called into a conference or investigatory meeting for the purpose of imposing discipline, suspension, or warning, the employee shall be given the option of having present a union steward or representative.

Calculation of Time Limitations:

e.) Saturdays, Sundays, and holidays, including the Day after Thanksgiving, Christmas Eve and New Years Eve, and administrative office closures due to weather emergencies, natural disasters, and other unforeseen emergencies prompting the Authority to shut down operations shall be excluded in the calculation of all of the time limits set forth in Article 6 and 7.

f.) The time limitations set forth in this Article 6 are of the essence of this Agreement. Unless agreed to by both parties, no grievance shall be accepted by the

Authority unless it is submitted or appealed within the time limits set forth in Article 6 and 7 of this Agreement.

g.) If it is determined the employee was improperly suspended or discharged, the Authority shall reimburse the employee any/all lost wages and employee will resume in their status before disciplinary action.

h.) If the grievance or claim of unjust treatment is not settled by the foregoing procedure, the aggrieved party shall notify the other in writing within the five (5) days following the next monthly Union membership meeting which is held after receipt of the other party's final answer if it desires to take the grievance to arbitration. Selection of arbitrators and the arbitration procedures shall be in accordance with ARTICLE 7. Discharges shall be subject to arbitration.

i.) Processed in Working Hours: The parties agree that, as part of the consideration of this Agreement, grievances shall be processed during working hours in a diligent manner resulting in the least possible interference with the conduct of the Authority's business.

j.) Personnel Files: The employee shall be notified of any notices or information regarding disciplinary action or job performance placed in their file, and the employee shall be permitted to write a letter of response that shall also be placed in the file.

The Authority Grievance:

1st Step:

The Authority will discuss the grievance with the Chief Organizer/ Union President or designee at a mutually convenient time within seven (7) working days after knowledge of occurrence of the event complained of in order to try to reach a satisfactory settlement.

2nd Step:

If the Authority grievance is not settled in the 1st Step, it may be submitted to arbitration in accordance with the provisions of ARTICLE 7.

ARTICLE 7 - ARBITRATION AND ARBITRATION PROCEDURES:

Section 1. In the event either the Authority or the Union shall have demanded that a grievance be submitted to arbitration, as hereinabove provided, the following procedure shall be observed:

Section 2. Selection of Arbitrator - Within fifteen (15) working days from receipt of the request to arbitrate, the Chief Legal Officer and the local Chief Organizer, Union President, or their designated representatives, shall submit a jointly written request to a mutually agreed upon organization for a panel of seven (7) arbitrators who are experienced in handling the type of dispute involved.

Section 3. Upon receipt of the panel of arbitrators who meet the qualifications specified above, the parties shall jointly select the arbitrator listed thereon who is considered by them to be best qualified to decide the issue presented by the particular dispute. If the parties are unable to agree within five (5) days, excluding Saturday, Sunday, or holidays, after receipt of the panel of arbitrators, then each shall have the privilege of striking a name alternately from the panel submitted until only one (1) name remains, with the privilege of giving or taking the first strike being determined by lot. The panel member whose name remains shall be the impartial arbitrator. The parties shall jointly notify such panel member of their selection.

If the chosen arbitrator becomes unavailable, the parties will request another list and repeat the process.

Section 4. Fees and Expenses of Arbitrator - The expenses of the arbitrator shall be shared equally between the Authority and the Union, and each shall pay one-half of the costs, fees and expenses incidental to any such arbitration, exclusive of the fees and expenses of the attorneys or witnesses or other similar items of expenses incurred by each respective party. The arbitration proceedings may be recorded and transcribed by a court reporter, other qualified person or agreed to technical recording equipment by the parties' representatives. The party who orders the court reporter shall be solely responsible for the costs of recording and transcribing the arbitration proceedings unless the other party orders a copy of the transcript of the proceedings, in which case all costs of recording and transcribing shall be shared equally by the Authority and the Union.

Section 5. In the event of the failure of either party to act within the time limits provided within this Article, or as may be extended by agreement between the parties, the party so failing to do so shall forfeit its case.

Section 6. Saturdays, Sundays, holidays, and administrative office closures due to weather emergencies, natural disasters, and other unforeseen emergencies prompting the Authority to shut down operations shall be excluded in the calculation of the time limits provided in this Article. Such time limits shall be extended by agreement between the parties.

Section 7. The jurisdiction and authority of the arbitrators shall be confined exclusively to the interpretation and/or application of the express provision(s) of this Agreement at issue between the Union and the Authority.

The arbitrators shall have no authority to add to, detract from, alter, amend, or modify any provision of this Agreement; to impose on either party a limitation or

obligation not explicitly provided for in this Agreement; or to establish or alter any wage rate or wage structure that has been agreed to by the parties.

Nothing herein shall be construed as obligating either party to termination of this Agreement or any extension thereof, or to arbitrate the terms of any contract or agreement to be entered on the termination of this Agreement or any extension thereof.

The arbitrators shall be limited to specific claims arising out of the interpretation of the express provisions of this Agreement and past practices not inconsistent with this Agreement or any extension thereof.

Remedies - If through the grievance or arbitration procedures, an employee who was dismissed is reinstated, that employee shall be made whole from the date of dismissal to the date of reinstatement, less any resultant disciplinary suspension time, by being compensated with back pay for the hours the employee would have been regularly scheduled to work during that period, less any and all interim earnings received by the grievant, any unemployment compensation, any pay for any training programs, and sums the grievant could have earned by the exercise of reasonable diligence, and/or any other like sums received (or that could have been received) from any source whatsoever by the grievant during the back pay period. Upon completion of arbitration, the reinstated employee will be entitled to retain seniority position and be credited lost vacation time back to termination. Violations will stand for the purpose of record keeping unless arbitrator orders removal of violation from employee records.

Employees must provide valid proof of interim earnings from any source including wages, unemployment benefits, and payments for training or alternatively a sworn affidavit establishing that no such earnings or payments were received while terminated from the Authority. The Authority will verify interim earnings through official sources.

All settlements and arbitration awards shall be drafted separately and paid ten (10) days after wages are verified through official sources.

ARTICLE 8 – ATTENDANCE AND TARDINESS:

Punctual and regular attendance is an essential responsibility of all employees. The Authority requires that employees work in accordance with their approved work schedule: showing upon time; being ready for work; and completing the workday as scheduled. Those who are regularly or excessively absent, tardy, extend breaks or leave early may be subject to progressive discipline, up to and including termination.

The Authority will not penalize employees for tardiness or leaving early due to an emergency. If an employee is unable to work because of an unexpectant illness, emergency, or a sudden and urgent situation, the employee must notify their supervisor within one half before their scheduled workday, or as soon as possible. Those who have scheduled an upcoming absence or know they will be absent should notify their supervisor

as soon as possible, obtaining approval when necessary.

If an employee requires a regularly scheduled absence or appointment for ongoing medical treatment (e.g., prenatal care, chemotherapy, etc.), he/she must work with his/her supervisor to schedule appointments so as to minimize disruption of work. If an employee cannot schedule an appointment outside of work hours, he/she should schedule them at the beginning or end of the workday. If these appointments interfere with work productivity; the supervisor may work with Human Resources to adjust the employee's assignment or work schedule.

Note: a supervisor may request that the employee provide a doctor's note or other proof of scheduled appointments.

Employees must notify their supervisor each day they are unable to report to work, as described above, if possible, unless they have provided a doctor's note about the anticipated length of illness. Supervisors may request a doctor's verification if an employee's unscheduled absence extends beyond three (3) working days; or for a period of less than three (3) days if the employee has had frequent incidents of illness.

If the tardiness extends beyond one half of the scheduled workday, it is considered an absence. However, any employee whose tardiness or leaving early is frequent, excessive, or unsubstantiated may be subject to disciplinary action up to and including termination. Employees may have their paychecks docked for tardy time.

If an employee fails to notify his/her supervisor of an absence for three (3) consecutive working days, the employee will be considered to have abandoned his/her position and voluntarily resigned from the Authority.

Prior to termination of employment due to a failure to report an absence, the employee's supervisor will make reasonable attempts to contact the employee, and/or the employee's emergency contact. If unsuccessful in making contact, the supervisor will contact Human Resources for further instructions. This will allow the supervisor to determine whether an employee was incapacitated at the time of absence, and unable to call in due to a medical emergency.

The Authority considers six (6) separate incidents of unexcused absences within any rolling 12-month period excessive. Supervisors must communicate clearly the standards for discipline to employees and apply them consistently. If a supervisor believes that an employee's absences or tardiness may be caused by personal problems or substance abuse, he/she may refer the employee to the Employee Assistance Program. For more information, see the Drug and Alcohol-Free Workplace and/or the Employee Assistance Program policy, or contact Human Resources.

ARTICLE 9 - LEAVES OF ABSENCE AND EXCUSED ABSENCES:

a.) The Authority shall grant unpaid leaves of absence as required under the Family and Medical Leave Act (FMLA) and all other applicable federal and state laws.

b.) If the Authority grants an excused absence from work to an employee, this excused absence shall not be charged against the employee and shall be recorded as an uncharged absence.

ARTICLE 10 - LAYOFF AND RECALL:

The Authority shall give notice of intention to lay-off employees by posting a notice on the bulletin board at all stations at least one (1) week, or in lieu of prior notice the Authority will provide two (2) weeks' pay before the effective date of the lay-off and a copy of such notice shall be sent to the Union.

a.) The Authority will determine the timing of layoffs, the number of employees to be laid off, and how layoffs will be affected. A uniform reduction in the number of hours scheduled in a workweek for all employees shall not constitute a layoff. If the Authority lays off employees, the Authority will lay off in order of the most junior employees in the affected job classification first.

b.) If the Authority fills a vacancy in which employees are laid off, such employees shall be recalled in the reverse order of layoff.

c.) The Authority will forward notice of recall electronically and by certified mail to laid off employees at their last known address on record with the Authority, and a copy shall be sent to the Union. To protect their seniority, the employee is solely responsible for keeping the Authority informed of their current address and telephone number at all times. Any employee recalled under the provisions of this Article, who fails to notify the Authority within five (5) working days after receipt of the recall notice that he will report for work, shall have their name stricken from the seniority list and shall lose his seniority rights unless sickness or other valid reasons, not including other employment, can be demonstrated.

d.) Layoff and Recall - Layoffs will be according to job classifications affected, and the least senior employee in the affected job classification(s) within the department shall be the first laid off. To the extent possible, employees will be laid off in this order:

- 1) Temporary employees,
- 2) Probationary part-time employees,
- 3) Probationary full-time employees,
- 4) Full and part-time employees.

The most senior employee on layoff will be recalled first, and recall shall be by certified mail to the last known address with one-week notice to return; a copy of the recall notice will be sent to the union.

e.) If a qualified employee is laid off, payment for any accrued vacation shall be added to the final check in accordance with the provisions of Article 19.

ARTICLE 11 – FREE TRANSPORTATION FOR EMPLOYEES:

a.) Employees will be allowed free transportation on all lines upon presentation of a valid employee identification card.

b.) Employee must have his/her I.D. card on his/her person at all times when on duty and is subject to being checked for the presence of this card.

c.) If this I.D. card/badge is lost, the employee must notify immediately their Department Head, and all other employees must notify immediately their immediate supervisor. Employees will not be charged a fee for the replacement of this card. The employee will not be paid for any time required to make or replace cards. Damaged cards will be replaced free upon return to the Authority of the damaged card.

d.) This I.D. card is not transferable, and the use of this card by any person other than the employee to whom issued may result in termination.

e.) The selling or bartering of the I.D. card/badge will be grounds for termination. The lending, loaning, transferring, or using another employee's I.D. card/badge for any reason will be grounds for suspension and/or subject to termination.

f.) Upon separation of the employee from the Authority, this I.D. card must be returned to the Authority.

ARTICLE 12 – WAGES AND JOB CLASSIFICATIONS:

Employees in the bargaining unit shall be paid wages in accordance with the Board approved compensation structure.

Job Level, Grades, and Pay Bands as of December 14, 2023: Under this agreement, pay structures for employees will be on a scale based on the employees' job level, skills set, and experience. There are three grades for each job level and position. The pay band for each job classification shall be as provided below:

I. Administrative Support Specifications: Administrative Assistant, Accounts Payable Clerk, Receptionist

The pay band for Administrative Assistant, Accounts Payable Clerk, and Receptionist shall be:

Grade	Minimum	Midpoint	Maximum
1	\$43,070	\$51,480	\$59,889
2	\$49,530	\$59,200	\$68,871
3	\$57,210	\$68,675	\$80,139

II. Analysts Specifications: Budget Analyst, Data Analyst, Grants Analyst, and Systems Analyst

The pay band for Budget Analyst, Data Analyst, Grants Analyst, and Systems Analyst shall be:

Grade	Minimum	Midpoint	Maximum
3	\$57,210	\$68,675	\$80,139
4	\$66,550	\$76,333	\$89,347
5	\$78,315	\$85,334	\$100,185

III. Professionals Specifications: Buyer, Accountant, Contract Administrator, Grants Accountant, HR Specialist, Payroll Administrator, Safety Specialist, Systems Analyst, Transportation Planner, Planning and Scheduling Analyst

The pay band for Buyer, Accountant, Contract Administrator, Grants Accountant, HR Specialist, Payroll Administrator, Safety Specialist, Systems Analyst, Transportation Planner, and Planning and Scheduling Analyst shall be:

Grade	Minimum	Midpoint	Maximum
4	\$66,650	\$76,333	\$89,347
5	\$78,315	\$85,334	\$100,185
6	\$83,525	\$95,911	\$112,940

IV. Supervisors Specifications: ADA Specialist

The pay band for ADA Specialist shall be:

Grade	Minimum	Midpoint	Maximum

3	\$57,210	\$68,675	\$80,130
4	\$66,650	\$76,333	\$89,347
5	\$78,315	\$85,334	\$100,185

Adjustments to the salary maximums during the term of this agreement, if applicable, will be made in accordance with future Board actions and shall apply uniformly to both union and non-union positions, unless otherwise specified through the collective bargaining process.

Payment of wages will be made every other Friday, or earlier at the Authority's discretion, for all work performed, through the preceding two Saturdays. When a holiday falls on Friday, the Authority will make every effort to make payment on the preceding Thursday.

ARTICLE 13 – WORKING HOURS:

a.) The sole purpose of this Article is to provide a basis for the computation of straight time and overtime wages for bargaining unit classifications and nothing contained in this Article shall be construed as a guarantee or commitment by the Authority to any employee of a minimum or maximum number of hours of work per day, per week or per year.

Hours worked as defined by the Fair Labor Standards Act (FLSA) include all the time an employee is required to be on the employer's premises, on duty, or at a prescribed workplace.

Exempt employees perform work that is excluded from coverage under the Fair Labor Standards Act (FLSA) overtime rules. Exempt employees are therefore not entitled to overtime pay or on call pay.

On call time at an Authority worksite is considered hours worked and is compensable. On call time offsite is compensable if and when the employee is restricted from using this time freely.

The Authority's pay records, practices, and procedures shall govern the payment of all wages.

b.) The regular workweek is forty (40) hours. The workweek commences on Sunday and continues through the following Saturday. On occasion employees may be required to work beyond their normal scheduled hours.

c) Determination of Work Schedule and Assignments.

The Authority shall retain, in its sole discretion, the right to modify, alter and to redetermine from time to time the hours of work the work schedules and work assignments for each position in each job classification in the eligible classification.

To the extent possible, working hours and work assignments shall be assigned by seniority, whereby the most senior employees in each position for the affected employee classification will be given the opportunity to select working hours and work assignments over junior employees.

d) Changes in Work Schedules and Work in a Non-Bargaining Unit Hire Classification:

The Authority will pay nonexempt employees' overtime in accordance with the overtime pay provisions set forth below, for all hours worked over forty (40) in a workweek. The Authority reserves the right to use, in its sole discretion, extra personnel who are qualified and available to accommodate vacations, holidays, special projects and other needs of the transit business.

After working four or more hours in a higher job classification, the nonexempt employee will receive the rate applicable to the higher classification (subject to progression percentage) or his prevailing rate, whichever is higher, for actual hours worked in the higher classification. Exempt employees on an out-of-class assignment must perform the duties of a higher paying position for a minimum of two consecutive work weeks to be eligible for compensation at the rate applicable for the higher-paying duties.

e) Overtime: Nonexempt employees will be paid for all hours actually worked in excess of forty (40) hours during any workweek at an overtime of one and one-half times the straight time rate. Only actual hours worked, excluding sick leave, FMLA, STD, worker's compensation, vacation, holiday, lunch periods of at least thirty (30) minutes long, suspension time, any unexcused absence, time taken as leave without pay, taken as personal business, or other non-compensable time under FLSA will be counted towards determining eligibility for overtime pay. Nothing in this Agreement shall require the payment of the overtime rate for hours worked over eight (8) in any one day. If there are no volunteers for overtime, the junior person will be compelled to work. Employees are not permitted to perform overtime without advance authorization from the department head.

f.) Flextime: Flextime programs allowing for employees to begin and end work at nonstandard times within limits set by management shall be available to all regularly appointed employees working twenty (20) hours per week or more in the bargaining unit in accordance with the Authority's Attendance and Work Schedule Policy for its non-represented administrative employees.

ARTICLE 14 – SENIORITY:

a.) Except as provided otherwise in this Agreement, seniority shall mean an employee's length of continuous service in a job classification measured from the date and time the employee was hired into the job. If application of the preceding sentence

results in two (2) or more employees having the same seniority, the employee who first applied with the Authority shall be deemed more senior. Seniority shall not accrue to probationary personnel until completion of the probationary period set forth in Section 2 of this Agreement, at which time the employee shall possess seniority as defined in this Section. Seniority shall be applicable only as expressly provided in this Agreement.

b.) All employees shall be subject to this provision.

c.) An employee's seniority shall be lost for the following reasons:

- i.) Discharge (unless reinstated through grievance procedure), quit, retirement, death or resignation; or
- ii.) ii.) failure to give notice of intent to return to work after recall within the time period specified in Article 10 of this Agreement, or failure to return to work on the date specified for recall, as set forth in the written notice of recall; or
- iii.) except for layoff and work-related injury, time lapse of twelve (12) months since the last day of actual work for the Authority, regardless of reason; or
- iv.) failure to return to work upon expiration of a leave of absence; or
- v.) layoff for a period of twelve (12) months.
- vi.) After an employee has successfully completed the Probationary period, seniority shall be credited from the first day of employment. Seniority shall be recognized as employment with the Authority and its predecessors and shall not be confined or restricted to any specific department. In the event that any two (2) employees have an identical date of hire, the seniority order shall be determined by dates and times of the employees' applications for employment with the Authority. In the event of re-employment after a resignation or termination, seniority shall be computed from the date of such reemployment.

d.) Seniority: Any employee that voluntarily changes job classifications will enter into a new job classification at the bottom of the seniority roster. Any employee who changes their job classification as a result of job elimination or reduction in force will maintain their seniority within the new classification in which that employee is qualified.

e.) Application of Seniority: In all cases of advancement (except to supervisory and other positions outside the bargaining unit), demotion, filling vacancies, transfers, and layoff, the factors of (a) seniority and (b) technical and professional qualifications demonstrating classification competency shall be considered, and when the Authority determines that the factors considered in (b) are relatively equal among the various candidates, seniority shall govern.

f.) Job Bidding and Posting: When a vacancy occurs within a section due to retirement, advancements, discharge, increase in the number of authorized positions or resignation, it shall be posted on the Authority website and shall remain posted for a period of one (1) week. The Authority shall expedite the posting by filling the vacancy within a reasonable amount of time after the job posting is removed from the Authority website.

An employee must have been in their present assignment for six (6) months to be considered for filling vacancies outside of their current job classification.

In filling the vacancy, the Authority shall consider (a.) seniority in the job classification; (b.) the technical and mental ability required to perform the job; and (c.) the physical ability required to perform the job; and when the Authority determines that factors (b.) and (c.) are relatively equal among the various candidates, seniority in the job classification shall govern.

ARTICLE 15 - MISCELLANEOUS:

a.) The Authority and the Union recognize their responsibilities under Federal laws not to discriminate because of race, religion, creed, color, age, sex, national origin or disability.

b.) The parties agree that the former employees of New Orleans Public Service, Inc., will have all the rights and receive all benefits afforded under the terms of 49 U.S.C. 5333(b) formerly "13c" of the Federal Transit Act (Urban Mass Transportation Act of 1964).

c.) The Authority agrees to print and pay for enough contract agreements to furnish each employee with one copy, within forty-five (45) days after completion of negotiations and ratification by the membership.

d.) It is understood, however, that the probationary employee's seniority position shall be determined by his date of employment.

e.) During the probationary period, the retention or discharge of employees shall be at the sole discretion of the Authority and the Authority's decision to discharge shall not be subject to the grievance procedures herein.

f.) The probationary period for employees shall be up to six (6) months from the date of hire, during which the Authority has the exclusive right to determine the acceptability of performance of new employees before they shall be considered regular employees. The Authority shall not extend the six (6) month probationary period.

g.) Both parties hereby acknowledge and declare that this Agreement has been jointly drafted pursuant to the terms and conditions of the parties' negotiations. The parties agree that neither party shall be deemed to have solely drafted the Agreement or any provision hereto.

ARTICLE 16 – MANDATORY TRAINING AND EMPLOYMENT REQUIREMENTS:

All employees are required to complete all mandatory training, including online and in-person sessions, as scheduled by the agency. In addition, employees must fulfill other agency employment requirements, such as the timely completion of individual performance plans and any other documentation or actions as outlined by management or agency policy.

Failure to comply with these requirements may result in disciplinary action, up to and including termination of employment.

ARTICLE 17 – BEREAVEMENT LEAVE:

In the event of death in a full-time employee's family, a bereavement leave consistent with that provided to non-union employees will be granted.

a.) In the event of death in a full-time employee's immediate and relative family, a bereavement leave will be granted up to three (3) workdays off at straight time pay rate. If an employee must travel over 250 miles, the Authority will grant up to five (5) workdays off at straight time pay rate. The employee must be in regular pay status or on paid leave to be eligible for bereavement leave. Bereavement leave will not accrue. The immediate family consists of the employee's spouse/domestic partner and the following relatives of the employee or the employee's spouse/domestic partner: children (natural, adopted, foster, and step), parents (natural, adoptive, foster, and step), siblings, grandparents and grandchildren.

b.) The relative family consists of the employee's uncle, aunt, cousin, niece or nephew, or the spouse/domestic partner of the employee's sibling, child or grandchild. It also means the uncle, aunt, cousin, niece or nephew of the spouse/domestic partner, or the spouse/domestic partner of the sibling of the employee's spouse/domestic partner.

c.) Bereavement leave pay shall be limited to eight (8) hours pay at the employee's regular straight-time rate excluding overtime. Normal off days will not be counted in the bereavement leave days and the employee will not be paid for said off days.

d.) The bereavement leave is limited to (at the desire of the employee) the workday of employee's immediate or relative family member's transition through the two (2) week period following the employee's immediate or relative family member's transition or burial. Any deviations must be approved by the Head of Human Resources.

To be eligible for bereavement leave pay, the employee must notify the immediate supervisor in advance of the workdays for which he requests paid bereavement leave and specifies at that time the period of leave required. Employee may be granted three days immediately before or after vacation as bereavement leave with proof of the death of the family member, such as a funeral card, an obituary notice, a copy of a death certificate, or other independent documentation during the period of their approved vacation. Off days will not be included within the bereavement leave days. Proof of travel over 250 miles may be required for employees requesting up to five (5) workdays off due to travel. Proof of death and travel (if applicable) must be provided within fifteen (15) days of the request for paid bereavement leave. The Authority will recoup payment if proof is not provided.

e.) Bereavement leave pay shall not be paid in addition to any other allowable pay for the same day, including but not limited to, any day which falls during an employee's paid vacation, sick pay, or on Saturday, Sunday, or holidays unless it is a scheduled workday. In the event that one of the paid holidays specified in Article 19 falls on any of the bereavement leave days, the employee shall be entitled to holiday pay only, but not both holiday and bereavement leave pay. Bereavement leave pay shall not be included in computing overtime or premium pay.

ARTICLE 18 – JURY DUTY:

a.) In the event that an employee is required to serve on a duly constituted jury, the employee should submit a copy of a jury summons to their supervisor upon receipt. The employee's supervisor is to send it to Human Resources to be placed in the employee's personnel records file. The Authority is not responsible for any fines imposed by the court for an employee's failure to respond to a jury summons.

b.) Employees, regardless of shift or workweek schedule, must coordinate with their supervisor to ensure their responsibilities will be covered during their absence. Those working alternate workweek schedules are encouraged to adjust their schedule to a standard eight-hour day for the duration of their jury duty service.

c.) To keep their supervisor informed, it is requested that an employee notify their supervisor when postponing jury duty. For business necessities, the Authority may request that an employee postpone jury service.

d.) Upon arrival for the first day of jury service, employees must inform the court that the Authority provides jury duty pay to its employees for the full duration of a trial on which they serve. Employees on jury duty are expected to report to work on days when they are not required in court. Employees must immediately notify their supervisor if the trial is extended.

e.) Only employees who are on active payroll are eligible for Authority-provided, jury duty reimbursement. An employee does not lose benefits while on jury duty. Those summoned to jury duty service will receive regular straight time compensation for any regularly scheduled work hours, in the actual performance of jury services. Jury service does not count as time worked when computing overtime. Employees are subject to discipline for falsifying jury service when submitting their time sheet. Authority employees are not eligible to receive the court's juror fee.

f.) At the conclusion of jury service, employees must submit a copy of the Proof of Jury Service Certificate to their supervisor who will review it to ensure the jury service is accurately recorded on the employee's timesheet. Supervisors are responsible for sending the Jury Service Certificate to Human Resources to be placed in the employee's personnel file.

ARTICLE 19 – HOLIDAYS, VACATIONS, AND SICK LEAVE BENEFITS:

a.) Recognized holidays shall include:

New Year's Day	Thanksgiving Day
Martin Luther King Jr. Birthday	Day After Thanksgiving
Mardi Gras	Christmas Eve
Good Friday	Christmas Day
Memorial Day	New Year's Eve
Juneteenth (Observed)	Employee Birthday
Independence Day (Fourth of July)	Floating Holiday
Labor Day	

b.) Except as otherwise specifically provided herein, all holiday and vacation/PTO and benefits for the members of this bargaining unit hired after January 1, 2009, shall be identical to those benefits which accrue to the Authority's administrative non-bargaining unit employees subject at all times to the changes and/or amendments to those benefits, if any, that are effected by management from time to time. The Authority agrees to timely notify all employees and the union of any and all changes with respect to holiday, vacation/PTO and/or sick leave benefits.

The parties hereto acknowledge that a copy of the pertinent parts of the Authority's Policies and Procedures Manuals that address holiday, vacation/PTO and sick leave benefits are either in the possession of the union and its members, or it is readily accessible. The Authority's policies can be accessed on the Intranet in ADP.

The members of the bargaining unit hired prior to January 1, 2009, will retain the vacation earning schedule provided under TMSEL. Employees hired on or after January 1, 2009, will accrue leave (Vacation/PTO and sick) under the same vacation schedule as provided to non-union employees.

Vacation/PTO

c.) Each full-time and part-time employee will accrue PTO each pay period which is bi-weekly, in hourly increments based on their length of service as defined below. PTO is added to the employee's PTO bank per pay period. PTO taken will be subtracted from the employee's accrued time bank in one-hour increments. Temporary employees and interns are not eligible to accrue PTO.

d.) Eligibility to accrue PTO is contingent on the employee either working or utilizing accrued PTO/Sick Leave for the entire pay period. PTO is not earned in pay periods during which unpaid leave, short- or long-term disability leave, or workers' compensation leave are taken.

e.) Employees may use time from their PTO bank in hourly increments. Time that is not covered by the PTO policy, and for which separate guidelines and policies exist, include agency paid holidays, bereavement time off, required jury duty, and military service leave.

f.) To take PTO requires five business days of notice to the supervisor unless the PTO is used for legitimate, unexpected illness, or emergencies. In all instances, PTO must be approved by the employee's supervisor in advance.

g.) Absence due to emergency sick leave must be communicated to the supervisor 2 hours prior to the scheduled start of the employee's shift. This policy applies to all RTA employees. (Extenuating circumstances will be taken into consideration.)

h.) Vacation for all employees except for executives (CEO, Deputy CEO and Chiefs) is accrued based on length of service, from a minimum of 20 days to a maximum of 35 days per year for full-time employees, pro-rated for part-time employees. For the purpose of calculating the vacation accrual rate, there is only one initial hire date. Employees returning to the RTA employment shall have their accrual rate restored to the level attained prior to separation.

From the time that the employee reaches the sixth (6th) month of continuous employment or 1040 hours of work, whichever is earlier, on regular pay status to be eligible to use vacation. Once served, the eligibility waiting period need not be repeated by employees returning to RTA service, leave shall accrue as set forth below.

Accruals Chart
(Excludes Executives CEO, Deputy CEO and Chiefs)

Years of Service	Bi-weekly Accrual (approximate)	Annual Accrual	Maximum Allowable Accrual (3 x Annual Rate)
0 – 5 years	6.15	20 days/year 160 hours	60 days / 480 hours
6 – 10 years	7.69	25 days/year	75 days / 600 hours
11 – 15 years	9.23	30 days/year	90 days / 720 hours
16 + years	10.77	35 days/year	105 days / 840 hours

i.) No PTO will be added to an employee's PTO balance once the hour cap is reached. Any PTO inadvertently added after the hour cap is reached will be subtracted from the balance and considered part of the employee's Sick Leave Bank and is not payable to the employee upon separation. After an employee's PTO balance reaches the cap, the employee will cease to accrue PTO until the balance is reduced below the hour cap. Employees are responsible for monitoring and taking their PTO over the course of a year.

(PTO approval is subject to supervisory approval and not every employee can take accumulated time in December; the agency must continue regular business operations.)

j.) Employees are paid for the PTO they have accrued, up to their cap hours, upon termination or resignation of employment.

Sick Leave Bank

k.) At such time as an employee reaches the annual maximum PTO balance in any given year, that employee will be credited Sick Leave at the same rates as outlined above. When and if the employee reduces his/her PTO balance below the annual cap then PTO will accrue, and sick leave crediting will cease until the cap is again reached. Employees who have an individual sick leave bank are eligible to request paid leave from their own sick leave bank when their PTO has been exhausted. Sick leave is a gratuitous benefit provided at the discretion of the Authority and only in the event of serious illness as outlined herein. Sick leave is not accrued as PTO and is not payable to the employee upon separation.

l.) The Sick Leave bank can only be used for serious medical hardships or catastrophic illnesses or injury including conditions, which immediately and severely impact the health of the employee and/or the employee's immediate family and require absence from work. These conditions must also meet the definitions of a Serious Health Condition under the Family Medical Leave Act (FMLA).

m.) "Serious illness" generally does not include cosmetic treatments, minor conditions such as the common cold, earaches, headaches, the flu, routine doctor's appointments, or treatment with over-the-counter medication.

n.) Employees may apply for up to 120 hours/15 days of Sick Leave time per 12-month period. If an employee needs more time, allocation of additional days/hours from the Individual Sick Leave bank will be determined by the Chief Human Resources Officer or designee, on a case-by-case basis.

o.) Sick Leave usage and donation are subject to the regulations set forth in the Authority's Paid Time Off policy.

PTO Hours Cashout

p.) Employees may request to cash out PTO hours once in any 12-month period in accordance with the procedures set forth in the Authority's Paid Time Off policy.

ARTICLE 20 – INJURY ON DUTY PAY:

Employees shall receive only those benefits workers' compensation laws, specifically Louisiana Workers' Compensation provided under Louisiana Revised Statute, Title 23 Labor Compensation.

On The Job Medical Leave: An Employee injured on the job will be paid in full for the day of injury if he/she is unable to complete his/her workday. Medical leave of absence due to an employee's illness or injury on the job shall be granted by the Authority upon the employee providing medical documentation to support the need for the leave. Medical documentation may be required by the Authority throughout the period of absence. If the Authority requires the employee to go to their physician for a medical examination, it shall pay for the examination. An employee on medical leave of absence due to an on-the-job injury who is able to return to work and perform the essential functions of employee's position with or without accommodation will be reinstated subject to passing all return-to-work requirements with full seniority and no waiting period for participation in insurance benefits.

ARTICLE 21 – HEALTH AND WELFARE BENEFITS:

Section 1) Medical/Dental/Vision/Group Life:

a.) All regular employees subject to this Agreement who have been employed by the Authority continuously prior to the effective date of this Agreement and all employees, hired after the effective date of this Agreement, shall be eligible to participate in the Hospital/Medical, Dental, Life and Pharmaceutical Insurance Plans and shall be eligible to apply for coverage for their dependents.

- b.) Group insurance coverage equivalent to that offered to non-union employees will be provided.
- c.) To determine Authority and employee contribution levels toward any changes in the cost of insurance coverage during the term of the contract, the Authority contribution percentage of 80% and the employee contribution percentage of 20% shall be applied to any increases or decreases in the cost of insurance coverage under any plan offered by the Authority.
- d.) The Authority shall evaluate the cost of the insurance coverage Plans on an annual basis and give notice to the employee and the Union of any increases or decreases or plan design changes that may be required.

Any determined increases or decreases in the cost of the employee contribution shall be on at the start of the new plan year.

- e.) The Authority retains the right to determine premium rates for the various coverages and to select the carriers of the insurance.

Section 2) Post Retirement Medical:

To assist employees in obtaining health insurance during retirement, the Authority will make the following contributions to the Authority sponsored 457 (b) plan on behalf of employee determined by employee age and date of employment as set forth in the table below (only employees who are active TMSEL employees on 8/31/2009, hired prior to 1/1/2008, and transition to **Transdev, formerly Veolia, on 9/1/2009** are eligible. **The 15-year maximum expired 8/31/2024:**

Employee Category	Benefit
New Hires on or after 9/1/09	No annual insurance subsidy
TMSEL New Hires as of 1/1/08	No annual insurance subsidy
Prior TMSEL Active Employees as of 8/31/09, hired before 1/1/08, <u>under age 40 as of 1/1/09, hired by Transdev as of 9/1/09</u>	\$1,000/yr Authority contribution to 401(k) account for a maximum of 15 years while actively employed by Transdev. 5 year vesting schedule. Prior service recognized for vesting purposes. Annual benefit for active employees does not increase at age 40 to \$5K – it remains \$1K. This benefit will end in August of 2024.

<u>Prior TMSEL Active Employees as of 8/31/09, hired before 1/1/08, age 40 to 44 as of 1/1/09, hired by Transdev as of 9/1/09</u>	<p>\$5,000/yr Authority contribution to 401(k) account for a maximum of 15 years while actively employed by Transdev. 5 year vesting schedule. Prior service recognized for vesting purposes. Annual benefit for active employees does not increase at age 45 to \$6.5K – it remains \$5K.</p> <p>This benefit will end in August of 2024.</p>
<u>Prior TMSEL Active Employees as of 8/31/09, hired before 1/1/08, age 45 to 49 as of 1/1/09, hired by Transdev as of 9/1/09</u>	<p>\$6,500/yr Authority contribution to 401(k) account for a maximum of 15 years while actively employed by Transdev. 5 year vesting schedule. Prior service recognized for vesting purposes. Annual benefit for active employees does not increase at age 50 to \$8K – it remains \$6.5K.</p> <p>This benefit will end in August of 2024.</p>
<u>Prior TMSEL Active Employees as of 8/31/09, hired before 1/1/08, age 50+ as of 1/1/09, hired by Transdev as of 9/1/09</u>	<p>\$8,000/yr Authority contribution to 401(k) account for a maximum of 15 years while actively employed by Transdev. 5 year vesting schedule. Prior service recognized for vesting purposes. Special 5 year minimum payout for any employee who has 30+ years of employment.</p> <p>This benefit will end in August of 2024.</p>

The 15-year maximum expired 8/31/2024: If an Employee terminates employment during a Plan Year, the Additional Profit-Sharing Contribution outlined above will be prorated for the period of time the Employee was actively employed by the Authority. The prorated amount of the Additional Profit-Sharing Contribution will be allocated to the terminated Employee's account at the same time all other annual contributions for the year in which the termination occurred are allocated to Plan Participants' Accounts.

Section 3) Maternity Leave:

The Authority will comply with the provisions of the federal Family and Medical Leave Act (FMLA) and all other applicable federal and state laws. Under FMLA, eligible employees are provided up to 12 weeks of job-protected leave within a 12-month period. This leave can be used intermittently. Employees will be required to provide documentation for leave approval. Documentation required may include physician statements, custody documents, etc. Employees will be required to utilize available sick, vacation, and/or personal leave while out on FMLA.

Employees who do not qualify for FMLA leave may still qualify for maternity leave under the Authority's policy. The Authority will provide female employees with 8 weeks paid leave and 4 weeks unpaid disability leave for normal pregnancy, childbirth or related medical conditions.

Upon verification of pregnancy, an employee should notify her immediate supervisor to facilitate leave arrangements. Such notification should occur within the first

three (3) months of pregnancy. To ensure the health and safety of the employee, requests for medical leave and related benefits must, upon request of the Authority, be accompanied by an attending physician's statement detailing the physical/medical limitations prohibiting the employee's performance within the assigned job classification. It is the employee's responsibility to obtain such certification. The employee may be required to have an examination by a designated physician at the employer's expense. An employee may continue to work for such period as she is physically capable of satisfactorily performing her regularly assigned duties.

FMLA LEAVE: FMLA and any other legally required leaves taken, shall run concurrently unless specifically prohibited by law, with any leave of absence approved, and shall not be in addition to the medical or personal leave granted by the Authority. For purposes of determining the maximum period of time available to an employee, a twelve (12) month period shall be used. In addition, any period during which Employee receives benefits under any short-term disability or long-term disability policy or plan will also run concurrently with any other leaves of absence for employees under this paragraph or any other paragraph herein.

All Authority benefits based upon hours worked (e.g. vacation, sick, and personal days) will cease to accrue during any period of unpaid FMLA leave. If employees are using vacation and sick leave in conjunction with FMLA, they will continue to earn leave during their absence. Employees will accrue seniority during the period. Employees will be required to utilize available sick, vacation, and/or personal leave once the additional hours of paid non-accrued time is used while out on FMLA.

Eligible employees are entitled on return from leave to be reinstated to their former position or an equivalent position with equivalent employment benefits, pay, and other terms and conditions of employment. Exceptions to this provision may apply if business circumstances have changed (e.g., if the employee's position is no longer available due to job elimination). Exceptions may also apply for "key" employees who are highly compensated.

In addition, employees who have requested and been granted an extension of their leave after commencement of their FMLA coverage are not guaranteed reinstatement.

The Authority will pay its' portion of the employee's medical insurance up to thirty (30) days for an employee on personal leave of absence if the employee arranges to pay and pays his/her portion of the insurance premiums.

Section 4) Parental Leave:

The Authority provides up to eight (8) weeks of paid non-accrued time for maternity leave and up to four (4) weeks of paid time non-accrued time is given for paternity leave for fathers or domestic partners to care for a newborn child in substitution for unpaid Family and Medical Leave Act (FMLA).

This may not be taken simultaneously if the spouse or domestic partner also works at the Authority.

All Authority benefits based upon hours worked (e.g. vacation, sick, and personal days) will cease to accrue during any period of unpaid FMLA leave. If employees are using vacation and sick leave in conjunction with FMLA, they will continue to earn leave during their absence. Employees will accrue seniority during the period. Employees will be required to utilize available sick, vacation, and/or personal leave once the additional hours of paid non-accrued time is used while out on FMLA.

The employee is required to present a statement from a physician and any other verification requested by the appointing authority that is reasonable and necessary to confirm eligibility.

The employee must be eligible for and must elect to take FMLA leave in connection with the birth, or the placement of a child with the employee for adoption or foster care to receive paid parental leave in substitution of unpaid FMLA leave.

Parental leave may not be used by an employee more than once in a 12-month period regardless of whether more than one birth or placement event occurs within that 12-month timeframe. The 12-month period begins on the date of birth or placement of the child.

Section 5) Military Leave:

The Authority shall comply with the provisions of the Universal Military Training and Service Act and the Veterans Re-employment Rights Act. Except as may be required by law, any military leave granted shall be without pay. Under Louisiana state law, an employee on military leave shall continue to accrue sick leave, vacation leave and military leave on the same basis as he/she would have accrued during such leave during the period of service in the uniformed services.

Section 6) Rate of Pay:

Except as otherwise noted in this Article, for any paid leave taken under this Article, an employee shall be compensated at the straight time rate of pay for his job classification at the time the leave is taken. Hours of leave, whether paid or unpaid, shall not be deemed hours of work for the purpose of computing overtime or other premium pay under this Agreement.

ARTICLE 22 – FITNESS FOR DUTY EXAMINATIONS:

To ensure safety in the workplace and for the public, the Authority conducts medical fitness examinations in accordance with its Fitness for Duty policy. All Authority-

required medical examinations will be administered by a contracted Authority healthcare provider at the Authority's expense.

Notwithstanding any language which states or implies anything to the contrary, the RTA Board of Commissioners has approved the provisions of the Drug and Alcohol-Free Workplace Policy ("Policy"). The parties acknowledge that the Policy will be used Authority wide and that this is the sole reason for any express or implied language which states that it is an Authority established policy.

ARTICLE 23 – RETIREMENT PLAN:

All part-time and full-time employees shall be eligible for an Authority sponsored 457(b) defined contribution plan. The Authority contribution shall be determined by employee age and date of employment as set forth in the table below. A year of vesting service is earned based on working a minimum of 1,000 hours in a calendar year.

Only employees who were active TMSEL employees on 8/31/2009 and transitioned to Transdev, formerly Veolia, on 9/1/2009 are eligible for the enhanced grandfathered Nondiscretionary Authority Contributions indicated in the table below in the rows referring to TMSEL.

Employees who receive the TMSEL grandfathered Nondiscretionary Authority Contribution will also not receive the **New Hires as of 7/1/22** benefit outlined below that provides the 100% Authority Matching Contribution for every dollar deferred up to 6% of Eligible Compensation.

Employee Category	Benefit
New Hires as of 7/1/22	Authority Matching Contribution for every dollar deferred, up to a maximum of 6% of Eligible Compensation into the 457(b) plan. 6% maximum Authority Contribution after meeting eligibility waiting period. 3 year vesting schedule. 6% maximum Authority Contribution
New Hires on or after 9/1/09 6/30/2020	50% Authority Matching Contribution for every dollar you defer, up to a maximum of 6% of Eligible Compensation into the Authority sponsored 401(k) plan after meeting eligibility waiting period. 5 year vesting schedule. 3% maximum Authority Contribution.
TMSEL Active Employees as of 8/31/09, under age 40 as of 1/1/09	Effective 9/1/09, a 50% Authority Matching Contribution for every dollar you defer, up to a maximum of 6% of Eligible Compensation into the Authority sponsored 401(k) plan. 5 year vesting schedule. Prior service recognized for vesting purposes. 3% maximum Authority Contribution.

TMSEL Active Employees as of 8/31/09, age 40 to 49 as of 1/1/09	Effective 9/1/09, a 12% Nondiscretionary Authority Contribution of an employee's eligible compensation into the Authority sponsored 401(k) plan. Employee does not have to actively defer into the plan to receive the 12% contribution but is allowed to also defer in plan if the employee chooses. 5 year vesting schedule. Prior service recognized for vesting purposes.
TMSEL Active Employees as of 8/31/09, age 50+ as of 1/1/09, with less than 20 years of service	Effective 9/1/09, a 15% Nondiscretionary Authority Contribution of an employee's eligible compensation into the Authority sponsored 401(k) plan. Employees do not have to actively defer into the plan to receive the 15% contribution but is allowed to also defer in plan if the employee chooses. 5 year vesting schedule. Prior service recognized for vesting purposes.
TMSEL Active Employees as of 8/31/09, age 50+ as of 1/1/09, with 20 or more years of Service	Effective 9/1/09, a 22.5% Nondiscretionary Authority Contribution of an employee's eligible compensation into the Authority sponsored 401(k) plan. Employee does not have to actively defer into the plan to receive the 22.5% contribution but is allowed to also defer in plan if the employee chooses. 5 year vesting schedule. Prior service recognized for vesting purposes.

The parties acknowledge that the Defined Benefit Pension Plan offered through the collective bargaining agreement with TMSEL is frozen and Transdev North America, Inc., formerly Veolia Transportation Services, Inc., has no obligations associated with the Defined Benefit Pension Plan and makes no representation or warranty with respect to the benefits under said plan. References to said plan in this agreement are solely for the purpose of assisting employees in evaluating their overall retirement circumstances.

ARTICLE 24 – EMERGENCIES AND DISASTERS:

As used herein, an emergency is any unexpected situation involving public transportation that requires immediate action to protect life, safety, property, or operations. This includes, but is not limited to, natural events (e.g., severe weather), technological failures, infrastructure issues, or civil disturbances. Emergencies may disrupt service or operations but do not always result in widespread or long-term damage. It is important to understand that each emergency situation can present unique elements which may require the Authority to act or provide assistance to local, state, and federal partners.

A disaster is a severe event that has caused significant and widespread damage to RTA personnel, property, or operations. Disasters include, but are not limited to, major hurricanes, catastrophic flooding, large-scale infrastructure collapse, or events requiring sustained recovery efforts beyond normal emergency response. A disaster may trigger additional coordination with external agencies and activate long-term recovery procedures under the Authority's continuity and disaster recovery plans.

The parties agree to abide by the All Hazards Plan. As a result, all essential employees as defined by the All Hazards Plan are required to report to work fully fit for duty and the following shall occur:

1. All Authority employees are expected to report to work at your assigned time unless instructed otherwise by the CEO and/or their designee.
2. Maintain Professionalism and adhere to all Authority Policies and Procedures including Drug and Alcohol-Free Workplace HR23 (Any violation of Authority policies shall be subject to disciplinary action up to and including termination.)
3. Employee shall receive overtime according to company policy, the ULU's CBA or straight time if the threshold for overtime is not met. In cases where the current CBA conflicts with company policy, the CBA shall prevail.
4. Employees who are on call and have completed their shift will be compensated for their worked shift and any on call time unless overtime is worked, and the overtime threshold shall apply.
5. In cases where employees are requested to report back to work but are deemed no longer needed, the employee shall be paid a minimum of 2 hours.
6. Pay two (2) times the regular wage rate for ULU employees working during Authority declared emergencies as initiated by a formal statement.

In cases where the employer has determined to house employees due to the type of emergency or disaster, employees are required to report to work for an undetermined period of time, the following shall occur:

1. The Authority shall be monetarily responsible for housing and food (*a total of three meals a day depending upon report time and release time*).
 - a. Breakfast
 - b. Lunch
 - c. Dinner

RTA per diem rates for food and lodging follow the U.S. General Services Administration (GSA) Guidelines.

2. The following are excluded, and the employee will be held responsible for the incurred cost:
 - a. Room service

3. The Authority will provide transportation and or pay for parking.

ARTICLE 25 – EMPLOYMENT CONDITIONS:

a.) Sexual Harassment The parties mutually disapprove of all conduct which may reasonably be construed as sexual harassment under Title VII of the Civil Rights Act. The Authority to enforce all policies on sexual harassment strictly.

b.) Job Description All employees shall have access to a current job description. The determination of the job description is solely an exercise of management rights under Article I.

c.) Personnel File All employees shall have reasonable access to their personnel file and may with reasonable notice inspect their files during normal Authority business hours. It is understood that the employee will not be in a pay status while inspecting his personnel file unless he is using approved vacation time.

d.) Health and Safety The Authority shall comply with all applicable federal, state, and local regulations for health and safety in work locations.

ARTICLE 26 – RECIPROCAL WAIVER OF FUTURE BARGAINING:

a.) It is the intent of the parties that the provisions of this Agreement, which supersede all prior agreements and understandings between the Authority and the Union, if any, shall govern all relations between them and the employees covered by this Agreement and, shall be the sole source of all rights or claims which may be asserted pursuant to the grievance procedures or in arbitration, hereunder, or otherwise.

b.) The provisions of this Agreement may only be amended, supplemented, rescinded or otherwise altered by mutual agreement, in writing, between the Authority and the Union.

c.) The Authority and the Union expressly declare that this Agreement represents their full and complete agreement on hours, wages, and working conditions without reservations.

ARTICLE 27 – PAST PRACTICES:

The Authority and the Union agree that past practices, whether consistent or inconsistent, are specifically waived and relinquished, unless specifically documented and included by appendix or attachment to this agreement.

ARTICLE 28 - STRIKES AND LOCKOUTS:

The Union shall not engage in, authorize, sanction or condone its members taking part in, nor shall any of its members engage in or take part in any strike, including sympathy strikes, picketing or work stoppage involving the Authority's operations, premises or equipment during the term of this Agreement or any extension thereof. As long as the Union and/or the members do not engage in or take part in any strike, picketing or work stoppages involving the Authority's operations, premises or equipment, the Authority agrees that there shall be no lockout during the term of this Agreement or any extensions thereof.

ARTICLE 29 – TERM OF CONTRACT:

This contract shall be effective from July 1, 2025, the date of execution (except as otherwise specified) to December 31, 2028, and from year-to-year thereafter, unless written notice is received from either party no less than sixty (60) days prior to the expiration date indicating a desire to change or renegotiate the contract or any part of the contract. All terms of this Agreement shall continue in full force and effect until changed, revised, or amended by agreement of the parties as specified in this article.

ARTICLE 30 – SUCCESSORS AND ASSIGNS:

This Agreement and all of its terms and conditions shall inure to the benefit of and be binding upon the successors and assigns of the respective parties.

THUS, DONE AND SIGNED, in one (1) original, at New Orleans, Louisiana,

This 1st day of July 2025.

REGIONAL TRANSIT AUTHORITY

Lona Edwards Hankins
Chief Executive Officer

**UNITED LABOR UNION LOCAL
100**

Wade Rathke
Chief Organizer

Appendix: Glossary of Terms

Confidential employees – As defined herein, confidential employees are persons responsible for negotiating, processing, handling, and reviewing the grievance process, or who assist and act in a confidential capacity to those who formulate, determine, and effectuate management policies regarding labor relations or substitute for employees having such duties.

Disaster Declaration - A formal declaration by the RTA CEO, with approval from the RTA Board of Commissioners, recognizing that a catastrophic event—such as a natural disaster, major infrastructure failure, or other large-scale disruption—has caused substantial damage to RTA property, personnel, or operations. For purposes of this Agreement, a disaster declaration by the Mayor or Governor does not constitute an RTA Disaster Declaration unless specifically adopted by the RTA CEO with Board approval. Such a declaration may initiate recovery protocols, continuity planning, or other extraordinary measures to restore safe and effective transit service.

Emergency Declaration - A formal statement by the RTA CEO, with approval from the RTA Board of Commissioners, that a situation poses an immediate threat to safety, property, or operations and requires emergency action. For purposes of this Agreement, a declaration by the Mayor or Governor does not constitute an RTA Emergency Declaration unless specifically adopted by the RTA CEO with Board approval. Such a declaration may temporarily modify policies, procedures, or work schedules to ensure safety and service continuity.

Essential Employees – as defined in the “All Hazards Plan”, essential personnel are employees, who by virtue of their presence, specialized function, or necessary skills, are essential to conducting the business or certain operational needs of the RTA and are, therefore required to report for duty and serve on the RTA’s Incident Management Team (IMT) when needed. Essential employees are not immediately entitled to emergency pay unless the work performed meets FEMA reimbursement standards for eligible labor costs.

Excessive Unexcused Absences – Six (6) separate incidents of unexcused absences within any rolling 12-month period.

Exempt employees – Employees that are not entitled to overtime pay or on-call pay under the Fair Labor Standards Act (FLSA). Exempt employees are typically salaried and are excluded from minimum wage rules.

Grievance – A grievance is defined as any dispute arising from the interpretation or application of this agreement, including any dispute between the Authority and an

employee or the Union as to whether an employee has been disciplined, suspended or discharged for just cause.

Job Abandonment – Absences without notice for three (3) consecutive working days.

Job Classification – A category of jobs grouped with similar duties, responsibilities, and pay structures as defined by EEOC and/or job specification structures as indicated in RTA's Job Level, Grades, and Pay Bands guidelines.

Job Position – Refers to job title.

Newly Hired – As used in this agreement refers to any employee who is hired into a job classification covered by the collective bargaining agreement, regardless of whether the employee was formerly employed by the Authority in a non-covered position.

Nonexempt employees – Employees entitled to overtime pay (under the Fair Labor Standards Act) for working over 40 hours in a work week. Nonexempt employees are typically paid hourly for actual hours worked.

Probationary Personnel – Are newly hired persons who have not completed six (6) months of actual work in any on-job classification covered by this collective bargaining Agreement.

Seniority – Means an employee's length of continuous service in a job classification measured from the date and time the employee was hired into the job.

Unexcused Absences – Time off from work not approved by the employees' supervisor or manager and is not covered by an approved leave such as FMLA.



New Orleans Regional Transit Authority

2817 Canal Street
New Orleans, LA 70119

Board Report and Staff Summary

File #: 26-015

Board of Commissioners

RTA Labor Agreement with ATU Local 1560

DESCRIPTION: Approval of ATU Local 1560 Contract	AGENDA NO: Click or tap here to enter text.
ACTION REQUEST: <input checked="" type="checkbox"/> Approval <input type="checkbox"/> Review Comment <input type="checkbox"/> Information Only <input type="checkbox"/> Other	

RECOMMENDATION:

Authorize RTA's Chief Executive Officer to execute a three-year Labor Agreement with the Amalgamated Transit Union (ATU) Local 1560.

ISSUE/BACKGROUND:

The RTA assumed all full operations of the transit system effective December 20, 2020. As a result, the RTA inherited a labor agreement from the previous management company of ATU Local 1560. The agreement has an expiration date of June 30, 2025. On August 19, 2025, RTA and ATU Local 1560 executed an agreement to extend the existing labor agreement until a new contract is executed.

The RTA and ATU Local 1560 engaged in traditional bargaining. On January 16, 2026, a tentative agreement was reached by the RTA and ATU Local 1560 negotiating teams.

On January 17, 2026, the membership of ATU Local 1560 ratified the tentative agreement reached by the RTA and ATU Local 1560 negotiating teams on January 16, 2026.

DISCUSSION:

The new three-year Labor Agreement between RTA and ATU Local 1560 covers the period July 1, 2025, to June 30, 2028. The new agreement addresses both economic and non-economic matters.

FINANCIAL IMPACT:

On an annual basis, all employee wages and benefits related to this labor agreement will be included in the RTA's operating budget, which requires RTA Board approval. The total financial impact over the three year contract is not to exceed \$17,658,701.

NEXT STEPS:

Upon completion of the final labor agreement document, it will be executed by the RTA and ATU Local 1560 and copies distributed to all employees covered under the contract.

ATTACHMENTS:

Resolution - Authorization of RTA CEO to execute the ATU Local 1560 Contract

Prepared By: Kentrella Crawford
Title: Employee and Labor Relations Manager

Reviewed By: Seandra Allen Buchanan
Title: Chief Human Resources Officer

Reviewed By: Click or tap here to enter text.
Title: Click or tap here to enter text.



1/22/2026

Lona Edwards Hankins
Chief Executive Officer

Date



Regional Transit Authority
2817 Canal Street
New Orleans, LA 70119-6307

RESOLUTION NO. _____
FILE ID NO. 25-015 _____

STATE OF LOUISIANA
PARISH OF ORLEANS

**A RESOLUTION TO AUTHORIZE THE NEW ORLEANS REGIONAL TRANSIT
AUTHORITY'S CHIEF EXECUTIVE OFFICER TO EXECUTE A THREE YEAR LABOR
AGREEMENT WITH THE AMALGAMATED TRANSIT UNION LOCAL 1560**

Introduced by Commissioner _____, seconded by Commissioner _____.

WHEREAS, the Regional Transit Authority (THE "RTA") was created by the Regional Transit Act of 1979 as a political subdivision of the State of Louisiana; and

WHEREAS, the RTA pursuant to the Transfer Agreement executed June 28, 1983, by and among the City of New Orleans Public Service, Inc. (NOPSI), and the Regional Transit Authority, the RTA purchased all transit-related movable and immovable assets from NOPSI; and

WHEREAS, the RTA is enabling legislation mandated whom the RTA could employ and provided for the RTA contract with a transit management firm to provide the operators, mechanics, and support personnel to operate the transit system on a daily basis; and

WHEREAS, the RTA commenced operations of the transit system on July 1, 1983; and

WHEREAS, July 1, 1983, to December 19, 2020, the RTA contracted with various transit management companies to provide operators, mechanics, and support personnel to operate the transit system on a daily basis; and

WHEREAS, the various transit management companies had labor agreement with ATU Local 1560; and

WHEREAS, the last labor agreement with ATU Local 1560, which the RTA assumed on July 1, 2021, has expired June 30, 2025; and

WHEREAS, the RTA's enabling legislation was amended to allow the RTA to directly employ all employees necessary to operate the transit system; and

WHEREAS, on January 16, 2026, RTA and ATU Local 1560 reached a tentative agreement on a new three-year contract (July 1, 2025, to June 30, 2028) covering both economic and non-economic matters; and

WHEREAS, ATU Local 1560 has approved the tentative agreement reached by RTA and ATU Local 1560 on January 16, 2026; and

WHEREAS, the membership of ATU Local 1560 ratified the tentative agreement reached by the RTA and ATU Local 1560 on January 17, 2026; and

WHEREAS, ATU Local 1560 is represented by President Ronald Horn; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Regional Transit Authority that RTA's Chief Executive Officer, is authorized to execute the three year contract (July 1, 2025 - June 30, 2028) contract by and between RTA and ATU 1560 inclusive of the provisions of the January 16, 2026, tentative agreement.

Resolution No _____
File ID No 25-015
Page 3

**THE FOREGOING WAS READ IN FULL, AND THE ROLL WAS CALLED ON THE
ADOPTION THEREOF AND RESULTED AS FOLLOWS:**

YEAS: _____
NAYS: _____
ABSTAIN: _____
ABSENT: _____

AND THE RESOLUTION WAS ADOPTED ON THE __th DAY OF MONTH, 2026.

**FRED A. NEAL, JR.
CHAIRMAN
RTA BOARD OF COMMISSIONERS**



AGREEMENT BETWEEN
REGIONAL TRANSIT AUTHORITY
AND
AMALGAMATED TRANSIT UNION LOCAL 1560
FIXED, LIFT & ADMIN

July 1, 2025, TO June 30, 2028



**AGREEMENT BETWEEN
REGIONAL TRANSIT AUTHORITY AND
AMALGAMATED TRANSIT UNION, LOCAL 1560**

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PREFACE

RTA and ATU Local 1560 are committed to a collaborative workplace culture.

**AGREEMENT BETWEEN
REGIONAL TRANSIT AUTHORITY
AND
AMALGAMATED TRANSIT UNION, LOCAL 1560**

THIS AGREEMENT made and entered into, retroactively, to July 1, 2025, unless otherwise noted, by and between REGIONAL TRANSIT AUTHORITY (hereinafter referred to as the Authority) and Amalgamated Transit Union, (hereinafter referred to as the Union) Local 1560.

WITNESSETH:

The parties to this contract hereby recognize that they are engaged in a business impressed with a public service and that they owe to the public the duty and obligation to provide and render safe, adequate, continuous and efficient public transportation service and to that end they have entered into these mutual covenants with full recognition of the paramount rights and interest of the public and of their obligation to fully and sincerely cooperate to meet the public's requirements.

ARTICLE 1 – MANAGEMENT FUNCTIONS RESERVED:

- a.) The Authority reserves and retains all of its inherent rights to manage the business, and the Authority shall have the full and exclusive authority to determine and direct the policies, procedures and methods of operating its business. Without limiting the generality of the foregoing, the exclusive rights of management which are not abridged by this agreement include, but are not confined to, the right to determine and, from time-to-time to redetermine, the number, types and locations of its operations and the methods and equipment to be employed; to discontinue methods, equipment, or operations; the right to determine the qualifications for employees and to select its employees; to determine the size and composition of its working forces; to determine operating schedules and routes and operating rules and policies; to determine the number and type of equipment, materials and supplies to be used or operated and the services to be rendered or supplied; to hire, promote, lay-off and recall employees to work; to transfer and assign employees in accordance with the procedures set forth in ARTICLE 25; to reprimand, discharge or otherwise discipline employees for just cause; to schedule the hours and days to be worked on each job, run, tripper or charter and each shift; to discontinue, expand or reduce all or any part of its business operations; to determine the amount of supervision necessary; to establish, modify and enforce reasonable rules or regulations, policies and practices; to introduce new, different or improved methods of transportation, maintenance, service and operation; and, otherwise, generally to manage the operation and facilities and to direct the work force. The Authority's failure to exercise any function or right hereby reserved to it, or its exercising any function or right in any particular way, shall not be deemed a waiver of its rights to exercise such function or right.
- b.) The above enumerated rights of management are not all inclusive but indicate the types of matters which belong to and are retained by the Authority.

ARTICLE 1A – EMERGENCY:

As used herein, an Emergency is defined as any unexpected situation involving public transportation that requires immediate attention such as but not limited to, natural and technological emergencies. It is important to understand that each emergency situation can present unique elements which may require the Authority to act or provide assistance to local, state, and federal partners.

The parties agree to abide by the emergency preparedness plan.

As a result, all essential employees are required to report to work fully fit for duty and the following shall occur:

- a.) All Authority employees are essential employees and are expected to report to work at your assigned time unless instructed otherwise by the CEO and/or their designee.
- b.) Maintain Professionalism and adhere to all Authority Policies and Procedures including Drug and Alcohol Free Workplace (HR23). (Any violation of Authority policies shall be subject to disciplinary action up to and including termination.)

- c.) Employee shall receive overtime according to company policy, the ATU's CBA or straight time if the threshold for overtime is not met. In cases where the current CBA conflicts with company policy, the CBA shall prevail.
- d.) Employees who are on call and have completed their shift will be compensated for their worked shift and any on call time unless overtime is worked, and the overtime threshold shall apply.
- e.) In cases where employees are requested to report back to work but are deemed no longer needed, the employee shall be paid a minimum of 2 hours.
- f.) Pay two (2) times wage rate for ATU employees working during Authority declared emergencies.

In cases where the employer has determined to house employees due to the type of emergency, employees are required to report to work for an undetermined period of time, the following shall occur:

- a.) The Authority shall be monetarily responsible for housing and food (*a total of three meals a day depending upon report time and release time*).
 - a. Breakfast
 - b. Lunch
 - c. Dinner

RTA per diem rates for food and lodging follow the U.S. General Services Administration (GSA) Guidelines.

- b.) The following are excluded, and the employee will be held responsible for the incurred cost:
 - 1. Room service
- c.) The Authority shall provide transportation and/or pay for parking.

ARTICLE 2 -RECOGNITION:

The Authority hereby recognizes the Union as the exclusive bargaining agent for: (1) all operators including extra supervisors and extra clerks that are detailed to "extra personnel duties," of streetcars and buses owned and/or operated by the Authority; (2) all full-time transit tellers, reservationists, router/editors, dispatchers, depot clerks, operations training instructors (excluding contract maintenance training instructors), communications dispatchers and customer service representatives employed by the Authority; but excluding all extra, and probationary personnel as defined in Sections 2(a) and 2(b) of this Article, respectively; and excluding all office clerical; managerial personnel; confidential personnel; professional employees; guards; watchmen and supervisors as defined in the National Labor Relations Act, as well as all other personnel.

- a.) **DEFINITION OF EXTRA PERSONNEL** – "Extra personnel" are persons employed by the Authority as transit operators who are scheduled from time to time on a temporary basis, at the Authority's discretion, to work in the depot clerk, communication dispatcher, and instructor job classifications.
- b.) **DEFINITION OF PROBATIONARY PERSONNEL** – "Probationary personnel" are newly hired persons who have not completed six (6) months of work in any on job classification covered by this Collective Bargaining Agreement and the probationary period shall start on the date of hire. It is understood; however, that the probationary employee's seniority position shall be determined by their date of employment. During the training and probationary periods, the retention or discharge of employees shall be at the sole discretion of the Authority and the Authority's decision to discharge shall not be subject to the grievance procedures herein.
- c.) The Authority agrees to meet and treat with duly accredited officers of the Union upon all questions and grievances as provided hereinafter.

ARTICLE 3 - MEMBERSHIP:

Employees who are covered by this Agreement have the right to join or not to join the Union, to maintain their membership or to discontinue their membership in the Union. Each employee shall decide such matters without coercion or discrimination by either party to this Agreement.

ARTICLE 4 - ASSIGNMENT OF UNION DUES, INITIATION FEES AND ASSESSMENTS:

- a.) From the pay of each employee who is a member of Local 1560 and who in writing authorizes and directs the Authority to do so, the Authority on the first (1st) payday of each month will deduct such a sum for Union dues, initiation fees and assessments as the employee authorizes, directs and assigns and as are consistent with law. Such assignment shall be effective for the calendar year in which such assignment is executed, and it shall continue in effect from year-to-year thereafter. The Authority will accept such assignment and will forward the amount thus deducted to Local 1560 of the Amalgamated Transit Union or the designee of said Local 1560 together with an itemized statement, broken down by employee category and mode and stating arrearages, showing the source of each deduction.
- b.) After making the deduction, assigned, authorized and directed as provided for in the preceding paragraph, the Authority will forward the total sums thus deducted to the assignee indicated within seven (7) days after the payday upon which the deduction is authorized and directed to be made.
- c.) Employees who desire to join or withdraw membership from the Union will be referred to the Union's Financial Secretary. Members of the union agree and authorize the Authority to deduct from their pay, dues, initiation fees and assessments, and remit the same to the union's financial secretary. The authorization shall continue in effect for one year and may only be revoked by written notice to the union not more than thirty days and not less than fifteen days prior to enrollment date. If notice is not given in compliance with this section, the authorization shall be renewed automatically for additional terms of one year each.
- d.) The Authority agrees to deduct and transmit to (Treasurer of) ATU Local 1560 for transmission to the Amalgamated Transit Union Committee on Political Education, (ATU- COPE), the amounts specified by each employee from the wages of those employees who voluntarily authorize such contributions on the forms provided for that purpose by the ATU-COPE. These transmittals shall occur monthly and shall be accompanied by a list of the names of those employees for whom such deductions have been made and the amount deducted for each such employee.
- e.) The Union will hold harmless and indemnify the Authority against all cost of investigation and defense, and any and all liability claims of any kind which the Authority may incur or sustain as a result of relying on any assignment and deduction authorization or other notices (including, but not limited to, notice(s) of change(s) in regular dues structure) furnished by the Union to the Authority.

ARTICLE 4A – DIRECT DEPOSIT:

The employee may authorize the Authority to deposit any amounts owed to the employee, as instructed by the employee, by initiating credit entries to the account at the financial institution(s) indicated by the employee online through their payroll self-service account or via paper form available through human resources.

ARTICLE 4B – PAYROLL AND PAY CODE TRANSPARENCY:

The Authority will provide employees with a clear explanation and reference guide on how to read and understand their pay stubs. This guide will be included in the employee training and made available to all employees.

All current pay codes applicable to bargaining unit employees shall be listed in an appendix at the back of this Collective Bargaining Agreement for reference.

ARTICLE 5 – UNION INVESTIGATION RIGHTS

- a.) The Union shall be entitled, upon request in writing, to copies of all records and reports relevant to its investigation or presentation of a grievance or of a suspected violation. Union officials may receive copies of relevant materials in an employee's file, only if the employee is present to give oral permission or has provided the Authority with written authorization. Any information and documents in the employee's file which the Authority deems confidential in nature are not available without a written request by the employee and approval by the Authority.
- b.) A representative of the Union may enter Authority's property to investigate grievances or observe working conditions provided that notice is given to the appropriate supervisor in advance of such visit and further provided that such visit by the representative shall not interfere with the work of employees. The Union shall request these items orally, in writing and/or electronically.

The Authority shall provide to the Union the following: video and audio recordings (if it exists), reports and documents involving this Case including Police, Supervisor, Management and Executive report/s ALL findings in reference to this case at hand that are in the Authority's possession.

- c.) Copies of the Authority's forms listing all employees working each day, and hours worked, shall be provided to the Union when requested.
- d.) The Authority will provide a meeting room in conjunction with grievance/discipline hearings.
- e.) Authority: Recordings (audio and video) will be retained subject to applicable local, state and federal laws.

1. The Authority will maintain recorded telephone and radio conversations of the Fixed Route dispatch offices, radio control, clerks, safety and security office. The Union will have access to these records, documents, reports, videos and audios.

2. All recordings will be kept by the Authority.

3. If an issue arises between the Employee and the Authority, and the information needed has been recorded, then the Authority will make the recording accessible to assist in resolving the issue.

4. The Union and the Authority shall sign a Confidentiality/Non-Disclosure Agreement outlining video and audio use and restrictions.

5. In the absence of other substantiating evidence, there will be no penalty imposed upon the Employee in the situations listed below:

- Unintelligible recording(s).
- Missing recording(s).
- Verifiable radio malfunction(s).
- Missing report/s, document(s), statements and witness(es)

Article 5A - DIGITAL RECORDING DEVICES

The Authority may employ current and new technology devices and systems, including but not limited to video systems, GPS, mobile data terminals/computers, camera-based video monitoring systems and other present or future technologies for the transit industry, in order to help ensure the safety of the driver and passengers, and compliance with all federal, state and local driving rules and regulations by both the driver and the motoring or pedestrian public.

The Authority desires to use audio and video digital recording devices ("Equipment") to increase public and employee safety for quality assurance, manage risk, and maximize service to the public. While these are the primary purposes of the Equipment, The Authority also desires to use the Equipment to supplement its current investigation procedures regarding potential misconduct. Therefore, the parties agreed to the following:

- a.) The Authority and the Union acknowledge that the primary purpose of the Equipment is to increase public and employee safety and to provide quality assurance. Therefore, the parties agree that video and audio information recorded by the Equipment shall not be randomly or routinely reviewed for performance reasons. This is referred to by the parties as "targeted surveillance" or "fishing." Such targeted surveillance or fishing is not allowed. A Precipitating Event shall include but is not limited to: (1) a citizen, customer, or employee complaint, (2) an accident, injury or incident, (3) a claim filed against The Authority, (4) investigations of alleged misconduct, or (5) requests by law enforcement agencies or other state or federal agencies.
- b.) Information obtained in such a review unrelated to the Precipitating Event may be considered by the Authority in making an appropriate response or initiating discipline.
- c.) If the Authority determines, based upon review of the video or audio recordings by the Equipment, that an operator may be subject to potential discipline, the Authority will notify the Union and allow the Union an opportunity to review the recording prior to a hearing.
- d.) The Equipment shall not be used to record protected Union speech. The Union agrees to caution its stewards, officers, agents, and members to exercise its due diligence in discussing Union protected speech in private.
- e.) The use of camera and audio recordings may be used by the Authority for the purpose of training. Before recordings are utilized for training prior authorization by the President/Business Agent or their designee and by the employee involved in a recording must be obtained. Identifying features of the employee will be blurred or removed at the employee's request from the recording before being used for training purposes. The extent to which the recordings will be utilized for training will be up to the employee involved.

ARTICLE 6 - GRIEVANCE AND GRIEVANCE PROCEDURES:

- a.) As used herein, a grievance is defined as any dispute arising from the interpretation or application of this Agreement or any dispute between the Authority and an employee or the Union as to whether an employee has been disciplined, suspended or discharged for just cause.

Questions arising as to whether or not a particular claim or grievance meets the definition of a grievance stated herein may be taken up through the grievance procedure and submitted to arbitration, if necessary, by either the Authority or the Union.

If and when new policies are established or old policies revised resulting in a dispute between the parties, the Union President may submit such dispute directly to the final step of the grievance procedure.

- b.) **Grievance Procedure:**

A grievance as defined herein shall be considered in accordance with the following procedure. The steps in the grievance procedure which must be taken in order and within the time period set forth are as follows:

Step 1: Written Grievance to Immediate Director or Designee

If an employee believes they have been unjustly treated, the employee may present a grievance through a representative of the Union. The grievance must be presented in writing by the Union to the Director or Designee, as designated below, not later than five (5) business days from the date of the occurrence that gave rise to the alleged grievance:

<u>Job Classification</u>	<u>Immediate Supervisor for Purpose of First Step Grievance</u>
Operators	Director
Transit Tellers	Director
Customer Service Representatives	Director
Operations Training Instructors	Director
Reservationists	Director
Depot Clerks	Director
Communications Dispatchers	Director
Router/Editors	Director
Dispatchers	Director

Upon receipt of the grievance, the parties at each step of the grievance process will have five (5) business days to arrange a meeting between the Union Officer(s) or their designee and Management. At each step of the grievance process, the grievance meeting will be conducted by the appropriate Director, Chief Executive or their designee.

A written answer to the grievance (individual or collective) shall be provided to the Union within five (5) business days following the date of the grievance meeting. If management fails to respond within the specified time limits, the remedy asked for in the grievance shall be granted to the Union unless an extension has been agreed upon by both parties.

Step 2: Written Appeal: The Appropriate Departmental Chief Officer or Designee, The Union President and/or Designee

If within five (5) business days, no satisfactory settlement is reached between them, then within ten (10) business days the grievance shall be submitted in writing by the Union's properly accredited committee to the Appropriate Departmental Chief Officer of the Authority or designee. If within five (5) business days thereafter no satisfactory settlement is reached the issue will be eligible for arbitration. If for any reason the Authority is unavailable, an extension of time can be granted if agreed to by both parties. Nothing will preclude a grievance being resolved in lower level prior to mediation or arbitration. Mediation will be an option if both parties agree.

Step 1: The Authority Grievance

The Authority will discuss the grievance with the Union President at a mutually convenient time within seven (7) business days after knowledge of occurrence of the event complained of to try to reach a satisfactory settlement.

Step 2:

If the Authority grievance is not settled in Step 1, it may be submitted to arbitration in accordance with the provisions of ARTICLE 7.

If it is determined the employee was improperly suspended or discharged, the Authority shall reimburse the employee any/all lost wages and employee will resume in their status before discipline action.

Saturdays, Sunday's, holidays and the day before and after Christmas and administrative office closure due to weather emergencies, natural disasters, and other unforeseen emergencies prompting the Authority to shut down operations shall be excluded in the calculation of the time limits provided in this Article. Such time limits shall be extended by agreement between the parties.

ARTICLE 7 - ARBITRATION AND ARBITRATION PROCEDURES:

Section 1. In the event either the Authority or the Union shall have demanded that a grievance be submitted to arbitration, as hereinabove provided, the following procedure shall be observed:

First: Within five (5) business days after one party shall have duly served a written demand for arbitration upon the other party, each party shall:

- a.) Appoint one (1) person to serve as its member of the board of arbitration. Both parties will set up a time to contact the Federal Mediation and Conciliation Service (FMCS) or a mutually agreed upon organization for an Arbitrator whose ruling shall stand; and
- b.) Notify the other party in writing of the name of its arbitrator so appointed.

Second: The parties may, with mutual agreement, take a grievance to mediation prior to proceeding to Arbitration. Following mediation or Step 2, whichever is applicable, the Authority and the Union shall meet within ten (10) days and endeavor to settle and determine the dispute created by the grievance or grievances in question. If they fail to settle and determine the dispute within ten (10) business days after their first meeting, the parties shall forthwith proceed to select an arbitrator. The Authority and the Union will contact the FMCS or a mutually agreed upon organization and request submission of seven (7) disinterested persons who are members of the National Academy of Arbitrators, qualified and experienced in handling the type of dispute involved and willing to act as the impartial arbitrator. Between the two parties only one list of seven may be rejected. From such list the party requesting arbitration shall strike one name and thereafter the parties shall alternately strike names until one (1) name remains on the list. The person whose name remains on the list shall be appointed arbitrator in the matter.

Section 2. If the chosen arbitrator becomes unavailable, the parties will request another list and repeat the process.

Section 3. The arbitrator shall meet, organize and conduct all its proceedings in the City of New Orleans, Louisiana at such times as may be mutually agreed upon between the parties, and shall thereafter continue to meet on every day that it is practical for them to meet, until all evidence and arguments have been received and heard. The arbitrator shall establish their own rules of procedure, not inconsistent with the terms of this Agreement

Section 4. The decision of the arbitrator shall become final and binding on the parties of this Agreement when delivered to them in writing.

Section 5. The parties hereto shall each pay the fees and expenses of the arbitrator. The fees and expenses shall be borne equally by the parties. Such expenses shall include any cost for recording of proceedings made by either party, should the other party or the arbitrator request a copy of such recordings.

Section 6. In the event of the failure of either party to act within the time limits provided within this Article, or as may be extended by agreement between the parties, the party so failing to do so shall forfeit its case. Therefore, the other party case shall be upheld.

Section 7. Saturdays, Sundays, holidays, the day before and after Christmas, and administrative office closure due to weather emergencies, natural disasters, and other unforeseen emergencies prompting the Authority to shut down operations shall be excluded in the calculation of the time limits provided in this Article. Such time limits shall be extended by agreement between the parties.

Section 8. The jurisdiction and authority of the arbitrators shall be confined exclusively to the interpretation and/or application of the express provision(s) of this Agreement at issue between the Union and the Authority.

The arbitrators shall have no authority to add to, detract from, alter, amend, or modify any provision of this Agreement; to impose on either party a limitation or obligation not explicitly provided for in this Agreement, or

to establish or alter any wage rate or wage structure that has been agreed to by the parties.

Nothing herein shall be construed as obligating either party to termination of this Agreement or any extension thereof, or to arbitrate the terms of any contract or agreement to be entered on the termination of this Agreement or any extension thereof.

The arbitrators shall be limited to specific claims arising out of the interpretation of the express provisions of the Agreement and past practices not inconsistent with this Agreement.

If through operation of the grievance or arbitration procedures, an employee who was dismissed is reinstated, they shall be made whole from the date of dismissal to the date of reinstatement, less any resulting disciplinary suspension time, by being compensated with back pay for the hours the employee would have been regularly scheduled to work during that period, less any and all interim earnings received by the grievant, any unemployment compensation, any pay for any training programs, any sums the grievant could have earned by the exercise of reasonable diligence, and/or any other like sums received (or that could have been received from any source whatsoever by the grievant during the back pay period).

All settlements and arbitration awards shall be drafted separately and paid within fifteen (15) days.

ARTICLE 8 – UNIFORMS:

The Authority is transitioning its uniform allowance program. To ensure continuity of uniform issuance during the uniform transition process, employees eligible for a uniform allowance shall continue to receive the uniform allowance in the form of a direct deposit payment to their bank account on file.

Employees issued a uniform allowance must submit valid itemized receipts for approved uniform purchases within thirty (30) calendar days from the date the uniform allowance is issued and equal to the full amount of the allowance received. Failure to submit within the specified timeframe, or submission of receipts that do not total the full allowance amount, shall result in recoupment of the unsubstantiated portion of the uniform allowance through payroll deduction or other lawful means in accordance with applicable law.

- a.) All new hire operators, upon successful completion of training, shall be issued a voucher for seven (7) sets of uniforms. Uniforms will be issued as follows:

Seven (7) Shirts

Seven (7) Trousers – Fixed and Para Operators

Five (5) Long and Two (2) short – (all operators can wear shorts April 1 – Oct 31). Knee length shorts permissible. Tights, stretch, spandex material, or tight fitting is not permitted.

One (1) Sweater

One (1) Jacket

Two (2) Ties

Two (2) Pairs of Socks

One (1) Belt

Uniform shoes shall be paid for by the employee.

The Authority agrees to provide payment for uniforms valued at five hundred dollars (\$500.00) annually to be paid during the month of July. All uniform/clothing items must have the RTA logo and fit properly and not tightly, be clean and serviceable and pressed when necessary. An operator must have completed one (1) year of continuous service after the issuance of uniforms to be eligible for uniforms at the next scheduled date.

Streetcar operators will be provided by the Authority, black knit skull caps with RTA logo for protection from the cold. In addition, heavy outer garments will be allowed provided they are black.

- b.) The Authority-prescribed uniform must be worn by all uniformed staff while on duty. All staff not in uniform shall not be allowed to work.

All other ATU members except Transit Information Operators will receive payment for uniforms valued at five hundred dollars (\$500.00) annually to be paid during the month of July for all uniformed departments.

Each employee shall be responsible for the cleaning of the uniform. An employee must have completed one (1) year of continuous service after the issuance of uniforms to be eligible for uniforms.

- c.) Employees are required to report each day in a proper and clean uniform. Employees reporting not in a proper and clean uniform shall not be allowed to work. Employees who are determined not to be in proper and clean uniform will be allowed two (2) hours at no pay to comply. Failure to comply within the two (2) hours will result in a "miss".
- d.) All uniformed staff shall wear the prescribed uniform.
- e.) Authority approved pull over polo shirts and shorts (all operators) may be worn on all days between April 1 through October 31. The uniform may be modified for special occasions and events upon approval by all parties.
- f.) All newly hired operators will receive raingear – including top/bottom rain suit and rain boots. Due to normal wear and tear, replacement raingear will be issued every three years.

ARTICLE 8A – EQUIPMENT PROCUREMENT COLLABORATION:

The Authority shall include the training department in their design process when purchasing new equipment.

ARTICLE 9 - PAID BEREAVEMENT LEAVE:

- a.) In the event of death in a full-time employee's immediate family, a bereavement leave will be allowed up to a maximum of three (3) workdays. If an employee must travel over 250 miles, the Authority will grant up to five (5) workdays off at straight time pay rate. The employee must be in regular pay status or on paid leave to be eligible for bereavement leave. Bereavement leave will not accrue. The immediate family shall be limited to spouse, mother, father, brother, sister, mother-in-law, father-in-law, natural grandparents or children of the employee, stepfather or stepmother or the death of the employee's spouse's stepfather, stepmother, brother, or sister.
- b.) Bereavement leave pay shall be limited to hours the number of hours the employee is regularly scheduled to work to be paid at the employee's regular straight-time rate excluding overtime. Normal off days will not be counted in the bereavement leave days and the employee will not be paid for said off days.
- c.) The bereavement leave may be taken (at the desire of the employee) on the workday of the employee's immediate or relative family member's transition and at any time within thirty (30) calendar days following the employee's immediate or relative family member's transition or burial. Any deviation must be approved by the Head of Human Resources.

To be eligible for bereavement leave pay, the employee must notify their immediate supervisor in advance of the workdays for which they request paid bereavement leave and specify at that time the period of leave required. Proof of travel over 250 miles will be required for employees requesting up to five (5) workdays off due to travel. Employee must provide proof of the death of the family member, such as a funeral card, an obituary notice, a copy of a death certificate, or other independent documentation within thirty (30) calendar days of requesting paid bereavement leave. The Authority will recoup payment if proof is not provided.

- d.) Funeral Bereavement leave pay shall not be allowed for any day which falls during an employee's paid vacation or on Saturday, Sunday or holidays unless it is a scheduled workday. In the event that one of the paid holidays specified in Article 33 falls on any of the bereavement leave days, the employee shall be entitled to holiday pay only, but not both holiday and bereavement pay.

Bereavement leave pay shall not be included in computing overtime or premium pay. Employee may be granted three days immediately before or after vacation as bereavement leave with proof the death of the family member. Off days will not be included within the bereavement leave days.

- e.) Bereavement leave pay will not be paid in addition to any other allowable pay for the same day, including but not limited to, holiday pay and sick pay.

ARTICLE 10 - BULLETIN BOARDS:

The Authority will provide a bulletin board at each station for the Union to post from time-to-time notices to provide information to the members of the Union.

ARTICLE 11 - UNION BUTTONS/PINS:

The employees who are members of the Union - Local 1560 shall be allowed to always wear their Union buttons/pins on duty.

ARTICLE 12 – ACCIDENT/INCIDENT:

Corrective Action for Accidents and Incidents will be consistent with the Corrective Action Guidelines including progressions. Union and Management will collaboratively design and implement a corrective action guideline plan which be reviewed periodically. The corrective action guideline plan shall be mutually agreed upon and signed by the parties by June 1st, 2026.

The parties agree that the current discipline for preventable accidents and incidents shall be maintained until the corrective action guidelines are established.

Definition of Accident/Incident

Accident/Incident: Any event involving an Authority vehicle that results in property damage and/or personal injury requiring medical attention, regardless of who is injured, what property was damaged to what extent, or where it occurred. When there is conflict in interpretation, the FTA definition of an accident or incident will prevail.

Accident Reports: All employees, vehicle and industrial accidents must be immediately reported via radio to the Communications Dispatcher and if unavailable to the employee's immediate supervisor. All employees shall properly complete accident reports at the scene (if physically able), as required by the Authority. The report may be written or electronic. If electronic, the employee will be given the opportunity to personally prepare the report or review, edit and electronically sign a report completed by a supervisor. Failure to comply with the reporting requirements shall result in discipline up to, and including, discharge. Reports must be completed and turned in the same day as the accident if the employee is unable to complete the report at the scene. In extenuating circumstances (such as incapacitation of the employee), reports may be submitted later, but must be submitted as soon as possible. Transportation employees who do not complete the report while on duty shall be paid thirty (30) minutes for completing reports under this section. The overtime provisions of this Agreement shall apply to this section.

Incident Reports: All employees, vehicle and industrial accidents must be immediately reported via radio to the Communications Dispatcher and if unavailable to the employee's immediate supervisor. All employees shall properly complete written incident reports, as required by the Authority. Failure to comply with the reporting requirements shall result in discipline up to, and including, discharge. Reports must be completed and turned in the same day as the incident. Transportation employees shall be paid for thirty (30) minutes for completing reports under this section. The overtime provisions of this Agreement shall apply to this section. For purposes of this agreement, an incident is any mishap which occurs to an employee or customer while on board a Authority vehicle, during boarding or alighting from a Authority vehicle, or to an employee while operating within the employee's assigned job duties.

ARTICLE 12A – ACCIDENT REVIEW BOARD:

Accident Review Board: The Authority may conduct an investigation of any accident or safety incident ("event"), including on-site investigations and other data collection. Upon validation (if necessary) and

investigation of the event, or receipt of a verbal or written report, the Authority shall, within ten (10) business days, issue to the employee, with a copy to the Union, a written determination as to whether the event, on the part of the employee involved, was preventable or not.

In case of accidents where no damage or injury occurs, the accident shall be considered non-preventable; however, the appropriate action may be taken for any infraction. These provisions shall apply to all employees covered by this Agreement. All major accidents will be submitted to ARB after Safety Department determines the accident is preventable.

The Employee may request an ARB review.

a.) Accident Review Board (ARB) composed of two Authority representatives, two Union representatives, and Transit Police as a tie breaker. New evidence may be presented to the Board.

b.) The ARB shall meet at least every other month to hear accidents. However, if the accident involves a discharge, a special meeting of the ARB shall be held as soon as possible, unless the parties agree to postpone it. The majority decision of the ARB shall be final and binding on the parties, except if the employee or the Union discovers additional information which may be cause for changing the determination of the ruling, the employee shall present this information to the Board, which shall make a final and binding decision whether the new information warrants a rehearing of the case.

ARTICLE 13A - JURY DUTY:

a.) In the event that an employee is required to serve on a duly constituted jury, as verified by proper documentation, they will be paid Jury Duty at the employee's straight time rate for the actual hours necessarily absent from scheduled work that day. Employees will immediately notify the immediate supervisor of the receipt of notice to report for jury duty, and employees serving on a jury shall notify the immediate supervisor each day when released from jury service of their availability for work. On days where the employee is required for jury, they will not be required to report for work in the morning in advance of their jury duty assignment. If an extra-board employee is released from jury duty prior to 3pm, the employee will call the depot clerk to determine if any work is available.

b.) Where the Authority, in its sole discretion, determines that jury duty scheduled during off-duty time will interfere with the employee's ability to complete their assignments, the Authority may excuse the employee for all or part of the assigned work with pay at the straight time rate. Compensation paid for jury duty under this Section will not be counted as hours worked for the purpose of computing overtime.

c.) Pay will be provided for jury duty only when the employee must serve during a regularly scheduled workday. Pay will only be provided for actual time spent by the employee in jury duty, and after completion of jury duty, the employee shall return immediately to their scheduled work.

All employees are expected to cooperate fully with depositions, court appearances, and other legal proceedings on behalf of the Authority. Refusal to cooperate with an investigation, outside of the exercise of protected rights, may result in disciplinary action up to and including termination.

ARTICLE 13B - COURT APPEARANCES

a.) When any employee is called by the Authority for Company business, to investigations, depositions, or as a witness, they will be relieved from their run, tripper, or roll call assignments and paid at their rate for that day for actual time spent. Employees will return and complete their assignment for that day when dismissed.

In either case, in no event will the regular employee or the extra board employee receive less pay for the day than they would have received if they had performed their normal work on that day.

b.) When any other classification of employee is called by the Authority for Company business, to

investigations, depositions, or as a witness, they will be relieved from their assigned duties, paid at they straight time rate for actual time spent. Employees will return and complete their assigned duties for that day when dismissed.

- c.) Pay will only be provided for actual time spent by the employee in the activities described above as "court appearances", and after completion of these duties, the employee shall return to their assigned work.
- d.) All employees called by the Authority for pre-trial investigations, depositions and for trial appearances on behalf of the Authority must report in full regulation uniform or neatly dressed.

ARTICLE 13C - SHOW-UP ROOM, POLICE HEADQUARTERS

- a.) When an employee is ordered to Show-up Room by Police, they will be paid for actual time they are relieved from their work at regular pay.
- c.) When an employee is ordered to Show-up Room by Police after completion of a run or on their day off shall receive pay for hours spent at Police Headquarters. This time will be counted as hours worked.

ARTICLE 14 - MISSING – OPERATORS:

Misses will be consistent with Corrective Action Guidelines. Union and Management will review the corrective action guideline plan periodically.

ARTICLE 15 - SPREAD PAY:

Two part runs that have a spread which exceeds ten and one- half (10-1/2) hours shall be paid at the rate of time and one half for all time in excess of the ten and one-half (10-1/2) hour spread. Spread will be paid at 80% of top rate.

ARTICLE 16 - PLATFORM INSTRUCTORS:

All instruction time totaling less than FOUR (4) hours shall pay FOUR AND 00/100 DOLLARS (\$4.00) for the run-in addition to the wage rate. For all work of FOUR (4) hours or more, an operator shall receive ONE AND 85/100 DOLLARS (\$1.85) per hour for all time worked in addition to the regular wage rate. This premium is subject to overtime pay.

ARTICLE 17 - INTERVAL BETWEEN SCHEDULED PIECES OF WORK:

Any interval of less than sixty (60) minutes between scheduled pieces of work on regular runs shall be paid at regular rate provided both pieces are worked by the same operator.

ARTICLE 18 - LAY-OFF AND RECALL:

The Parties acknowledge that the Authority, as a governmental entity, is not subject to the federal Worker Adjustment and Retraining Notification (WARN) Act. In the event Authority operations are transitioned to private transit, any applicable WARN Act requirements shall be satisfied in accordance with applicable law.

OPERATORS

- a.) When necessary to lay off the regular force of operators, lay- offs shall be in inverse order of master pick list position.

- b.) When the regular force of operators laid-off are to be recalled, they shall be recalled in the reverse order in which they were laid-off. The operator occupying the highest pick slot of those laid-off shall be recalled first and so on in descending order. Operators called back shall be in the same rate step as when they left.
- c.) The Authority will forward notice of recall by certified mail to the last known address of the employee reflected on Authority records. The employee is solely responsible for keeping the Authority informed of their current address and telephone number at all times. The employee must, within fifteen (15) calendar days of delivery or attempted delivery of the notice of recall, notify the Authority of their intent to return to work on the date specified for recall, and thereafter, return to work on such date. Any employee recalled under the provisions of this Article, who fails to notify the Authority within fifteen (15) working days after receipt of the recall notice that they will report for work, shall have their name stricken from the list and shall lose their recall rights unless sickness or other valid reasons, not including other employment, can be demonstrated.
- d.) In case of future massive natural disaster, (ie. Hurricane Katrina), the re-employment term related to seniority rights is extended to three (3) years.

ALL OTHER CLASSIFICATIONS

- a.) The Authority will determine the timing of layoffs, the number of employees to be laid off, and in which seniority pool(s) (the definition of which is set forth in Article 23) layoffs will be affected. A uniform reduction in the number of hours scheduled in a workweek for all employees in a seniority pool shall not constitute a layoff. If the Authority determines to lay off employees, the Authority will lay off in order of the most junior employees in the affected job classification first.
- b.) If the Authority determines to fill a vacancy in a seniority pool from which employees are laid off, such employees shall be recalled in the reverse order of layoff.
- c.) The Authority will forward notice of recall by certified mail to the last known address of the employee reflected on Authority records. The employee is solely responsible for keeping the Authority informed of their current address and telephone number at all times.
- d.) The employee must, within fifteen (15) calendar days of delivery or attempted delivery of the notice of recall, notify the Authority of their intent to return to work on the date specified for recall, and thereafter, return to work on such date. Any employee recalled under the provisions of this Article, who fails to notify the Authority within fifteen (15) working days after receipt of the recall notice that they will report for work, shall have their name stricken from the seniority list and shall lose their seniority rights unless sickness or other valid reasons, not including other employment, can be demonstrated.
- e.) In case of future massive natural disaster, (ie. Hurricane Katrina), the reemployment term related to seniority rights is extended to three (3) years.

ARTICLE 19 - FREE TRANSPORTATION FOR EMPLOYEES:

- a.) Employees will be allowed free transportation on all lines while in regulation uniform or upon presentation of a valid employee identification card.
- b.) Employees must always have their I.D. card on their person when on duty and is subject to being checked for the presence of this card.
- c.) If this I.D. card/badge is lost, the operator must notify immediately their Management Designee, and all other employees must notify immediately their immediate supervisor. Employees will not be charged a fee for the replacement of this card. The employee will not be paid for any time required to make or replace card.

The replacement of the first I.D. card/badge card will be free of charge, any cards thereafter will be charged a fee of five (\$5.00) dollars each.

Damaged cards will be replaced free upon return to the Authority of the damaged card.

- d.) The employee must report in full uniform or work clothes at the time their I.D. card is to be made.
- e.) This I.D. card is not transferable, and the use of this card by any person other than the employee to whom issued will result in termination.
- f.) The selling or bartering of the I.D. card/badge will be grounds for termination. The lending, loaning, transferring, or using another employee's I.D. card/badge for any reason will be grounds for suspension and/or subject to termination.
- g.) Upon separation of the employee from the Authority, this I.D. card must be returned to the Authority.

ARTICLE 20 - WEEKLY GUARANTEE:

All extra board operators who perform all of their required work assignments during the week will be guaranteed forty (40) hours pay. Failure to fulfill the entire week's assignment will result in the loss of the guarantee. OT will be paid in accordance with the FLSA.

ARTICLE 21 - WAGES:

I. OPERATORS

Section 1.

a.) The rate of pay while in training (fixed, rail and para) will be at fifty percent (50%) of the top fixed operator's wage rates as set forth in Section 2 of this Article.

b.) Operators who pull-out from the station with regular runs will receive a total of fifteen (15) minutes pay for preparation time.

Section 2. Top Fixed and Rail Operator's Wage Rates shall be as follows:

Shall receive a 2.50% increase effective July 1, 2025, a 3.50% increase effective July 1, 2026, a 5.50% increase effective July 1, 2027, and a 1.00% increase effective January 1, 2028. Actual wages will be calculated and set forth prior to signing of the contract.

EFFECTIVE 7/01/25	\$31.52 (Wages will be retroactive back to July 1, 2025)
EFFECTIVE 7/01/26	\$32.62
EFFECTIVE 7/01/27	\$34.42
EFFECTIVE 1/01/28	\$34.75

Streetcar Operators shall be paid twenty-five cents (.25) per hour above their progression rate.

The above wage rates are to be implemented at the pay period beginning closest to the effective date.

Section 3. Progression Rates:

a.) Effective July 1, 2021, progression rates of pay for all fixed and streetcar operators shall be:

First twelve (12) months following completion of training – 70% of top rate

Next twelve (12) months following completion of training – 80% of top rate

Next twelve (12) months following completion of training – 90% of top rate

Thereafter – 100% of top rate

b.) Effective 7/1/21 of this contract, the above progression rates set forth in Section 3.a shall apply to

current operators and to their service, however it shall not apply retroactively. Pay of individuals in the current progression schedule on 7/1/21 will revert to the new progression pay status on the beginning day of the first pay period post 7/1/21.

c.) Streetcar operators shall be paid twenty-five cents (.25) per hour above their progression rate.

Section 4. Top Lift Operator's Wage Rates shall be as follows:

Shall receive a one-time increase to \$25.99 effective July 1, 2025, a 3.50% increase effective July 1, 2026, a 5.50% increase effective July 1, 2027, and a 1.00% increase effective January 1, 2028. Actual wages will be calculated and set forth prior to signing of the contract.

Effective 7/01/25	\$25.99 (Wages will be retroactive back to July 1, 2025)
Effective 7/01/26	\$26.90
Effective 7/01/27	\$28.38
Effective 1/01/28	\$28.66

The rate of pay while in training will be at fifty percent (50%) of the top fixed operator's wage rates as set forth in Section 2 of this Article.

All new hire lift operators shall receive 100% of the current lift operator max rate upon completion of training.

The above wage rates are to be implemented at the pay period beginning closest to the effective date.

Section 5. Payment of Wages:

- a.) Payment of wages will be made every other Friday, or earlier at the Authority's discretion, for all work performed, through the preceding two Saturdays. When a holiday falls on Friday, the Authority will make every effort to make payment on the preceding Thursday.
- b.) Pay Shortage - If an employee's paycheck is short eight (8) hours or more because the Authority is at fault, an adjustment will be made within a reasonable time period but not longer than the next issuing of paychecks.

Section 6. Owl Premium:

All Operators (fixed, rail and para) shall receive twenty cents (0.20) above their regular hourly rate for all scheduled owl service not earlier than 7:45 p.m.

Section 7. Weekend Premium:

All Operators (fixed, rail and para) shall receive ten cents (0.10) above their regular hourly rate for all scheduled weekend service.

Section 8. Re-employment of Operator:

If an operator is rehired within one (1) year, operator will retain their progression rate from the time of resignation, etc.; however, they will lose their seniority. This section pertains only to rehires.

II. ALL CLASSIFICATIONS OTHER THAN OPERATORS, DEPOT CLERKS, COMMUNICATIONS DISPATCHERS, OPERATIONS TRAINING INSTRUCTORS:

Section 1. Top Wage Rates for Classifications other than Operators, Depot Clerks, Communications Dispatchers and Operations Training Instructors shall be:

Transit Tellers shall receive a 2.50% increase effective July 1, 2025, a 3.50% increase effective July 1, 2026, a 5.50% increase effective July 1, 2027, and a 0.00% increase effective January 1, 2028. Actual wages will be calculated and set forth prior to signing of the contract.

Customer Service Representatives shall receive a \$2.50% increase effective July 1, 2025, a 3.50% increase effective July 1, 2026, a 5.50% increase effective July 1, 2027, and a \$0.00% increase effective January 1, 2028. Actual wages will be calculated and set forth prior to signing of the contract.

<u>CLASSIFICATION</u>	<u>7/1/2025</u>	<u>7/1/2026</u>	<u>7/1/2027</u>	<u>1/1/2028</u>
Transit Teller	\$28.05	\$29.04	\$30.63	\$30.63
Customer Service Representative	\$22.90	\$23.70	\$25.00	\$25.00

Section 2. Progression Rates:

a.) Effective July 1, 2021, progression rates of pay for the above classifications hired shall be:

First twelve (12) months following completion of training - 70% of top rate

Next twelve (12) months following completion of training - 80% of top rate

Next twelve (12) months following completion of training - 90% of top rate

Thereafter - 100% of top rate

b.) Effective 7/1/21 of this contract, the above progression rates set forth in Section 2a. shall apply to the above classifications and to their service, however it shall not apply retroactively. Pay of individuals in the current progression schedule on 7/1/21 will revert to the new progression pay status on the beginning day of the first pay period post 7/1/21.

III. DEPOT CLERKS, COMMUNICATIONS DISPATCHERS, OPERATIONS TRAINING INSTRUCTORS:

Section 1. Top Wage Rates for Depot Clerks, Communications Dispatcher and Operations Training Instructors shall be:

Depot Clerks shall receive a 1.00% increase effective July 1, 2025, a 3.00% increase effective June 1, 2026, a 3.00% increase effective July 1, 2027, and a 0.00% increase effective January 1, 2028. Actual wages will be calculated and set forth prior to signing of the contract.

Communications Dispatchers shall receive an 8.00% increase July 1, 2025, a 2.00% effective July 1, 2026, a 2.00% effective July 1, 2027, and a 0.00% increase effective January 1, 2028. Actual wages will be calculated and set forth prior to signing of the contract.

Operations Training Instructors shall receive a 5.00% increase July 1, 2025, a 3.00% increase July 1, 2026, a 3.00% increase July 1, 2027, and a 0.00% increase January 1, 2028. Actual wages will be calculated and set forth prior to signing of the contract.

<u>CLASSIFICATION</u>	<u>7/1/2025</u>	<u>7/1/2026</u>	<u>7/1/2027</u>	<u>1/1/2028</u>
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Depot Clerk	\$35.23	\$36.29	\$37.37	\$37.37
Communications Dispatcher	\$35.91	\$36.63	\$37.37	\$37.37
Operations Training Instructor	\$35.87	\$36.94	\$38.05	\$38.05

The above wage rates are to be implemented at the pay period beginning closest to the effective date.

IV. ALL PARATRANSIT CLASSIFICATIONS:

Dispatchers shall receive a 5.00% increase effective July 1, 2025, a 3.00% increase effective July 1, 2026, a 3.00% increase effective July 1, 2027, and a 0.00% increase effective January 1, 2028. Actual wages will be calculated and set forth prior to signing of the contract.

Routers shall receive a 2.50% increase effective July 1, 2025, a 3.50% increase effective July 1, 2026, a 5.50% increase effective July 1, 2027, and a 0.00% increase effective January 1, 2028. Actual wages will be calculated and set forth prior to signing of the contract.

Reservationists shall receive a 2.50% increase effective July 1, 2025, a 3.50% increase effective July 1, 2026, a 5.50% increase effective July 1, 2027, and a 0.00% increase effective January 1, 2028. Actual wages will be calculated and set forth prior to signing of the contract.

<u>CLASSIFICATION</u>	<u>7/1/2025</u>	<u>7/1/2026</u>	<u>7/1/2027</u>	<u>1/1/2028</u>
Dispatcher	\$26.16	\$26.94	\$27.75	\$27.75
Router	\$23.34	\$24.16	\$25.48	\$25.48
Reservationist	\$20.85	\$21.58	\$22.76	\$22.76

All new hires shall receive starting pay, which equates to 90% of the lowest wage rate for the classification for which they were hired.

Upon completion of one year, the employee will be paid at 100%.

The above wage rates are to be implemented at the pay period beginning closest to the effective date.

Section 3. Payment of Wages:

- Payment of wages will be made every other Friday, or earlier at the Authority's discretion, for all work performed, through the preceding two Saturdays. When a holiday falls on Friday, the Authority will make every effort to make payment on the preceding Thursday.
- Pay Shortage - If an employee's paycheck is short eight (8) hours or more because the Authority is at fault, an adjustment will be made within a reasonable time period but not longer than the next issuing of paychecks.

Section 4. Owl Premium:

All Operators shall receive twenty cents (0.20) above their regular hourly rate for all scheduled owl service not earlier than 7:45 p.m.

Administrative employees that work a shift between 10:00 p.m. and 6:00 a.m. shall receive twenty cents (0.20) above their regular hourly rate.

ARTICLE 22 - WORKING HOURS:

Section 1. Working Hours – Operators:

- a.) Schedules shall be arranged to allow regular operators an average work week of forty (40) hours on the basis of a five (5) day week at eight (8) hours a day or a four (4) day week at ten (10) hours a day. Additionally, all operators will receive consecutive assigned days off.
- b.) All regular runs shall be as near eight (8) working hours as practicable. All regular runs shall pay no less than eight (8) hours and be split into no more than two parts (blocks) to the extent practicable.

Where runs are split into two parts, the intervals shall be as short as economically possible except for swing (spread) runs.

- c.) All owl runs shall be considered as straight runs.
- d.) Extra or regular runs may be kept out longer than eight (8) hours and forty-five (45) minutes as provided in Paragraph (a.) of ARTICLE 26 of this agreement.
- e.) The maximum hour provisions of this Agreement as set forth above shall not apply to emergency crews or during the period of emergencies, such as tornadoes, floods, fires, snowstorms or other causes beyond the control of the Authority.
- f.) It is recognized by the parties hereto that operating schedules should, in the interest of the public, be adapted to meet traffic demands and be changed as traffic conditions require, and the employees undertake and agree to cooperate to this end.
- g.) Unless otherwise stated in this Agreement, time and one half shall be paid for only hours actually worked in excess of forty (40) hours per week. All hours and only those hours that are performed as a duty for the Authority (actually worked) will go toward overtime.

Hours actually worked going to OT calculation: Report/Pre-Trip, Post-Trip, Standby, Travel to/from Station in Authority Vehicle, Accident Report, Authority Court Appearance, Roll Call, Safety or Authority required Meetings, Accident Review Board, Working During Vacation, Drug Testing (other than pre-employment), Trippers, Charters, Recognized Holiday Pay, Union Business, and (Union Business and Employee Birthday beginning January 1, 2026)

Hours not going to OT calculation: Sick Leave, Jury Duty, Union Days, Bereavement Leave, Vacation, Personal Business Leave, FMLA, Disability (Short Term/Long Term), Worker's Compensation, or other paid time actually worked.

Section 2. Working Hours – All Other Classifications:

- a.) The sole purpose of this Section is to provide a basis for the computation of straight time and overtime wages for bargaining unit classifications other than operators and nothing contained in this Section shall be construed as a guarantee or commitment by the Authority to any employee of a minimum or maximum number of hours of work per day, per week or per year.

The Authority's pay records, practices, and procedures shall govern the payment of all wages.

- b.) The workweek commences on Sunday and continues through the following Saturday.

- c.) Determination of Hours of Work:

Determination of Work Schedule and Assignments – The Authority shall retain, in its sole discretion, the right to determine, modify, alter, change and to re-determine from time to time the hours of work, the work schedules and work assignments for each position in each job classification in the bargaining unit. To the extent

possible, working hours and work assignments shall be assigned by seniority, whereby the most senior employees in the affected bargaining unit will be given the opportunity to select working hours and work assignments over junior employees.

Changes in Work Schedules and Work in a Non-Bargaining Unit Higher Classification –

The Authority will pay the employee overtime in accordance with overtime pay provisions set forth below, for all hours worked over forty (40) in a workweek. The Authority reserves the right to use, in its sole discretion, extra personnel who are qualified and available to accommodate vacations, holidays, special projects and other needs of the transit business.

After working two or more hours in a higher job classification, the employee will receive the rate applicable to the higher classification (subject to progression percentage) or their prevailing rate, whichever is higher, for actual hours worked in the higher classification.

Overtime – Employees will be paid for all hours actually worked in excess of forty (40) hours during any workweek at an overtime rate of one and one-half times the straight time rate. Only actual hours worked, excluding sick leave, vacation, lunch periods of at least thirty (30) minutes long, or other non-compensable time under FLSA will be counted towards determining eligibility for overtime pay. Nothing in this agreement shall require the payment of the overtime rate for hours worked over eight (8) in any one day. All classifications covered under this section shall be offered overtime in seniority order..

If there are no volunteers for overtime, the junior person will be compelled to work.

Hours actually worked going to OT calculation: Accident Report, Authority Court Appearance, Safety or Authority required Meetings, Accident Review Board, Working During Vacation, Drug Testing (other than preemployment), Recognized Holiday Pay, Union Business, and (Union Business and Employee Birthday beginning January 1, 2026)

Hours not going to OT calculation: Sick Leave, Jury Duty, Union Days, Bereavement Leave, Vacation, Personal Business Leave, FMLA, Disability (Short Term/Long Term), Worker's Compensation, or other paid time actually worked

Communications Dispatchers and Depot Clerks (one employee) working from third shift shall receive night shift differential of fifteen cents (0.15) per hour, in addition to their wage rate.

There shall be three (3) Picks a year for Depot Clerks, Communications Dispatchers, Customer Service Representatives, Dispatchers, Router Editors and Reservationists. Pick should be posted seventy-two (72) hours in advance. Picks shall be system-wide for Depot Clerks.

Workday for Transit Tellers – Transit Tellers (including the Senior Transit Teller) will receive a thirty (30) minute lunch period without pay.

ARTICLE 23 – SENIORITY:

Section 1. Pick Position for Operators

- a.) Operators shall be entitled to the runs they consider best, in accordance with the length of time they shall have been in continuous service of the Authority, employed in the position of operator. Operators shall be allowed to select runs or groups of runs they consider the best on the lines at the division where they are working when they are entitled to such choice, except as provided for in Section 2 (g) of Article 24. Operators who are allowed to select runs in accordance with this paragraph shall select runs according to their respective positions only -- that is to say, streetcar operators shall be allowed to select streetcar runs only, and bus operators shall be allowed to select bus runs only. Such assignments will remain in force for a period of sixty (60) or more days, except where the schedule or schedules are changed. If the schedule or schedules are changed and regular runs are decreased, a general pick will be held. If the schedule or schedules are changed

and regular runs are added, then a general pick or a line pick will be held. It is also agreed when five (5) or more runs become vacant(such as is usually caused by operators leaving the service) on any one work board, a general pick at that division will be held, provided however, that the general pick being worked at the time the five (5) runs become vacant has been in effect sixty (60) or more days

b. Picking Run

The Union will conduct the pick of assignments with three (3) designated Union Representatives handling the bus pick and two (2) handling the rail pick and two (2) handling the lift pick. These Representatives will be assigned until the pick process is completed and will be paid by the Authority. The vacation pick will be conducted by the Depot Clerks. Operators shall be allowed three (3) general picks of runs at the division where they are working. The picks shall be:

1. Winter Pick to be effective not later than the third week of the month in January.
2. Summer Pick to be effective not later than the third week of the month in June; and
3. Fall Pick to be effective not later than the third week of the month in September.

If the Authority cannot meet the above time limits, it will notify the Union of the effective date of the pick, which shall be no more than one (1) week earlier or later than the above time limits.

c.) Dates and times of pick will be posted in advance by the Authority, and the time period for each employee to pick will be indicated. In the event that an operator will not be available, for any reason, to pick during the ten (10) minute time period posted for their pick, it will be the operator's responsibility to leave a "pick slip" with (UNLIMITED) choices in order of preference with the Depot Clerks. If the Union Representative cannot accommodate the operator's choice, they will choose a run for the operator as close as possible to the run the operator holds currently.

d.) The proviso that general picks remain in effect for a period of at least sixty (60) days before a general pick is held shall not apply when changing from winter to summer or from summer to winter schedules. It is further understood that when line picks are held there will be no decrease in the number of regular runs scheduled. It is also agreed that when line picks are held, the type of runs on the new schedules will be as near the same as the old schedules as possible.

e.) By change of schedule is meant when one or more regular runs have been added, or when the schedule time picked of a regular run has been increased by more than twenty-five (25) minutes. It is agreed that when the schedule time picked of a regular run has been increased by more than twenty-five (25) minutes, all added time in excess of schedule time picked shall be paid for at the rate of time and one-half, and there shall be no limit to the amount of time that a run may be decreased, provided that no deduction in pay hours shall be made for time decreased. When a part trip is added to a regular run, the regular operator operating this run will have preference of working the additional time at time and one-half pay, provided the extra time added does not exceed one (1) hour and thirty (30) minutes. If the added time exceeds one (1) hour and thirty (30) minutes the extra operator will be given the preference.

f.) If a long-term service disruption schedule remains in effect for more than seven (7) days, the operators of that line shall be allowed a line pick of runs. It is further agreed that if a line pick remains in effect more than thirty (30) days, the operators of that division or station shall be allowed a general pick of runs; it is understood that the selection of runs will begin within thirty (30) days of the effective date of said line pick.

g.) Regular operators who are deprived of a run by reason of a long-term service disruption schedule or line pick shall be given an open run, if there is one, or shall be paid for all time lost during the period in which the schedules are being picked.

h.) It is understood and agreed that the operators who shall prefer work on the extra board to that of a regular run shall be allowed such choice. Provided, however, that employees shall select the extra board at the same time and in the same order as they make selections of runs; and that the employee who selects the extra board in preference to a regular run shall work said extra board until

the next general pick, when they may then have the option to select either a run or the extra board; except that extra board operators will be allowed to pick runs on any special pick for Good Friday or Christmas Eve or on any special one-day pick.

- i.) All schedules, except a long-term service disruption schedule, shall be posted in the lobby of the station where the operators are working at least seventy-two (72) hours before commencement of selection of runs unless conditions beyond the control of the Authority preclude this.
- j.) It is understood in cases where a regular operator is on leave of absence, caused by sickness or otherwise, for more than three (3) consecutive months, their run may for that reason become vacant and may be given out at the next general pick of runs; provided, the Management Designee shall not declare said run vacant without the consent of either the employee involved or the President or Secretary of the Union. It is further understood that in cases of this kind the regular operator, upon reporting for duty, will be allowed to work the extra board until the next general pick of runs, when they shall then take their place in accordance with seniority.
- k.) The Authority shall post no less than 50% of scheduled trippers for regular operators to pick, in addition to their regular runs:
 - (1.) No spread penalty will apply to the tripper work that is picked in addition to regular runs.
 - (2.) Trippers will pay a minimum of two (2) hours.
 - (3.) Pay for picked trippers shall be guaranteed for the duration of each pick, except operators on sick and worker's compensation.

I.) A tripper is to be defined as a block of work made up of regular and recurring work and the assigned work is not long to qualify as a run or as a full day's work.

- 1.) The Union and the Authority agree that the following examples constitute work that meets the definition of "tripper" for which premium pay (the FLSA adjustment) will be paid:
 - a. Open work that does not fit into a block of work at the time of run picks (hanging routes);
 - b. RTA capital projects that will deviate routes and require supplemental services which extend beyond one week;
 - c. Extra service (over two weeks) for Mardi Gras;
 - d. Extra service (over two weekends) for Jazz Festival;
 - e. Extra service (over one weekend) for Voodoo Festival;
 - f. Scheduling adjustments that are uncertain in time and require or create a regular piece of work for more than seven days. (The adjustment will become a tripper on the eighth day of the adjustment at which time the FLSA adjustment will be paid;
 - g. Schedule adjustment that is certain in time, and will exceed seven days, and requires or creates a regular piece of work for more than seven days. (This adjustment will be a tripper at its inception.).
 - h. School work, in the event federal or state law allows the resumption of this work;
 - i. City or parish capital projects that are identified as a result of notice from the city or parish and that will deviate routes and require supplemental services which extends beyond seven days. (This service will be trippers at their inception.)
2. All trippers will be bid in compliance with Article 23, Section 1(k). To the extent that the employee who bids on the work does not actually perform the work because of scheduled vacation, that employee will be paid for the bid work. However, the FLSA adjustment will not be paid for that tripper in accordance with the language of Article 22, Section 1(g), "Hours not going to overtime calculation."
3. Police, sanitation, and private charter services will not be trippers.
4. The Parties agree that trippers will be paid in a premium rate only when the hours actually worked exceed forty (40) hours in a work week. Trippers will be paid at a regular rate of pay, not a premium rate, when an employee's hours actually worked are forty (40) hours or less during a work week.

Section 2. Seniority for All Other Classifications

a.) Except as provided otherwise in this Agreement, Seniority shall mean an employee's length of continuous service in the job classification to which they are assigned, measured from the date and time the employee was hired into the job classification. If application of the preceding sentence results in two (2) or more employees having the same seniority, the employee whose name appears earlier on the Authority's alphabetical listing of employees shall be deemed more senior. Seniority shall not accrue to probationary personnel until completion of the probationary period set forth in Article 1 of this Agreement, at which time the employee shall possess seniority as defined in this Section. Seniority shall be applicable only as expressly provided in this Agreement.

b.) All employees holding the same job classification shall constitute a seniority pool, as follows:

- Transit Teller
- Operations Training Instructor
- Depot Clerk
- Communications Dispatcher
- Customer Service Representative
- Reservationist
- Router/Editor
- Dispatcher

c.) An employee's seniority shall be lost for the following reasons:

- 1.) Discharge (unless reinstated through grievance procedure), quit, retirement, death or resignation; or
- 2.) failure to give notice of intent to return to work after recall within the time period specified in Art.18 of this Agreement, or failure to return to work on the date specified for recall, as set forth in the written notice of recall; or
- 3.) except for layoff, time lapse of twelve (12) months since the last day of actual work for the Authority, regardless of reason; or
- 4.) failure to return to work upon expiration of a leave of absence; or
- 5.) layoff for a period of twelve (12) months.

d.) Employees terminated from employment by TMSEL effective December 16, 1987, and subsequently rehired by the Authority prior to the date of this Agreement shall have all seniority lost as a result of such termination restored for purposes of vacation benefits only. This provision shall not apply to any other employee or class of employees who leave the employ of the Authority for any reason.

ARTICLE 24 - SCHEDULES:

a.) The cooperation of employees in making schedules will be welcomed. All schedules will be made with the aim of furnishing the best possible working conditions for the employees consistent with economical operation and traffic demands.

b.) In pursuance of the above objectives, it is agreed that at least twenty-three (23) days prior to the effective date of any new schedule or major change in schedule, the Union will be notified to this effect and will forthwith appoint a committee known as the Schedule Committee consisting of three (3) employees (or enough to provide one (1) representative from each division if more than three (3) divisions are affected) with representation from each division involved in the proposed schedule or major change in schedule..

The Committee shall have an opportunity to examine any proposed new schedule or major change in schedule and, after a period of not more than two (2) days, either express its approval or offer changes consistent with paragraph a.).

c.) In the event differences between the Union's Schedule Committee and the Authority cannot be reconciled after review and decision by the appropriate operating director of the Authority, a demonstration shall be undertaken under the direction of the office of the appropriate operating director after the schedule has been in operation seven (7) calendar days to show whether or not such schedules are workable under the rules of the office of the appropriate operating director and the traffic rules and regulations of the jurisdiction involved. Adjustments shall be made in such schedules in accordance with the results of the demonstration and it is agreed that such adjustments shall be started within thirty (30) calendar days after the demonstration. A similar procedure shall be followed as to any existing schedule about which the Union may complain and demonstrate that, because of major changes in operating conditions which have arisen since the schedule in question was instituted, the schedule has become unworkable. Employees serving on such Union Schedule Committee will be paid for time lost or, if no time is lost, the actual time spent on such conferences.

d.) Pick Schedule:

Scheduled picks will be conducted as follows:

Day 1 - Schedule Committee Meeting
Days 2 and 3 - Schedule Committee Review
Days 4, 5, and 6 - Post Schedule
Days 7 thru 20 - Pick Schedules
Days 21 thru 23 - Prepare schedules for implementation

ARTICLE 25 - TRANSFERRING:

Section 1. Lines:

- a.) It is agreed, in cases where one or more bus lines are transferred from one Division to another, that the number of regular operators required to operate these lines after the transfer is consummated will be allowed to transfer in accordance with full seniority; provided, however, that if more bus operators are needed, then such additional operators as are needed shall be allowed to transfer. The operators who transfer in accordance with this paragraph shall pick the regular runs on the line with which they transfer in accordance with full seniority and shall work such runs until the next general pick of runs of the Division is held, when they shall take their positions in accordance with full seniority. Any surplus of operators over and above the number required to work the regular runs on the line with which they shall transfer shall work on the extra board until the next general pick of runs of the Division is held, when they shall take their positions in accordance with full seniority.
- b.) It is agreed, if a streetcar line is replaced by buses, that the regular operators of the streetcar line will transfer to the new bus line and pick regular runs in accordance with full seniority, provided, however, that if more bus operators are needed to operate this new bus line, then such additional operators as are needed will be transferred. Regular operators shall work such runs until the next general pick of runs of the Division is held, when they shall take their positions in accordance with full seniority.
- c.) It is understood that operators who transfer in accordance with this Section shall be compensated at their regular rate of pay for all time consumed in training (breaking in). Payment will be made on the next regular payday.
- d.) Operators who qualify for transfer at the Authority's expense under Section 1 shall not be allowed to transfer under Section 2 for twelve (12) consecutive months after having qualified. Any operator who transfers under Section 1 or Section 2 and who becomes physically disabled to perform their duties in the new position, may be permitted to return to their former position with full seniority before the twelve (12) month period is ended, provided the Authority doctor finds the operator to be disabled in the new position but not so disabled as to perform the duties of their former position.

Section 2. Operators:

The Parties agree to jointly develop a progression-based framework in line with industry standards governing transferring between three operating modes. The framework will be based on objective factors including, but not limited to, service time, qualifications, performance, attendance, safety record, and complaints.

This current process as is written in this Article will stand until the MOU is created by the committee by June 1, 2026.

- a.) It is agreed that when additional operators are needed, before any additional operators are employed, operators shall be allowed to transfer from their respective positions or Division to whatever work board additional operators are needed. Provided, however, when additional operators are needed, the operators who desire to transfer shall have been qualified for the position for which additional operators are needed. That is to say, if the operators who desire to transfer in accordance with this Section are not qualified for the position for which additional operators are needed, then they shall not be allowed to transfer, but the Authority shall have the right to employ additional operators. It is understood that such transfer shall be made in accordance with full seniority. It is further understood that operators who transfer in accordance with this Section shall be allowed to work the extra board until a general pick of runs shall be held, when they shall take their places in accordance with full seniority.
- b.) Operators shall be allowed to transfer from their respective positions or Divisions to one of the other positions or divisions as provided for in this Section. Any operator may pick (sign up) on a schedule to transfer to another station or to another position in which they are qualified to work, and remain on their regular run at the station from which they are transferring until the new schedule they picked on goes into effect; provided that in the event schedules are changed at the station where they are presently working before the pick goes into effect at the station to which they are transferred, they shall work the extra board at the new station from that time until the new pick goes into effect.
- c.) Each Division shall be provided with a separate seniority board, an assignment sheet for those who desire to transfer from one position to another, and an assignment sheet for those who qualify for other positions. Such boards and assignment sheets shall be posted in the lobby of the station where the operators are working.
- d.) Operators who desire to transfer from their respective positions or Divisions to another position or Division, as provided in this Section, will be allowed to transfer, provided that bus operators and streetcar operators who desire to transfer shall have qualified for the new positions prior to the date of such transfer, and provided further, however, only in the event that additional operators are needed on the work board to which the transfer is to be made.
- e.) Operators who desire to transfer, as provided in this Section, shall sign the transfer sheet posted in the station for that purpose, after which they will be permitted to train (break in) and qualify on all car and bus lines for positions indicated on transfer sheets. It is understood that operators who sign the transfer sheet shall endeavor to qualify for the selected positions within six (6) months, from the day on which they shall have signed the transfer sheet. Should they fail to qualify within the allotted time, six (6) months, they will discontinue training (breaking in) for a period of twelve (12) consecutive months, after which time they will have the option to again resume training (breaking in) for the positions in which they formerly have failed to qualify. It is further understood that operators who transfer in accordance with this Section, shall qualify on their own time and without compensation. Once in the new position, the operator may only, during their first ninety (90) days after turnover, reverse their transfer, without a loss of seniority in the initial mode of service.
- f.) It is further understood that operators who sign the transfer sheet and qualify for selected positions shall transfer immediately upon notice from the Authority that they are needed in such positions; provided, however, that they receive such notice within six (6) months from the date on which they shall have qualified for the positions. It is agreed that if the notice of said transfer is received by the operators six (6) or more months after qualification, they shall then have the option to accept or reject the same. Provided, however, that they shall have, through practice, retained their qualifications for the positions to which they are to be transferred. The sense of this Agreement is that no operator shall be considered eligible to transfer from their respective position to one of the other positions unless, at the time the transfer is to be made, they are qualified for the position to

which they are to transfer.

g.) It is agreed that before such transfer, as provided in this Section, shall actually become effective in full, there shall be a merger of seniority of all operators who shall have qualified for the transfer; operators having the most seniority shall be transferred into the position or positions or Division where additional operators are needed. It is further agreed that an operator who transfers in accordance with this Section shall not again be allowed to transfer for a period of twelve (12) consecutive months.

h.) It is agreed that in all cases when operators are transferred from one position or Division to another, such transfers shall be made in accordance with full seniority.

i.) It is understood that the operators, who choose to transfer from their respective positions to one of the other positions, will be afforded a fair and impartial opportunity to qualify for such selected position, and shall be allowed, through practice, to retain their qualifications. It is further understood, however, that the Authority will have full and complete direction of the training (breaking in) of the operators and shall be the sole judge of the qualifications of each operator, not inconsistent, however, with any part of this Agreement.

j.) Operators who desire to transfer from one position to another position are required to pass a medical examination at the Authority's expense before signing the transfer sheet, provided, the examination or findings shall not in any manner affect the employee in their present position. This shall apply to the transferring of the operators in both Sections 1 and 2. Operators who transfer from one Division to another Division without changing positions shall not be required to pass a medical examination

k.) By change in position is meant: when operators transfer from their respective positions to one of the other positions.

l.) Employees with less time than twelve (12) months of service shall not, under any provisions of this Section, be allowed to change their positions.

m.) After being requested by the Authority, but voluntarily on the part of the employee, the employee may train for any position of the Authority, i.e., operator or any other position of the Authority, at the Authority's expense, so that if manpower shortages develop the Authority can request these operators to transfer temporarily from one position to another.

n.) The Authority may request employees to transfer temporarily to other positions within the Operating Department, which consists of the Transportation Department, the Scheduling Department and the Maintenance Department, such transfers to be optional with the employee. It is understood, however, that an operator who is holding such a temporary position in the Operating Department, either as an official or otherwise, shall retain their seniority; this shall apply to operators only. Any employee who has worked in a temporary position as operator for more than one (1) year, by and with the approval of the Authority, shall become a regular employee in said position.

Employees may transfer to other departments of the Authority, on a trial basis, provided that there is an opening for a regular full-time job, but cannot retain their seniority in the Transportation Department longer than ninety (90) days from the date of transfer.

o.) Anything in Section 1, and elsewhere in Section 2 to the contrary notwithstanding, whenever the Authority determines that a surplus of manpower exists at a Station, the Authority shall have the right to require transfers from such Station of such number of operators as in the opinion of the Authority are necessary to provide an equitable distribution of manpower; and this right shall exist whether there is a shortage of manpower at a particular Station or not. Before such transfers are made, however, the Authority shall consult with the President or Secretary of the Union on the matter.

Operators shall have the right to elect, in order of seniority whether they desire to transfer or not. In case a sufficient number of operators do not elect to transfer, then operators at the bottom of the seniority list, working from the bottom up, shall be transferred by order of the Director of Bus and Rail Operations until the required number are transferred.

Operators transferred pursuant to this Section 2 (o) shall retain their full seniority and shall be trained at the Authority's expense.

In case an operator is transferred from one position to another and fails to qualify, if they elected to make the transfer, they shall be returned to their former position at the Station from which they transferred, and another operator transferred from the bottom of the seniority list by order of the Director of Bus and Rail Operations. In case an operator transferred by order of the Director of Bus and Rail Operations to a different position fails to qualify, then such operator shall be returned to their former position either at the Station to which they have been transferred or at their former Station, at the option of the Director of Bus and Rail Operations. If they are returned to their former Station, another operator shall be transferred in their place from the bottom of the seniority list at the order of the Director of Bus and Rail Operations.

Operators may be transferred pursuant to this Section 2 (o) either temporarily or permanently, depending upon existing conditions at the time the transfer is made. In the event the circumstances which caused the transfers to be made cease to exist, operators so transferred may transfer to their former positions pursuant to the provisions of Section 2.

Section 3. All other classifications

Employees may request a transfer to other departments/positions of the Authority, on a trial basis, provided that there is an opening for a regular full-time job. If approved, the trial basis will be forty-five (45) days from the date of transfer. If the employee requests to return to their previous position and it remains available within the trial period, the employee may return to their previous department/position with their previous seniority. Seniority shall begin on the date the employee is hired into the new job classification.

ARTICLE 26 - MISCELLANEOUS:

- a.) In cases where work is anticipated and regular or extra operators are held at the facility under orders pending the development of such work, this waiting time shall go towards the individuals overtime calculation. This shall not apply to roll call regulations.
- b.) Regular or extra operators who shall have been assigned to any assignment and after properly reporting, the assignment is cancelled, the operator is entitled to one (1) hour for reporting.
- c.) The Louisiana Commercial Driver's License (CDL) will be paid for by the Authority provided the operator remains in the continuous employ of the Authority for a period of six (6) months minimum.
- d.) Supervisory employees excluded from coverage by this Agreement shall not be permitted to engage in work regularly performed by covered employees, except in the situations described herein, or for demonstration purposes.
- e.) Due to the nature of the Authority's operations and considering its traffic and public safety requirements, supervisory employees may perform work regularly engaged in by employees covered by this Agreement to meet the following situations:
 - 1.) In emergencies; or
 - 2.) When operators covered by this Agreement are not available; or
 - 3.) In the training and instruction of employees; or
 - 4.) When installing, testing and/or starting a new run or new equipment; or
 - 5.) When required for the safety of the public and the Authority's equipment; or
 - 6.) To move a bus or streetcar for purposes of relieving traffic congestion or for the safety of the passengers or the Authority equipment pending arrival of a relief operator;
 - 7.) It is understood the above movement shall not be in service.
- f.) It is agreed that, wherever in this Agreement the words "Charter" or "Special" are used, they mean the same thing and "Charter" is to be used.
- g.) The Authority and the Union recognize their responsibilities under Federal laws not to discriminate because of race, religion, creed, color, age, sex, national origin or disability.

- h.) The Authority agrees to print and pay for enough contract agreements to furnish each operator with one copy, within forty-five (45) days after completion of negotiations and ratification by the membership.
- i.) Anonymous complaints shall not be entered on an operator's record, nor shall it result in discipline. An operator may be required to see their Management Designee with respect to such complaint.
- j.) No passenger complaint shall be made a part of an operator's record unless the operator has been provided with the substance of the complaint.
- k.) Restroom facilities shall be provided on all lines wherever practicable.

ARTICLE 27 - VACATIONS:

- a.) Each employee who has completed one or more years of continuous service shall be eligible for a vacation in each calendar year.
- b.) All vacations shall begin each Monday of the week.
- c.) The amount of vacation to which an employee is entitled shall be determined by the employee's number of years of continuous service as of their employment anniversary date in each calendar year, in accordance with the below set forth vacation table.

VACATION TABLE:

<u>Continuous Service</u>	<u>Full Vacation Amount</u>
1 Year but less than 2 Years	One (1) Week
2 Years but less than 7 Years	Two (2) Weeks
7 Years but less than 12 Years	Three (3) Weeks
12 Years but less than 16 Years	Four (4) Weeks
16 Years but less than 24 Years	Five (5) Weeks
24 Years and over	Six (6) Weeks

Those employees with thirty (30) years of service or more will begin to receive one (1) additional day of vacation for each year of service thereafter.

Vacations for each calendar year will be selected by location and classification based upon seniority during the time period for the previous Fall schedule pick and will be based on the days worked in the immediately preceding year from January 1 to December 31.

In order to be entitled to a full vacation, an employee must have worked two hundred (200) days during the immediately preceding January 1 to December 31 period. If the employee worked one hundred and seventy-five (175) to one hundred and ninety-nine (199) days, the vacation will be reduced by one-third (1/3). If the employee worked one hundred and fifty (150) to one hundred and seventy-four (174) days, the vacation will be reduced by two-thirds (2/3). If the employee worked less than one hundred and fifty (150) days, he will lose the entire vacation. Work days will be defined as days worked by an employee in a classification covered by this Agreement.

Also included shall be days paid by the Authority for jury duty and union duty for executive officers, but not more than sixty (60) days; days served in the armed forces of the United States, and disabilities (to include maternity leave), for more than seven (7) days and not more than ninety (90) days authenticated by a licensed Doctor of Medicine.

- d.) Vacation pay allowance for each regular operator shall be five (5) days for each vacation week computed at the regular rate and on the basis of what each operator's run pays, including picked trippers. If a regular operator's work week changes during any vacation week causing them to have

more than two (2) off days, they will be paid eight (8) hours at the regular rate of each day necessary to make up the five (5) days. If a regular operator's work week changes during any vacation week causing them to have fewer than two (2) off days, they will be paid for the five (5) days which provide the most pay. It is understood that in the computation of vacation pay, weekdays on which Sunday schedules are applied and any day on which a special schedule is applied shall, with regard to operators on vacation, be considered as though the regular schedule for the day had been worked instead of the Sunday or special schedule.

- e.) Vacation allowance for each extra operator shall be forty- three (43) hours and forty-five (45) minutes, at the regular rate for each vacation week.
- f.) Vacations shall be selected in accordance with the length of time in service. (Pick according to seniority.)
- g.) Vacations shall be picked independently of runs.
- h.) Vacations will be divided evenly throughout the year.
- i.) Operators who are sick during the period which they have picked for their vacations shall receive vacation pay as provided in this ARTICLE 27 and will not be allowed to select another vacation during the current vacation period. Operators who are off from work and receiving workmen's compensation shall not be allowed vacation pay at the same time. After returning to work they shall be allowed to select another vacation not sooner than four (4) weeks after returning to work.
- j.) It is understood that the employee who has been on continuous leave of absence from the Authority's service, whether such leave has been caused by sickness or otherwise, for a period of ten (10) or more consecutive months preceding the first day of the current vacation period (first Monday after January 1) shall, by that fact, forfeit all right to the vacation and will not receive the vacation pay.

Provided further, that any employee who does not work during the period October 1 through December 31, inclusive, will not be entitled to a vacation until they have worked the equivalent of thirteen (13) work weeks during the current vacation period.

- k.) Upon termination of employment, by retirement or otherwise, operators shall be paid for vacation time due. This payment shall be based on the number of months worked since the operator's employment anniversary date ending the last employment year for which they have received a vacation; provided that employees entitled to three (3) weeks or more vacation shall, upon termination of employment for any reason, be paid for any vacation to which entitled under subsections (e) and (j) in the year service is terminated, plus 1/12th vacation pay for each month worked since January 1 of that year.
- l.) No swapping vacations.
- m.) It is agreed that operators who are doing Union work or acting in the capacity of station clerks, supervisors or doing other special work for the Authority during the time they have selected for their vacations will be allowed to work in that capacity, but shall take their vacations at some other time during the current vacation period.
- n.) A separate vacation assignment sheet shall be posted for streetcar operators and bus operators.
- o.) Vacations shall be selected annually prior to December 1st.
- p.) After selections have been completed, the vacation assignment sheets shall be posted in the lobby of all car and bus stations and remain there during the vacation period.
- q.) There will be no advance vacation pay.
- r.) Employees on vacation on Martin L. King Jr.'s Birthday, Carnival Day (Mardi Gras), Good Friday, Juneteenth, Memorial Day, July Fourth, Labor Day, Thanksgiving Day, Day after Thanksgiving,

Christmas Day, or New Year's Day shall receive an additional days pay.

- s.) The first vacation shall be in the calendar year in which the first anniversary of employment occurs and may be scheduled as much as three (3) months in advance of that date if it will facilitate operations to do so, at the discretion of the Management Designee for operators and at the discretion of the immediate supervisor for all other classifications of employees.
- t.) Employees with three (3) or more weeks' vacation may utilize one (1) week for single days (Employees with four (4) or more weeks' vacation may utilize two (2) weeks for single days), to be indicated at the time of the November Vacation Pick. Employees will be only permitted to pick full weeks for the weeks not designated as single days. Utilization of single day vacation will require seventy-two (72) hours of advance notification to the Management Designee and be subject to divisional requirements for the operators and advance notification to the immediate supervisor for all other classifications of employees.
- u.) If an employee's seniority date indicates a vacation move up within the current year, they will be granted the extra week during that calendar year.

No operator will be permitted to select these vacation days during the Carnival Season, commencing with the first day on which a Carnival parade is scheduled to be held in Orleans parish.

v.) Banking of Vacation:

Employees who are entitled to more than three (3) weeks' vacation with pay in any year shall be permitted to accumulate all vacation in excess of three (3) weeks to which they may be entitled in any year. Employees who elect to accumulate (Bank) vacation under this provision, shall notify the Authority not later than December 31st preceding the vacation year during which such vacation will be accumulated (Banked). Any vacation week earned that is banked shall be paid to the employee upon termination of employment by retirement or otherwise at the regular operator's rate in effect at the time vacation was earned.

ARTICLE 28 - ROLL CALL PAY:

An EXTRA OPERATOR who is assigned to ROLL CALL and does not receive an assignment at the call of the roll will be paid for the time they SERVE on ROLL CALL at the Base Rate per hour from the beginning of the ROLL CALL until they are assigned work, or the ROLL CALL ends.

If an EXTRA OPERATOR who is frozen on early (A.M.) ROLL CALL goes to work on any assignment, emergency or otherwise, during that ROLL CALL period, they will be paid at the regular rate for the time they are actually frozen during that ROLL CALL period.

EXTRA OPERATORS who are frozen on early (A.M.) ROLL CALL and are not permitted to go to work during that ROLL CALL period will be paid at the regular rate for the time they are actually frozen during that ROLL CALL period.

If an EXTRA OPERATOR is frozen on the MIDDAY ROLL CALL or the P.M. ROLL CALL and has not answered any previous ROLL CALL THAT DAY, they will be paid at the regular rate for the time actually frozen during that ROLL CALL period.

Operators sitting ROLL CALL on those days on which holidays are observed will be guaranteed eight (8) hours pay at the prevailing holiday rate.

All EXTRA OPERATORS who serve on ROLL CALL, will have the hours sitting on roll call go towards their 40 hour overtime calculation.

ARTICLE 29 - HEALTH AND WELFARE BENEFITS:

The Authority and the Union shall establish a joint advisory committee with an equal number of members selected by the Authority and the Union. The committee shall meet twice a year, each year, but in no event less than 90 days prior to the expiration of the healthcare benefit year to address and implement changes, if any, in the health care system that are in the best interest of both parties. All issues brought to the committee will be heard and

consideration given in the implementation of benefit changes.

The Authority and the Union will establish a program to educate all employees as to these requirements.

Section 1. Group Life Insurance:

- a.) Health and Welfare benefits shall be provided to full-time employees only. For purposes of Article 29, any reference to "employees" shall mean "full-time employees" only.
- b.) All employees subject to this Agreement who have been employed by the Authority continuously for more than sixty (60) days and all employees hired after the effective date of this Agreement, on completion of sixty (60) days of continuous employment by the Authority, shall apply for insurance coverages and pay their pro-rata share of the cost of such insurance coverages with such insurance carrier or carriers as shall be selected by the Authority.
- c.) The coverage offered to employees and family (defined as lawful spouse, children, domestic partner and children of domestic partner) under the Authority-offered health and welfare plans shall include medical, prescription, vision and dental care benefits.
- d.) After 60 days of employment, employee will be entitled to one time their annual base salary.
- e.) All employees covered by the Group Life Insurance Plan shall also be covered by the Accidental Death and Dismemberment Plan.

The Accidental Death and Dismemberment Plan is hereby incorporated by reference and made part of this Agreement.

Section 2. Hospital/Medical/Dental & Pharmaceutical Insurance:

- a.) All regular employees subject to this Agreement who have been employed by the Authority continuously prior to the effective date of this Agreement and all employees, hired after the effective date of this Agreement, on the first of the month following the date of employment, shall be eligible to participate in the Hospital/Medical, Dental and Pharmaceutical Insurance Plans and shall be eligible to apply for coverage for their dependents.

To assist employees in obtaining health insurance during retirement, the Authority will make the following contributions to the Authority sponsored 401(k) plan on behalf of employee determined by employee age and date of employment as set forth in the table below (only employees who were active TMSEL employees on 8/31/2009 and transition to Transdev on 9/1/2009 are eligible):

The parties have agreed to include the chart below from the expiring contract to understand the origin of this benefit. However, the insurance subsidy payment ended on August 31, 2024, for those qualified for this benefit.

Employee Category	Benefit
New Hires on or after 9/1/09	No annual insurance subsidy
TMSEL New Hires as of 1/1/08	No annual insurance subsidy
Prior TMSEL Active Employees as of 8/31/09, hired before 1/1/08, <u>under age 40 as of 1/1/09, hired by Transdev as of 9/1/09</u>	\$1,000/yr Authority contribution to 401(k) account for a maximum of 15 years while actively employed by Veolia. 5 year vesting schedule. Prior service recognized for vesting purposes. Annual benefit for active employees does not increase at age 40 to \$5K – it remains \$1K.

Prior TMSEL Active Employees as of 8/31/09, hired before 1/1/08, <u>age 40 to 44 as of 1/1/09, hired by Transdev as of 9/1/09</u>	\$5,000/yr Authority contribution to 401(k) account for a maximum of 15 years while actively employed by Veolia. 5 year vesting schedule. Prior service recognized for vesting purposes. Annual benefit for active employees does not increase at age 45 to \$6.5K – it remains \$5K.
Prior TMSEL Active Employees as of 8/31/09, hired before 1/1/08, <u>age 45 to 49 as of 1/1/09, hired by Transdev as of 9/1/09</u>	\$6,500/yr Authority contribution to 401(k) account for a maximum of 15 years while actively employed by Veolia. 5 year vesting schedule. Prior service recognized for vesting purposes. Annual benefit for active employees does not increase at age 50 to \$8K – it remains \$6.5K.
Prior TMSEL Active Employees as of 8/31/09, hired before 1/1/08, <u>age 50+ as of 1/1/09, hired by Transdev as of 9/1/09</u>	\$8,000/yr Authority contribution to 401(k) account for a maximum of 15 years while actively employed by Veolia. 5 year vesting schedule. Prior service recognized for vesting purposes. Special 5 year minimum payout for any employee who has 30+ years of employment.

If an Employee terminates employment during a Plan Year, the Additional Profit Sharing Contribution outlined above will be prorated for the period of time the Employee was actively employed by the Authority. The prorated amount of the Additional Profit Sharing Contribution will be allocated to the terminated Employee's account at the same time all other annual contributions for the year in which the termination occurred are allocated to Plan Participants' Accounts.

- b.) The coverage offered to employees and family (defined as lawful spouse, children, domestic partner and children of domestic partner) under the Authority-offered health and welfare plans shall include medical, prescription, vision and dental care benefits.
- c.) To determine Authority and employee contribution levels toward any changes in the cost of insurance coverage during the term of the contract, the Authority contribution percentage of 80% and the employee contribution percentage of 20% shall be applied to any increases or decreases in the cost of insurance coverage under health plans, vision and dental care benefits.
- d.) The Authority shall evaluate the cost of the insurance coverages under the health plans on an annual basis and give notice to the Union of any increases or decreases based upon verified, industry-wide standards plan costs.

Any determined increases or decreases in the cost of the employee contribution shall be at the start of the new plan year.

- e.) The Authority retains the right to determine premium rates for the various coverages and to select the carriers of the insurance.

ARTICLE 30 A – SICK LEAVE

SECTION 1 – OPERATORS:

- a. All Operators

All fixed, rail and lift operators shall accrue sick leave, as defined, but do not become eligible to use sick leave until completion of the probationary period. All operators shall accumulate sick leave at the rate of one (1) day per month (eight hours at straight time) per contract year for a total of twelve days per year. Operators employed on or prior to the 15th day of the month will accrue sick leave for the entire month. The sick leave accrual will commence the following month for persons employed after the 15th day of the month.

b. Administration of Sick Leave Benefits:

Any unused portion of such twelve (12) days per year shall accumulate to the credit of the operator, and there shall be no limit to the amount of such accumulation.

Employees who leave the employ of the Authority except for electing retirement that have 30 years of service with the agency within the bargaining unit or normal retirement, will not be paid accumulated sick leave. On voluntary retirement, the Authority will pay the employee seventy percent (70%) of their accumulated sick leave in a lump sum payment. To be eligible for this benefit, the employee must notify their Human Resources, in writing, 90 days in advance of their intent to retire.

Operators shall receive payment for sick leave beginning with the first day if that is a scheduled workday, provided they have completed probation. Sick slips must be turned in to the Human Resources by 4:00 p.m. on the Friday prior to the end of the payroll period.

Written application for paid sick leave must be made by the employee on the first day of illness, if possible. Such application shall be accompanied by a certificate signed by a duly qualified physician (including, for the purposes of this provision, the physician's nurse) who has attended the operator during their injury or illness, stating the nature of the illness or injury, the beginning and ending dates the operator was under medical care and the date when the physician considers the employee able to return to normal duty.

Authority will comply with the provisions of the federal Family and Medical Leave Act (FMLA). Under FMLA, the employee may use accrued paid vacation and sick leave time if available before resorting to unpaid leave.

SECTION 2 - ALL CLASSIFICATIONS OTHER THAN OPERATORS

a.) Employees will accumulate paid sick leave days at the rate of one (1) day per month per calendar year for a total of twelve (12) days per year. Maximum accumulation up to 130 days. All employees of other classifications hired prior to December 20, 2020, will have no maximum accumulation on their sick leave. Sick leave will not accrue during unpaid leaves of absences, except for military leave as provided in Section 1 of Article 30B.

b.) Employees hired on or prior to the 15th day of the month will accrue sick leave for the entire month. The sick leave accrual will commence the following month for persons hired after the 15th day of the month. All such new employees become eligible for sick leave after six (6) months of employment.

c.) Notice of intent to take sick leave must be given to the employee's supervisor not later than one (1) hour before the beginning of the first hour of work of the first day of sick leave. Paid holidays falling during periods of sick leave shall be considered as holidays with pay and not included as sick time.

The following constitute reasons for sick leave:

- a.) Illness or injury or exposure to a contagious disease which renders the employee incapable of performing the duties of the employee's position.
- b.) Requirement by the employee for dental or medical care which cannot reasonably be made during other standard working hours.
- c.) Illness in the employee's immediate family (spouse, children, or any other family member in the same household) requiring the full attention of the employee.
- d.) Immediately upon return to work, the employee shall furnish to their ~~immediate supervisor~~ Human Resources, a written physician's statement when the employee is absent due to a non-occupational sickness or injury for three (3) or more consecutive working days. In the absence of this verification, the leave will be charged as leave without pay (LWOP). The Authority reserves the right in all cases of reported illness to require examination by a reputable physician of its choice.

Abuse of sick leave privileges shall constitute grounds for disciplinary action, including summary dismissal.

ARTICLE 30 B – OTHER LEAVE:

Section 1: Military Leave:

The Authority shall comply with the provisions of the Uniformed Services and Reemployment Right Act (USERRA) and the Veterans Re-employment Rights Act. Except as may be required by law any military leave granted shall be without pay. Under Louisiana state law, an employee on military leave shall continue to accrue sick leave, vacation leave and military leave on the same basis as they would have accrued during such leave during the period of service in the uniformed services.

Section 2: Rate of Pay:

Except as otherwise noted in this Article, for any paid leave taken under this Article, an employee shall be compensated at the straight time rate of pay for their job classification at the time the leave is taken. Hours of leave, whether paid or unpaid, shall not be deemed hours of work for the purpose of computing overtime or other premium pay under this Agreement.

Section 3: Union Business Leave (Union Official):

a.) Short Term Leave of Absence:

Any member of the Union elected to or appointed to any office which requires the member's absence from the service of the Authority to attend to a Union-sponsored seminar, convention, or other Union activity, shall be granted leave without pay for scheduled work hours lost for such purposes, provided that:

1.) The Union notify the Authority in writing not less than five (5) days in advance of such Union business;

2.) No more than three (3) employees from the bargaining unit may receive such leave at the same time; and

3.) No leaves may be granted for less than one (1) hour or for longer than two (2) weeks.

4.) The Union will be granted up to 100 paid days per year of the contract to be used for Union business. This total is for the union and not any one particular position (i.e., 1 person may use 100, 10 people may use a combination of 10 each). Further, the total number of such days used for these purposes by all Union officers cannot exceed ninety (100) days per year. In no event will these days be charged against the Union officer or officer's attendance record.

b.) Extended Leave of Absence (Union Official):

Leave of absence without pay shall be granted by the Authority to any employee covered by this Agreement who is elected or appointed to any full-time position within the Union, local or national provided that:

- 1.) The employee gives advance notice of such leave, if required by the Authority, of thirty (30) days.
- 2.) The leave of absence shall terminate upon the expiration of the conditions for which it is granted.
- 3.) No more than two (2) employees shall be on such leave of absence at the same time.
- 4.) Seniority shall continue to accumulate during the leave of absence and pick position, where applicable, shall remain. Absence while on leave shall not affect the seniority right of the employee or any rights they would have as an employee of the Authority.
- 5.) The employee shall participate in all health and welfare and retirement income programs sponsored by the Authority as listed in Articles 29 and 32 of this Agreement. The Authority will continue to contribute the Authority's share into the retirement income program for each employee on leave for the Union and the Union will contribute their share. The Authority will also continue to contribute the Authority's share into the health and welfare program and the employee will continue to contribute their share.

- 6.) Upon the return of the employee to the service of the Authority, they shall be examined by the Authority doctor and shall be eligible to be reinstated if they have the fitness and ability to perform the work. They shall be reinstated to their former position or any other higher paid position that is vacant, for which they can qualify.
- 7.) The employee shall report for work within fifteen (15) days of the termination of the leave of absence.

Section 4: FMLA

Authority will comply with the provisions of the federal Family and Medical Leave Act (FMLA). Under FMLA, the employee may use accrued paid vacation and sick leave time if available before resorting to unpaid leave.

The Authority shall grant unpaid leaves of absence as required under the Family and Medical Leave Act (FMLA), the Authority's FMLA Policy and all other applicable federal and state laws.

Section 5: Extended Leave of Absence

If an employee requests and the Authority grants an excused, extended absence from work, this excused absence shall not be charged as an occurrence against the employee when it is accompanied by a medical excuse or other documented proof of need. It shall be recorded as an uncharged absence.

Section 6: Attendance/Absence

Regular attendance is expected of every employee, refer to the Authority Attendance Policy. An unexcused absence adversely affects our ability to deliver vital transportation to our customers and to fulfill our contractual obligation to our clients.

An employee unable to report for work must telephone the Depot Clerk/Supervisor one hour prior to the beginning of their scheduled work shift and inform them of their impending absence and the reason for it.

Employees who fail to report for duty for three (3) consecutive workdays and fail to report off to the Depot Clerk/Supervisor will be considered AWOL (Absent Without Approved Leave) and subject to termination.

Whenever an employee is out on leave of any kind for more than 2 weeks, the employee must contact the Management Designee bi-weekly with a status update. (Unless Human Resources has a valid doctor's excuse for the employee being out). Failure to do so, will result in a determination of job abandonment and termination.

Discipline for excessive absences will be based on a rolling 365 days. The appropriate action for an excessive number of chargeable absences as set forth above is defined as follows:

First (1) and Second (2) Chargeable Absence	Verbal
Third (3) Chargeable Absence	One (1) Day Suspension
Fourth (4) Chargeable Absence	Three (3) Day Suspension
Fifth (5) Chargeable Absence	Termination

The base period begins on the date of the employees' first occurrence or absence without leave. All disciplinary actions shall be administered by a Manager.

ARTICLE 31 - PHYSICAL EXAMINATIONS:

a.) All employees shall submit to a physical examination as often as deemed necessary by the Authority. The expense of such physical examination shall be borne by the Authority, and the examining physician shall be designated by the Authority. Employees shall be compensated for all time involved in taking any physical examinations, at their applicable hourly rate, and shall not receive less than they would have earned had they worked.

b.) As a condition of continued employment with the Authority, any physical examination above provided

for must reveal the physical or mental fitness of the employee involved to perform the duties for which they were employed. The employee involved shall be furnished with a complete copy of the results of any physical examination at the same time as such findings are made available to the Authority.

c.) Should any required physical above provided for reveal the physical or mental unfitness of the employee involved to perform the duties for which they were employed, they may at their option have a review of their case in the following manner:

- 1.) They may employ a licensed physician of their own choosing and at their own expense for the purpose of conducting a further physical examination for the same or recommended purpose of the physical examination made by the physician employed by the Authority. A copy of the findings of the physician so chosen by the employee involved shall be furnished to the Authority, and in the event such findings verify the findings of the physician employed by the Authority, no further medical review of the case shall be afforded.
- 2.) In the event the findings of the physician chosen by the employee involved shall disagree with the findings of the physician employed by the Authority, the Authority physician and the employee physician involved shall, within five (5) days from such disagreement agree upon and select a third (3rd) qualified, licensed and disinterested physician for the purpose of making a further physical examination of the employee involved. The third (3rd) physician shall make a further physical examination of the employee involved. The third (3rd) physician shall submit their findings to the two (2) physicians previously selected by the Authority and the employee. The findings of the majority of the three (3) examining physicians shall determine the disposition of the case and be final and binding upon the parties hereto. The expense of the employment of such third (3rd) physician shall be borne equally by the Authority and the employee. If it is determined that the employee should not have been disqualified the employee shall be made whole for all time lost as result of removal from service.

d.) Physicians employed by the other party, as required in this Article, shall be members of the American Medical Association or American College of Surgeons, except as permitted by mutual agreement between the parties.

e.) Employees removed from service as a result of any physical examination shall be returned to their proper position if and when any disqualification has been corrected if corrected within eighteen (18) months of disqualification.

When an operator returns to work from a long-term illness and the Authority requires re-training, the operator shall be paid at their regular rate of pay for all training.

f. Drug and Alcohol Abuse:

Notwithstanding any language which states or implies anything to the contrary, RTA Board of Commissioners has approved provisions of the Drug and Alcohol-Free Workplace Policy. The parties further agree that any dispute over the interpretation or application of the Policy shall be subject to the provisions of Article 6 ("Grievance and Grievance Procedures") and Article 7 ("Arbitration and Arbitration Procedures") of this Agreement. The parties acknowledge that the Policy will be used Authority-wide and that this is the sole reason for any express or implied language which states that it is an Authority established policy.

ARTICLE 32 -457 PLAN:

All employees shall be eligible for an Authority sponsored 457 defined contribution plan. The Authority contribution to said plan shall be determined by employee age and date of employment as set forth in the table below:

Only employees who were active TMSEL employees on 8/31/2009 and transitioned to Transdev, on 9/1/2009 are eligible for a Nondiscretionary Authority Contribution.

*Employees who receive the grandfathered Nondiscretionary Authority Contribution will **not** also receive the 50% Authority Matching Contribution for every dollar deferred up to 6% of Eligible Compensation if they are actively deferring.*

Employee Category	ATU Benefit
New Hires as of 9/1/09	<p>Effective 8/1/16: 50% Authority Matching Contribution for every dollar you defer, up to a maximum of 6% of Eligible Compensation into the Transdev sponsored 401(k) plan after meeting eligibility waiting period. 3 year vesting schedule. 3% maximum Authority Contribution. Prior benefit effective 9/1/09 through 7/30/16: 50% Authority Matching Contribution for every dollar you defer, up to a maximum of 6% of Eligible Compensation into the Transdev sponsored 401(k) plan after meeting eligibility waiting period. 5 year vesting schedule. 3% maximum Authority Contribution.</p>
New Hires as of 12/20/2020	<p>Effective 12/20/2020: a 3% non-discretionary Authority Contribution of an employee's eligible compensation into the Authority 457 plan after meeting eligibility waiting period. 3 year vesting schedule. 3% maximum Authority Contribution. Effective 7/1/2022: a 6% non-discretionary Authority Contribution of an employee's eligible compensation into the Authority 457 plan after meeting eligibility waiting period. 3 year vesting schedule. 6% maximum Authority Contribution.</p>
TMSEL Active Employees as of 8/31/09, under age 40 as of 1/1/09	<p>Effective 9/1/09, a 50% Authority Matching Contribution for every dollar you defer, up to a maximum of 10% of Eligible Compensation into the Transdev sponsored 401(k) plan. 5 year vesting schedule. Prior service recognized for vesting purposes. 3% maximum Authority Contribution.</p>
TMSEL Active Employees as of 8/31/09, age 40 to 49 as of 1/1/09	<p>Effective 9/1/09, a 12% Nondiscretionary Authority Contribution of an employee's eligible compensation into the Transdev sponsored 401(k) plan. Employee does not have to actively defer into the plan to receive the 12% contribution, but is allowed to also defer in plan if they choose. 5 year vesting schedule. Prior service recognized for vesting purposes.</p>
TMSEL Active Employees as of 8/31/09, age 50+ as of 1/1/09, with less than 20 years of service,	<p>Effective 9/1/09, a 15% Nondiscretionary Authority Contribution of an employee's eligible compensation into the Transdev sponsored 401(k) plan. Employee does not have to actively defer into the plan to receive the 15% contribution, but is allowed to also defer in plan if they choose. 5 year vesting schedule. Prior service recognized for vesting purposes.</p>
TMSEL Active Employees as of 8/31/09, age 50+ as of 1/1/09, with 20 or more years of Service	<p>Effective 9/1/09, an 18.5% Nondiscretionary Authority Contribution of an employee's eligible compensation into the Transdev sponsored 401(k) plan. Employee does not have to actively defer into the plan to receive the 18.5% contribution, but is allowed to also defer in plan if they choose. 5 year vesting schedule. Prior service recognized for vesting purposes.</p>

The parties acknowledge that the Defined Benefit Pension Plan offered through the collective bargaining agreement with TMSEL is frozen and Transdev North America, Inc., formally Veolia Transportation Services, Inc., has no obligations associated with the Defined Benefit Pension Plan and makes no representation or warranty with respect to the benefits under said plan. References to said plan in this agreement are solely for the purpose of assisting employees in evaluating their overall retirement circumstances.

ARTICLE 33 - HOLIDAYS:

- a.) New Year's Day, Martin Luther King Jr.'s Birthday, Mardi Gras Day, Good Friday, Memorial Day, Juneteenth, July 4th, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Day, New Year's Eve, or the days on which they are observed are guaranteed paid holidays for all employees, except those employees properly suspended or on layoff. Employees absent from work and receiving Workers Compensation benefits shall not be entitled to holiday pay.

On each such day, employees will be paid the number of hours regularly scheduled to work, at their regular rate without working, regardless of whether the holiday falls on a scheduled workday or on a regularly scheduled day off.

An employee who is scheduled to work and works on these days shall receive, in addition to the holiday pay equal to the actual number of hours worked on the holiday, pay for all time worked at the employee's regular rate.

In all cases where holiday operation calls for Sunday or Saturday schedules, the employees scheduled to work that day will work their assignment on schedule designated for that day. Operators whose run has no Saturday or Sunday schedules will automatically be off and receive the normal days' pay at straight time rate for the day being substituted. Employees may request to be off in writing and will be advised by 4:00 p.m. forty-eight (48) hours prior to the actual holiday.

b.1) Recognized Holidays:

Recognized holidays shall include New Year's Day, Martin Luther King Jr.'s Birthday, Mardi Gras Day, Good Friday, Memorial Day, Juneteenth, July 4th, Labor Day, Thanksgiving Day, the day after Thanksgiving, Christmas Day and New Year's Eve.

b.2.) Eligibility:

All employees shall be paid for recognized holidays providing they meet all of the following eligibility rules:

The employee has worked all of their original or assigned work for the last scheduled workday prior to and the next scheduled workday after such holiday.

An employee who "misses" on the day before a holiday, on the holiday, or on the day after the holiday shall not lose eligibility for holiday pay providing, they receive and work an assignment of four (4) hours or more on the day that they missed.

An employee shall not be eligible for holiday pay when the holiday falls within a period during which they are suspended.

An employee who is scheduled to work or who has been requested to report for work in emergencies such as hurricanes, floods, etc. who fails to report for and perform such work without reasonable cause shall not receive pay for the holiday.

Holiday pay to eligible employees shall be the number of hours that they would have been paid for their normal scheduled work on that day.

- c.) Each employee will be granted a paid holiday on their birthday except that, if birthday falls on the employee's normal off day or during the employee's selected vacation period, another day will be granted.

If birthday falls on an assigned day off or leap year, or due to illness, the employee will be afforded another day off consistent with divisional requirements. Birthday holidays cannot be accumulated or carried over into the next year.

It will be the operator's responsibility to check with the Management Designee, and all other classified employees' responsibility to check with their immediate supervisor, as to what day will be granted for their birthday holiday if another day is given. The day selected shall be at the sole discretion of the Management Designee for a request made by an operator and at the sole discretion of the immediate supervisor for the request made by any other classified employee.

If, on any particular day, the number of birthdays is such as to interfere with filling the schedule, the Management Designee or the appropriate immediate supervisor will allow as many off as practicable by seniority. If an employee cannot be given the actual birthday off, another day will be granted.

ARTICLE 34 - RECIPROCAL WAIVER OF FUTURE BARGAINING:

a.) It is the intent of the parties that the provisions of this Agreement, which supersede all prior agreements and understandings between the Authority and the Union shall govern all relations between them and the employees covered by this Agreement and, be the sole source of all rights or claims which may be asserted pursuant to the grievance procedures or in arbitration hereunder, or otherwise.

b.) The provisions of this Agreement may only be amended, supplemented, rescinded, or otherwise altered by mutual agreement, in writing, between the Authority and the Union.

c.) The Authority and the Union expressly declare that this Agreement represents their full and complete agreement on hours, wages and working conditions without reservations.

ARTICLE 35 - PAST PRACTICES:

The rights of the parties to this Agreement as established by past practices not inconsistent with this Agreement are preserved unless specifically waived or relinquished by provisions of this Agreement.

ARTICLE 36 - STRIKES AND LOCKOUTS:

The Union shall not engage in, authorize, sanction or condone its members taking part in, nor shall any of its members engage in or take part in any strike, picketing or work stoppages involving the Authority's operations, premises or equipment during the terms of this Agreement or any extensions thereof.

As long as the Union and/or its members do not engage in or take part in any strike, picketing or work stoppage involving the Authority's operations, premises or equipment, the Authority agrees that there shall be no lockout during the term of this Agreement or any extensions thereof.

ARTICLE 37 - TERM OF CONTRACT:

This contract shall be effective from July 1, 2025, to June 30, 2028, and from year-to-year thereafter, unless written notice is received from either party no less than sixty (60) days prior to the expiration date indicating a desire to change or renegotiate the contract or any part of the contract. All terms of this Agreement shall continue in full force and effect until changed, revised, or amended by agreement of the parties as specified in this article.

ARTICLE 38 - SUCCESSORS AND ASSIGNS:

This Agreement and all of its terms and conditions shall inure to the benefit of and be binding upon the successors and assigns of the respective parties.

ARTICLE 39 – SAFETY BONUS:

THIS SECTION IS RESERVED

ARTICLE 40 – PART-TIME EMPLOYEES:

This Agreement will allow for twenty-five (25) part-time bus operators, ten (10) part-time streetcar operators, ten (10) paratransit operators and two (2) part-time transit information operators to be utilized for organizational needs primarily on the weekends. These employees will be able to be used as needed not to exceed 25 hours weekly on average. Full-time operators in one classification will have first option to an open full-time position in another classification, in advance of the part-time employees. Part-time employees will only be allowed wage benefits distinguished in this document.

ARTICLE 41 – LABOR MANAGEMENT LEADERSHIP COMMITTEE:

The Authority and Union agree to hold labor management meetings monthly unless mutually agreed not to meet. These meetings will be to discuss contract or non- contract issues affecting employees covered by this Agreement. Subjects for discussion at labor management meetings during the term of this Agreement shall be as agreed by the parties. The Union shall be permitted to designate members and/or stewards in affected department(s) to assist its Union Representatives in such meetings. The purpose of labor management meetings is to deal with matters of general concern by discussing, exploring, and resolving matters of mutual concern, provided that neither party shall attempt to change, add to, or vary the terms and conditions of the Collective Bargaining Agreement unless mutually agreed. The Union shall partner and participate in the Authority's labor management leadership committee.

ARTICLE 42 – RATIFICATION BONUS

The parties acknowledge that the Authority, as a governmental entity, is subject to public funding laws and, therefore, is not permitted to issue ratification bonuses.

ARTICLE 43 – COMPLIANCE WITH LAWS

The Authority shall comply with all local, state, and federal laws. In the event any part of the Agreement becomes null and void, the remaining portion shall remain in full force and effect.

Signed at New Orleans, Louisiana, this _____ day of _____, 2026.

**NEW ORLEANS REGIONAL TRANSIT
AUTHORITY**

**Lona Edwards Hankins
Chief Executive Officer**

**AMALGAMATED TRANSIT UNION
LOCAL #1560**

**Ronald Horn
President-Business Agent**



New Orleans Regional Transit Authority

2817 Canal Street
New Orleans, LA 70119

Board Report and Staff Summary

File #: 25-165

Board of Commissioners

Contract Award for Paratransit Software Services

DESCRIPTION: Authorization to procure Spare Labs via Carahsoft Technology Corporation for ADA Paratransit software services.	AGENDA NO: Click or tap here to enter text.
ACTION REQUEST: <input checked="" type="checkbox"/> Approval <input type="checkbox"/> Review Comment <input type="checkbox"/> Information Only <input type="checkbox"/> Other	

RECOMMENDATION:

Authorize the Chief Executive Officer to award contract to Carahsoft Technology Corporation for the purchase of Spare Labs Software-As-A-Service (SaaS) for a three-year contract with the option for two additional years. The total agreement amount is not to exceed \$1,326,128.90.

ISSUE/BACKGROUND:

ADA Paratransit (Demand Response) service delivery is comprised of several major components that are currently being supported by a mix of manual and outdated software solutions, as summarized in the table below.

Component	Solution
1. Eligibility determination / client account management	Manual + Trapeze software
2. Reservations	Manual (separate from #3)
3. Routing / scheduling	Trapeze software
4. Manifest / operations	Paper; Clever CAD for real-time vehicle location
5. Reporting	Limited Trapeze; manual supplements

As indicated above, the primary current software, Trapeze, has a very specialized trip routing and scheduling component that is not integrated with reservations. The result is a lot of back-and-forth with clients as reservationists work to book rides with the separate scheduling team. Changes to schedules can be very difficult to accommodate as are last-minute or same-day booking requests. This is further challenged by sending operators into the service with a daily paper manifest of pick-up and drop-off locations. Monitoring and communications with operators and their real-time location is conducted by a separate, un-integrated system via the Clever CAD. Finally, analysis of performance for improvement and reporting is very limited.

The end result is persistent, systemic challenges that have hindered operational efficiency and

customer satisfaction.

RTA seeks to upgrade to a modern, cloud-based Demand Response Transit Software (DRTS) Solution which provides a single, integrated software to support all five (5) components listed above. This includes dynamically optimized routing and scheduling so customers and operators always have the most efficient route. Trips can be booked by reservationists to ensure accurate and reliable pick-up and drop-off times. These modern routing systems also allow for more same day bookings and eventually to introduce "microtransit" services - an on-demand service for any customer regardless of status. Riders can now also track their vehicle arrival real-time, similar to ridesharing apps. All monitoring, performance analysis and reporting is fully integrated. Additionally, these systems include all customer account management including eligibility management, reminders and notification preferences, such as call or text message.

DISCUSSION:

Staff conducted significant research during 2025 on best practices and case studies with other agencies who have recently completed similar paratransit technology modernization initiatives and found Spare Labs to be an industry leading solution with excellent reviews by other transit agencies. Upon reviewing Spare Lab's cloud-based DRTS solution across cost, implementation, ease of use, support, and agency alignment, Spare emerged as the strongest overall fit for NORTA's current operational needs, capacity, and implementation timeline.

Spare Labs product meets all of RTA's requirements for integrated eligibility management, reservation, scheduling and dispatching functions for ADA paratransit and an option for the capability to expand to non-ADA "microtransit" (general public on-demand point-to-hub) services. The Spare Labs software powers every stage from trip booking and scheduling through to dispatching, monitoring, and reporting. With the addition of the Spare application, riders would benefit from real-time vehicle tracking, mobile and web booking, appointment-based scheduling, and self-serve account tools, while staff and contractors use modern tools for oversight, exception handling, and service optimization.

RTA staff recommends Spare Labs for the DRTS upgrade and the most appropriate fit for RTA's operational realities and organizational culture.

Spare Labs is a partner vendor under the cooperative purchase program under Carahsoft Technology Corporation. The procurement is through Louisiana State Contract 4400010663 with Carahsoft Technology Corporation for Cloud Solutions in accordance with NASPO ValuePoint Cooperative Purchasing Program Cloud Solutions 2016-2026 Contracts administered by the State of Utah, Master Agreement No. AR2472. Costs are billed annually over five (5) years as follows:

2026-2027	\$282,818.74 (Implementation + year 1 subscription)
2027-2028	\$260,827.54 (year 2 subscription)
2028-2029	<u>\$260,827.54</u> (year 3 subscription)
	\$804,473.82
2029-2030	\$260,827.54 (year 4 subscription)
2030-2031	<u>\$260,827.54</u> (year 5 subscription)
Total:	\$1,326,128.90

A separate, companion procurement will be forthcoming in early 2026 to replace all tablets in all paratransit vehicles to ensure compatibility and reliability for use with the Spare Labs Driver App for operator interface.

The contract will be managed by the Information Technology department for primary use by the Operations' Paratransit Department and Paratransit Scheduling.

FINANCIAL IMPACT:

The funding is currently available through a combination of Grant funds and operating budget. Year one (1) will be funded by 80:20 split between Grant LA2024-009 and account code 01-0000-00-1402-000-00-00000-00000-00000. The remaining funding is available through the operating budget, account code 01-2900-02-7140-021-05-00-00000-00000 over three (3) years with optional additional two (2) years for a total cost not-to-exceed \$1,326,128.90.

NEXT STEPS:

With Board approval, staff will assign a purchase order and complete the agreement.

ATTACHMENTS:

1. Resolution
2. Carahsoft - Spare Labs - 11.13.2025 - Quote 61172749
3. Procurement Routing Form
4. Spare - RTA - DRTS - Implementation & References 10.23.25
5. Carahsoft Technology State of La Contract
6. 1494535216_Cloud Solutions-Carasoft-LA-2016-2026-Executed PA-Amend-1

Prepared By: Doris O'Sullivan
Title: Sr. Project Manager of Information Technology

Reviewed By: Dwight Norton
Title: Chief Planning & Capital Projects Officer

Reviewed By: Gizelle Johnson-Banks
Title: Chief Financial Officer

Lona Edwards Hankins

1/6/2025

Lona Hankins
Chief Executive Officer

Date



Regional Transit Authority
2817 Canal Street
New Orleans, LA 70119-6301

504.827.8300

www.norta.com

RESOLUTION NO. _____

FILE ID NO. 25-165

STATE OF LOUISIANA

PARISH OF ORLEANS

**AUTHORIZATION TO AWARD A CONTRACT TO
CARAHSOFT TECHNOLOGY CORPORATION
FOR THE PURCHASE OF SPARE LABS SOFTWARE**

Introduced by Commissioner _____ and Seconded by Commissioner _____.

WHEREAS, RTA seeks the ability to use industry-leading software to deliver excellent paratransit and demand-response services and customer service; and

WHEREAS, RTAs current demand-response software and systems are significantly outdated, difficult to train, not integrate with each other, and labor-intensive which has resulted in persistent, systemic challenges that have hindered operational efficiency and customer satisfaction; and

WHEREAS, modern Demand Response Transit Software (DRTS) solutions provide integrated eligibility management, reservation, scheduling and dispatching functions for ADA paratransit and an option for the capability to expand to non-ADA “micro transit” (general public on-demand point-to-hub) services with additional insight and support information for staff and stakeholders as needed to improve service; and

WHEREAS, staff evaluated industry-leading solution providers and found Spare Labs DRTS cloud-based solution met all of RTA’s requirements and is the strongest overall fit for NORTA’s current operational needs, capacity, and implementation timeline; and



Regional Transit Authority
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New Orleans, LA 70119-6301

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Resolution No.

Page 2

WHEREAS, Spare Labs is partner vendor in a cloud services software portfolio contract provided by Carahsoft Technology Corporation; and

WHEREAS, the procurement is through Louisiana State Contract 4400010663 with Carahsoft Technology Corporation for cloud solutions in accordance with NASPO ValuePoint Cooperative Purchasing Program Cloud Solutions 2016-2026 Contracts administered by the State of Utah, Master Agreement No. AR2472. Costs are billed annually over five (5) years as follows:

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2029-2030	\$260,827.54 (year 4 subscription)
2030-2031	<u>\$260,827.54</u> (year 5 subscription)
Total:	\$1,326,128.90

The contract will be managed by the Information Technology department; and

WHEREAS, funding is currently available through a combination of Grant funds and operating budget. Year one (1) will be funded by 80:20 split between Grant LA2024-009 and account code 01-0000-00-1402-000-00-00000-00000-00000. The remaining years' funding is available through operating budget, account code 01-2900-02-7140-021-05-00-00000-00000, over three (3) years with optional additional two (2) years for a total cost not-to-exceed \$1,326,128.90.; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Regional Transit Authority (RTA) that the Chairman of the Board, or his designee, is authorized to award a contract to Carahsoft Technology Corporation for Spare cloud based DRTS solution in an amount not to exceed **\$1,326,128.90.**



Regional Transit Authority
2817 Canal Street
New Orleans, LA 70119-6301

504.827.8300

www.norta.com

RESOLUTION NO.

Page 3

**THE FOREGOING WAS READ IN FULL, THE ROLL WAS CALLED ON THE
ADOPTION THEREOF AND RESULTED AS FOLLOWS:**

YEAS: ____

NAYS: ____

ABSTAIN: ____

ABSENT: ____

AND THE RESOLUTION WAS ADOPTED ON THE 27TH OF JANUARY 2026.

**FRED A. NEAL, JR.
CHAIRMAN
BOARD OF COMMISSIONERS**

ROUTING SHEET

Regional Transit Authority

State Contract Procurement Routing Sheet

INSTRUCTION: The user department is responsible for providing all information requested below and securing the requisite signatures.

Solicitation ID	306
Project Schedule Delivery Date	12/10/2025 6:00 AM
Technical Specs attached	No
Scope of Work attached	No

A. I have reviewed this form and the attachments provided and by signing below I give authority to the below stated Department Representative to proceed as lead in the procurement process.

Name: **O'SULLIVAN, DORIS**
Title: **PROJECT MANAGER III**
Ext: **8380**

B. Name of Project, Service or Product:

Demand Response Transit Software (DRTS)

C. Justification of Procurement:

RTA identified the need to improve ADA service provision. In collaboration with Operations, Paratransit, Paratransit Scheduling, and IT, a Scope of Work was crafted to procure a cloud-based Demand Response Transit Software (DRTS) with eligibility management, reservation, scheduling and dispatching functions for ADA paratransit and an option for the capability to expand to non-ADA “microtransit” (general public on-demand point-to-hub) services. An evaluation of services available on the NASPO ValuePoint Cloud Solutions Agreement. RTA team members met with DRTS providers on the NASPO ValuePoint Price Catalog. After an evaluation by the team, Spare was determined to be fair and reasonable provider of DRTS Services at RTA

State Contract: National Association of State Procurement Officials (NASPO) ValuePoint Cloud Solutions Agreement 1494535216 Amendment 1 with Carahsoft as identified in the Louisiana State contract LA4400010663

D. Certification of Authorized Grant:

Is this item/specification consistent with the Authorized Grant?

Yes

Director of Grants / Federal compliance:	Alisa P Maniger
Signature	<i>Alisa P Maniger</i>
Date	December 03 2025

E. Safety, Security and Emergency Management: Include Standard Safety Provisions Only:

Additional Safety Requirements Attached

false

ROUTING SHEET

Chief	Michael J Smith
Signature	<i>Michael J Smith</i>
Date	December 04 2025

Risk Management:

Include Standard Insurance Provisions Only?

true

Include Additional Insurance Requirements Attached ?

false

Risk Management Analyst	Marc L Popkin
Signature	<i>Marc L Popkin</i>
Date	December 04 2025

F. Funding Source:

Funds are specifically allocated in the Department's current fiscal year budget or in a grant to cover this expenditure as follows:

ICE Amount: \$1,326,128.90

Total Projected Cost: \$1,326,128.90

Funding Type: Federal, Local

Grants or Capital Project ID: 2024-IT-03

Federal Funding	State	Local	Other
\$282,818.74		\$1,043,310.16	
Projected Fed Cost	State	Local	Other
\$282,818.74		\$1,043,310.16	

FTA Grant IDs	Budget Codes
LA-2024-009 - 11.42.08	01-0000-00-1501-000-00-00000-00000-00
	01-2900-02-7140-021-05-00-00000-00000
	01-2900-02-7140-021-05-00-00000-00000
	01-2900-02-7140-021-05-00-00000-00000
	01-2900-02-7140-021-05-00-00000-00000

Funds allocated by multi-year and budget codes:

Year	Amount	Budget Code
Year-1	\$282,818.74	01-0000-00-1501-000-00-00000-00000-00

ROUTING SHEET

Year-2	\$260,827.54	01-2900-02-7140-021-05-00-00000-00000
Year-3	\$260,827.54	01-2900-02-7140-021-05-00-00000-00000
Year-4	\$260,827.54	01-2900-02-7140-021-05-00-00000-00000
Year-5	\$260,827.54	01-2900-02-7140-021-05-00-00000-00000
Total all years	\$1,326,128.90	

Budget Analyst	Erin Ghalayini
Signature	<i>Erin Ghalayini</i>
Date	December 03 2025

G. DBE/SBE GOAL:

% DBE	0
% Small Business	0

Director of Small Business Development:	Keziah Lee Cawthorne
Signature	<i>Keziah Lee Cawthorne</i>
Date	December 05 2025

DBE/EE Manager	Keziah Lee Cawthorne
Signature	<i>Keziah Lee Cawthorne</i>
Date	December 05 2025

H. Information Technology Dept. vetting.

IT Director	Sterlin J Stevens
Signature	<i>Sterlin J Stevens</i>
Date	12/5/2025 3:52 PM

I. Authorizations: I have reviewed and approved the final solicitation document.

Department Head	Sterlin J Stevens
Signature	<i>Sterlin J Stevens</i>
Date	December 03 2025

Chief	Dwight Daniel Norton
Signature	<i>Dwight Daniel Norton</i>
Date	December 04 2025

ROUTING SHEET

Director of Procurement	Briana Howze
Signature	<i>Briana Howze</i>
Date	December 05 2025

FOR PROCUREMENT USE ONLY**Type of Procurement Requested:****SC - State Contract**

Invitation for Bid (IFB) This competitive method of awarding contracts is used for procurements of more than \$25,000 in value. The agency knows exactly what and how many of everything it needs in the contract, as well as when and how the products and services are to be delivered. The award is generally based on price.

Request for Quote (RFQ) This type of solicitation is often used to determine current market pricing.

Request for Proposal (RFP) This approach to contracting occurs when the agency isn't certain about what it wants and is looking to you to develop a solution and cost estimate.

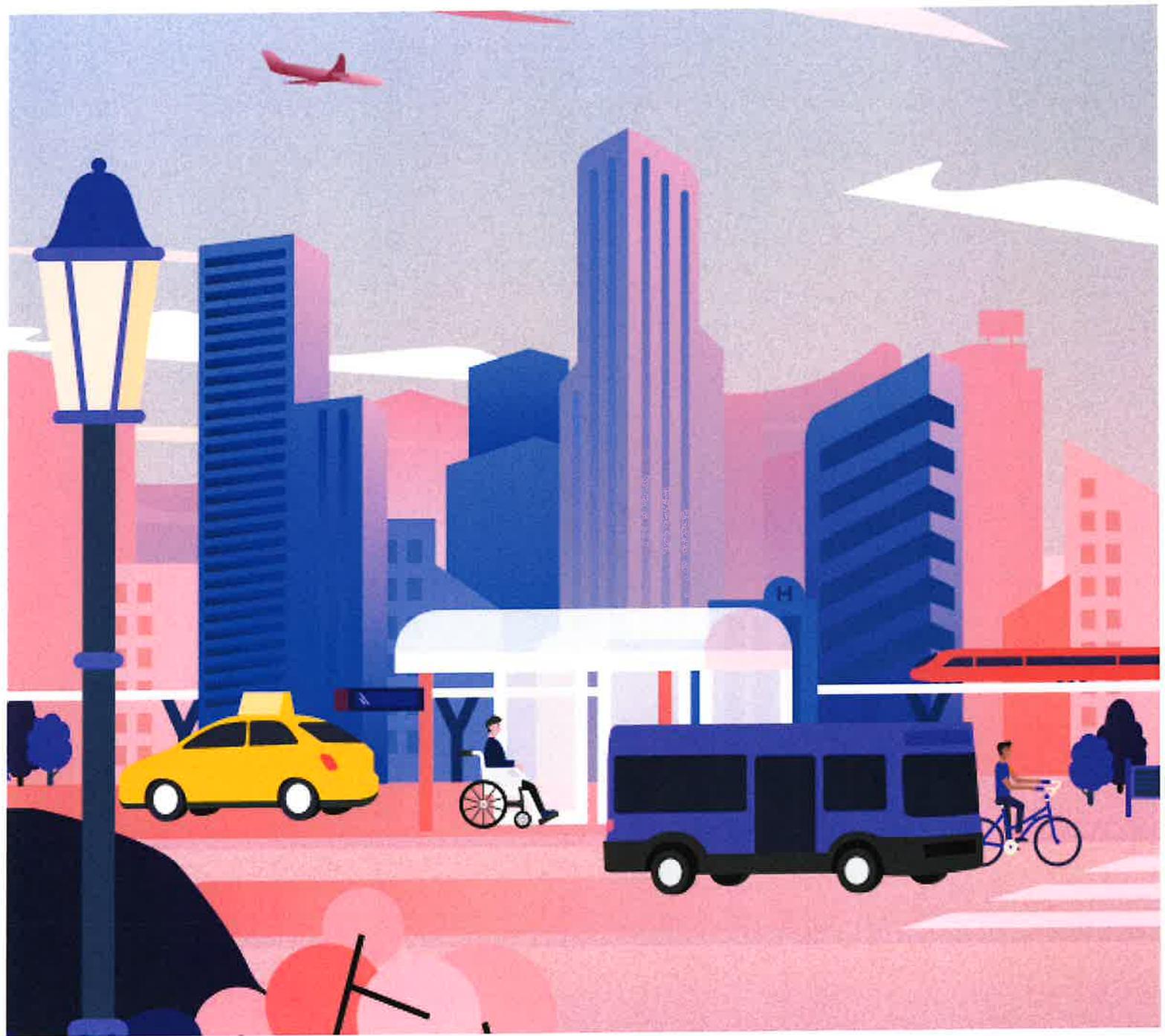
Sole Source (SS) this procurement can be defined as any contract entered into without a competitive process, based on a justification that only one known source exists or that only one single supplier can fulfill the requirements.

State Contract (SC) this procurement is via a State competitive procurement

Two-step Procurement - request for qualifications step-one used in the formal process of procuring a product or service, It is typically used as a screening step to establish a pool of vendors that are then qualified, and thus eligible to submit responses to a request for price proposal (RFP). In this two-step process, the response to the RFQ will describe the company or individual's general qualifications to perform a service or supply a product, and RFP will describe specific details or price proposals.

	Required if Total Cost above \$15K
Chief Financial Officer	Gizelle Johnson Banks
Signature	<i>Gizelle Johnson Banks</i>
Date	December 05 2025

	Required if Total Cost above \$50K
Chief Executive Officer	Lona Edwards Hankins
Signature	<i>Lona Edwards Hankins</i>
Date	December 05 2025



Spare Platform: Demand Response Transit Software (DRTS)

The Regional Transit Authority

October 2025

spare

601 W Hastings St, Suite 300
Vancouver BC V6B 1M8
Canada

Demand Response Transit Software Solution - Implementation Details

Your Spare Team

Implementation Team (Pre-Launch Stage)

The Implementation Team, led by a **dedicated Project Manager**, is responsible for **end-to-end setup and deployment** of the Spare platform from kick-off to the platform launch. Their primary tasks include:

- **Project planning and coordination:** Establishing communication plans, timelines, and team responsibilities through kickoff and planning meetings.
- **System configuration:** Customizing Spare's platform based on the agency's service parameters and operational goals.
- **Data Migration:** Collection, understanding, transforming, and importing previous system data into Spare.
- **Training and testing:** Leading workforce training (dispatchers, schedulers, drivers, booking agents, etc.), executing testing (including UAT, simulations, dry runs), and ensuring launch-readiness.
- **Stakeholder management:** Collaborating with internal Spare teams (engineering, product, support) and client teams (ops, planning) to ensure all implementation activities are aligned.
- **Launch Support:** Coordinating resources, overseeing system readiness, and leading launch support both pre and post-launch.

This team typically can include the project manager, deputy project manager, implementation executive Overseer, and relevant Product/Engineering members when needed.

Partner Success Team (Post-Launch and Long-Term Support)

Once the system is live and stabilized, responsibility transitions to the **Partner Success Team**, who oversee ongoing service performance and optimization. Their responsibilities include:

- **Account management:** Maintaining strong long-term relationships through ongoing touchpoints, performance check-ins, and strategic planning.
- **Quarterly Goal Reviews (QGRs):** Recurring data-driven sessions where performance is analyzed, KPIs reviewed, and new service goals set.
- **Issue tracking and escalation:** Managing technical, operational, or policy-related challenges that arise during operations.
- **Service optimization and planning:** Partnering with the agency to continuously improve the rider experience, refine configurations, and assess opportunities for expansion.

This team includes a Post-Launch Partner Success Manager and is overseen by a **Team Partner Success Manager**.

Handoff Process Between Teams

A documented and intentional **handoff** occurs between the Implementation Project Manager and the Post-Launch Partner Success Manager. This includes:

- Review and transfer of all project materials and decisions.
- A formal knowledge transfer process.
- Ongoing involvement of the Implementation PM during early post-launch to ensure continuity.

The implementation project manager remains actively engaged for approximately one month following launch to ensure a smooth and seamless transition from implementation to post-launch success.

Implementation Plan

Spare has developed a robust, tried-and-tested implementation approach that has consistently ensured the successful deployment of the Spare Platform across hundreds of transit agencies. Based on our experience setting up paratransit and eligibility services for agencies both very large and very small, Spare's implementation program for the RTA would span approximately **three months**.

We understand that the **RTA is targeting a project kickoff on January 5, 2025, with a full launch no later than April 1, 2025**. In alignment with this timeline, Spare recommends that the **core operational software** be launched as **Phase One** of the project. This ensures that RTA meets its intended schedule while still delivering all essential operational capabilities required for a successful transition.

Phase One will include the configuration, testing, and deployment of the following core functions:

- Trip booking and reservations (call center, app, and web)
- Scheduling and run creation
- Real-time dispatching and driver management
- Spare Driver App for in-vehicle tablets
- Billing and reporting
- IVR system integration for self-service and notifications
- Web portals for Agency and Rider access
- Spare Rider Smartphone App
- Outbound trip notifications

This timeline allows for a sufficient period to identify challenges early on, refine service planning and delivery, minimize project risk, and ultimately provide a successful service launch. Several activities will take place concurrently to ensure efficiency and adherence to the three-month delivery target.

Phase Two of the implementation will include Spare Eligibility, Complaints and Incident Management. Spare anticipates this implementation to begin following the Go-Live Launch for Phase One, and will span approximately **two to three months**.

Further integration requirements can be assessed during negotiations, which will allow us to provide a comprehensive plan for **Phase Three** of the implementation. Pricing and timeline for Phase Two will be provided upon completion of that additional mutual scoping effort. Phase Two may include:

- Le Pass / Moovit Integration
- ADP or Oracle Payroll Integrations
- VoIP

Implementation Stages - Phase One

Project Stage	Description	Resources
Stage 1 : Project Kickoff Expected Duration: 1 Hour	<p>Spare will hold a kick-off meeting with RTA to review the following:</p> <ul style="list-style-type: none"> • Roles & Responsibilities <ul style="list-style-type: none"> ◦ All of the key parties in the project for Spare and the RTA • Review Spare Platform Suite <ul style="list-style-type: none"> ◦ Understanding of what the RTA has purchased and what we are working towards • Project Overview <ul style="list-style-type: none"> ◦ Outlines the phases we are carrying out to complete the launch of Spare • Timelines <ul style="list-style-type: none"> ◦ Giving an understanding of approximately how long each phase is scheduled for and the ultimate launch date • Project goals <ul style="list-style-type: none"> ◦ Outlines current pain points, project goals, and KPIs to track • Service Discovery 	<p>Spare:</p> <ul style="list-style-type: none"> • Launch Manager • Account Executive • Launch Team Manager (optional) <p>RTA:</p> <ul style="list-style-type: none"> • Project PM • Dispatch Supervisor • Reservations Supervisor • Eligibility Supervisor • Executive Sponsor (if applicable)

Project Stage	Description	Resources
	<ul style="list-style-type: none"> ○ A light discovery session to get a high-level understanding of the services that the RTA will be operating with Spare <p>The outcome of the kick-off will be a consensus on the project approach and what the Spare team will be working towards for a successful launch.</p>	
<p>Stage 2: Requirements Gathering</p> <p>Expected Duration: 4 Weeks</p> <p>(*Stage 2, 3, &4 to run concurrently)</p>	<p>This phase is to collect information on how different departments and services are running today. In this phase we collect information regarding:</p> <p>Service Parameters and Settings</p> <ul style="list-style-type: none"> ● Service area boundaries (polygons) ● Operating hours and days ● Fare structures and rules ● Accepted payment methods ● Travel rules (e.g., transfer policies, maximum ride times, wait times) ● Rider eligibility requirements ● Service types (e.g., fixed-route, on-demand, paratransit, NEMT) <p>Reservations Processes</p> <ul style="list-style-type: none"> ● Reservation responsibilities (who books, how, and when) ● Standard Operating Procedures for reservations ● Booking channels (app, web, phone, etc.) ● Cancellation and no-show policies ● Advanced booking vs. real-time request handling <p>Dispatch Processes</p> <ul style="list-style-type: none"> ● Dispatch responsibilities and handoff points ● Standard Operating Procedures for dispatching ● Run/Duty Creation & Scheduling ● Monitoring and managing trips in real-time ● Communication protocols with drivers and riders <p>Driver Processes:</p> <ul style="list-style-type: none"> ● Driver Check-In/Pull out Processes ● Communication Methods ● Rider Onboarding Processes ● Payment Collection ● Cancellation / No Show Processes ● Breaks <p>The goal of this phase is for Spare to have a full understanding of the operation we are migrating into Spare Operations.</p>	<p>Spare:</p> <ul style="list-style-type: none"> ● Launch Manager ● Launch Team Manager (optional) <p>RTA:</p> <ul style="list-style-type: none"> ● Project PM ● Dispatch Supervisor ● Reservations Supervisor ● Eligibility Supervisor

Project Stage	Description	Resources
Stage 3: System Configuration Expected Duration : 4 Weeks (*Stage 2, 3, &4 to run concurrently)	<p>In the system configuration stage, Spare will configure the organization settings and service settings:</p> <p>Configuring Spare Settings:</p> <ul style="list-style-type: none"> • Time rules • Fare rules • Custom fields (for riders, vehicles, trips, etc.) • Fleet setup & break policies • Vehicle types (capacity, accessibility features) • Notifications (trip reminders, cancellations, delays, custom messages) • Role and permission settings (staff access levels, admin configurations) <p>Service Settings:</p> <ul style="list-style-type: none"> • Service Zone setup • Rider types and eligibility rules • Available payment methods • Boarding time configurations • Pickup window rules • Advanced booking windows • Booking Channels <p>The goal at the end of this phase would be to have Spare Operations ready for user acceptance testing.</p>	Spare: <ul style="list-style-type: none"> • Launch Manager • Launch Team Manager (optional) RTA: <ul style="list-style-type: none"> • Project PM • Spare Admin/Power Users
Stage 4: Data Staging & Field Mapping Expected Duration : 4 Weeks (*Stage 2, 3, &4 to run concurrently)	<p>This phase focuses on understanding what data needs to be migrated into Spare by gathering samples of the existing data and conducting a field mapping exercise to ensure Spare can accommodate the necessary fields. Once the mapping is confirmed, we populate the Spare import file with sample data to validate the format and prepare for a smooth data migration into production.</p> <p>Data staging and field mapping we will focus on:</p> <ul style="list-style-type: none"> • Rider Profile Data • Vehicle Data • Driver Data • Subscription/Recurring Trip Data <p>The Goal of this phase is to be prepared for a smooth data migration into production prior to the booking launch.</p>	Spare: <ul style="list-style-type: none"> • Launch Manager • Launch Team Manager (optional) RTA: <ul style="list-style-type: none"> • Project Manager • Data Analyst / Existing Scheduling system expert
Stage 5: User Acceptance Testing	<p>The User Acceptance Testing (UAT) phase ensures that Spare's system is ready for live operations by validating its functionality with real users. Key staff—including</p>	Spare: <ul style="list-style-type: none"> • Launch Manager

Project Stage	Description	Resources
<p>Expected Duration : 2 weeks</p> <p>Stage 6: Testing</p> <p>Expected Duration : 2 weeks</p> <p>Each session is 1-3 hours depending on the session</p> <p>(*Stage 6, 7, 8, & 9 to run concurrently)</p>	<p>reservationists, dispatchers, drivers, and administrators—actively participate to confirm the system meets operational needs. This phase includes:</p> <ul style="list-style-type: none"> • Users complete a series of test scripts to simulate real-world workflows and validate system behavior. • Feedback & revisions where users provide input on what needs to be adjusted, and the team makes necessary changes. • Final UAT on revisions to ensure the system updates resolve initial issues and function as expected. • Driver dry runs to confirm drivers are comfortable using the app and that operational workflows are sound before launch. <p>The goal of this phase is to get approval of the Spare set up to start migrating the settings into the Spare production environment.</p>	<ul style="list-style-type: none"> • Launch Team Manager (optional) <p>RTA:</p> <ul style="list-style-type: none"> • Project Manager • Dispatch supervisor • Reservations Supervisor • Eligibility Supervisor • Operator Supervisor • Dispatch/reservations/Eligibility lead (Technology Champions) • Select drivers for dry run(s)
<p>Stage 6: Training</p> <p>Expected Duration : 2 weeks</p> <p>Each session is 1-3 hours depending on the session</p> <p>(*Stage 6, 7, 8, & 9 to run concurrently)</p>	<p>The Training Stage focuses on equipping all user personas with the knowledge and skills needed to effectively use Spare to operate their service. This includes:</p> <ul style="list-style-type: none"> • Reservations Training – Teaching staff how to book, modify, and cancel trips using Spare. • Dispatch Training – Training on managing daily operations, duty/vehicle assignments, and real-time adjustments. • Admin/Reporting Training – Covering system oversight, reporting tools, and user management. • Driver Training – Educating drivers on using the driver app, handling trips, and best practices for on-the-road scenarios. <p>Outside of the formal training, users are expected to practice using Spare by performing tests in the Spare Test organization.</p> <p>The goal of this phase is to ensure that all users are prepared and confident in using Spare for Launch day.</p>	<ul style="list-style-type: none"> • Launch Manager • Launch Team Manager (optional) <p>RTA:</p> <ul style="list-style-type: none"> • Project Manager • Dispatchers • Reservationists • Eligibility Agents • Admins • Drivers
<p>Stage 7:</p>	<p>In the Marketing and Communications phase, the RTA is responsible for developing and executing a strategy to</p>	<p>Spare:</p>

Project Stage	Description	Resources
Marketing & Communications Expected Duration : 2 weeks (*Stage 6, 7, 8, & 9 to run concurrently)	<p>introduce the new system to their rider base. Spare supports this effort by sharing best practices and lessons learned from previous launches, including:</p> <ul style="list-style-type: none"> Defining a marketing strategy focused on either ridership awareness or ridership growth Selecting effective marketing channels such as social media, flyers, websites, TV, and radio Preparing prelaunch content to support the app release and generate early interest <p>This collaborative approach ensures a smooth rollout and strong adoption from the rider community.</p>	<ul style="list-style-type: none"> Launch Manager Spare Marketing Specialist <p>RTA:</p> <ul style="list-style-type: none"> Project Manager Marketing Manager/Spec ialist
Stage 8: Data Migration Expected Duration : 2 weeks (*Stage 6, 7, 8, & 9 to run concurrently)	<p>This phase involves executing the migration plan developed during the Data Staging and Field Mapping phase. The following actions take place in the Spare production environment:</p> <ul style="list-style-type: none"> Migration of Test Organization Settings to Production Importing Riders Importing Drivers Importing Vehicles Importing Subscription/Recurring Trips (if applicable) <p>The goal of this phase is to ensure all required data is in the production environment, prior to launch.</p>	<ul style="list-style-type: none"> Spare: Launch Manager Launch Team Manager (optional) <p>RTA:</p> <ul style="list-style-type: none"> Project Manager Data Analyst / Existing Scheduling system expert
Stage 9:Pre Launch Expected Duration : 2 weeks (*Stage 6, 7, 8, & 9 to run concurrently)	<p>The Pre-Launch phase is focused on finalizing all operational and technical preparations to ensure a smooth transition to Spare on launch day. This phase is critical for aligning all stakeholders and confirming that systems, people, and processes are ready:</p> <ul style="list-style-type: none"> Trip Booking Transition Plan: Define the timeline and process for utilizing your legacy system and Spare leading up to the launch. Dispatch/Scheduler Transition Plan: Outline how dispatching responsibilities will shift to Spare. Operations Transition: Coordinate the changeover for all day-to-day operations, including driver routines, service oversight, and support procedures. Rider App Transition: Communicate and facilitate the shift for riders to begin using the 	<ul style="list-style-type: none"> Spare: Launch Manager Launch Team Manager (optional) <p>RTA:</p> <ul style="list-style-type: none"> Project Manager Dispatch supervisor Reservations Supervisor Operator Supervisor Executive Sponsor

Project Stage	Description	Resources
Stage 9: Pre-Launch <i>Expected Duration : 1 day - 1 week+</i>	<p>Spare Rider App, including guidance and support resources.</p> <ul style="list-style-type: none"> • Tablet/Mount Installation Plan (if applicable): Ensure all driver hardware is installed, tested, and ready for launch. 	<p>The goal of this phase is to educate and prepare staff to ensure a smooth launch.</p>
Stage 10: Go-Live <i>Expected Duration : 1 day - 1 week+</i>	<p>The Go-Live phase marks the official transition to Spare and the beginning of live operations on the platform. This phase includes two key milestones:</p> <ul style="list-style-type: none"> • Booking Launch: If the service supports advanced booking, this is when the reservations team begins entering and managing future trips in Spare ahead of the live service start date. • Launch Day: All users—including reservationists, dispatchers, admins, and drivers—begin using Spare to carry out their daily operations, marking the full transition from the legacy system to Spare. The Spare team closely supports this phase to ensure a smooth and successful start. 	<p>Spare:</p> <ul style="list-style-type: none"> • Launch Manager • Spare Support Team • Launch Team Manager (optional) <p>RTA:</p> <ul style="list-style-type: none"> • All users and project staff
Stage 11: Post-Launch Support and Optimization <i>Ongoing to End of Contract</i>	<p>In the Post-Launch phase, Spare's Launch team transitions the RTA to our Customer Success team, who will provide ongoing support and partnership. During this phase, the Customer Success team will:</p> <ul style="list-style-type: none"> • Make any necessary tweaks and changes to optimize the service • Track KPIs to ensure the service is aligned with targets and goals • Support inquiries and provide guidance on Spare functionality • Explore expansion opportunities and improvements that will benefit the RTA's operations 	<p>Spare:</p> <ul style="list-style-type: none"> • Launch Manager • Spare Support Team • Customer Success Team • Launch Team Manager (optional) <p>RTA:</p> <ul style="list-style-type: none"> • All users and project staff

This phase is focused on long-term success and ensuring the RTA gets continued value from Spare.

Projected Timeline

Stage	Duration	Expected Dates
Stage 1 – Project Kickoff	1 Day	Jan 5, 2025
Stage 2 – Requirements Gathering	4 Weeks	Jan 6 – Jan 31, 2025
Stage 3 – System Configuration	4 Weeks	Jan 6 – Jan 31, 2025
Stage 4 – Data Staging & Field Mapping	4 Weeks	Jan 6 – Jan 31, 2025
Stage 5 – User Acceptance Testing (UAT)	2 Weeks	Feb 3 – Feb 14, 2025
Stage 6 – Training	2 Weeks	Feb 10 – Feb 21, 2025
Stage 7 – Marketing & Communications	1.5 Weeks	Feb 17 – Feb 28, 2025
Stage 8 – Data Migration	2 Weeks	Mar 3 – Mar 14, 2025
Stage 9 – Pre-Launch	2 Weeks	Mar 10 – Mar 21, 2025
Booking Launch	1 Week	Mar 21 – Mar 27, 2025
Stage 10 – Go-Live	1 Week	Mar 28 – Apr 1, 2025
Stage 11 – Post-Launch Support & Optimization	Ongoing	Apr 2025 onward
Stage 12 – Phase Two Implementation - Spare Eligibility, Complaints, and Incident Management	2-3 Months	April 2025-July 2025

Reference Projects

Pinellas Suncoast Transit Authority (PSTA) Access | St. Petersburg, FL

Primary Contact	Secondary Contact
Chris Macklin, Deputy Director	Bonnie Epstein, Director of Mobility Services
cmacklin@psta.net	bepstein@psta.net
(727) 540-1800	(727) 540 - 1980

Project Summary: Pinellas Suncoast Transit Authority (PSTA) partnered with Spare to modernize its paratransit service, PSTA Access, in Pinellas County, Florida—an area with nearly one million residents and a high concentration of seniors and individuals with disabilities. Spare replaced legacy systems (Routematch and Tranware), successfully migrating thousands of rider profiles and implementing a complex configuration of overlapping ADA-compliant zones. Spare now powers all aspects of PSTA's paratransit operation, including trip booking, scheduling, dispatching, vehicle assignments, and analytics, across a daily fleet of approximately 70 vehicles.

In April 2023, PSTA expanded the partnership to launch a same-day Mobility on Demand (MOD) service using Spare Open Fleets. This service integrates both dedicated and non-dedicated providers: First Transit, Uzurv, Bay Area Metro/United Taxi, Lyft, Uber, and Wheelchair Transport. Riders can now receive real-time, ADA-compliant trips through Spare's centralized dispatching, with trips routed automatically to the most appropriate provider. Spare developed custom integrations for each provider, including API-based workflows and a separate dispatching environment for non-integrated fleets. In addition to ADA paratransit and MOD, PSTA also operates school trips, microtransit, and most recently, an airport shuttle service, all fully integrated and powered by the Spare Platform. This unified approach enables PSTA to deliver five distinct paratransit service types across six providers and multiple trip purposes, all managed through a single system.

Results: Today, PSTA delivers approximately 2,000 trips per day, with 45,000 ADA paratransit trips fulfilled monthly through Spare. Spare's automated dispatching, paired with the MOD expansion, has enabled over 20% of trips to be handled by non-dedicated fleets like Uzurv, increasing service flexibility and lowering costs. Within the first year, PSTA achieved a 25% increase in average weekday ridership and reduced cost per trip from \$40.78 in May 2022 to \$36.58 in November 2022—a 10.3% reduction. PSTA's deployment of Open Fleets represents an industry-first in integrating such a broad mix of fleets into a single, FTA-compliant paratransit platform.



PSTA is **revolutionizing paratransit** through integrations with five dispatch platforms and managing fleets from six providers, **all from a single platform.**



Capital Metropolitan Transportation Authority (CapMetro) | Austin, TX

Primary Contact	Secondary Contact
Art Jackson, VP of Demand Response	Sara Sanford, Director Eligibility & Training
art.jackson@capmetro.org	sara.sanford@capmetro.org
(512) 369-6036	(512) 389-7541

Project Summary: Capital Metropolitan Transportation Authority (Cap Metro) was in search of a demand response technology platform that was a fully-functional, ADA-compliant, shared-ride solution to facilitate paratransit mobility within defined service zones in the Austin Region.

In Spare, CapMetro found a partner that ensures ADA-compliant accessibility with robust customer facing and back end interfaces, empowering both customers and staff. Launched on October 1, 2023, Spare-powered paratransit service 'MetroAccess' replaced the 20-year old Trapeze system. The service initially included 200 vehicles, delivering approximately 2,500-3,000 ADA paratransit trips per day. This makes it one of the largest automated paratransit systems in the world!

Coming from a manual eligibility process using Trapeze Cert and Excel, Spare Eligibility, our digital eligibility management tool, not only saved CapMetro time, it eliminated human error around manual processes and speed the entire eligibility process.

Results: CapMetro has one of the most complex transit eligibility processes in the US. This implementation involved multiple customer onsite visits and support from the wider Spare team as we built out Spare Engage throughout the implementation.

CapMetro launched Spare Engage two weeks ahead of their service launch on October 1, 2023. They're now using Spare to manage their Eligibility, Appeals, Travel Training, Incident Reports, Tether Strap Program and Safety Assessments in Spare Eligibility. Since launch, CapMetro riders are booking and cancelling rides on their own at an increasing rate through the whitelabeled rider app and web-booking tool. Assuming an average call time of 3 minutes, self-serve app options save CapMetro staff an estimated 1,700 hours per month of call time. CapMetro is currently delivering over 75,000 Spare-powered trips per month, providing vital, reliable ADA-compliant transportation that enhances mobility and independence for the communities it serves. CapMetro in Austin, Texas, saw its OTP rise to over 95% during peak hours with the help of Spare Platform, compared to 88% with their previous Trapeze-powered system.



CapMetro has made history by implementing **one of the world's largest automated paratransit systems.**

Massachusetts Bay Transportation Authority | Boston, MA

Primary Contact	Secondary Contact
Chris Jurek, Deputy Chief of Paratransit Services	Michelle Stiehler
cjurek@mbta.com	mstiehler@mbta.com
(312) 515-1442	(973) 286-9054

Project Summary: The Massachusetts Bay Transportation Authority (MBTA) selected Spare to modernize its paratransit service, **The RIDE**, one of the largest ADA paratransit programs in North America, serving nearly 2 million trips annually. The agency transitioned from the legacy StrataGen ADEPT system to Spare's fully automated, cloud-based platform to improve efficiency, reduce costs, and enhance the rider experience.



The Spare Platform powers every stage of The RIDE's operations, from trip booking and scheduling through to dispatching, monitoring, and reporting. Riders benefit from real-time vehicle tracking, mobile and web booking, appointment-based scheduling, and self-serve account tools, while staff and contractors use modern tools for oversight, exception handling, and service optimization. The system is also configured to support multiple fleet types, including same-day service through TNCs like Lyft and Uber (via The RIDE Flex program), with comprehensive data and reporting for compliance and performance monitoring.

Results: Launched in late August 2025, The RIDE's transition to Spare has been a great success, positioning MBTA as the largest ADA paratransit system in the U.S. operating on a modern scheduling and dispatch solution. Within the first 24 hours of operation, MBTA achieved **95% on-time performance**, compared to 88% before Spare. Adoption of new rider tools has been strong, with 18% of trips booked through Rider Web in the first week, exceeding MBTA's historical average, and before the Rider App rollout. Use of non-dedicated service providers (NDSPs) has dropped by ~50% (from ~300 to ~150 daily trips), generating immediate cost savings.

Dispatchers, who previously worked reactively to resolve issues, now manage trips proactively with real-time tools. During implementation, Spare also delivered key product improvements such as a redesigned No-Show process, an enhanced Watch List, and a new driver pullout tool for yard supervisors.

By migrating The RIDE to Spare, MBTA has set a new benchmark for paratransit modernization with immediate gains in punctuality, efficiency, and rider satisfaction, and long-term improvements in cost control and operational oversight already underway.

Primary Contact: Trevor Kirsh, Senior Growth Manager

317-354-6124 | trevor.kirsh@spare.com

Line	Material No. ----- Supplier Part No.	Description	Prod. Cat.	UOM	Net Price	Discount
		<p>Services procured through this Contract require that the Agency enter into a Statement of Work; Transition Plan; and SLA with the Contractor.</p> <p>Services must be validated prior to procurement to ensure they can be deployed and maintained in compliance with the Statewide Information Security Policy.</p> <p>Carahsoft Primary Contact: Bethany Blackwell, 1860 Michael Faraday Drive, Suite 100, Reston, VA 20190; Phone: 703-230-7435; Fax: 703-871-8505; Email: NASPO@carahsoft.com.</p>				

Standard Terms and Conditions

1. THIS IS NOT AN ORDER TO SHIP (OR BEGIN SERVICE). A CONTRACT RELEASE OR PURCHASE ORDER MUST BE ISSUED BEFORE YOU ARE AUTHORIZED TO SHIP (OR BEGIN SERVICE).
2. THIS IS NOTICE THAT THE CONTRACT REFERENCED ABOVE HAS BEEN AWARDED TO YOU BASED ON THE BID (OR PROPOSAL) SUBMITTED. ALL TERMS, CONDITIONS, AND SPECIFICATIONS OF THE SOLICITATION WILL APPLY TO ALL ORDERS.
3. ANY AGENCY AUTHORIZED TO PURCHASE FROM THIS CONTRACT MUST ISSUE AN ORDER AND REFERENCE THE CONTRACT NUMBER, LINE NUMBER AND COMMODITY ITEM NUMBER FOR EACH ITEM.
4. CHANGES IN ITEMS TO BE FURNISHED ARE NOT PERMITTED (UNLESS APPROVED BY THE ISSUING AGENCY PRIOR TO DELIVERY). PRIOR APPROVAL MUST ALSO BE OBTAINED BEFORE DISTRIBUTORS CAN BE ADDED OR DELETED.
5. IF A DISTRIBUTOR LIST WAS SUBMITTED, CONTRACTOR MUST SEND COPIES OF THIS AWARD TO EACH DISTRIBUTOR.
6. QUANTITIES LISTED ARE ESTIMATED AND NO QUANTITIES ARE GUARANTEED (UNLESS "COMMITTED VOLUME" IS SPECIFICALLY STATED). CONTRACTOR MUST SUPPLY ACTUAL REQUIREMENTS ORDERED AT THE CONTRACT PRICE AWARDED.
7. COMPLIANCE WITH CIVIL RIGHTS LAWS.

THE CONTRACTOR AGREES TO ABIDE BY THE REQUIREMENTS OF THE FOLLOWING AS APPLICABLE: TITLE IV AND TITLE VII OF THE CIVIL RIGHTS ACT OF 1964, AS AMENDED BY THE EQUAL OPPORTUNITY ACT OF 1972, FEDERAL EXECUTIVE ORDER 11246, THE FEDERAL REHABILITATION ACT OF 1973, AS AMENDED, THE VIETNAM ERA VETERAN'S READJUSTMENT ASSISTANCE ACT OF 1974, TITLE IX OF THE EDUCATION AMENDMENTS OF 1972, THE AGE ACT OF 1975, AND CONTRACTOR AGREES TO ABIDE BY THE REQUIREMENTS OF THE AMERICANS WITH DISABILITIES ACT OF 1990. CONTRACTOR AGREES TO NOT TO DISCRIMINATE IN ITS EMPLOYMENT PRACTICES, AND WILL RENDER SERVICES UNDER THIS AGREEMENT AND ANY CONTRACT ENTERED INTO AS A RESULT OF THIS AGREEMENT, WITHOUT REGARD TO RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, VETERAN STATUS, POLITICAL AFFILIATION, OR DISABILITIES. ANY ACT OF DISCRIMINATION COMMITTED BY CONTRACTOR OR FAILURE TO COMPLY WITH THESE STATUTORY OBLIGATIONS WHEN APPLICABLE SHALL BE GROUNDS FOR TERMINATION OF THIS AGREEMENT AND ANY CONTRACT ENTERED INTO AS A RESULT OF THIS AGREEMENT.

8. CONTRACT CANCELLATION

THE STATE OF LOUISIANA HAS THE RIGHT TO TERMINATE THE CONTRACT IMMEDIATELY FOR ANY OF THE FOLLOWING REASONS: (A) MISREPRESENTATION BY THE CONTRACTOR; (B) CONTRACTOR'S FRAUD, COLLUSION, CONSPIRACY OR OTHER UNLAWFUL MEANS OF OBTAINING ANY CONTRACT WITH THE STATE OF LOUISIANA; (C) CONFLICT OF CONTRACT PROVISIONS WITH CONSTITUTIONAL OR STATUTORY PROVISIONS OF STATE OR FEDERAL LAW; (D) ABUSIVE OR BELLIGERENT CONDUCT BY CONTRACTOR TOWARDS AN EMPLOYEE OR AGENT OF THE STATE; (E) CONTRACTOR'S INTENTIONAL VIOLATION OF THE PROCUREMENT CODE (LA. R.S. 39:1551 ET SEQ.) AND ITS CORRESPONDING REGULATIONS; OR, (F) ANY LISTED REASON FOR DEBARMENT UNDER LA. R.S. 39:1672.

THE STATE OF LOUISIANA MAY TERMINATE THE CONTRACT FOR CONVENIENCE AT ANY TIME (1) BY GIVING THIRTY (30) DAYS WRITTEN NOTICE TO THE CONTRACTOR OF SUCH TERMINATION; OR (2) BY NEGOTIATING WITH THE CONTRACTOR AN EFFECTIVE DATE. THE STATE SHALL PAY CONTRACTOR FOR, IF APPLICABLE: (A) DELIVERABLES IN PROGRESS; (B) THE PERCENTAGE THAT HAS BEEN COMPLETED SATISFACTORILY; AND, (C) FOR TRANSACTION-BASED SERVICES UP TO THE DATE OF TERMINATION, TO THE EXTENT WORK HAS BEEN PERFORMED SATISFACTORILY.

THE STATE OF LOUISIANA HAS THE RIGHT TO TERMINATE THE CONTRACT FOR CAUSE BY GIVING THIRTY (30) DAYS WRITTEN NOTICE TO THE CONTRACTOR OF SUCH TERMINATION FOR ANY OF THE FOLLOWING

NON-EXCLUSIVE REASONS: (A) FAILURE TO DELIVER WITHIN THE TIME SPECIFIED IN THE CONTRACT; (B) FAILURE OF THE PRODUCT OR SERVICE TO MEET SPECIFICATIONS, CONFORM TO SAMPLE QUALITY OR TO BE DELIVERED IN GOOD CONDITION; OR, (C) ANY OTHER BREACH OF CONTRACT.

CONTRACT DISTRIBUTORS:

ContractNumber	Contract Line No.	Catalog Item Number	Item Description	Supplier Part No.	Gross Price	Unit of Measurement	Minimum Quantity	Discount	Discount Type	Price Base Qty. UOM	Valid From	Valid To
4400010663	1	1027757	Cloud Services, to include: PaaS; IaaS; and SaaS.		0	Lot		1	0	PERCENTAGE	1	3/3/2017 9/15/2026



STATE OF UTAH COOPERATIVE CONTRACT AMENDMENT

AMENDMENT #: 1

CONTRACT #: AR2472

Starting Date: Unchanged

Expiration Date: Unchanged

TO BE ATTACHED AND MADE PART OF the specified contract by and between the State of Utah Division of Purchasing and Carahsoft Technology Corporation (Referred to as CONTRACTOR).

BOTH PARTIES AGREE TO AMEND THE CONTRACT AS FOLLOWS:

The terms and conditions on Attachment A1 were inadvertently left out of the Master Agreement. The terms and conditions on Attachment A1 are hereby incorporated into the Master Agreement. All existing terms and conditions in the Master Agreement remain in full force and effect.

Effective Date of Amendment: 10/14/2016

All other terms and conditions of the contract, including those previously modified, shall remain in full force and effect.
IN WITNESS WHEREOF, the parties sign and cause this contract to be executed.

CONTRACTOR


Contractor's Signature

11/3/16
Date

STATE OF UTAH


Kent Beers Director
State of Utah Division of Purchasing

11/4/16
Date

Robert Moore

Contractor's Name (Print)

Vice President

Title (Print)

Purchasing Agent	Phone #	e-mail	Contract #
Spencer Hall	801-538-3307	spencerh@utah.gov	AR2472



Attachment A1: NASPO ValuePoint Master Agreement Terms and Conditions

3. Term of the Master Agreement: The initial term of this Master Agreement is for ten (10) years with no renewal options.

4. Amendments: The terms of this Master Agreement shall not be waived, altered, modified, supplemented or amended in any manner whatsoever without prior written approval of the Lead State and Contractor.

5. Assignment/Subcontracts: Contractor shall not assign, sell, transfer, or sublet rights, or delegate responsibilities under this Master Agreement, in whole or in part, without the prior written approval of the Lead State.

The Lead State reserves the right to assign any rights or duties, including written assignment of contract administration duties to the NASPO Cooperative Purchasing Organization LLC, doing business as NASPO ValuePoint.

7. Termination: Unless otherwise stated, this Master Agreement may be terminated by either party upon 60 days written notice prior to the effective date of the termination. Further, any Participating Entity may terminate its participation upon 30 days written notice, unless otherwise limited or stated in the Participating Addendum. Termination may be in whole or in part. Any termination under this provision shall not affect the rights and obligations attending orders outstanding at the time of termination, including any right of any Purchasing Entity to indemnification by the Contractor, rights of payment for Services delivered and accepted, data ownership, Contractor obligations regarding Purchasing Entity Data, rights attending default in performance an applicable Service Level of Agreement in association with any Order, Contractor obligations under Termination and Suspension of Service, and any responsibilities arising out of a Security Incident or Data Breach. Termination of the Master Agreement due to Contractor default may be immediate.

10. Defaults and Remedies

a. The occurrence of any of the following events shall be an event of default under this Master Agreement:

- (1) Nonperformance of contractual requirements; or
- (2) A material breach of any term or condition of this Master Agreement; or
- (3) Any certification, representation or warranty by Contractor in response to the

solicitation or in this Master Agreement that proves to be untrue or materially misleading; or

(4) Institution of proceedings under any bankruptcy, insolvency, reorganization or similar law, by or against Contractor, or the appointment of a receiver or similar officer for Contractor or any of its property, which is not vacated or fully stayed within thirty (30) calendar days after the institution or occurrence thereof; or

(5) Any default specified in another section of this Master Agreement.

b. Upon the occurrence of an event of default, Lead State shall issue a written notice of default, identifying the nature of the default, and providing a period of 30 calendar days in which Contractor shall have an opportunity to cure the default. The Lead State shall not be required to provide advance written notice or a cure period and may immediately terminate this Master Agreement in whole or in part if the Lead State, in its sole discretion, determines that it is reasonably necessary to preserve public safety or prevent immediate public crisis. Time allowed for cure shall not diminish or eliminate Contractor's liability for damages.

c. If Contractor is afforded an opportunity to cure and fails to cure the default within the period specified in the written notice of default, Contractor shall be in breach of its obligations under this Master Agreement and Lead State shall have the right to exercise any or all of the following remedies:

(1) Exercise any remedy provided by law; and

(2) Terminate this Master Agreement and any related Contracts or portions thereof; and

(3) Suspend Contractor from being able to respond to future bid solicitations; and

(4) Suspend Contractor's performance; and

(5) Withhold payment until the default is remedied.

d. Unless otherwise specified in the Participating Addendum, in the event of a default under a Participating Addendum, a Participating Entity shall provide a written notice of default as described in this section and have all of the rights and remedies under this paragraph regarding its participation in the Master Agreement, in addition to those set forth in its Participating Addendum. Nothing in these Master Agreement Terms and Conditions shall be construed to limit the rights and remedies available to a Purchasing Entity under the applicable commercial code.

12. Force Majeure: Neither party shall be in default by reason of any failure in performance of this Contract in accordance with reasonable control and without fault or negligence on their part. Such causes may include, but are not restricted to, acts of nature or the public enemy, acts of the government in either its sovereign or contractual capacity, fires, floods, epidemics, quarantine restrictions, strikes, freight embargoes and unusually severe weather, but in every case the failure to perform such must be beyond the reasonable control and without the fault or negligence of the party.

13. Indemnification and Limitation of Liability

a. The Contractor shall defend, indemnify and hold harmless NASPO, NASPO ValuePoint, the Lead State, Participating Entities, and Purchasing Entities, along with their officers, agents, and employees as well as any person or entity for which they may be liable, from and against claims, damages or causes of action including reasonable attorneys' fees and related costs for any death, bodily injury, or damage to real or tangible property arising directly or indirectly from the negligent or wrongful act(s), error(s), or omission(s) of the Contractor, its employees or subcontractors or volunteers, at any tier, relating to the performance under the Master Agreement.

b. Indemnification – Intellectual Property. The Contractor shall defend, indemnify and hold harmless NASPO, NASPO ValuePoint, the Lead State, Participating Entities, Purchasing Entities, along with their officers, agents, and employees as well as any person or entity for which they may be liable ("Indemnified Party"), from and against claims, damages or causes of action including reasonable attorneys' fees and related costs arising out of the claim that the Product or its use, infringes Intellectual Property rights ("Intellectual Property Claim") of another person or entity.

(1) The Contractor's obligations under this section shall not extend to:

- a. Any use of the Services provided hereunder not contemplated in the product documentation.
- b. Any use of the Services provided hereunder in combination with other products not contemplated hereunder or in the documentation, any use of modification of the Services provided hereunder except as permitted by this Agreement.

(2) The Indemnified Party shall notify the Contractor within a reasonable time after receiving notice of an Intellectual Property Claim. Even if the Indemnified Party fails to provide reasonable notice, the Contractor shall not be relieved from its obligations unless the Contractor can demonstrate that it was prejudiced in defending the Intellectual Property Claim resulting in increased expenses or loss to the Contractor and then only to the extent of the prejudice or expenses. If the Contractor promptly and reasonably investigates and defends any Intellectual Property Claim, it shall have control over the defense and settlement of it. However, the Indemnified Party must consent in writing for any money damages or obligations for which it may be responsible. The Indemnified Party shall furnish, at the Contractor's reasonable request and expense, information and assistance necessary for such defense. If the Contractor fails to vigorously pursue the defense or settlement of the Intellectual Property Claim, the Indemnified Party may assume the defense or settlement of it and the Contractor shall be liable for all costs and expenses, including reasonable attorneys' fees and related costs, incurred by the Indemnified Party in the pursuit of the Intellectual Property Claim. Unless otherwise agreed in writing, this section is not

subject to any limitations of liability in this Master Agreement or in any other document executed in conjunction with this Master Agreement.

c. Except as otherwise set forth in the Indemnification Paragraphs above, the limit of liability shall be as follows:

(1) Contractor's liability for any claim, loss or liability arising out of, or connected with the Services provided, and whether based upon default, or other liability such as breach of contract, warranty, negligence, misrepresentation or otherwise, shall in no case exceed direct damages in:

(i) an amount equal to two (2) times the charges specified in the Purchase Order for the Services, or parts thereof forming the basis of the Purchasing Entity's claim, (said amount not to exceed a total of twelve (12) months charges payable under the applicable Purchase Order) or

(ii) two million dollars (\$2,000,000), whichever is greater.

(2) The Purchasing Entity may retain such monies from any amount due Contractor as may be necessary to satisfy any claim for damages, costs and the like asserted against the Purchasing Entity unless Contractor at the time of the presentation of claim shall demonstrate to the Purchasing Entity's satisfaction that sufficient monies are set aside by the Contractor in the form of a bond or through insurance coverage to cover associated damages and other costs.

(3) Notwithstanding the above, neither the Contractor nor the Purchasing Entity shall be liable for any consequential, indirect or special damages of any kind which may result directly or indirectly from such performance, including, without limitation, damages resulting from loss of use or loss of profit by the Purchasing Entity, the Contractor, or by others.

d. The limitations of liability in Section 13(c) do not apply to claims for bodily injury or death as set forth in Section 13(a) or Intellectual Property Claims as set forth in Section 13(b).

14. Independent Contractor: The Contractor shall be an independent contractor. Contractor shall have no authorization, express or implied, to bind the Lead State, Participating States, other Participating Entities, or Purchasing Entities to any agreements, settlements, liability or understanding whatsoever, and agrees not to hold itself out as agent except as expressly set forth herein or as expressly agreed in any Participating Addendum.

15. Individual Customers: Except to the extent modified by a Participating Addendum, each Purchasing Entity shall follow the terms and conditions of the Master Agreement and applicable Participating Addendum and will have the same rights and responsibilities for their purchases as the Lead State has in the Master Agreement,

including but not limited to, any indemnity or right to recover any costs as such right is defined in the Master Agreement and applicable Participating Addendum for their purchases. Each Purchasing Entity will be responsible for its own charges, fees, and liabilities. The Contractor will apply the charges and invoice each Purchasing Entity individually.

18. No Waiver of Sovereign Immunity: In no event shall this Master Agreement, any Participating Addendum or any contract or any Purchase Order issued thereunder, or any act of a Lead State, a Participating Entity, or a Purchasing Entity be a waiver of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the Eleventh Amendment to the Constitution of the United States or otherwise, from any claim or from the jurisdiction of any court.

This section applies to a claim brought against the Participating State only to the extent Congress has appropriately abrogated the Participating State's sovereign immunity and is not consent by the Participating State to be sued in federal court. This section is also not a waiver by the Participating State of any form of immunity, including but not limited to sovereign immunity and immunity based on the Eleventh Amendment to the Constitution of the United States.

19. Ordering

- a. Master Agreement order and purchase order numbers shall be clearly shown on all acknowledgments, shipping labels, packing slips, invoices, and on all correspondence.
- b. This Master Agreement permits Purchasing Entities to define project-specific requirements and informally compete the requirement among other firms having a Master Agreement on an "as needed" basis. This procedure may also be used when requirements are aggregated or other firm commitments may be made to achieve reductions in pricing. This procedure may be modified in Participating Addenda and adapted to Purchasing Entity rules and policies. The Purchasing Entity may in its sole discretion determine which firms should be solicited for a quote. The Purchasing Entity may select the quote that it considers most advantageous, cost and other factors considered.
- c. Each Purchasing Entity will identify and utilize its own appropriate purchasing procedure and documentation. Contractor is expected to become familiar with the Purchasing Entities' rules, policies, and procedures regarding the ordering of supplies and/or services contemplated by this Master Agreement.
- d. Contractor shall not begin providing Services without a valid Service Level Agreement or other appropriate commitment document compliant with the law of the Purchasing Entity.
- e. Orders may be placed consistent with the terms of this Master Agreement during the term of the Master Agreement.
- f. All Orders pursuant to this Master Agreement, at a minimum, shall include:

- (1) The services or supplies being delivered;
- (2) The place and requested time of delivery;
- (3) A billing address;
- (4) The name, phone number, and address of the Purchasing Entity representative;
- (5) The price per unit or other pricing elements consistent with this Master Agreement and the contractor's proposal;
- (6) A ceiling amount of the order for services being ordered; and
- (7) The Master Agreement identifier and the Participating State contract identifier.

g. All communications concerning administration of Orders placed shall be furnished solely to the authorized purchasing agent within the Purchasing Entity's purchasing office, or to such other individual identified in writing in the Order.

h. Orders must be placed pursuant to this Master Agreement prior to the termination date of this Master Agreement. Contractor is reminded that financial obligations of Purchasing Entities payable after the current applicable fiscal year are contingent upon agency funds for that purpose being appropriated, budgeted, and otherwise made available.

i. Notwithstanding the expiration or termination of this Master Agreement, Contractor agrees to perform in accordance with the terms of any Orders then outstanding at the time of such expiration or termination. Contractor shall not honor any Orders placed after the expiration or termination of this Master Agreement. Orders from any separate indefinite quantity, task orders, or other form of indefinite delivery order arrangement priced against this Master Agreement may not be placed after the expiration or termination of this Master Agreement, notwithstanding the term of any such indefinite delivery order agreement.

21. Payment: Unless otherwise stipulated in the Participating Addendum, Payment is normally made within 30 days following the date of a correct invoice is received. Purchasing Entities reserve the right to withhold payment of a portion (including all if applicable) of disputed amount of an invoice. After 45 days the Contractor may assess overdue account charges up to a maximum rate of one percent per month on the outstanding balance. Payments will be remitted by mail. Payments may be made via a State or political subdivision "Purchasing Card" with no additional charge.

25. Purchasing Entity Data: Purchasing Entity retains full right and title to Data provided by it and any Data derived therefrom, including metadata. Contractor shall not collect, access, or use user-specific Purchasing Entity Data except as strictly necessary to provide Service to the Purchasing Entity. No information regarding Purchasing Entity's use of the Service may be disclosed, provided, rented or sold to any third party for any reason unless required by law or regulation or by an order of a court of competent jurisdiction. The obligation shall extend beyond the term of this Master Agreement in perpetuity.

Contractor shall not use any information collected in connection with this Master Agreement, including Purchasing Entity Data, for any purpose other than fulfilling its obligations under this Master Agreement.

33. Waiver of Breach: Failure of the Lead State, Participating Entity, or Purchasing Entity to declare a default or enforce any rights and remedies shall not operate as a waiver under this Master Agreement or Participating Addendum. Any waiver by the Lead State, Participating Entity, or Purchasing Entity must be in writing. Waiver by the Lead State or Participating Entity of any default, right or remedy under this Master Agreement or Participating Addendum, or by Purchasing Entity with respect to any Purchase Order, or breach of any terms or requirements of this Master Agreement, a Participating Addendum, or Purchase Order shall not be construed or operate as a waiver of any subsequent default or breach of such term or requirement, or of any other term or requirement under this Master Agreement, Participating Addendum, or Purchase Order.

34. Assignment of Antitrust Rights: Contractor irrevocably assigns to a Participating Entity who is a state any claim for relief or cause of action which the Contractor now has or which may accrue to the Contractor in the future by reason of any violation of state or federal antitrust laws (15 U.S.C. § 1-15 or a Participating Entity's state antitrust provisions), as now in effect and as may be amended from time to time, in connection with any goods or services provided to the Contractor for the purpose of carrying out the Contractor's obligations under this Master Agreement or Participating Addendum, including, at a Participating Entity's option, the right to control any such litigation on such claim for relief or cause of action.

36. Performance and Payment Time Frames that Exceed Contract Duration: All maintenance or other agreements for services entered into during the duration of an SLA and whose performance and payment time frames extend beyond the duration of this Master Agreement shall remain in effect for performance and payment purposes (limited to the time frame and services established per each written agreement). No new leases, maintenance or other agreements for services may be executed after the Master Agreement has expired. For the purposes of this section, renewals of maintenance, subscriptions, SaaS subscriptions and agreements, and other service agreements, shall not be considered as "new."

38. No Guarantee of Service Volumes: The Contractor acknowledges and agrees that the Lead State and NASPO ValuePoint makes no representation, warranty or condition as to the nature, timing, quality, quantity or volume of business for the Services or any other products and services that the Contractor may realize from this Master Agreement, or the compensation that may be earned by the Contractor by offering the Services. The Contractor acknowledges and agrees that it has conducted its own due diligence prior to entering into this Master Agreement as to all the foregoing matters.

39. NASPO ValuePoint eMarket Center: In July 2011, NASPO ValuePoint entered into a multi-year agreement with SciQuest, Inc. whereby SciQuest will provide certain electronic catalog hosting and management services to enable eligible NASPO

ValuePoint's customers to access a central online website to view and/or shop the goods and services available from existing NASPO ValuePoint Cooperative Contracts. The central online website is referred to as the NASPO ValuePoint eMarket Center.

The Contractor will have visibility in the eMarket Center through Ordering Instructions. These Ordering Instructions are available at no cost to the Contractor and provided customers information regarding the Contractors website and ordering information.

At a minimum, the Contractor agrees to the following timeline: NASPO ValuePoint eMarket Center Site Admin shall provide a written request to the Contractor to begin Ordering Instruction process. The Contractor shall have thirty (30) days from receipt of written request to work with NASPO ValuePoint to provide any unique information and ordering instructions that the Contractor would like the customer to have.

41. Government Support: No support, facility space, materials, special access, personnel or other obligations on behalf of the states or other Participating Entities, other than payment, are required under the Master Agreement.



New Orleans Regional Transit Authority

2817 Canal Street
New Orleans, LA 70119

Board Report and Staff Summary

File #: 26-014

Board of Commissioners

Contract Award for Single, Financial Audit Services

DESCRIPTION: The purpose of this request is to award the contract for Financial Audit, Single Audit, Statewide Agreed-Upon Procedures, and National Transit Database (NTD) Agreed-Upon Procedures services for the years ending December 31, 2025 through December 31, 2029, to independent CPA firm, Plante Moran.	AGENDA NO: Click or tap here to enter text.
ACTION REQUEST: <input checked="" type="checkbox"/> Approval <input type="checkbox"/> Review Comment <input type="checkbox"/> Information Only <input type="checkbox"/> Other	

RECOMMENDATION:

To authorize the Chief Executive Officer to award a contract to Plante Moran for audit and agreed-upon procedure services for the years ending December 31, 2025 through December 31, 2029. (RFP 2025-033). The contract has a not-to-exceed amount of \$671,700.

ISSUE/BACKGROUND:

In 2025, the six-year contract (originally five years plus a one-year extension) with Carr, Riggs, & Ingram ended, resulting in the need to place audit and agreed-upon procedures services for the next five years, 2025 through 2029, out for bid.

DISCUSSION:

These services are necessary to ensure compliance with financial reporting requirements, including the Financial Statement Audit, Single Audit, Statewide Agreed-Upon Procedures, and NTD Agreed-Upon Procedures.

The total fee proposal of \$671,700 is allocated as follows:

- \$552,600 - External audit services in accordance with Generally Accepted Auditing Standards (GAAS), Government Auditing Standards, and the Uniform Guidance Single Audit.
- \$55,000 - Agreed-Upon procedures as required by the Louisiana Legislative Auditor.
- \$64,100 - Agreed-Upon procedures as required by the Federal Transit Administration for the National Transit Database.

FINANCIAL IMPACT:

The total cost for the contract is \$671,700, which will be funded through budget account 01-5100-02-7060-171-89-00-00000-00000.

NEXT STEPS:

Upon RTA Board approval, the contract will be awarded and executed, and the funds will be allocated accordingly.

ATTACHMENTS:

1. Resolution
2. Procurement Summary (November 2025)
3. RFP 2025-033 As Amended (August 2025)
4. Plante Moran Proposal RFP 2025-033 (October 2025)

Prepared By: Tiffany Robbins
Title: Senior Director of Accounting

Reviewed By: Jessica M. Lang
Title: Business Analyst

Reviewed By: Gizelle Johnson-Banks
Title: Chief Financial Officer



1/20/2026

Lona Edwards Hankins
Chief Executive Officer

Date

RESOLUTION NO. _____

FILE ID NO.

STATE OF LOUISIANA

PARISH OF ORLEANS

**AUTHORIZATION TO AWARD A CONTRACT/PURCHASE ORDER TO PLANTE MORAN FOR
FINANCIAL STATEMENT AUDIT, SINGLE AUDIT, STATEWIDE AGREED-UPON PROCEDURES,
AND NATIONAL TRANSIT DATABASE AGREED-UPON PROCEDURES SERVICES**

Introduced by Commissioner _____, seconded by Commissioner _____.

WHEREAS, the Regional Transit Authority (RTA) requested bids from qualified contractors to provide financial statement audit, single audit, statewide agreed-upon procedures, and National Transit Database agreed-upon procedures services in accordance with applicable state and federal laws by seeking bids from qualified contractors; and

WHEREAS, the agency issued invitation for bids (RFP 2025-033) seeking qualified contractors to provide financial statement audit, single audit, statewide agreed-upon procedures, and National Transit Database agreed-upon procedures services; and

WHEREAS, Plante Moran submitted the successful bid to provide financial statement audit, single audit, statewide agreed-upon procedures, and National Transit Database agreed-upon procedures services; and

WHEREAS, funding for the five-year contract/purchase order is made available through account code 01-5100-02-7060-171-89-00-00000-00000, with a total cost not to exceed **SIX HUNDRED SEVENTY-ONE THOUSAND SEVEN HUNDRED DOLLARS (\$671,700)**; and

RESOLUTION NO. _____

Page 2

NOW, THEREFORE, BE IS RESOLVED, by the Board of Commissioners of the Regional Transit Authority (RTA) that the Chairman of the Board, or his designee, is authorized to award a contract/purchase order to Plante Moran for financial statement audit, single audit, statewide agreed-upon procedures, and National Transit Database agreed-upon procedures services.

**THE FOREGOING WAS READ IN FULL; THE ROLL CALL WAS CALLED ON THE
ADOPTION THEREOF AND RESULTED AS FOLLOWS:**

YEAS: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

AND THE RESOLUTION WAS ADOPTED ON THE 27th DAY OF JANUARY, 2026.

FRED A. NEAL, JR.

CHAIRMAN

RTA BOARD OF COMMISSIONERS

PROCUREMENT SUMMARY-RFP 2025-033

REQUIREMENTS

Board approval is required for Solicitation Request #262 for Audit & Financial Oversight.

SOLICITATION

Request for Proposal (RFP) No. 2025-033 Public Notice was published in The Advocate on August 2, 2025. The Public Notice and the RFP 2025-025 were posted on the RTA website and the Procureware site beginning August 25, 2025. The RFP submittal deadline was October 22, 2025, at 1:00 pm CST.

RFP SUBMITTAL

Contract Administrator Leah LeBlanc handled the receipt of all submissions. Three (3) proposals were received.

DETERMINATION

Three (3) responsive proposals were received. One (1) proposal was deemed non-responsive due to lack of submission of all required documentation.

SUBMITTAL ANALYSIS

<u>Respondents</u>	<u>Required Forms</u>
Forvis Mazars	RESPONSIVE
Hankton Consulting	NONRESPONSIVE
Plante & Moran, PLLC	RESPONSIVE

SUMMARY

An Administrative Review was prepared by Contract Administrator, Leah LeBlanc.

A technical evaluation was conducted on Tuesday, November 20, 2025, at 1:30pm cst. The evaluation committee consisted of the following:

Tiffany Robbins, Project Manager
Keziah Lee, Technical Evaluator
Dwight Norton, Technical Evaluator

The final combined scores are as follows:

Forvis Mazars	236.5
Plante & Moran, PLLC	291

Plante Moran received the highest final combined technical evaluation score, earning a total of 291 points. Plante Moran has been determined to be both responsive and responsible.

Therefore, the Regional Transit Authority recommends Plante Moran for the award of a five-year contract for a total contract value of \$671,700.00.

Board approval is required.

PUBLIC NOTICE
REGIONAL TRANSIT AUTHORITY
AUDIT & FINANCIAL OVERSIGHT SERVICES
REQUEST FOR QUALIFICATIONS (RFQ) 2025-033

Project Description: The Regional Transit Authority (RTA), a political subdivision of the State of Louisiana, is soliciting the services of a Certified Public Accountant (CPA) firm for the provision of professional services to audit RTA's financial statements for the fiscal periods ending December 31, 2025, through 2029, inclusive. The RTA's fiscal year is January to December.

How to Obtain a copy of the RFP: Scope of Work and further information concerning the RFP may be obtained beginning August 28, 2025, from the RTA's Procureware website at <https://norta.procureware.com/home>. You will be required to first register on this website. The RFP can also be obtained at the Regional Transit Authority's website at <http://www.norta.com>.

Clarifications: Any questions or further information concerning this RFP must be submitted through <https://norta.procureware.com/home> by 1:00PM on September 19, 2025. Only written questions submitted through Procureware site shall be considered official. All answers to questions shall be by formal addenda posted to the website under RFP 2025-033.

Responding to RFP: Proposals shall be submitted through RTA's Procureware website on or before 1:00 P.M., Wednesday, October 1, 2025.

RTA in accordance with 49 Code of Federal Regulations (CFR) Part 26 has an obligation to ensure nondiscrimination of Disadvantaged Business Enterprises (DBEs) and to comply with all federal, state and local regulations relative to utilization of DBEs on publicly funded projects. The RTA is committed to utilization of DBEs on all federally funded projects toward attainment of the agency's established overall goal of 32%. **A DBE goal of 18% has been established for this project.**

Notice to all offerors is hereby provided that in accordance with all applicable federal, state and local laws the RTA will ensure that DBEs are afforded full opportunity to submit offers and responses to this solicitation and to participate in any contract consummated pursuant to this advertisement. Additionally, no offeror will be discriminated against on the basis of age, sex, race, color, religion, national origin, ethnicity or disability.

The RTA reserves the right to accept or reject any and all submittals.

Lona Hankins
Chief Executive Officer
Regional Transit Authority

**REGIONAL TRANSIT AUTHORITY
REQUEST FOR PROPOSALS (RFP) 2025-033
AUDIT & FINANCIAL OVERSIGHT SERVICES**

REQUEST FOR PROPOSALS NO. 2025-033

SUBJECT: Audit & Financial Oversight Services

DATE: August 28, 2025

SUBMITTAL RECEIPT DEADLINE: Wednesday, October 1, 2025, at 1:00 pm

The Regional Transit Authority invites Qualifications Submittals for the services set forth above in accordance with the specifications enclosed herewith.

Proposals **MUST** be received at the RTA's Offices by date and time set as the Proposal Receipt Deadline.

Enclosures ("X" indicates item enclosed)

- Instructions to Proposers
- General Provisions
- Evaluation
- Attachments

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ATTACHMENTS

Attachment I – Supplier Submission Checklist

Attachment II – Scope of Services

I. INSTRUCTIONS TO PROPOSERS

1.1 PROPOSALS

Each submittal must include a Letter of Interest that addresses the suggested structure or organization of the proposed team (prime and sub-consultants), a detailed description of your team's approach and capability to handle project-specific issues, a schedule of the proposed work, and any other information that may assist the RTA in making a selection. Letters of Interest should be concise and limited to three (3) pages.

Proposals shall provide a straightforward, concise delineation of the proposer's capability to satisfy the requirements of the Request for Proposals. Each proposal shall be submitted in the requested format and provide all pertinent information including but not limited to information relevant to personnel assignments, specifications/scope of work, work completion, schedules, etc., as provided in this Request for Proposals. Each proposal shall be signed in ink by a duly authorized officer of the company.

1.2 PROPOSAL SUBMISSIONS

Proposals can be sent electronically through RTA's Procureware system and uploaded through our electronic system <https://norta.procureware.com/home> until 1:00 P.M., on the date established as the submittal receipt deadline or upon request a hardcopy may be mailed to: Regional Transit Authority, Attn: Leah LeBlanc - Procurement Department, 2817 Canal Street, New Orleans, LA 70119. Proposals received after the specified date shall be considered late and, therefore, shall not be considered for award. Each proposal shall be in the form specified in this Request for Proposals and shall be in a sealed envelope with the name of the Proposer, the date scheduled as the proposal receipt deadline, and the title of the Request for Proposals marked on the outside.

1.3 PROPOSER REVIEW PROCEDURE

For the purposes of this paragraph, all submissions must be received by the RTA no later than 1:00 p.m. (Central time) on the date specified as the clarification deadline.

A. Request for Modification or Clarification

This section establishes procedures for proposers to seek review of this Request for Proposals and any addenda. A proposer may discuss this Request for Proposals and any addenda with the RTA. Such discussions do not, however, relieve proposers from the responsibility of submitting written, documented requests.

Proposers may submit to the RTA requests for interpretations, clarifications or modifications concerning any term, condition and/or specification included in this Request for Proposals and/or in any addendum hereto. Any such request must be received by the RTA, in writing, by the date of the scheduled proposal clarification deadline. All requests

must be accompanied by all relevant information supporting the request for modification, interpretation, clarification or addendum of this solicitation.

All questions or further information concerning this RFP must be submitted through <https://norta.procureware.com/home>. Only written questions submitted through Procureware site shall be considered official. RTA will issue a written determination relating to received requests pursuant to this procedure. The written determination shall be by formal addenda posted to the website.

B. Protest Procedures

The following is an explanation of the RTA protest procedures which must be followed completely before all administrative remedies are exhausted.

Any person who is aggrieved in connection with the solicitation or award of a contract may protest to the Director of Procurement/RTA. Protests shall be submitted in writing specifically identifying the area of protest and containing any support data, test results, or other pertinent information substantiating the appeal. A protest with respect to a solicitation must be submitted in writing to the RTA at least seven (7) calendar days prior to proposal receipt deadline. A protest with regard to the award of a contract shall be submitted, in writing, within seven (7) calendar days after award of the contract.

Prior to any action in court, the Director of Procurement/RTA shall have the authority to settle or resolve a protest from an aggrieved person concerning the solicitation or award of a contract.

If the protest is not resolved by mutual agreement, the Director of Procurement/RTA or his designee shall within thirty (30) calendar days of protest issue a decision in writing. The decision shall:

1. State the reasons for the action taken; and
2. Inform the protestor of his/her right to administrative and judicial review.

A copy of this decision shall be mailed or otherwise furnished immediately to the protestant and any other party intervening. This decision shall be final and conclusive unless:

1. The decision is fraudulent; or
2. The person adversely affected by the decision has submitted a timely administrative appeal to the CEO/RTA.

In the event of a timely protest under these regulations, the RTA shall not proceed further with the solicitation or with the award of the contract unless the Director of Procurement/RTA makes a written determination that the award of the contract is necessary without delay to protect the substantial interests of the RTA.

The CEO/RTA shall have the authority to review and determine any appeal by an aggrieved person from a determination by the Director of Procurement/RTA or his designee.

The aggrieved person must file an appeal within five (5) calendar days of receipt of a decision from the Director of Procurement/RTA.

On any appeal of the decision of the Director of Procurement/RTA, the CEO/RTA shall decide within thirty (30) calendar days whether the solicitation or award was made in accordance with the constitution, statutes, regulations, and the terms and conditions of the solicitation. Any prior determination by the Director of Procurement/RTA or his designee shall not be final or conclusive.

A copy of the CEO's/RTA decision shall be mailed or otherwise furnished immediately to the protestant or any other party intervening.

The decision of the CEO/RTA shall be final and conclusive unless:

1. The decision is fraudulent; or
2. The person adversely affected by the decision has timely appealed to FTA after having exhausted the local protest procedures stated above.

The RTA reserves the right to designate any person(s) other than the CEO/RTA or the Director of Procurement/RTA to perform the duties provided for in this Paragraph.

Any appeal to FTA under these protest procedures will be made pursuant to Circular 4220.1F, as amended.

1.4 CONTRACT DOCUMENTATION

Any contract resulting from this solicitation shall contain the terms and conditions included in this Request for Proposals and any addenda issued pursuant hereto.

Confidential Information, Trade Secrets, and Proprietary Information

The designation of certain information as trade secrets and/or privileged or confidential proprietary information shall only apply to the technical portion of the proposal. The financial proposal will not be considered confidential under any circumstance. Any proposal copyrighted or marked as confidential or proprietary in its entirety may be rejected without further consideration or recourse.

For the purposes of this procurement, the provisions of the Louisiana Public Records Act (La. R.S. 44.1 et. seq.) shall be in effect. Pursuant to this Act, all proceedings, records, contracts, and other public documents relating to this procurement shall be open to public inspection.

You are reminded that while trade secrets and other proprietary information you submit in conjunction with this procurement may not be subject to public disclosure, you must claim such protections at the time of submission of your technical proposal. You should refer to the Louisiana Public Records Act for further clarification.

The City will not credit any blanket exemption claims lacking specific justification.

You shall clearly designate the part of the proposal that contains a trade secret and/or privileged or confidential proprietary information as "confidential" to claim protection, if any, from disclosure. You shall mark the cover sheet of the proposal with the following legend, specifying the specific section(s) of the proposal sought to be restricted in accordance with the conditions of the legend:

"The data contained in pages _____ of the proposal have been submitted in confidence and contain trade secrets and/or privileged or confidential information and such data shall only be disclosed for evaluation purposes, provided that if a contract is awarded to this Respondent as a result of or in connection with the submission of this proposal, the City of New Orleans shall have the right to use or disclose the data therein to the extent provided in the contract. This restriction does not limit the City of New Orleans's right to use or disclose data obtained from any source, including the Respondent, without restrictions."

Further, to protect such data, each page containing such data shall be specifically identified and marked "**CONFIDENTIAL**".

You must be prepared to defend the reasons why the material should be held confidential. By submitting a proposal with data, information, or material designated as containing trade secrets and/or privileged or confidential proprietary information, or otherwise designated as "confidential", you agree to indemnify and defend (including attorney's fees) the RTA and hold the RTA harmless against all actions or court proceedings that may ensue which seek to order the RTA to disclose the information.

The RTA reserves the right to make any proposal, including proprietary information contained therein, available to RTA personnel for the sole purpose of assisting the RTA in its evaluation of the proposal. The RTA shall require said individuals to protect the confidentiality of any specifically identified proprietary information or privileged business information obtained as a result of their participation in these evaluations.

Additionally, any proposal that fails to follow this section and/or La. R.S. 44:3.2.(D)(1) shall have failed to properly assert the designation of trade secrets and/or privileged or confidential proprietary information and the information may be considered public records.

1.5 COST OF PROPOSAL

Any costs incurred by proposers responding to this Request for Proposals in anticipation of receiving a contract award will not be reimbursed by the RTA. Payments will only be made pursuant to a contract between the RTA and the successful proposer.

1.6 PROPOSAL POSTPONEMENT AND ADDENDA

The RTA reserves the right to amend the instructions, general conditions, special conditions, plans, scope of work, and specifications of this solicitation up to the deadline date for proposal receipt. Copies of such addenda shall be made available to all prospective proposers via posting to RTA's procureware website. Where such addenda require changes in the services or prices quoted, the final date set for proposal receipt may be postponed by such number of days as in the opinion of the RTA shall enable prospective proposers to revise proposals.

1.7 CANCELLATION OF REQUEST FOR PROPOSALS

The RTA reserves the right to cancel this Request for Proposals as a whole or in part upon written determination by the Director of Procurement/RTA that such cancellation is in the best interest of the RTA.

1.8 PROPOSAL REJECTION

The RTA reserves the right to accept or reject any and all proposals submitted.

1.9 SINGLE PROPOSAL RESPONSE

If only one proposal is received in response to this Request for Proposals, a detailed cost proposal may be requested of the single proposer. A cost/price analysis and evaluation and/or audit may be performed in order to determine if the offer is fair and reasonable. Award of a contract to the proposer submitting the only proposal received in response to this Request for Proposals may be subject to approval by the FTA.

1.10 PROPOSAL WITHDRAWAL

Prior to the date and time set for the Proposal Receipt Deadline, proposals may be modified or withdrawn by the proposer's authorized representative in person, or by written, facsimile or electronic notice. If proposals are modified or withdrawn in person, the authorized representative shall make his identity known and shall sign a receipt for the proposal. Written, facsimile or electronic notices shall be received in the RTA Canal St. offices no later than the date scheduled as the proposal receipt deadline. After the Proposal Deadline, proposals may not be withdrawn for sixty (60) calendar days.

1.11 ACCEPTANCE OF PROPOSALS

Each proposal shall be submitted with the understanding that it is subject to negotiation at the option of RTA. Upon acceptance in writing by RTA of the final offer to furnish any and all of the services described herein, the parties shall promptly execute the final contract documents. The written contract shall bind the Proposer to furnish and

deliver all services as specified herein in accordance with the conditions of said accepted proposal and this Request for Proposals, as negotiated.

1.12 EVALUATION OF PROPOSALS

The evaluation criteria are provided in this Request for Proposals. The proposer receiving the highest point total during the evaluation phase of the selection process may be called in for negotiations. The contract will be awarded based on the Best Value to the RTA. RTA reserves the right to conduct any reviews it deems necessary and audit the business records of any and all proposers to determine the fairness and reasonableness of the offer. RTA reserves the right to award this contract without conducting negotiations.

1.13 AWARD PROCEDURE

Within a reasonable time after the proposal receipt deadline, the RTA will transmit the contract documents to the Contractor. The contract documents will, at a minimum, consist of this Request for Proposals and any addenda thereto, the Contractor's proposal, RTA's standard contract provisions and provisions required by FTA.

1.14 OFFERS

Each proposal submitted shall include all labor, materials, tools, equipment, and other costs necessary to fully complete the scope of services pursuant to the specifications provided herein. Any omissions derived from such specifications which are clearly necessary for the completion of the work specified herein shall be considered a portion of this Request for Proposals.

1.15 ADDENDA

Proposers shall acknowledge receipt of all addenda to this Request for Proposals. Acknowledged receipt of each addendum shall be clearly established and included with each proposal. The undersigned acknowledges receipt of the following addenda.

Addendum No. _____, dated _____

Addendum No. _____, dated _____

Addendum No. _____, dated _____

Company Name

Company Representative

RFP 2025-033

II. GENERAL PROVISIONS

2.1 WRITTEN CHANGE ORDERS/AMENDMENTS

This contract may be changed/ amended in any particular allowed by law upon the written mutual agreement of both parties.

2.2 CHANGE ORDER/AMENDMENT PROCEDURE

Within ten (10) calendar days after receipt of the written change order to modify the contract, the Contractor shall submit to the RTA a detailed price and schedule proposal for the work to be performed. This proposal shall be accepted or modified by negotiations between the Contractor and the RTA. At that time, a detailed modification shall be executed in writing by both parties. In the event that federal funds are used in this procurement, the FTA may reserve the right to concur with any change order or any dispute arising under such change order. Disagreements that cannot be resolved by negotiation shall be resolved in accordance with the contract disputes clauses. Regardless of any disputes, the Contractor shall proceed with the work ordered, if the RTA has obtained the concurrence of FTA, should such concurrence be required. Regardless of any other requirement herein, RTA shall negotiate profit as a separate element of cost for any change order or amendment to any contract awarded pursuant to this solicitation.

2.3 OMISSIONS

Notwithstanding the provision of drawings, technical specifications or other data by the RTA, the Contractor shall supply all resources and details required to make the supplies complete and ready for utilization even though such details may not be specifically mentioned in the drawings and specifications.

2.4 PRIORITY

In the event of any conflicts between the description of the supplies and/or services in the Technical Specifications and drawings and other parts of this Request for Proposals, the Technical Specifications and drawings shall govern.

2.5 COMMUNICATIONS

All official communications in connection with this contract shall be in writing. Respondents to this solicitation or persons acting on their behalf may not contact, between the release of the solicitation and award, any employee or officer of RTA or the Regional Transit Authority, including the Board of Commissioners, concerning any aspect of this solicitation, except in writing to the procurement officer or as provided in the solicitation documents. Violation of this provision may be grounds for rejecting a response.

2.6 INTEREST OF MEMBERS OF, OR DELEGATES TO CONGRESS

In accordance with 18 U.S.C. Subsection 431, no member of, or delegates to, the Congress of the United States shall be admitted to a share or part of this contract or to any benefit arising there from.

2.7 CONFLICT OF INTEREST

No Board Member, employee, officer or agent, or employee of such agent of the RTA shall participate in the selection or in the award or administration of a contract if a conflict of interest, real or apparent, is involved. Such a conflict would arise when:

- a. The Board Member, employee, officer or agent, or employee of such agent;
- b. Any member of his immediate family;
- c. His or her partner; or
- d. An organization that employs, or is about to employ any of the above, has a direct or indirect, present or future financial or other interest in the firm selected for award.

The RTA's Board Members, officers, employees or agents shall neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors or parties of sub agreements.

Each entity that enters into a contract with the RTA is required, prior to entering into such contract, to inform the RTA of any real or apparent organizational conflicts of interest. An organizational conflict of interest exists when the contractor is unable or potentially unable to provide objective assistance or advice to the RTA due to other activities, relationships, contracts, or circumstances; when the contractor has an unfair competitive advantage through obtaining access to nonpublic information during the performance of an earlier contract; and during the conduct of an earlier procurement, the contractor has established the ground rules for a future procurement by developing specifications, evaluation factors, or similar documents, in accordance with Chapter VI, 2.a.(4)(h) of FTA C 4220.1F.

2.8 EQUAL EMPLOYMENT OPPORTUNITY

The Contractor shall comply with Executive Order No. 11246 as amended, entitled "Equal Employment Opportunity" as supplemented in Department of Labor Regulations (41 C.F.R. Paragraph 60). In connection with the execution of this Agreement, the Contractor shall not discriminate against any employees or applicant for employment because of race, religion, color, sex, age, or national origin. The Contractor shall take affirmative action to ensure that applicants are employed and that employees are treated during their employment without regard to their race, religion, color, sex, age, or national origin. Such actions shall include, but not be limited to, the following: employment,

upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. Contractor further agrees to insert a similar provision in all subcontracts, except subcontracts for standard commercial supplies or raw materials.

2.9 PRIVACY REQUIREMENTS

The following requirements apply to the Contractor and its employees that administer any system of records on behalf of the Federal Government under any contract:

(1) The Contractor agrees to comply with, and assures the compliance of its employees with, the information restrictions and other applicable requirements of the Privacy Act of 1974, 5 U.S.C. § 552a. Among other things, the Contractor agrees to obtain the express consent of the Federal Government before the Contractor, or its employees operate a system of records on behalf of the Federal Government. The Contractor understands that the requirements of the Privacy Act, including the civil and criminal penalties for violation of that Act, apply to those individuals involved, and that failure to comply with the terms of the Privacy Act may result in termination of the underlying contract.

(2) The Contractor also agrees to include these requirements in each subcontract to administer any system of records on behalf of the Federal Government financed in whole or in part with Federal assistance provided by FTA.

2.10 INDEMNIFICATION

The Contractor covenants and agrees to fully defend, protect, indemnify and hold harmless the RTA, and RTA, their directors, officers, employees, agents, and assigns from and against all liability, including strict liability, claims, demands, and causes of action brought by others against RTA, and/or RTA, and expenses, including but not limited to reasonable attorney's fees; and expense incurred in defense of RTA, and/or RTA arising out of, or in any way incidental to, or in connection with the work hereunder, and other activities by contractor; provided, however, that such indemnification shall apply only to the extent permitted by applicable law, and except and to the extent such liability, claim, demand or cause of action results from RTA's negligence.

2.11 PERFORMANCE

Contractor shall perform all work diligently, carefully and in a good and workmanlike manner and shall furnish all labor, supervision, machinery, equipment, material and supplies necessary, therefore. Contractor shall obtain and maintain all permits and licenses required by public authorities in connection with performance of the work, and, if permitted to subcontract, shall be fully responsible for all work performed by subcontractors. Contractor shall conduct all operations in Contractor's own name and as an independent contractor, and not in the name of, or agent for RTA.

2.12 STATUS OF CONTRACTOR AND ITS EMPLOYEES

For all purposes specified under the terms of this Agreement the Contractor shall be considered an independent contractor as defined in R.S. 23:1021 (5), and as such, the RTA shall not be liable to the Contractor for benefits or coverage provided by the Workers' Compensation Law of the State of Louisiana (R.S. 23:1021 et seq.), and further, under the provisions of R.S. 23:1034, no person employed by the Contractor shall be considered an employee of the RTA for the purpose of Workers' Compensation coverage.

2.13 INSURANCES

The contractor shall, upon request from the RTA, submit a copy of their standard insurance certificates for this project. During the term of this Agreement, the Contractor shall obtain and maintain the following types and amounts of insurance naming the Regional Transit Authority as an additional insured. The Contractor shall furnish to the RTA certificates showing types, amounts, class of operations covered, effective dates and dates of expiration of policies:

- A) Worker's Compensation Insurance as required by Louisiana Law;
- B) Vehicle Liability Insurance in the amount of \$1,000,000.00; and
- C) General Liability Insurance in the amount of \$1,000,000.

2.14 SUBCONTRACTORS

No portion of this contract may be, reassigned, transferred, or sublet without the written approval of the RTA. If allowed to subcontract, no subcontractor may be replaced without the written approval of the RTA.

2.15 ASSUMPTION OF RISK OF LOSS

Prior to acceptance, Contractor shall bear the risk of loss of the supplies, except that upon delivery, as defined in this Request for Proposals, the RTA will bear the risk of loss due to the negligence of the RTA.

2.16 ACCEPTANCE

Within seven (7) days after delivery, the RTA, its agents or assigns, will conduct an acceptance inspection. Acceptance shall be conditioned upon satisfactory results of such inspection, promptly communicated in writing to the Contractor, subject however, to revocation upon discovery of defects.

2.17 QUALITY INSPECTION

All goods and services installed and supplied shall be good quality and free from any defects and shall at all times be subject to RTA's inspection; but neither RTA's inspection nor failure to inspect shall relieve Contractor of any obligation hereunder. If, in RTA's opinion, any goods or service (or component thereof) fails to conform to specifications or is otherwise defective, Contractor shall promptly replace or correct same

at Contractor's sole expense. No acceptance or payment by RTA shall constitute a waiver of the foregoing, and nothing herein shall exclude or limit any warranties implied by law.

2.18 CORRECTION BY CONTRACTOR

After non-acceptance of the work, the Contractor shall begin implementing correction procedures within five (5) calendar days after receiving notification from the RTA. The RTA will make the site timely with Contractor's correction schedule. The Contractor shall bear all expense incurred to complete correction of the work after non-acceptance, and Contractor shall diligently implement correction procedures.

2.19 UNAVOIDABLE DELAYS

If completion of the work furnished under this contract should be unavoidably delayed, the RTA may extend the time for satisfaction of the Contractor's obligations pursuant thereto for a number of days determined by RTA to be excusable due to unavoidability. A delay is unavoidable only if the delay was not reasonably expected to occur in connection with or during the Contractor's performance, and was not caused directly or substantially by acts, omissions, negligence or mistakes of the Contractor, the Contractor's suppliers or their agents and was substantial and in fact caused the Contractor to miss completion dates and could not adequately have been guarded against by contractual or legal means.

2.20 NOTIFICATION OF DELAY

The Contractor shall notify the RTA as soon as the Contractor has, or should have, knowledge that an event has occurred or will occur which will delay progress or completion. Within five (5) days there from, the Contractor shall confirm such notice in writing furnishing as much detailed information as is available.

2.21 REQUESTS FOR EXTENSION

The Contractor agrees to supply, as soon as such data are available, any/all reasonable proof required by the RTA to make a decision relative to any request for extension. The RTA shall examine the request and any documents supplied by the Contractor, and RTA shall determine if the Contractor is entitled to an extension and the duration of such extension. The RTA shall notify the Contractor of this decision in writing. It is expressly understood and agreed that the Contractor shall not be entitled to damages or compensation and shall not be reimbursed for losses on account of delays resulting from any cause under this provision.

2.22 ACCESS REQUIREMENTS FOR INDIVIDUALS WITH DISABILITIES

During the performance of this contract, the contractor, for itself, its assignees and successors in interest agree to comply with all applicable requirements of the Americans with Disabilities Act of 1990 (ADA), 42 U.S.C. sections 12101 et seq.; section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. section 794; section 16 of the Federal

Transit Act, as amended, 49 U.S.C. app. section 1612; and the following regulations and any amendments thereto:

- (a) U.S. DOT regulations, "Transportation Services for Individuals with Disabilities (ADA)," 49 C.F.R. Part 37;
- (b) U.S. DOT regulations, "Nondiscrimination on the Basis of Handicap in Programs and Activities Receiving or Benefiting from Federal Financial Assistance," 49 C.F.R. Part 27;
- (c) U.S. DOT regulations, "American with Disabilities (ADA) Accessibility Specifications for Transportation Vehicles," 49 C.F.R. Part 38;
- (d) Department of Justice (DOJ) regulations, "Nondiscrimination on the Basis of Disability in State and Local Government Services," 28 C.F.R. Part 35;
- (e) DOJ regulations, "Nondiscrimination on the Basis of Disability by Public Accommodations and in Commercial Facilities," 28 C.F.R. Part 36;
- (f) General Services Administration regulations, "Accommodations for the Physically Handicapped," 41 C.F.R. Subpart 101-19;
- (g) Equal Employment Opportunity Commission, "Regulations to Implement the Equal Employment Provision of the Americans with Disabilities Act," 29 C.F.R. Part 1630;
- (h) Federal Communications Commission regulations, "Telecommunications Relay Services and Related Customer Premises Equipment for the Hearing and Speech Disabled," 47 C.F.R. Part 64, Subpart F; and
- (i) FTA regulations, "Transportation of Elderly and Handicapped Persons," 49 C.F.R. Part 609.

2.23 APPLICATION OF FEDERAL, STATE AND LOCAL LAWS AND REGULATIONS

(a) Federal Laws and Regulations

The Federal requirements (laws, regulations policies, and related administratively) contained in this contract may change (from time to time) after the date the contract has been executed. Any changes in federal requirements shall apply to this contract and be incorporated therein.

(b) State or Territorial Law and Local Law

This contract shall be entered into in the State of Louisiana and shall be governed and/or construed in accordance with the laws and jurisprudence of the State of Louisiana, except to the extent that a Federal Statute or regulation preempts State or territorial law.

2.24 CONTRACT PERIOD

THE TERM OF THIS CONTRACT SHALL BE SET FORTH IN THE CONTRACT AGREEMENT.

2.25 EXCLUSIONARY OR DISCRIMINATORY SPECIFICATIONS

Apart from inconsistent requirements imposed by federal statute or regulations, the RTA will comply with the requirements of 49 U.S.C. § 5323(h) (2) by refraining from using any Federal assistance awarded by FTA to support procurements using exclusionary or discriminatory specifications.

2.26 GEOGRAPHIC RESTRICTIONS

Except as expressly mandated, encouraged or permitted by FTA or Federal statute, RTA will refrain from using state or local geographic preferences.

2.27 PROMPT PAYMENT

Payment shall be made thirty (30) days from date of approved and accepted invoice unless changed in the contract agreement. The prime contractor agrees to pay each subcontractor under this prime contract for satisfactory performance of its contract no later than five (5) days from the receipt of each payment the prime contractor receives from the RTA. The prime contractor further agrees to return retainage payment to each subcontractor within ten (10) days after the subcontractor's work is satisfactorily completed and accepted by RTA, and all lien delay's under applicable laws have expired. Any delay or postponement of payment from the above-referenced time frame may occur only for good cause following written approval of the RTA. This clause applies to both DBE and non-DBE subcontractors.

Identification of subcontractors: All prime contractors submitting offers in response to this Request for Proposals must provide the following information for All subcontractors whether the firm is identified as a Disadvantaged Business Enterprise or not. The required information is:

- (1) Firm Name*
- (2) Firm Address*
- (3) Firm's status as a DBE or non-DBE*
- (4) The age of the firm*
- (5) The annual gross receipts of the firm*

Additionally, each contract RTA enters into with a contractor (and each subcontract) the prime contractor sign with a subcontractor shall include the following assurance:

The contractor, sub recipient or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of DOT assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy, as the RTA deems appropriate.

Further, each contract RTA enters into with a contractor (and each subcontract the prime contractor signs with a subcontractor shall include the following assurance:

The contractor, sub-recipient or subcontractor shall make prompt payments for all satisfactory work performed under this agreement. The contractor shall, within five (5) days of receipt of payment from RTA make all payments due to subcontractors and suppliers. This requirement shall flow down to all levels, including subcontractors making payments to subcontractors and suppliers, etc. Additionally, upon release of retainage(s) by RTA, Contractor shall, in turn, within ten (10) days release retainage(s) it holds. The requirement for release of retainage(s) within ten (10) days shall flow down to all subcontractors, etc., performing under this contract. Contractor or any of its subcontractors, etc., may not delay or postpone payments or release of retainage without prior RTA written approval. RTA may delay, or withhold up to twenty-five percent of Contractor's payments, retainage, etc., if there is evidence that Contractor is not complying with any provision hereunder. RTA may withhold monies due Contractor until such time as Contractor, by its actions or assurances, has, to RTA's satisfaction, proven that it will or has complied with all the requirements hereunder.

2.28 CONFIDENTIALITY

Contractor agrees that any and all information, in oral or written form, whether obtained from RTA, its agents or assigns, or other sources, or generated by Contractor pursuant to this contract shall not be used for any purpose other than fulfilling the requirements of this contract. Contractor further agrees to keep in absolute confidence all data relative to the business of RTA and RTA, their agents or assigns. No news release, including but not limited to photographs and film, public announcement, denial or confirmation of any part of the subject matter of any phase of any program hereunder shall be made by Contractor without written approval of RTA.

2.29 DISPUTES

Disputes arising in the performance of this Contract which are not resolved by agreement of the parties shall be decided in writing by the Director of Procurement. The decision of the Director of Procurement shall be final and conclusive unless within [seven (7)] days from the date of receipt of its copy, the Contractor mails or otherwise furnishes a

written appeal to the Vice President-RTA. In connection with any such appeal, the Contractor may be afforded an opportunity to be heard and to offer evidence in support of its position. The decision of the Vice President-RTA shall be binding upon the Contractor, and the Contractor shall abide by the decision.

Performance During Dispute – Unless otherwise directed by RTA, Contractor shall continue performance under this contract while matters in dispute are being resolved.

Claims for Damages – Should either party to the Contract suffer injury or damage to person or property because of any act or omission of the party or of any of his employees, agents or others for whose acts he is legally liable, a claim for damages therefore shall be made in writing to such other party within a reasonable time after the first observance of such injury or damage.

Remedies – Unless this contract provides otherwise, all claims, counterclaims, disputes and other matters in question between the RTA and the Contractor arising out of or relating to this agreement or its breach will be decided by arbitration if the parties mutually agree, or in a court of competent jurisdiction within the State of Louisiana.

Rights and Remedies – The duties and obligations imposed by the Contract Documents and the rights and remedies available thereunder shall be in addition to and not a limitation of any duties, obligations, rights and remedies otherwise imposed or available by law. No action or failure to act by the RTA, (its agents or assigns) or Contractor shall constitute a waiver of any right or duty afforded any of them under the Contract, nor shall any such action or failure to act constitute an approval of or acquiescence in any breach thereunder, except as may be specifically agreed in writing.

2.30 OWNERSHIP OF DOCUMENTS

Any documents, drawings, specifications, reports or data generated by the Contractor in connection with this project shall become the sole property of the RTA, subject to any rights asserted by FTA of the U.S. Department of Transportation. The Contractor may retain copies of such items for its files. The Contractor shall not release any documents, reports or data from this project without prior written permission from the RTA.

2.31 STATE AND LOCAL LAW DISCLAIMER

The use of many of the Clauses herein are not governed by federal law, many of the clauses contained herein contain FTA suggested language in certain instances these clauses may be affected by State Law.

2.32 PARTICIPANT INFORMATION FORM

All participants and their subcontractors are required to submit a completely executed, Participant Information Form available in the Vendor Form Library at [New Orleans Regional Transit Authority - Procurements and Contracts \(norta.com\)](http://New Orleans Regional Transit Authority - Procurements and Contracts (norta.com)).

2.33 NON-COLLUSION AFFIDAVIT

The Non-Collusion Affidavit is a required submittal. The necessary form is available in the Vendor Form Library at [New Orleans Regional Transit Authority - Procurements and Contracts \(norta.com\).](http://New%20Orleans%20Regional%20Transit%20Authority%20-%20Procurements%20and%20Contracts%20(norta.com).)

2.34 REGIONAL TRANSIT AUTHORITY GENERAL PROVISIONS

The Regional Transit Authority's General Provisions shall apply to this solicitation and resulting contract.

2.35 RESTRICTIONS ON LOBBYING

Byrd Anti-Lobbying Amendment, 31 U.S.C. 1352, as amended by the Lobbying Disclosure Act of 1995, P.L. 104-65 [to be codified at 2 U.S.C. § 1601, et seq.] Contractors who apply or bid for an award of \$100,000 or more shall file the certification required by 49 CFR parts 20, "New Restrictions on Lobbying." Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier shall also disclose the name of any registrant under the Lobbying Disclosure Act of 1995 who has made lobbying contacts on its behalf with non-Federal funds with respect to that Federal contract, grant or award covered by 31 U.S.C. 1352. Such disclosures are forwarded from tier to tier up to the RTA. The necessary form is available in the Vendor Form Library at [New Orleans Regional Transit Authority - Procurements and Contracts \(norta.com\).](http://New%20Orleans%20Regional%20Transit%20Authority%20-%20Procurements%20and%20Contracts%20(norta.com).)

2.36 DISADVANTAGED BUSINESS ENTERPRISE (DBE)

It is the intent of the Regional Transit Authority (RTA) of New Orleans to create a level playing field on which Disadvantaged Business Enterprises (DBEs) can compete fairly for opportunities. Accordingly, the RTA participates in the State-Local DBE Program of the City of New Orleans for all solicitations that are not funded by the US Department of Transportation.

DBE firms are firms that have 51% ownership and control by socially and/or economically disadvantaged individuals. **For this solicitation**, RTA will accept certification of DBE firms of the following government agencies:

- **Louisiana Department of Transportation and Development, Louis Armstrong New Orleans International Airport and New Orleans Regional Transit Authority – Louisiana Unified Certification Program (LAUCP)** - <http://www.laucp.org/ucp/>

In compliance with the RTA's DBE Policy to be eligible for award of a contract, the contractor/prime bidder MUST either:

1. Meet the DBE goal as advertised with meaningful DBE participation through subcontracts, joint ventures, or suppliers; OR
2. Demonstrate Good Faith Efforts to meet the DBE goal.

All firms participating on RTA projects, including SBE, DBE and non-DBE firms MUST be documented on the Contract Participation and DBE Commitment Form 1 – Schedule A. This form must be submitted by the prime/bidder, must include all information requested and must be signed by an authorized signatory.

For each participating SBE, and DBE firm, a DBE Participation Questionnaire Form 2 – Schedule B MUST be included and signed by an authorized signatory of the firm. The purpose of this form is to confirm that the SBE or DBE firm has committed to participating in the project and that both parties agree to the scope of work and price as designated on the Contract Participation and S/DBE Commitment Form 1.

The SBE and DBE firms proposed in this form are binding. Any substitutions or removals of SBE or DBE firms listed on these forms after submission of the bid must be requested through the formal process of contract amendment and be approved by the DBE Liaison Officer. The Contractor shall, no later than three (3) days from the award of a contract, execute formal contracts, agreements and/or purchase orders with the SBE and DBE firms included on the Contract Participation and S/DBE Commitment Form 1.

If the Prime Bidder has not attained the DBE goal established for the project, Documentation of Good Faith Efforts Form 3 – Schedule C MUST be submitted. The completed form along with all required supporting documentation must be furnished. Should a bidder fail to comply with the submission of complete and accurate DBE Compliance Forms demonstrating attainment of the DBE Goal or Good Faith Efforts to attain the DBE goal, the bid shall be deemed non-responsive.

Contracting With Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms

a) Any party to this Contract, when expending any Federal funds received under this Agreement, must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. These steps are required for the hiring of any subcontractors under this Contract.

b) Affirmative steps must include:

- 1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
- 2) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
- 3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;

- 4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises; and
- 5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.

The RTA shall have the authority to investigate allegations of discriminatory practices of bidder(s) who contract or seek to contract with the RTA.

Please direct all questions related to DBE compliance prior to submission of the solicitation to the RTA Disadvantaged Business Enterprise Liaison Officer.

III. EVALUATION CRITERIA

3.1 ADMINISTRATIVE EVALUATION

Prior to the distribution of submittals to the Technical Evaluation Committee, the RTA shall perform an administrative evaluation of each submittal to determine completeness and responsiveness to this RFP.

3.2 EVALUATION CRITERIA

The following evaluation criteria will be used by the Technical Evaluation Committee. The criteria and the weighted values (in parentheses) to be used by the Technical Evaluation Committee in evaluating responses for the selection of a firm(s) to perform this service(s) are listed below:

1. Qualifications of Assigned Staff (30%)

- For each staff member to be assigned to do auditing work please submit with your submittal the staff member's resume, which should indicate that each (s)he has at least three (3) years of job experience and has the qualifications to do the tasks outlined in the Scope of Work.

2. Firm's Experience & Qualifications (25%)

- Applicants shall provide proof of current certification status and data on the number of years its firm has been in business, including the number of years its firm has provided professional services to Public/Political Subdivisions, Transit Authorities or Similar Entities.

3. Project Approach (20%)

- Applicant shall demonstrate his/her understanding of the scope of services requested by briefly describing the team's project approach. The project approach should include proposed methods, required resources and staff input, proposed deliverables, and proposed schedule as appropriate.

4. Availability (15%)

- Application shall respond to the team's ability to provide the required services within the specified time period and meet with RTA Board members and representatives.

5. References (10%)

- Please provide contact information for three (3) references, including e-mail addresses and Telephone numbers.

3.3 CONTRACT AWARD

(1) The RTA intends to award a contract or contracts resulting from this solicitation to the proposer responsible whose proposal(s) represents the best value after evaluation in accordance with the factors and sub-factors in the solicitation.

(2) The RTA may reject any or all proposals if such action is in the RTA's interest.

(3) The RTA may waive informalities and minor irregularities in proposals received.

(4) The RTA intends to evaluate proposals and award contracts without discussions with offerors. Therefore, the offeror's initial proposal should contain the offeror's best terms from a cost or price and technical standpoint. The RTA reserves the right to conduct discussions if the Contracting Officer later determines them to be necessary. If the Contracting Officer determines that the number of proposals that would otherwise be in the competitive range exceeds the number at which an efficient competition can be conducted, the Contracting Officer may limit the number of proposals in the competitive range to the greatest number that will permit an efficient competition among the most highly rated proposals.

(5) The RTA reserves the right to make an award on any item for a quantity less than the quantity offered, at the unit cost or prices offered, unless the offeror specifies otherwise in the proposal.

(6) The RTA reserves the right to make multiple awards if, after considering the additional administrative costs, it is in the RTA's best interest to do so.

(7) Exchanges with offerors after receipt of a proposal do not constitute a rejection or counteroffer by the RTA.

(8) The RTA may determine that a proposal is unacceptable if the prices proposed are materially unbalanced between line items or subline items. Unbalanced pricing exists when, despite an acceptable total evaluated price, the price of one or more line items is significantly overstated or understated as indicated by the application of cost or price analysis techniques. A proposal may be rejected if the Contracting Officer determines that the lack of balance poses an unacceptable risk to the RTA.

(9) If a cost realism analysis is performed, cost realism may be considered by the source selection authority in evaluating performance or schedule risk.

(10) A written award or acceptance of proposal mailed or otherwise furnished to the successful offeror within the time specified in the proposal shall result in a binding contract without further action by either party.

(11) If a post-award debriefing is given to requesting offerors, the RTA shall disclose the following information, if applicable:

(i) The agency's evaluation of the significant weak or deficient factors in the debriefed offeror's offer.

(ii) The overall evaluated cost or price and technical rating of the successful and the debriefed offeror and past performance information on the debriefed offeror.

(iii) The overall ranking of all offerors, when any ranking was developed by the agency during source selection.

(iv) A summary of the rationale for award.

(v) For acquisitions of commercial items, the make and model of the item to be delivered by the successful offeror.

(vi) Reasonable responses to relevant questions posed by the debriefed offeror as to whether source-selection procedures set forth in the solicitation, applicable regulations, and other applicable authorities were followed by the agency.

RTA shall score and rank all proposals based upon the evaluation criteria contained herein. An interview and/or presentation may be required. Award of this contract shall be to a

properly licensed, responsible offeror deemed the most qualified, for which fair and reasonable compensation can be determined.

Proposers are reminded that price/cost shall not be used as an evaluation factor during the initial evaluation. However, price proposals will be evaluated, and proposers are required to submit cost data separately from their proposal. Proposals which do not contain cost/price information may be considered non-responsive to the administrative requirements of the RFP.

PROPOSAL PRICING RESTRICTIONS

Any proposed overhead rate which exceeds 75% of approved categories (e.g., "labor") shall be substantiated by a current audit performed by an independent Certified Public Accounting Firm. Any proposed overhead rate which exceeds 100% of the approved categories shall be substantiated by a current audit conducted by a federal or state agency. Labor rates for all individuals who may perform any work associated with this project shall be identified in the proposal. The individuals will be identified by name and job category. This requirement extends to all individuals whether classified as professional or non-professional. Any changes in labor rates and/or additions or changes to personnel providing work on this project must be pre-approved by RTA in writing.

3.4 PLACE OF PERFORMANCE

(a) The offeror or respondent, in the performance of any contract resulting from this solicitation, intends, does not intend [check applicable block] to use one or more plants or facilities located at a different address from the address of the offeror or respondent as indicated in this proposal or response to request for information.

(b) If the offeror or respondent checks "intends" in paragraph (a) of this provision, it shall insert in the following spaces the required information:

Place of Performance (Street Address, City,
State, County, ZIP Code)

Name and Address of Owner and Operator of the
Plant or Facility if Other than Offeror or
Respondent

ATTACHMENT I
SUPPLIER SUBMISSION CHECKLIST

The following items must be submitted as noted in order to be considered responsive.

Letter of Interest

Consultant Questionnaire Form

Non-Collusion Affidavit

Certification of Restrictions on Lobbying

Participant Information Form

DBE Form 1 – Contract Participation and DBA Commitment

DBE Form 2 – DBE Participation Questionnaire

DBE Form 3 – Documentation of Good Faith Effort (if applicable)

DBE Form 4 – DBE Participation Plan (For RFPs and RFQs)

To be determined responsive, all forms are due on the proposal submittal date.

INSTRUCTIONS FOR OBTAINING FORMS

Go to RTA's official web site at:

[New Orleans Regional Transit Authority - Procurements and Contracts \(norta.com\)](http://New Orleans Regional Transit Authority - Procurements and Contracts (norta.com))

(<https://www.norta.com/get-to-know-us/doing-business-with-us/procurements-contracts>)

Click on "Vendor Form Library"

ATTACHMENT II
SCOPE OF SERVICES

SCOPE OF SERVICES
RTA RFP 2025-033
Audit & Financial Oversight Services

OVERVIEW

The Regional Transit Authority (RTA), a political subdivision of the State of Louisiana, is soliciting the services of a Certified Public Accountant (CPA) firm for the provision of professional services to audit RTA's financial statements for the fiscal periods ending December 31, 2025, through 2029, inclusively. The RTA's fiscal year is January to December. As a result, the RTA's Annual Audit Report must be completed and submitted to the Louisiana Legislature Auditor no later than June 30th of the following year.

RTA is a federal financial assistance grantee through the Federal Transit Administration (FTA). Therefore, all work shall comply with all relevant FTA requirements. All FTA provisions applicable to this project will be incorporated into any contract awarded hereunder.

Submittals shall include a brief response to each of the selection criteria including: (a) a statement of qualifications of firm and staff, (b) a summary of staff experience, and (c) three professional references. Each applicant shall provide with its submittal proof of professional liability insurance in effect by the contract commencement date.

RTA may, at its sole discretion, enter into negotiations with offerors. RTA may accept offers without negotiations, and RTA may accept or reject any and all offers received. Further, RTA may assign any or all of its rights, privileges, duties, and obligations under any contract awarded hereunder to any party deemed acceptable to RTA.

SCOPE OF SERVICES

Independent Audit

The primary scope of this RFQ will be to audit all funds and account groups in accordance with auditing standards generally accepted in the United States of America, standards for financial audits, contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the U.S. Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200).

The Auditor shall also determine the appropriateness of expenditures charged to Federal and other funds as guided by the Cost Principles under Subpart E of 2 CFR Part 200.

In connection with the audit of the financial statements, the Auditor shall perform tests of compliance and internal controls in accordance with Government Auditing Standards; 2 CFR Part 200 Subpart F (Audit Requirements), Audits of State and Local Governments. Government Accounting Standards Board (GASB) and other applicable standards. The audit shall result in the preparation of financial statements, related notes and required supplemental information from the audited records on which the Auditor will render an opinion. The Auditor shall also submit a management letter, including management's responses with each audit. The selected firm shall prepare:

1. Prepare and submit all required audit communications with the Louisiana Legislative Auditor (LLA).
2. Prepare the auditor's report on internal control over financial reporting.
3. Prepare the auditor's report on compliance and other matters based on an audit of financial statements, performed in accordance with Government Auditing Standards.

4. Prepare the auditor's report on compliance with requirements applicable to each major program, and on internal control over compliance, in accordance with 2 CFR Part 200, Subpart F- Audit Requirements (Uniform Guidance).
5. Prepare annual audits of the RTA's financial statements, which shall be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and the standards for financial audits set forth in the U.S. General Accounting Office's "Government Accounting Standards", the provisions of the Single Audit Act, and the provisions of U.S. Office of Management and Budget 2 CFR Part 200, Subpart F- Audit Requirements (Uniform Guidance), Audits of States, Local Governments, and Non-Profit Organizations.
6. Submit report of required communications under generally accepted auditing standards, including, but not limited to, any reportable conditions found during the audit. The report on compliance shall include all material instances of noncompliance. The auditor shall make an immediate, written report to the Finance Committee, Chief Financial Officer, and Chief Executive Officer of all irregularities and illegal acts of which they become aware.
7. Perform annual entrance and exit interview meetings with the appropriate staff. Provide staff with planning documents and budget prior to the start of fieldwork. Prepare and submit a management letter to the RTA at the conclusion of the annual fieldwork. The management letter shall report all significant opportunities for practical improvements to internal controls of the RTA's operations and procedures that are discovered or observed by the Auditor during the course of the audit.

LLA Statewide Agreed-Upon Procedures

The Auditor must perform procedures which are agreed to by the RTA Board of Commissioners and the Louisiana Legislative Auditor (LLA) regarding the control and compliance (c/c) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal periods ending December 31, 2025, through 2029, inclusive. The Agreed-Upon Procedures engagement must be conducted in accordance with attestation standards established by the American Institute of Certified Public Accounts and applicable standards of Government Auditing Standards. The selected firm shall:

1. Prepare and submit all required SAUP communications with the LLA.
2. Prepare the Independent Accountant's Report on applying Agreed-Upon Procedures in accordance with the above SAUP, and present to the RTA's Finance Committee, Chief Financial Officer and Chief Executive Officer.

National Transit Database (NTD) Agreed-Upon Procedures

The FTA has established the following standards regarding the data reported for the Federal Funding Allocation Statistics form of the RTA's annual National Transit Database (NTD) report:

1. A system is in place and maintained for recording data in accordance with NTD definitions. The data shall be accurately measured, and no systematic errors shall exist.
2. A system is in place to record data on a continuing basis, with data gathering being an ongoing effort.
3. Source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of three years following FTA's receipt of the NTD report. The data is fully documented and securely stored.

4. A system of internal controls is in place to ensure the data collection process is accurate and to ensure the recording system and reported comments are not altered. All documents are reviewed and signed by a supervisor, as required.
5. The data collection methods are those suggested by FTA or otherwise meet FTA requirements.
6. The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual vehicle revenue miles (VRM) data, shall be accurate.
7. Data is consistent with prior reporting periods and other facts known about transit agency operations.

The Auditor must evaluate whether RTA complied with the standards described in the first paragraph (Items 1-7) and whether the information included in the NTD report is accurate.

The Agreed-Upon Procedures must be applied separately to each of the information systems used to develop the reported actual vehicle revenue miles (VRM), fixed guideway (FG), directional route miles (DRM), passenger miles traveled (PMT), and operating expenses (OE) of the RTA for the fiscal year during the engagement for each of the following modes:

- Motor Bus – Purchased Transportation
- Streetcar – Purchased Transportation
- Demand Response – Purchased Transportation
- Ferry Boat – Purchased Transportation

In performing the procedures, the Auditor must opine whether the information included in the NTD report for the Federal Funding Allocation Statistics form for the fiscal periods ending December 31, 2025, through 2029, inclusive, is presented fairly, in all material respects, with the requirements of the National Transit Database (NTD) as defined in 49 CFR Part 630, and the associated Policy Manual for the fiscal periods ending December 31, 2025, through 2029, inclusive.

This Agreed-Upon Procedures engagement must be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Other Audit Work

1. Provide all necessary auditor communications with respect to potential past or future bond or other financing issues.

The assigned personnel shall have the expertise to respond to Federal and State accounting and auditing guidelines and regulations and shall be knowledgeable of the accounting systems utilized by state and city governments regarding grant transactions.

Audit tasks may include review and/or audits of hours charged by the Operations and Maintenance vendor, operating efficiencies, forensic auditing, and associated services, as determined by RTA.

The Contractor shall perform all services under the auspices of the Regional Transit Authority's Chief Financial Officer, located at 2817 Canal Street, New Orleans, Louisiana 70119. Additionally, personnel possess excellent written and oral communication skills to address all levels of staff within the Regional Transit Authority.

The Auditor team will be required to attend and report to the RTA's Board of Commissioners and Finance Committee a minimum of three times each year during the term of the engagement.

REGIONAL TRANSIT AUTHORITY

PUBLIC NOTICE

RFQ 2025-033 Audit & Financial Oversight Services

Addendum I

Acknowledge receipt of this addendum in the bid submission. This addendum is a part of the Contract Documents and shall be included in the Contract Documents. Changes made by the addenda take precedence over information published at an earlier date.

This addendum serves to answer vendor questions/inquiries.

1. What is the status of the FBI investigation into the BRC Construction Group contract?

Response: Information regarding pending investigations will be provided during the audit process with the selected vendor.

2. Are there any other current or pending investigations, reviews, or audits ongoing?

Response: Annual regulatory audits are ongoing.

3. Has there been any recent turnover in the past 12 months in the executive management team or the key finance/accounting individuals?

Response: No.

4. Who prepares the financial statements and footnotes? RTA or the auditor?

Response: RTA prepares monthly financial statements. However, the auditors provide the financial statements as part of the audit report. The auditors also provide the footnotes and work collaboratively with RTA management to identify any gaps in information on the footnotes.

5. What is the desired timeline for interim fieldwork? Year-end fieldwork?

Response: The timeline for interim work is negotiable per the schedules of both teams. April-June 2026.

6. When does RTA anticipate having a final trial balance available to provide to the auditors?

Response: This depends on the accounting team's year-end close work and when the external auditors need to receive the final trial balance to achieve a June 30 submission.

Lona Hankins
Chief Executive Officer
Regional Transit Authority

7. Does RTA have a preference for on-site or remote fieldwork?

Response: Preference is on-site for field work but would consider a hybrid approach.

REGIONAL TRANSIT AUTHORITY

PUBLIC NOTICE

RFP 2025-033 Audit & Financial Oversight Services

Addendum II

Acknowledge receipt of this addendum in the bid submission. This addendum is a part of the Contract Documents and shall be included in the Contract Documents. Changes made by the addenda take precedence over information published at an earlier date.

This addendum is issued to (1) update the evaluation criteria as reflected in *Attachment A*, (2) provide a pricing structure outlined in *Attachment B*, and (3) address vendor questions and inquiries submitted to date.

Question/Clarification Responses:

1. Has the 2024 audit been completed? If so, please provide a copy of the reports (including agreed-upon procedures). If not, what is the expected timing for the issuance of the 2024 audit financial statements, and what is the reason for the delay?

Response: Extension grant by LLA until 9/30/2025.

2. Did the 2024 audit identify any internal control findings (material weaknesses or significant deficiencies) or adjustments to the books?

Response: Audit is not yet complete.

3. What aspect would NORTA seek to change about the way in which the external audit has been performed in the past?

Response: RTA has drafted this procurement based on past services and current needs.

4. What were the total 2024 audit fees for each of the items included in the statement of work?

Response: Audit is not yet complete.

5. What does NORTA see as its biggest challenges as an organization over the next several years?

Response: Any information relevant to the procured services will be provided to the selected vendor.

Lona Hankins
Chief Executive Officer
Regional Transit Authority

6. Does NORTA anticipate having more than one major program for any of the upcoming single audits?

Response: The auditors are responsible for major programs determination and testing.

7. The RFP does specify a level of detail for the cost proposal. Is a total annual fee sufficient?

Response: Yes, total annual fees shall include cost details per the pricing structure in Attachment B.

Attachment A

RFP 2025-031 – Evaluation Criteria

Qualifications of Assigned Staff (30 points)

- For each staff member to be assigned to do auditing work, please submit with your submittal the staff member's resume, which should indicate that each (s)he has at least three (3) years of job experience and has the qualifications to do the tasks outlined in the Scope of Work.

Firm's Experience & Qualifications (25 points)

- Applicants shall provide proof of current certification status and data on the number of years their firm has been in business, including the number of years their firm has provided professional services to Public/Political Subdivisions, Transit Authorities, or Similar Entities.

Project Approach (20 points)

- Applicant shall demonstrate his/her understanding of the scope of services requested by briefly describing the team's project approach. The project approach should include proposed methods, required resources, and staff input, proposed deliverables, and proposed schedule as appropriate.

Cost Proposal (15 points)

- Total cost is appropriate and reflects the value of the planned approach for the delivery of effective and quality services. Includes itemized fees for personnel, travel, materials, and indirect costs, aligned with each deliverable/task.

References (10 points)

- Provide contact information for three (3) references, including e-mail addresses and Telephone numbers.

**Lona Hankins
Chief Executive Officer
Regional Transit Authority**

Attachment B

RFP 2025-031 – Pricing Structure

Service	2025	2026	2027	2028	2029
Independent Audit					
LLA Statewide Agreed-Upon Procedures					
National transit database (NTD) Agreed-Upon Procedures					
Other Audit Work					
Total					

Lona Hankins
Chief Executive Officer
Regional Transit Authority

REGIONAL TRANSIT AUTHORITY

PUBLIC NOTICE

RFP 2025-033 Audit & Financial Oversight Services

Addendum III

Acknowledge receipt of this addendum in the bid submission. This addendum is a part of the Contract Documents and shall be included in the Contract Documents. Changes made by the addenda take precedence over information published at an earlier date.

This addendum is issued to extend the clarification and proposal submission deadlines.

New Deadlines are as follows:

The clarification deadline for this solicitation has been extended to

October 6, 2025, at 1:00 pm cst.

The proposal deadline for this solicitation has been extended to

October 17, 2025, at 1:00 pm cst.

Lona Hankins
Chief Executive Officer
Regional Transit Authority

REGIONAL TRANSIT AUTHORITY

PUBLIC NOTICE

RFP 2025-033 Audit & Financial Oversight Services

Addendum IV

Acknowledge receipt of this addendum in the bid submission. This addendum is a part of the Contract Documents and shall be included in the Contract Documents. Changes made by the addenda take precedence over information published at an earlier date.

This addendum is issued to vendor questions and inquiries submitted to date.

Question/Clarification Responses:

1. What is the reason for issuing the RFP?

Response: New contract required for requested services.

2. Is there a mandatory rotation requirement?

Response: No there isn't a mandatory rotation requirement.

3. Are the current auditors eligible to submit a proposal?

Response: Yes.

4. How long have the current auditors been the auditors for the RTA?

Response: Since the 12/31/2014 audit

5. In what areas can your auditor create added value?

Response: By providing updates to accounting standards and reporting requirements in advance of the year in which they will be implemented, notifying the

**Lona Hankins
Chief Executive Officer
Regional Transit Authority**

organization if they become aware of any changes to federal compliance requirements and/or reporting standards that may impact the organization, and providing professional guidance in areas where the organization has questions and/or could benefit from a thought partner such as the accounting treatment for certain transactions or implementation of more effective internal controls in areas where risks are identified.

6. Does the RTA have an Internal Audit department?

Response: Yes.

7. Are there any areas within the audit or the RTA's operations that impact the audit that is of special concern to management?

Response: No.

8. Is the transition to a new auditor a concern? If so, why? What would lessen your concern?

Response: No.

9. May we obtain a copy of the 2024 internal control letter (management letter) if available?

Response: No. No comments were issued for this audit.

10. If an internal control letter is not available, were there any material weaknesses or significant deficiencies identified? If so, in what areas.

Response: The internal control letter is available.

11. How would you describe the RTA's internal control environment?

Response: RTA has a strong internal control environment. The agency has policies and procedures for carrying out necessary work by which accounting department adheres to and ensures accounting functions are performed on a regular and ongoing basis with the proper segregation of duties. The board of commissioners is independent from management and provides the proper oversight and governance through the finance and operations committees of the board, while allowing the CEO and staff to perform the day to day

**Lona Hankins
Chief Executive Officer
Regional Transit Authority**

management duties of the agency. The RTA also has oversight and partnership with the Federal Transit Administration (FTA) and is responsible for monthly and annual reporting to FTA. While our internal control environment is strong, we are always seeking ways to strengthen and improve internal controls.

12. May we obtain a copy of the FY 2024 Financial Statements and Single Audit Reports, if available?

Response: Yes. Please see Attachment 1.

13. If financial statements are not available, what is the cause of delay in issuing the report?

Response: Financial statements are available.

14. If single audit reports are not available, how many major programs were audited in 2024?

Response: The single audit report is available.

15. Do you anticipate the level of federal funding for the RTA to be different for FY 2025?

Response: No

16. Were there any significant findings in the single audit?

Response: No

17. What was the nature and magnitude of any audit adjustments for the FY 2024 audit?

Response: The audit adjustments for FY2024 were non-attest adjustments related to Other Post Employment Benefit (OPEB) valuation, automobile and general liability claim adjustments, the implementation of GASB 101, and an adjustment to correct the year end prepaid expense balance.

18. What are the most significant challenges faced during the FY 2024 audit, if any?

Response: The most significant challenge was the timing of the year end close which was delayed due to the implementation of a new ERP system implemented in

Lona Hankins
Chief Executive Officer
Regional Transit Authority

the last quarter of 2023 and impacting the monthly close process during the year 2024.

19. Please describe the financial systems of the RTA. Are the RTA's financial systems integrated? Is the integration automated or manual?

Response: The RTA uses the Oracle Fusion Cloud system for financial reporting. Integrations are both automated and manual.

20. What is the level of involvement by the auditors w/ Bond Offerings?

Response: The auditors' involvement with bond offerings is not significant; we've had our existing bonds since 2020, and all transactions are recorded and reconciled internally.

21. Has interim work been performed for the audit? If so, how long were the auditors in the field for interim and final and how many people?

Response: No.

22. What DBE firm currently assists with the audit of RTA?

Response: Sean M. Bruno, CPAs

23. What is the timeline for completion of the AUP engagement?

Response: The AUP engagement has been completed and the final report will be submitted no later than Friday, October 17, 2025.

24. Can you provide a copy of the 2024 LLA Statewide & National Transit Database AUP reports or findings?

Response: This engagement has not yet been completed.

25. Public Notice Page - We noted that the RFP establishes an 18% DBE goal for this project, while also referencing the agency's overall goal of 32% for federally funded projects. Could you please clarify whether the expectation for this engagement is to meet the 18% project-specific goal, or if the agency is encouraging proposers to strive

**Lona Hankins
Chief Executive Officer
Regional Transit Authority**

toward the overall 32% goal? Understanding your priorities will help us tailor our approach and ensure compliance with your objectives.

Response: Proposers are required to meet the established DBE goal of 18% or to prove good faith effort in meeting the goal.

26. Supplier Submission Checklist – can each document be included in one PDF or does each document in the list need to be submitted separately?

Response: All components of the proposal shall be submitted in one file.

27. Attachment II. Pg. 1 – We noted that the RFP requires proof of professional liability insurance. Is that to be submitted as a separate document in the portal?

Response: All components of the proposal shall be submitted in one file.

28. Attachment II Pg. 1 – We noted that the RFP requires submittals shall include a brief response to each of the selection criteria. Please confirm that the criteria is what is outlined in Section 3.2. Please confirm if this should be submitted and uploaded as a separate document or can it be combined into one PDF? (Question 25 above)

Response: All components of the proposal shall be submitted in one file including all elements outlined in section 3.2. *Please note: Section 3.2 – Evaluation Criteria has been amended in this addendum.*

29. Attachment II. Pg 3 - We noted that the RFP requires the auditor team to attend and report to the RTA's Board of Commissioners and Finance Committee a minimum of three times each year during the engagement. Are there specific topics, milestones, or reporting objectives you would like addressed during these sessions?

Response: RTA proposes to amend the referenced language as follows:

"The Auditor team may be required to attend and present to the RTA Board of Commissioners and Finance Committee no more than three (3) times per year during the term of the engagement."

There are no predetermined topics or reporting requirements for these sessions. The purpose of the Auditor's attendance is to provide updates to the Board regarding any significant challenges or circumstances that could delay the timely issuance of the audit, as well as to communicate any findings of non-compliance or other matters that could result in an opinion other than unmodified.

**Lona Hankins
Chief Executive Officer
Regional Transit Authority**

30. Contractor Questionnaire form - Does item #12 refer to firm-wide personnel or only those within the office performing the audit? Also, should this be limited to individuals directly involved in the engagement?

Response: This list shall apply only to staff to be involved in this project for requested services.

31. Can you please clarify if a Price Proposal (page 22) is to be submitted? If so, is it to be uploaded as a separate document?

Response: Please refer to question 7 for price proposal details. All components of the proposal shall be submitted in one file.

32. The instructions to proposers indicate proposal shall be signed in ink. With the proposals being submitted electronically, would NORTA accept electronic or digital signatures?

Response: Yes, digital or electronic signatures are acceptable.

33. Should question 12 on the Service Provider Questionnaire be completed only for the team members expected to serve on NORTA's engagement?

Response: This list shall apply only to staff to be involved in this project for requested services.

34. Referring to question 16 on the Service Provider Questionnaire, we serve thousands of clients out of the office named in question 3, including private entities whose information could not be disclosed here. As an alternative, would it be sufficient to list the transit engagements currently being served by the proposed lead engagement partner for the NORTA audit?

Response: Yes, the alternative will suffice.

35. Please provide the reasons for the delays with the 2024 audit and whether similar issues are expected with the 2025 audit.

Response: The delay in the 2024 audit was related to the implementation of a new ERP system that was completed in 2023 but not fully implemented with the major system errors being identified and corrected until 2024 which impacted the timeliness of financial reporting for both years. Similar issues will not occur for the 2025 audit as we have resumed our normal monthly closing process and timeline.

36. Please confirm the acceptable certifying agency certifications that will be allowed for a firm designated themselves as a DBE.

Response: For this solicitation, RTA will accept certification of DBE firms the following government agencies:

- » Regional Transit Authority – SBE Certification Program
- » Louisiana Department of Transportation and Development – Louisiana Unified Certification Program (LAUCP) - <http://www.laucp.org/ucp/>
- » City of New Orleans Office of Supplier Diversity -- SLDBE Certification Program – www.nola.gov

37. DBE Form 4 - Please advise what information should be included in the column labeled DBE Office Verification. Should that be the Certifying Agency?

Response: RTA staff will complete the DBE Office Verification

RFP 2025-033 - Audit & Financial Oversight Services
Addendum IV - Attachment 1

Regional Transit Authority

FINANCIAL STATEMENTS

December 31, 2024 and 2023

**FINANCIAL SECTION**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Regional Transit Authority
New Orleans, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Regional Transit Authority (the "RTA"), as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the RTA's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the RTA, as of December 31, 2024 and 2023, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 RTA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Note 2 to the financial statements, in 2024 the RTA adopted new accounting guidance, GASBS No. 101, Compensated Absences, which resulted in a cumulative effect of change in accounting principle to the December 31, 2023 and 2022 net position, respectively. Our opinion is not modified with respect to this matter.

Other Matter – Prior Period Adjustments and Restatement of 2023 Financial Statements

As described in Note 2, the RTA restated its 2023 financial statements related to an accrual of revenue and a reduction in payroll liabilities. 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 RTA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 generally accepted auditing standards and *Government Auditing Standards* 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 generally accepted auditing standards and *Government Auditing Standards*, 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 RTA'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 RTA'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information, on pages 4-12, and the GASB-required pension and OPEB supplementary information, on pages 56-59, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the RTA's basic financial statements. The Schedules of Changes in Restricted Asset Bond Accounts and Schedule of Compensation, Benefits, and Other Payments to Agency Head (the Schedules) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2025, on our consideration of the RTA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the RTA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering RTA's internal control over financial reporting and compliance.

Carr, Riggs & Chapman, L.L.C.

Metairie, Louisiana

September 29, 2025

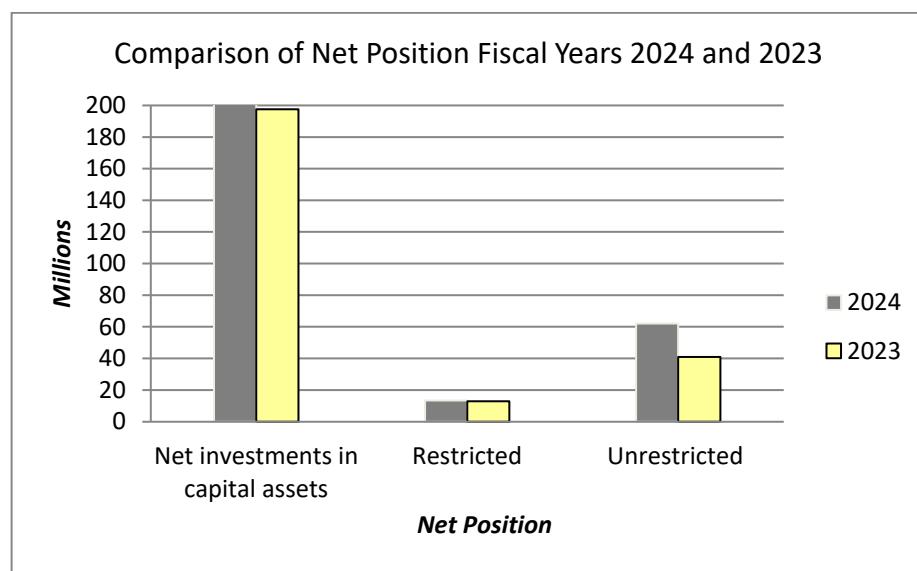
Regional Transit Authority Management's Discussion and Analysis

This section of the Regional Transit Authority's (the "RTA") annual financial report presents a discussion and analysis of the RTA's financial performance during the fiscal years ended December 31, 2024 and 2023. Please read it in conjunction with the RTA's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

2024

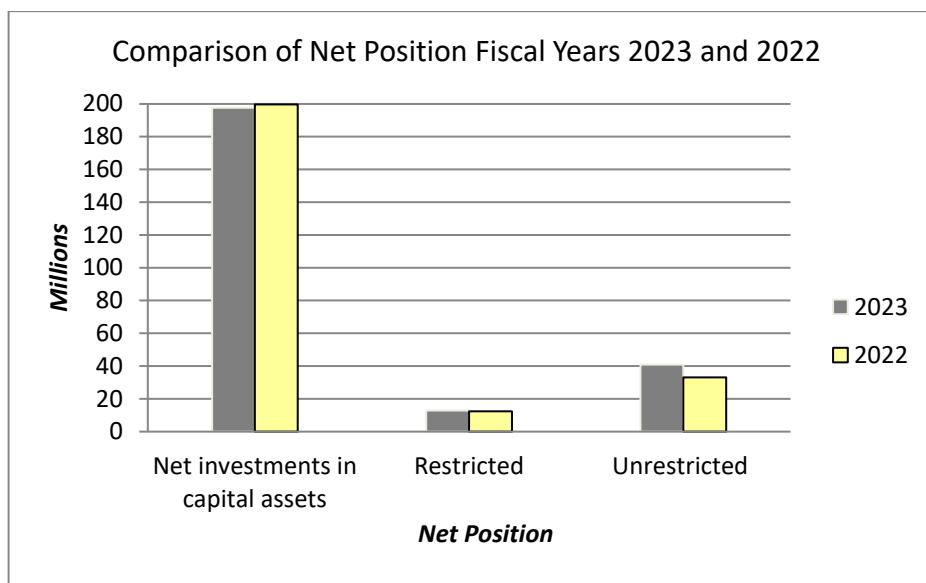
In 2024, the RTA experienced a slight increase in passenger fare revenue as compared to 2023. We continue to experience the benefits of increased pass sales that began with our new fare structure adopted in 2022, coupled with an increase in mobile app users, which continues to grow exponentially. We also entered 1-year pilot program which introduced Zero Fares for Opportunity Youth ages 16-24 funded through the city of New Orleans. The RTA continued its regular operations of the routes that were redesigned in September of 2022. With the implementation of the expanded service, and the addition of 29 new buses put into service in the fall of 2024, the RTA continued to operate full peak service, to meet the public transit needs of customers. This resulted in total transit operating expenses of \$162.6M inclusive of maritime operations, which is an increase of 4.68% from 2023 due to required drydocking of the Levy vessel. The City of New Orleans continued to do well with events and tourism in 2024, however it seems to have leveled off from booms in previous years, as hotel/motel sales tax showed a decrease of 16.55%. Sales tax, however, increased slightly by 0.40%. Overall, our figures still showed that the RTA generated healthy returns, as we ended the year with \$94.3M in sales tax revenues and \$176.4M in total non-operating revenues. The RTA saw the completion of the new Canal Street Ferry Terminal and the Napoleon facility during FY 2024. The agency issued no new debt in 2024, as our credit rating remained positive, allowing capacity for larger capital projects in future years.



Regional Transit Authority Management's Discussion and Analysis

2023

In 2023, the RTA experienced a moderate increase in passenger fare revenue as compared to 2022. We continue to experience the benefits of increased pass sales that began with our new fare structure adopted in 2022, coupled with an increase in mobile app users. The RTA continued its regular operations of the routes that were redesigned in September of 2022, with recommendations made from the New Links study. With the implementation of the expanded service, the RTA operated its new peak service, to meet the public transit needs of customers. This resulted in total transit operating expenses of \$155.3M inclusive of maritime operations, which is an increase of from 2022. The City of New Orleans continued to do well with events and tourism in 2023, however the boom that we experienced in the latter part of 2022 leveled off, as general use and hotel/motel sales tax showed a slight decrease of nearly 2%. Overall, our numbers showed that the City generated healthy returns, as we ended the year with \$93.9M in sales tax revenues and \$140.1M in total non-operating revenues. The RTA began several other capital projects in 2023. The agency issued no new debt in 2023, as our credit rating remained positive, allowing capacity for larger capital projects in future years. While we experienced challenges with our fleet in 2023, we were able to initiate the procurement of 29 new buses through government grant funding to assist with replacing our aging fleet. The addition of new buses in 2024 will allow the RTA to continue serving the customers throughout our region.



OVERVIEW OF THE FINANCIAL STATEMENTS

This financial report consists of four parts: required supplementary information, including management discussion and analysis (this section), the basic financial statements, the notes to the financial statements, and other supplementary information.

Regional Transit Authority Management's Discussion and Analysis

The financial statements provide both long-term and short-term information about the RTA's overall financial status. The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of other supplementary information that further explains and supports the information in the financial statements.

The RTA's financial statements are prepared on the accrual basis in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The basic financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when a liability is incurred, regardless of the timing of related cash flows, expenses are recognized in the period in which they are incurred, and depreciation of assets is recognized in the Statement of Revenues, Expenses, and Changes in Net Position. All assets and liabilities associated with the operation of the RTA are included in the Statement of Net Position.

Net Position, the difference between the RTA's assets and deferred outflows of resources, and liabilities and deferred inflow of resources, is one way to measure the RTA's financial health or position. In 2024, the RTA's Net Position increased by \$36.3 million. The increase in the RTA's net position during 2024 is primarily attributed to an increase in grants from the FTA and drawdown of the ARPA funding for vehicles and operating expenses, offset by a \$7.3 million increase in operating expenses. The RTA's total liabilities in 2024 decreased by approximately \$14.7 million compared to total liabilities for 2023. In 2024, the RTA received approximately \$94.3 million in sales tax revenues from the City of New Orleans.

2024 Net Position

The RTA's total net position at December 31, 2024, increased to approximately \$287.7 million, a 14.4% increase from December 2023 (see Table A-1). Total assets increased 6.7% to approximately \$432.0 million and total liabilities decreased 8.7% to approximately \$154.0 million. Restricted assets increased from December 31, 2023, values to \$13.4 million and capital assets increased to \$296.2 million respectively. The unrestricted net position balance increased approximately \$21.1 million from approximately \$40.9 million at December 31, 2023, to approximately \$62.0 million at December 31, 2024.

2023 Net Position

The RTA's total net position at December 31, 2023, increased to approximately \$251.4 million, a 2.6% increase from December 2022 (see Table A-1). Total assets decreased 6.5% to approximately \$405.1 million and total liabilities increased 3.1% to approximately \$168.7 million. Restricted assets increased from December 31, 2022, values to \$12.9 million capital assets decreased to \$288.1 million respectively. The unrestricted net position balance increased approximately \$7.9 million from approximately \$33.0 million at December 31, 2022, to approximately \$40.9 million at December 31, 2023.

**Regional Transit Authority
Management's Discussion and Analysis**

**Table A-1
Regional Transit Authority's Net Position
(in thousands of dollars)**

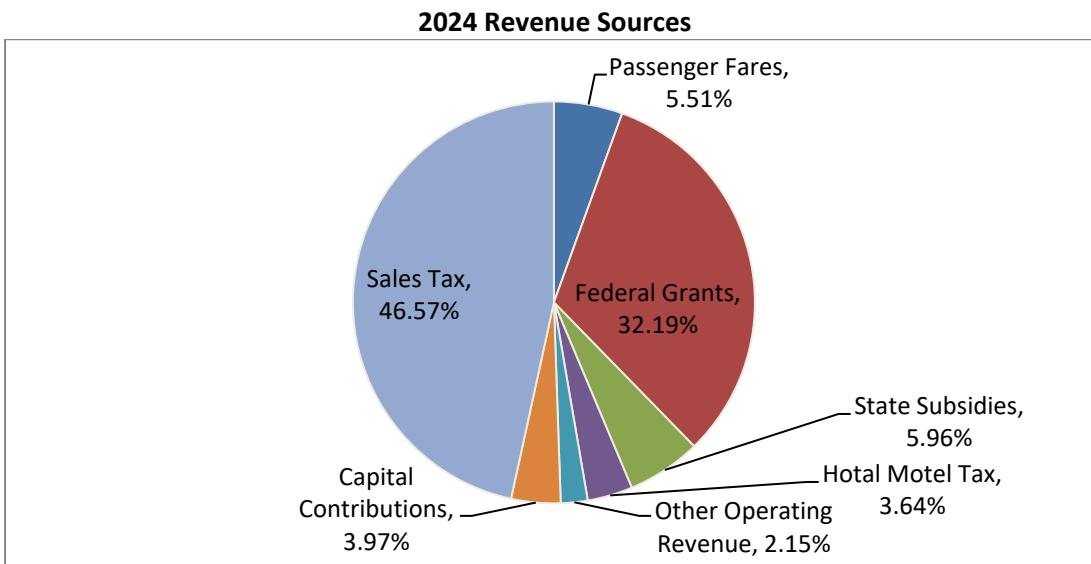
	2024	2023 (restated)	Increase (Decrease)	2022 (restated)
Current assets	\$ 119,868	\$ 104,059	15.2%	\$ 95,919
Restricted assets	13,367	12,917	3.5%	12,497
Capital assets	296,191	288,103	2.8%	292,364
Net pension asset	2,602	-	100.0%	32,419
Total assets	432,028	405,079	6.7%	433,199
Deferred outflow of resources	11,335	16,950	-33.1%	632
Current liabilities	56,889	54,971	3.5%	50,317
Long-term liabilities	97,115	113,748	-14.6%	113,323
Total liabilities	154,004	168,719	-8.7%	163,640
Deferred inflow of resources	1,650	1,911	-13.7%	25,095
Inet investment in capital assets	212,324	197,553	7.5%	199,640
Restricted	13,367	12,917	3.5%	12,413
Unrestricted	62,018	40,929	51.5%	33,043
Total net position	\$ 287,709	\$ 251,399	14.4%	\$ 245,096

2024 Changes in Net Position

The change in net position for the year ended December 31, 2024, was approximately \$36.3 million or 476.1% more than the year ended December 31, 2023. The RTA's operating revenues increased 3.6% to approximately \$14.4 million, and total operating expenses increased 4.7% to approximately \$162.6 million. The changes in net position are detailed in Table A-2; operating expenses are detailed in Table A-3.

Passenger fare revenues increased 0.9% to approximately \$11.2 million compared to \$11.0 million in 2023. Non-operating revenues increased 25.9% to approximately \$176.4 million. Federal funding in 2024 was \$72.2 million as compared to \$27.8 million in 2023 and State funding decreased to \$12.1 million in 2024 compared to \$12.4 million in 2023.

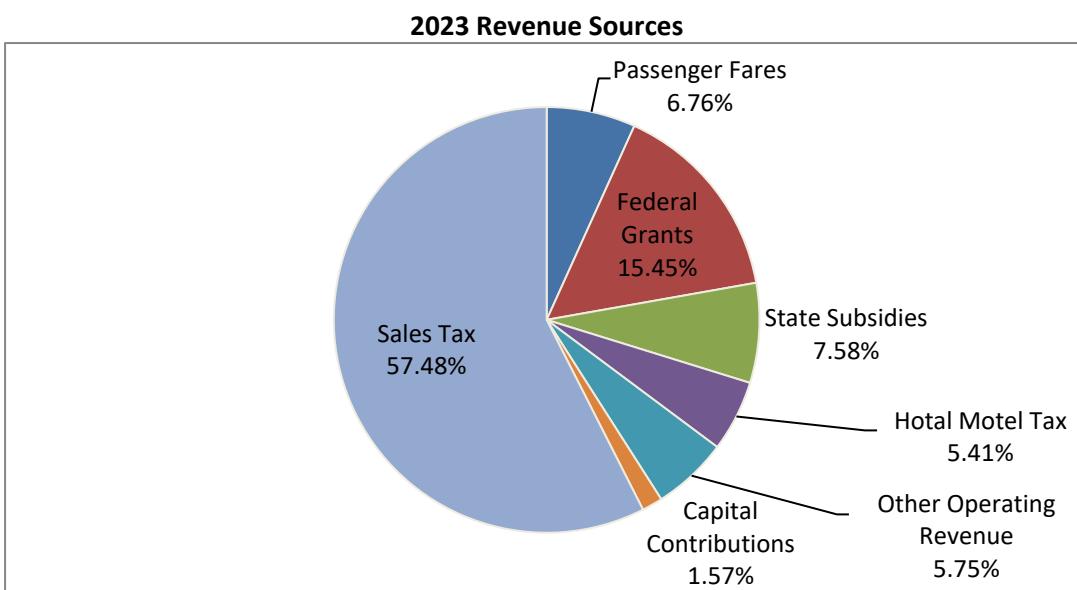
Regional Transit Authority Management's Discussion and Analysis



2023 Changes in Net Position

The change in net position for the year ended December 31, 2023, was approximately \$6.3 million or 62.9% less than the year ended December 31, 2022. The RTA's operating revenues increased 2.2% to approximately \$13.9 million, and total operating expenses increased 6.7% to approximately \$155.3 million. The changes in net position are detailed in Table A-2; operating expenses are detailed in Table A-3.

Passenger fare revenues increased 4.7% to approximately \$11.0 million compared to \$10.6 million in 2022. Non-operating revenues increased 4.3% to approximately \$140.1 million. Federal funding in 2023 was \$27.8 million as compared to \$40.5 million in 2022 and State funding increased to \$12.4 million in 2023 compared to \$7.2 million in 2022.



Regional Transit Authority Management's Discussion and Analysis

Table A-2
Regional Transit Authority's Changes in Net Position
(in thousands of dollars)

	2024	2023 (restated)	Increase (Decrease)	2022 (restated)
Operating Revenues:				
Passenger fares	\$ 11,153	\$ 11,046	0.9%	\$ 10,559
Other	3,266	2,864	14.0%	3,060
Total operating revenues	14,419	13,914	3.6%	13,618
Operating Expenses:				
Operating expenses	137,449	133,356	3.1%	124,029
Depreciation	25,137	21,968	14.4%	21,968
Total operating expenses	162,586	155,324	4.7%	145,540
Operating loss	(148,167)	(141,410)	4.8%	(131,922)
Non-operating revenues-net	176,440	140,150	25.9%	134,403
Capital contributions	8,037	7,563	6.2%	14,496
Change in net position	36,310	6,303	476.0%	16,977
Total net position, beginning of year	251,399	245,096	2.4%	228,119
Total net position, end of year	\$ 287,709	\$ 251,399	14.4%	\$ 245,096

Table A-3
Regional Transit Authority's Operating Expenses
(in thousands of dollars)

	2024	2023 (restated)	Increase (Decrease)	2022 (restated)
Labor and fringe benefits excluding				
post-retirement benefits	\$ 92,939	\$ 82,440	12.7%	\$ 80,191
Post-retirement benefits	(4,397)	(458)	860.0%	(9,600)
Depreciation	25,137	21,968	14.4%	21,511
Contract services	27,778	22,993	20.8%	21,577
Insurance and self-insured costs	8,842	12,352	(28.4)%	11,135
Materials, fuel, and supplies	9,320	13,503	(31.0)%	11,893
Utilities	1,696	1,570	8.0%	1,739
Taxes, other than payroll	96	275	(65.1)%	397
Leases	226	204	10.8%	162
Miscellaneous	949	477	99.0%	6,232
Total operating expenses	\$ 162,586	\$ 155,324	4.7%	\$ 155,218

Regional Transit Authority Management's Discussion and Analysis

2024 Capital Assets

As of December 31, 2024, the RTA had invested approximately \$767.2 million in capital assets. Net of accumulated depreciation, the RTA's capital assets at December 31, 2024, totaled approximately \$296.2 million. Capital additions for the year ended December 31, 2024, included approximately \$4.9 million in construction in progress, approximately \$1.1 million in furniture, shelters and rail equipment and \$95 thousand in building upgrades and approximately \$28.9 million in transportation vehicles. Additionally, there were approximately \$41.4 million transfers to buildings from CIP and approximately \$2.4 million in transfers into busses, street cards and service vehicles from CIP.

2023 Capital Assets

As of December 31, 2023, the RTA had invested approximately \$733.9 million in capital assets. Net of accumulated depreciation, the RTA's capital assets at December 31, 2023, totaled approximately \$288.1 million. Capital additions for the year ended December 31, 2023, included approximately \$10.5 million in construction in progress, approximately \$6.1 million in furniture, bus shelters and rail equipment and \$141 thousand in building upgrades and approximately \$944 thousand in transportation vehicles.

2024 Debt Administration

During 2024, there was no unusual bond activity outside of the normal principal and interest payments based on bond amortization. No new debt was issued in the 2024 fiscal year. The RTA was awarded an AA-positive long-term rating by S&P Global Inc. This upgrade from A+ stable to AA-positive primarily reflected outstanding sales tax revenue bonds. S&P Global expressed confidence that rebounded pledged revenues would remain steady, reinforcing robust coverage and liquidity. The rating also mirrored RTA's strong economic fundamentals, supported by a thriving and diverse economy that serves as a dynamic engine for the state. With historically low volatility in nationwide sales taxes, the agency maintained overall strong creditworthiness based on sales tax revenue bonds.

2023 Debt Administration

During 2023, there was no unusual bond activity outside of the normal principal and interest payments based on bond amortization. No new debt was issued in the 2023 fiscal year. On April 9, 2021, S&P Global Ratings revised their rating from A+ with a negative outlook to A+ stable. On July 29, 2020, Moody's Investor Service reviewed and assigned a rating of Aa3 to the New Orleans Regional Transit Authority Sales Tax Revenue Refunding Bonds. This rating has been extended as of July 2022. In September of 2022, S&P Global Ratings upgraded the RTA's bond rating from A+ Stable to A+ Positive.

Regional Transit Authority Management's Discussion and Analysis

ECONOMIC FACTORS

The City of New Orleans has seen the signs of flourishing tourism as events returned to the City of New Orleans since 2022. In 2024, the RTA implemented the spending plan for the \$59.8 million of ARPA funds which included the addition of the 29 new buses to replace the aging fleet and several infrastructure projects that will help move forward equitable and reliable transit in the City of New Orleans.

The Rampart Streetcar route reopened in May of 2024 after being closed due to the Hard Rock Hotel collapse in 2019. Management will analyze the impact on this line reopening on operating expenses, ridership and fare revenue events on ridership and revenues.

In 2024 the RTA resumed Labor negotiations with the United Labor Union, Local 100 (ULU), for RTA's administrative personnel. The contract, which is in the final stages of negotiations and review, is anticipated to be ratified before the end of the year, with an effective date of July 1, 2024, and ending on June 30, 2027.

Future Impacts

In 2025, RTA will continue making significant strides in infrastructure and fleet improvements. With a strong credit rating, affirmed by our rating agencies (S&P and Moody's) and no new debt issued in 2024, RTA remains well-positioned for future transit investments.

Capital investment remained a priority in 2024, with the Algiers Ferry Terminal Renovation Project advancing through critical planning, design, and outreach phases. This \$9.8 million project is set to enter procurement in Spring 2025, delivering an updated terminal that enhances the experience for transit riders, ferry operators, and the Algiers community. Several other capital investments are in the planning stage, that we anticipate seeing a move to design and development as we progress through 2025 and 2026.

The City of New Orleans hosted Super Bowl LIX in February of 2025. The RTA has been instrumental in transit planning and reading our fleet, bus stops and technology to assist the city in preparation of increased visitors and transit needs during this time. The City of New Orleans is estimating an additional \$13.8 million in one-time revenue that will be generated by the Super Bowl, resulting in an overall 3.2% increase in other taxes (Sales and Hotel/Motel), for which otherwise were forecasted to remain flat. With the addition of Super Bowl and Mardi Gras revenue directly impacting Sales and Hotel Motel Taxes for the City, the Regional Transit Authority saw an increase in our tax payments from the City during the months of February and March and April of 2025. These tax projections are directly linked to our operating revenue budget for the year 2025, resulting in positive General Use Sales Tax and Hotel Motel Tax for the agency. However, the city is projecting a decrease in General Use sales and hotel motel tax for the remainder of 2025 and for the next 2-3 years as we see a decline in tourism, that will project will negatively impact our sales tax revenue. As a result, RTA is reviewing operational efficiencies and actively working to grow fare and alternative sources of revenue to minimize potential impact.

Regional Transit Authority Management's Discussion and Analysis

CONTACTING THE RTA'S FINANCIAL MANAGEMENT

This financial report is designed to provide our bondholders, patrons, and other interested parties with a general overview of the RTA's finances and to demonstrate the RTA's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Gizelle Johnson-Banks, CFO – Regional Transit Authority at (504) 827-8488.

Regional Transit Authority
Statements of Net Position

December 31,	2024	2023		
	(Restated)			
Assets				
Current assets				
Cash and cash equivalents	\$ 42,699,594	\$ 49,077,396		
Accounts receivable, net	71,231,850	50,097,648		
Inventories	1,691,745	223,059		
Prepaid expenses and other assets	4,244,494	4,661,544		
 Total current assets	 119,867,683	104,059,647		
Restricted assets				
Cash and cash equivalents				
2020A and 2020B series bond trustee accounts	11,465,979	11,057,720		
2010 series bond trustee accounts	439,527	418,536		
Investments				
Self-insurance reserve	1,461,917	1,440,790		
 Total restricted assets	 13,367,423	12,917,046		
Noncurrent assets				
Property, buildings, and equipment, net	296,191,032	288,102,629		
Net pension asset	2,602,463	-		
 Total noncurrent assets	 298,793,495	288,102,629		
 Total assets	 432,028,601	405,079,322		
 Deferred Outflows of Resources				
Deferred charges - prepaid bond insurance	259,262	365,238		
Pension deferrals	11,075,345	16,509,932		
OPEB deferrals	-	75,241		
 Total deferred outflows of resources	 11,334,607	16,950,411		
 Total assets and deferred outflows of resources	 \$ 443,363,208	\$ 422,029,733		

(Continued)

The accompanying notes are an integral part of these financial statements.

Regional Transit Authority
Statements of Net Position

December 31,	2024	2023		
	(Restated)			
Liabilities				
Current liabilities (payable from current assets)				
Accounts payable, accrued expenses, and deferred credits	\$ 42,517,995	\$ 37,755,875		
Current portion of compensated absences	2,988,517	3,307,676		
Current portion of legal and small claims	2,905,459	2,767,149		
Current portion of OPEB liability	745,255	859,072		
Total current liabilities (payable from current assets)	49,157,226	44,689,772		
Current liabilities (payable from restricted assets)				
Current portion of accrued bond interest	1,593,133	1,617,309		
Current portion of bonds payable, net	6,139,159	6,094,159		
Advanced collection of ferry subsidy	-	2,570,000		
Total current liabilities (payable from restricted assets)	7,732,292	10,281,468		
Long-term Liabilities				
Compensated absences less current portion	2,267,446	1,881,720		
Legal and small claims less current portion	17,420,748	20,161,024		
Bonds payable less current portion, net	74,441,866	80,581,025		
Net pension liability	-	7,211,970		
Total OPEB liability	2,984,712	3,912,457		
Total long-term liabilities	97,114,772	113,748,196		
Total Liabilities	154,004,290	168,719,436		
Deferred Inflows of Resources				
Pension deferrals	-	16,812		
Deferred refunding gain	1,649,686	1,894,084		
Total deferred inflows of resources	1,649,686	1,910,896		
Net Position				
Net investment in capital assets	212,324,019	197,552,817		
Restricted	13,367,423	12,917,046		
Unrestricted	62,017,790	40,929,538		
Total Net Position	\$ 287,709,232	\$ 251,399,401		

(Concluded)

The accompanying notes are an integral part of these financial statements.

Regional Transit Authority
Statements of Revenues, Expenditures, and Changes in Net Position

For the years ended December 31,	2024	2023
	(Restated)	
Operating revenues		
Passenger fares	\$ 11,153,388	\$ 11,050,373
Advertising	1,538,477	1,473,331
Other	1,727,075	1,390,329
Total operating revenues	14,418,940	13,914,033
Operating expenses		
Labor and fringe benefits excluding post-retirement benefits	92,939,244	82,439,847
Post-retirement benefits	(4,396,658)	(457,839)
Depreciation	25,136,721	21,968,417
Contract services	27,778,357	22,992,758
Insurance and self-insured costs	8,841,967	12,352,148
Materials, fuel, and supplies	9,320,374	13,502,635
Utilities	1,695,620	1,570,201
Taxes, other than payroll	95,624	275,012
Leases	225,958	204,190
Miscellaneous	948,598	476,915
Total operating expenses	162,585,805	155,324,284
Loss from operations	(148,166,865)	(141,410,251)
Nonoperating revenues (expenses)		
Tax revenues		
Sales tax	94,273,581	93,895,348
Hotel/motel tax	7,371,243	8,833,185
Government operating grants		
Federal subsidy	21,424,878	16,684,664
Federal Emergency Management Agency	16,441	1,322,512
State ferry subsidy	10,139,998	10,139,998
State Department of Transportation	1,924,687	2,242,146
Planning and technical study grants	43,724,890	7,229,291
Investment income	1,089,877	1,533,564
Disaster-related expenses	(1,842,610)	-
Interest expense, net	(1,682,710)	(1,731,061)
Total nonoperating revenues	176,440,275	140,149,647
Net profit before capital contributions	28,273,410	(1,260,604)
Capital contributions - federal	6,996,873	2,563,549
Revenues restricted for ferry related improvements		
Capital contributions - nonprofit	1,039,548	-
Capital contributions - City of New Orleans	-	5,000,000
Total capital contributions	8,036,421	7,563,549
Increase in net position	36,309,831	6,302,945
Net position, beginning of year, as previously reported	251,399,401	245,621,603
Accounting changes and error corrections (Note 2)	-	(525,147)
Net position, beginning of year, as restated	251,399,401	245,096,456
Net position, end of year	\$ 287,709,232	\$ 251,399,401

The accompanying notes are an integral part of these statements.

Regional Transit Authority
Statements of Cash Flows

For the years ended December 31,

	2024	2023
Cash Flows From Operating Activities		
Cash received from operations	\$ 1,255,197	\$ 11,003,509
Cash received from other sources	12,818,014	2,408,329
Cash paid to employees and for related expenses	(93,838,998)	(85,490,550)
Cash paid to suppliers	(35,990,812)	(32,043,337)
Cash paid for insurance, legal claims, and related costs	(11,443,933)	(11,482,598)
Net cash flows used in operating activities	(127,200,532)	(115,604,647)
Cash Flows from Noncapital Financing Activities		
Cash received from sales tax	92,854,992	93,898,279
Cash received from hotel/motel tax	7,209,717	8,823,470
Operating subsidies received from other governments	8,168,299	10,868,471
Net cash flows provided by noncapital financing activities	108,233,008	113,590,220
Cash Flows from Capital and Related Financing Activities		
Acquisition and construction of capital assets	(25,551,938)	(10,506,745)
Capital revenues from federal grants	47,284,237	9,038,989
Interest paid	(1,706,886)	(1,995,816)
Deferred refunding gain	(244,398)	-
Repayment of bonds	(5,988,183)	(6,049,158)
Net cash flows used in capital and related financing activities	13,792,832	(9,512,730)
Cash Flows from Investing Activities		
Interest payments received (paid)	(752,733)	1,533,564
Net cash flows provided by investing activities	(752,733)	1,533,564
Net increase (decrease) in cash and cash equivalents	(5,927,425)	(9,993,593)
Cash and cash equivalents, beginning of year	61,994,442	71,988,035
Cash and cash equivalents, end of year	\$ 56,067,017	\$ 61,994,442

(Continued)

The accompanying notes are an integral part of these financial statements.

Regional Transit Authority
Statements of Cash Flows

For the years ended December 31,

	2024	2023
Reconciliation of Loss from Operations to		
Net Cash Used in Operations		
Loss from operations	\$ (148,166,865)	\$ (141,410,251)
Depreciation	25,136,721	21,968,417
Adjustments to reconcile loss from operations to net cash used in operations:		
Change in pension costs	(4,396,658)	(304,809)
Change in OPEB costs	(966,321)	(1,042,557)
Change in accounts receivable	(345,729)	(497,860)
Change in prepaid assets	417,050	(888,007)
Change in inventory	(1,468,686)	553,891
Change in accounts payable and accrued expenses	5,125,355	4,275,091
Change in compensated absences liability	66,567	871,888
Change in the provision for legal and small claims liability	(2,601,966)	869,550
Net Cash Used in Operating Activities	\$ (127,200,532)	\$ (115,604,647)
Reconciliation to Statements of Net Position		
Cash and cash equivalents for cash flow statements include:		
Cash	\$ 42,699,594	\$ 49,077,396
Restricted assets		
Cash		
2020A and 2020B series bond trustee accounts	11,465,979	11,057,720
2010 series bond trustee accounts	439,527	418,536
Self-insurance reserve	1,461,917	1,440,790
Total Cash and Cash Equivalents	\$ 56,067,017	\$ 61,994,442

(Concluded)

The accompanying notes are an integral part of these financial statements.

Regional Transit Authority Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Reporting Entity

The Regional Transit Authority (RTA) of New Orleans is an independent political subdivision of the State of Louisiana created in 1979 by Act 439 of the Louisiana Legislature in order to provide mass transportation within its jurisdiction, which comprises the Greater New Orleans area. Effective July 1, 1983 under a transfer agreement among the RTA, the City of New Orleans (the City) and New Orleans Public Service, Inc. (NOPSI), the RTA assumed responsibility for all mass transit operations in Orleans Parish and acquired transit-related assets and assumed certain transit-related liabilities of NOPSI and of the City through purchase, funded by federal and local government grants, and through contributions from the City. Subsequently, the RTA has also assumed responsibility for mass transit operations of the City of Kenner and Ferry services from the State of Louisiana. The RTA's area of service presently comprises Orleans Parish, the City of Kenner in Jefferson Parish, and ferry services in St. Bernard Parish and may ultimately include future transit operations throughout the Greater New Orleans area.

The RTA is governed by an eight-member Board of Commissioners composed of appointees of the participating local governments within the RTA's jurisdiction. The Board of Commissioners establishes policies, approves the budget, controls appropriations and appoints a Chief Executive Officer responsible for administering all RTA operations and activities.

The RTA holds title to substantially all assets and controls, or is entitled to, substantially all revenue and funds used to support its operations and is solely responsible for its fiscal affairs. The Board of Commissioners is authorized to issue bonds, incur short-term debt and levy taxes upon approval of the voters in one or more of the parishes or municipalities served by the RTA.

The RTA is a stand-alone entity as defined by GASB Codification Section 2100 *Defining the Financial Reporting Entity*. The RTA is neither fiscally dependent on any other local government, nor does it provide specific financial benefits to or impose specific financial burdens on any other government. No other potential component units meet the criteria for inclusion in the financial statements of the RTA.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accounting policies of the RTA conform to accounting principles generally accepted in the United States of America as applicable to governments. The basic financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when a liability is incurred, regardless of the timing of related cash flows. The RTA has no governmental or fiduciary funds. The RTA uses fund accounting to report its financial position and results of operations. The RTA's accounts are organized into a single proprietary fund. The enterprise fund (a proprietary fund) is used to account for operations (a) that are operated in a manner similar to private businesses where the intent of the governing body is that the cost (expense, including depreciation) of providing goods and services to the general public is financed or recovered primarily through user charges or (b) where the governing body has decided that the periodic determination of revenues earned, expenses incurred and/or changes in net position is appropriate for capital maintenance. The RTA's principal operating revenues are the fares charged to passengers for service.

**Regional Transit Authority
Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Organization and Reporting Entity (Continued)

Budgetary Information

Budgets and budgetary accounting

In accordance with Act 186 of the Louisiana Legislature and under authority granted to the Board of Commissioners of the RTA within the Regional Transit Authority Act (Act 439), an annual budget of revenue, expenses, and capital expenditures is prepared under the accrual basis of accounting, consistent with accounting principles generally accepted in the United States of America.

The budget is adopted by resolution of the Board of Commissioners after public hearings are conducted, and public input is received. The RTA, operating as an enterprise fund, utilizes the budget and related budgetary accounting to assure that (1) service objectives are attained, (2) expenditures are properly controlled, and (3) adequate resources will be available to finance current operations, repay long-term liabilities and meet capital outlay requirements. A budget presentation is not required and has not been included in the financial statements.

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity

Cash and cash equivalents

The RTA's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Restricted Assets

Certain assets, principally consisting of cash and money market accounts, are segregated and classified as restricted assets, which may not be used except in accordance with state regulations or contractual terms.

Property, Buildings, and Equipment, net

Property, buildings, and equipment are recorded at cost. Depreciation is charged to expense over the estimated useful lives of the assets and is determined using the straight-line method. Expenditures for maintenance and repairs which do not exceed \$5,000 and materially extend the useful life of the asset are charged to expense as incurred.

Regional Transit Authority
Notes to Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

The estimated useful lives used in computing depreciation are:

Buildings	5-20 years
Buses and equipment	4-20 years
Streetcars, track system, and related equipment	20-30 years
Furniture and fixtures	3-10 years
Leasehold improvements	5 years

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense until then. The RTA has several items that meet this criterion including deferred charges for prepaid bond insurance, and pension and OPEB related deferrals. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The RTA has two items that meet the criterion for this category, pension and OPEB related deferrals.

Advanced Collections

Revenue collected more than one year in advance is recognized as a liability within the financial statements.

Compensated Absences

RTA recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – paid time off (PTO) and sick leave. The liability for compensated absences is reported as incurred in the financial statements. The liability for compensated absences includes salary-related benefits, where applicable. RTA has the following policies relating to PTO and sick leave:

**Regional Transit Authority
Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

Compensated Absences (Continued)

Paid Time Off

PTO for all employees (except for executives) is accrued based on length of service and is pro-rated for part-time employees. For administrative employees, no non-executive employee shall accrue PTO more than two times the PTO hours eligible to accrue per years of service. No PTO will be added to an employee's PTO balance once the hour cap is reached. After an employee's PTO balance reaches the cap, the employee will cease to accrue PTO until the balance is reduced below the hour cap. Executives shall receive 25 front-loaded working days of PTO per calendar year, pro-rated according to their date of appointment. Employees are paid for the PTO they have accrued, up to their cap hours, upon termination or resignation of employment.

Vacation

For union employees, each employee who has completed one or more years of continuous service shall be eligible for a vacation in each calendar year and is accrued based on length of service. Employees who are entitled to more than three (3) weeks' vacation with pay in any year shall be permitted to accumulate all vacation in excess of three (3) weeks to which they may be entitled in any year. Any vacation week earned that is banked shall be paid to the employee upon termination of employment by retirement or otherwise at the regular operator's rate in effect at the time vacation was earned.

Sick Leave

All fixed, rail and lift operators shall accrue sick leave, as defined, but do not become eligible to use sick leave until completion of the probationary period. All operators shall accumulate sick leave at the rate of one (1) day per month (eight hours at straight time) per contract year for a total of twelve days per year. Operators employed on or prior to the 15th day of the month will accrue sick leave for the entire month. The sick leave accrual will commence the following month for persons employed after the 15th day of the month. Any unused portion of such twelve (12) days per year shall accumulate to the credit of the operator, and there shall be no limit to the amount of such accumulation. Employees who leave the employ of the Authority except for electing retirement that have 30 years of service with the agency within the bargaining unit or normal retirement, will not be paid accumulated sick leave. On voluntary retirement, the Authority will pay the employee seventy percent (70%) of their accumulated sick leave in a lump sum payment.

For all union classifications other than operators, employees will accumulate paid sick leave days at the rate of one (1) day per month per calendar year for a total of twelve (12) days per year with a maximum accumulation up to 130 days. All employees of other classifications hired prior to December 20, 2020, will have no maximum accumulation on their sick leave.

**Regional Transit Authority
Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Equity (Continued)

Compensated Absences (Continued)

For administrative employees, when an employee reaches the annual maximum PTO balance in any given year, that employee will be credited sick leave at the same rates as PTO outlined above. When and if the employee reduces his/her PTO balance below the annual cap, then PTO will accrue, and sick leave crediting will cease until the cap is reached again. Employees who have an individual sick leave bank are eligible to request paid leave from their own sick leave bank when their PTO has been exhausted. Sick leave is a benefit provided at the discretion of RTA and only in the event of serious illness. Sick leave is not payable to the employee upon separation.

Claims and Judgments

The RTA accrues for losses resulting from claims and judgments, including anticipated incremental costs. A liability for such losses is reported when it is probable that a loss has occurred and the amount can be reasonably estimated. Actual losses may differ significantly from RTA's estimates. Incurred but not reported claims have been considered in determining the accrued liability. All accident and general liability claims and judgments for dates of loss from September 1, 2009 through July 31, 2012, are the responsibility of Transdev pursuant to the former delegated management contract in effect during these periods. For dates of loss subsequent to August 1, 2012 and prior to September 1, 2009, the RTA is responsible.

Bonds Payable

Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method.

Pensions

The RTA participates in two defined benefit pension plans as described in Note 8. For purposes of measuring the net pension asset and/or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions from each plan's fiduciary net position have been determined on the same basis as they are reported by each of the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value within each plan.

**Regional Transit Authority
Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position Classifications

In accordance with GASB Codification, net position is classified into three components - net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows.

- a. *Net Investment in Capital Assets* – This component of net position consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation and reduced by retainage and construction costs payable, the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, plus deferred outflows of resources, less deferred inflows of resources, related to those assets.
- b. *Restricted* – This component of net position consists of assets that have constraints that are externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- c. *Unrestricted* – This component of net position consists of all other net positions that do not meet the definition of “restricted” or “net investment in capital assets”, as described above

Federal and State Grants

Federal and state grants are made available to RTA for the acquisition of public transit facilities, planning studies, buses, and other transit equipment. Unrestricted operating grants and grants restricted as to purpose, but not contingent on the actual expenditures of funds, are recognized at that point in time when the right to the funds becomes irrevocable. Where the expenditure of funds is the prime factor for determining the eligibility for the grant proceeds, the grant is recognized at the time when the expense is incurred.

Cash Flows

For the purposes of the statement of cash flows, cash and cash equivalents include investments with an original maturity of three months or less from the date of acquisition and restricted cash.

**Regional Transit Authority
Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

Management of RTA has made a number of estimates and assumptions relating to the reporting of assets and liabilities to prepare these financial statements in conformity with accounting principles generally accepted in the United States of America. Actual results could differ from those estimates.

Reclassification

Certain amounts previously reported in the financial statements for the prior year have been reclassified to conform with the current year classifications.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, September 29, 2025 and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Recently Issued and Implemented Accounting Pronouncements

GASB Statement No. 100, *Accounting Changes and Error Corrections* - This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). RTA has implemented this Statement as of and for the year ended December 31, 2024. There were no significant impacts of implementing this Statement other than additional note disclosures at Note 2.

**Regional Transit Authority
Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recently Issued and Implemented Accounting Pronouncements (Continued)

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. RTA has implemented this Statement as of and for the year ended December 31, 2024. The implementation of this standard resulted in a cumulative effect of change in accounting principle of \$106,049 and \$525,146 to the December 31, 2023 and 2022 net position, respectively.

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

GASB Statement No. 102, *Certain Risk Disclosures* - The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

GASB Statement No. 103, *Financial Reporting Model Improvements* - The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence.

**Regional Transit Authority
Notes to Financial Statements**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recently Issued and Implemented Accounting Pronouncements (Continued)

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 104, Disclosure of Certain Capital Assets: The objective of this Statement is to establish requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

The RTA is evaluating the requirements of the above statements and the impact on financial reporting.

Note 2 – CHANGE IN ACCOUNTING PRINCIPLE AND ERROR CORRECTIONS

RTA's 2024 financial statements incorporate a change in accounting principle and reflect the correction of errors in previously issued financial statements. GASB Statement No. 100, *Accounting Changes and Error Corrections*, requires disclosure of their nature and effect on amounts reported in the financial statements.

Error Corrections

RTA discovered that \$4,335 of revenue that should have been accrued to the prior fiscal year. As a result, revenues, accounts receivable, and net position were increased by \$4,335 in RTA's 2023 financial statements. Additionally, payroll liabilities as of December 31, 2023 were overstated by \$2,267,225. RTA has decreased its payroll liabilities and payroll expense and increased its net position by \$2,267,225 in its 2023 financial statements.

Regional Transit Authority
Notes to Financial Statements

Note 2 – CHANGE IN ACCOUNTING PRINCIPLE AND ERROR CORRECTIONS

Implementation of Statement 101

In 2024, RTA implemented GASB Statement No. 101, *Compensated Absences*. The implementation of this Statement requires the restatement of the financial statements of the earliest year presented, which is the financial statements as of and for the year ended December 31, 2023. Therefore, the December 31, 2022 net position has been restated for the cumulative effect of the change in accounting principle. Accordingly, a liability for compensated absences has been recorded in RTA's financial statements totaling \$5,255,963 and \$5,189,396 for the years ended December 31, 2024 and 2023, respectively.

The following table summarizes the restatements and adjustments to RTA's beginning net position and fund balance as a result of the change in accounting principle, change within the financial reporting entity, and error corrections:

12/31/23 net position, as previously reported	\$ 249,759,037
Error corrections	2,271,560
Implementation of GASB 101	<u>(631,196)</u>
<hr/>	
12/31/23 net position, as restated	\$ 251,399,401
<hr/>	
12/31/22 net position, as previously reported	\$ 245,621,603
Implementation of GASB 101	<u>(525,147)</u>
<hr/>	
12/31/22 net position, as restated	<u>\$ 245,096,456</u>

Note 3: CASH

The RTA's cash and cash equivalents consisted of the following as of December 31:

	2024		2023	
	Restricted	Unrestricted	Restricted	Unrestricted
Cash and cash equivalents	\$13,367,423	\$42,699,594	\$12,917,046	\$49,077,396

As of December 31, 2024 and 2023, \$1,461,917 and \$1,440,790, respectively, of restricted cash was pledged as collateral to the Louisiana Office of Workman's Compensation to maintain RTA/TMSEL's self-insurance certificate. This self-insurance certificate applies to all TMSEL employees receiving workers' compensation benefits through August 31, 2009 from the RTA and all RTA employees receiving workers' compensation benefits after December 19, 2020. Transdev was responsible for workers' compensation claims from September 1, 2009 until December 19, 2020.

Regional Transit Authority
Notes to Financial Statements

Note 3: CASH (CONTINUED)

Custodial Credit Risk

Actual cash in banks and certificates of deposit as of December 31, 2024 and 2023, for restricted and unrestricted bank accounts, before outstanding checks and reconciling items, were \$59,713,755 and \$64,813,306, respectively. Of the total bank balances at December 31, 2024 and 2023, all amounts were covered by federal depository insurance (\$1,004,648 for 2024 and \$1,254,563 for 2023) or by collateral held in the RTA's name by its agent (\$50,611,964 for 2024 and \$55,932,358 for 2023). Actual cash in money market accounts was \$7,847,143 and \$7,626,309 as of December 31, 2024 and 2023, respectively, and is included in cash and cash equivalents above.

Note 4: ACCOUNTS RECEIVABLE, NET

Accounts receivable, net of allowance for uncollectible amounts, consisted of the following as of December 31:

	2024	2023
Sales tax	\$ 18,501,565	\$ 17,082,976
Hotel/motel tax	2,787,200	2,625,674
Federal capital grants	41,065,651	24,102,109
State parish transit	87,179	20,750
State ferry subsidy	7,570,000	14,381,423
Federal Emergency Management Agency	30,626	390,190
Passenger (transpass and visitor)	686,551	379,849
Kenner operating subsidy	-	238,715
Other	673,215	634,188
	71,401,987	59,855,874
Less: allowance for uncollectible amounts	(170,137)	(9,758,226)
	\$ 71,231,850	\$ 50,097,648

Regional Transit Authority
Notes to Financial Statements

Note 5: PROPERTY, BUILDINGS, AND EQUIPMENT

A summary of changes in property, buildings, and equipment at December 31, 2024 is as follows:

	January 1, 2024	Additions/ Transfers	Deletions/ Transfers	December 31, 2024
Land	\$ 6,988,812	\$ -	\$ -	\$ 6,988,812
Buildings	287,222,301	41,497,066	132,020,984	196,698,383
Equipment, primarily transportation vehicles	325,944,965	163,014,478	-	488,959,443
Furniture and fixtures	67,674,194	1,358,402	-	69,032,596
Construction in progress	46,129,312	4,946,928	45,570,766	5,505,474
Total	733,959,584	210,816,874	177,591,750	767,184,708
Accumulated depreciation	(445,856,955)	(25,136,721)	-	(470,993,676)
	\$ 288,102,629	\$ 185,680,153	\$ 177,591,750	\$ 296,191,032

A summary of changes in property, buildings, and equipment at December 31, 2023 is as follows:

	January 1, 2023	Additions	Deletions	December 31, 2023
Land	\$ 6,988,812	\$ -	\$ -	\$ 6,988,812
Buildings	287,080,927	141,374	-	287,222,301
Equipment, primarily transportation vehicles	325,000,851	944,114	-	325,944,965
Furniture and fixtures	61,584,588	6,089,606	-	67,674,194
Construction in progress	35,597,347	10,531,965	-	46,129,312
Total	733,959,584	17,707,059	-	733,959,584
Accumulated depreciation	(423,888,538)	(21,968,417)	-	(445,856,955)
	\$ 288,102,629	\$(4,261,358)	\$ -	\$ 288,102,629

Depreciation expense for the years ended December 31, 2024 and 2023 totaled \$25,136,721 and \$21,968,417, respectively.

At December 31, 2024, construction in progress additions were primarily related to a ferry boat, facility restoration, and other construction projects. At December 31, 2023, construction in progress additions were primarily related to the ferry terminal upgrade project and various other construction projects.

Regional Transit Authority
Notes to Financial Statements

Note 6: COMPENSATED ABSENCES

The following is a summary of changes in compensated absences at December 31, 2024:

	Balance December 31, 2023 (Restated)	Additions (net)	Reductions (net)	Balance December 31, 2024	Due within one year
Compensated absences	\$ 5,189,396	\$ 66,567	\$ -	\$ 5,255,963	\$ 2,988,517

The following is a summary of changes in compensated absences at December 31, 2023:

	Balance December 31, 2022 (Restated)	Additions (net)	Reductions (net)	Balance December 31, 2023 (Restated)	Due within one year
Compensated absences	\$ 4,317,508	\$ 871,888	\$ -	\$ 5,189,396	\$ 3,307,676

Note 7: LONG-TERM DEBT

Long-term debt consisted of the following as of December 31:

	2024	2023
2020A Sales Tax Revenue Refunding Bonds, interest rate of approximately 5% on current interest term bonds.	\$ 62,815,000	\$ 62,815,000
2020B Sales Tax Revenue Refunding Bonds, interest rates between .55% and 1.05% on current interest term bonds.	4,335,000	9,170,000
Total debt	67,150,000	71,985,000
Plus: bond premium	13,431,025	14,690,184
Less: current maturities of long-term debt	(6,139,159)	(6,094,159)
Long-term debt plus bond premium less current maturities	\$ 74,441,866	\$ 80,581,025

Regional Transit Authority
Notes to Financial Statements

Note 7: LONG-TERM DEBT (CONTINUED)

2020 Bond Series

On September 9, 2020, the RTA issued \$62,815,000 of Sales Tax Revenue Refunding Bonds, Series 2020A (Tax-Exempt) and \$20,190,000 of Sales Tax Revenue Refunding Bonds, Series 2020B (Taxable). The RTA issued the bonds to refund \$89,569,627 of the outstanding Sales Tax Revenue Bonds, Series 1991, maturing December 1, 2021, LCDA Revenue Bonds, Series 2000 maturing February 1, 2025 and December 1, 2029, Sales Tax Revenue Bonds, Series 2010, maturing December 1, 2030 and a Debt Service Assistance Fund Loan, maturing July 15, 2026. The net proceeds of \$95.6 million (after payment of \$6.3 million in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service on the refunded portion of the 1991, 2000, 2010 and Debt Service Assistance series bonds. As a result, that portion of the 1991, 2000, 2010 and Debt Service Assistance series bonds are considered defeased, and the RTA has removed the liability from its accounts.

The current interest and principal bonds were secured by a pledge and lien upon a portion of the RTA's sales tax revenue (one percent upon the items and services subject to the sales tax). For the 2020 A&B Series, the principal balance as of December 31, 2024 was \$67,150,000, of which \$4,880,000 is due in 2025.

Debt Service Requirements

The following represents the debt service requirements for the bond issues as of December 31, 2024:

Year Ending December 31	Series 2020 A&B Bond Principal	Series 2020 A&B Bond Interest
2025	\$ 4,880,000	\$ 3,149,884
2026	4,950,000	2,989,750
2027	5,200,000	2,736,000
2028	5,455,000	2,469,625
2029	5,730,000	2,190,000
2030-2034	33,255,000	6,238,625
2035	7,680,000	192,000
	\$ 67,150,000	\$ 19,965,884

Regional Transit Authority
Notes to Financial Statements

Note 7: LONG-TERM DEBT (CONTINUED)

Balances of the defeased portion of bonds as of December 31, 2024 are as follows:

Bond Issuance	Defeased Balance
2000 Series Sales Tax Revenue Bonds	\$ 405,712
2000A Series Sales Tax Revenue Bonds	9,405,456
2010 Series Sales Tax Revenue Bonds	30,800,000
Debt Service Assistance Loan	6,302,071
	\$ 46,913,239

Changes in Long-term Debt

Long-term debt activity for the year ended December 31, 2024 was as follows:

	January 1, 2024	Additions	Deletions	December 31, 2024	Due Within One Year
2020 A&B Series Sales Tax					
Refunding Bonds	\$71,985,000	\$	-	\$(4,835,000)	\$67,150,000
Bond Premium	14,690,184		-	(1,259,159)	13,431,025
	\$86,675,184	\$	-	\$(6,094,159)	\$80,581,025
					\$ 6,139,159

Long-term debt activity for the year ended December 31, 2023 is as follows:

	January 1, 2023	Additions	Deletions	December 31, 2023	Due Within One Year
2020 A&B Series Sales Tax					
Refunding Bonds	\$76,775,000	\$	-	\$(4,790,000)	\$71,985,000
Bond Premium	15,949,342		-	(1,259,158)	14,690,184
	\$92,724,342	\$	-	\$(6,049,158)	\$86,675,184
					\$ 6,094,159

Regional Transit Authority Notes to Financial Statements

Note 8: PENSION PLANS

The RTA is a participating employer in the cost-sharing multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). The RTA is also a non-employer contributing entity to the Transit Management of Southeast Louisiana (TMSEL) Retirement Income Plan, which funds employee and retiree benefits for former employees of TMSEL.

Plan Descriptions

Louisiana State Employees' Retirement System (LASERS)

During the year ended December 31, 2024, no employees of RTA were active members of LASERS. During the year ended December 31, 2023, one employee of RTA was provided with a pension through a cost-sharing multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at www.lasersonline.org.

Transit Management of Southeast Louisiana (TMSEL) Retirement Income Plan

In 1983, the RTA completed the purchase of the transit system from NOPSI. On that date, the RTA, TMSEL, the City of New Orleans and NOPSI entered into a benefit agreement to fund employee and retiree benefits. At the time this agreement was reached, the RTA was a public entity and TMSEL was a privately owned corporation always fully funded by the RTA. In 2004, TMSEL was designated as a political subdivision by the State of Louisiana; and in 2009, TMSEL ceased operations and the management agreement between TMSEL and RTA was terminated. In January 2012, the RTA became a 100% owner in the stock of TMSEL.

On August 31, 2009, the management contract between RTA and TMSEL expired and was replaced beginning September 1, 2009 with a new delegated management contract with Transdev Services, Inc. (formally Veolia Transportation Services, Inc). Effective September 1, 2009, all active TMSEL employees became employees of Veolia Transportation Services causing a partial termination of the Plan. As a result, TMSEL employees ceased to accrue future benefits in the TMSEL Retirement Income Plan.

The RTA contends that the TMSEL Retirement Plan is a governmental plan not subject to the provisions of ERISA. Although an official ruling is still pending from the Department of Labor as to whether the TMSEL Retirement Plan is an ERISA-governed plan or a governmental plan; the PBGC has not asserted any actions against the RTA or required the RTA to make any minimum quarterly pension funding contributions that would be required by an ERISA-governed plan. In 2014, the RTA entered into a settlement agreement which provided payments to the TMSEL Retirement plan totaling \$18 million (see contributions section below and Note 9 for additional information). This agreement does not render a position on the TMSEL plan's status as a governmental plan.

**Regional Transit Authority
Notes to Financial Statements**

Note 8: PENSION PLANS (CONTINUED)

Transit Management of Southeast Louisiana (TMSEL) Retirement Income Plan (Continued)

At December 31, the pension plan membership consisted of the following:

	2024	2023
Inactive employees or beneficiaries currently receiving benefits	1,280	1,290
Inactive employees entitled to but not yet receiving benefits	337	355
Active employees	-	-
	1,617	1,645

Benefits Provided

The following is a description of the plans and their benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

LASERS

Retirement - The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the members hire date, employer, and job classification. Rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service and at age 60 upon completing ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015, may retire at age 60 upon completing five years of creditable service and those hired on or after July 1, 2015 may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement benefits under any one of six different options providing for reduced retirement benefits payable throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Note 8: PENSION PLANS (CONTINUED)

Benefits Provided (Continued)

LASERS (Continued)

Act 992 of the 2010 Louisiana Regular Legislative Session changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service.

Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification.

Note 8: PENSION PLANS (CONTINUED)

Benefits Provided (Continued)

LASERS (Continued)

Deferred Retirement Benefits - The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

Disability Benefits - Generally, active members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age. Upon reaching retirement age, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees. For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation.

Survivor's Benefits - Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member hired before January 1, 2011 who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

**Regional Transit Authority
Notes to Financial Statements**

Note 8: PENSION PLANS (CONTINUED)

Benefits Provided (Continued)

LASERS (Continued)

Permanent Benefit Increases/Cost-of-Living Adjustments - As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

TMSEL

Retirement

All TMSEL and former NOPSI administrative employees and members of the former ATU Division 1611 over the age of 21 (age 25, if hired prior to January 1, 1985) were eligible to participate in the Plan. Effective January 1, 1998, all members of ATU Division 1560 over the age of 21 were eligible to participate in the Plan. Effective July 1, 1998, all members of IBEW Local 1700-4 over the age of 21 were eligible to participate in the Plan. Lift operators and sedan drivers were not participants of the Plan. The Plan was officially closed to new participants effective August 31, 2009. Participants are fully vested in their retirement benefits after completing five years of service (with a minimum 1,000 hours worked per year).

The normal retirement age is sixty-five. Those members who retire at age 65 are entitled to annual retirement benefits for life in an amount equal to 2.1% (multiplier) (unless otherwise specified in the Plan) of their five year average compensation times years of benefit services. The normal retirement benefit is receivable as of the first day of the subsequent month following the date a participant reaches age sixty-five (normal retirement age) and is based on the participant's compensation and years of credited service. The Plan permits early retirement at age fifty-five through sixty-four with five years of vesting service with the pension benefit amount being reduced by 3% for each year of age less than sixty-five. Members of ATU Division 1560 and IBEW Local 1700-4 can retire after 30 years of benefit service pursuant to collective bargaining agreement. Participants may elect to receive their pension benefits in the form of a single election, 50% joint and survivor, 75% joint and survivor, 100% joint and survivor and 10 year certain annuities. The Plan also provides for postponed retirement. Participants severing employment prior to full vesting forfeit their benefits after incurring a permanent break in service.

**Regional Transit Authority
Notes to Financial Statements**

Note 8: PENSION PLANS (CONTINUED)

Benefits Provided (Continued)

TMSEL (Continued)

If a covered active employee dies before completing the five-year vesting period, a refund of the employee's contributions with interest is made to the beneficiary. If a covered active employee dies before age fifty-five and is fully vested on that date, a survivorship pension is payable to the employee's spouse. The survivorship pension is determined as if the employee had retired on early retirement with 50% joint and survivor benefits and died after the benefits were to commence. The survivorship pension is equal to 50% of the amount the employee would have received and is payable until the death of the participant's spouse. If a covered active employee dies before age fifty-five and is fully vested on that date, but does not have a spouse, no survivorship pension is paid out. Instead, the employee's contributions are paid out to the employee's beneficiary.

On March 13, 2003, the Internal Revenue Service issued a favorable determination letter for the Plan granting approval of a new optional form of payment. The Reduced Annuity Lump Sum (RAWLS) provides a portion of the retirement benefit in a lump sum, plus a reduced monthly benefit. Members of ATU Division 1560 and IBEW 1700-4 are eligible for this form of benefit which is effective retroactively to January 1, 2002.

On May 7, 2008, the Internal Revenue Service issued a favorable determination letter for the Plan granting approval of the amendments proposed on May 15, 2003, May 18, 2006, and January 27, 2007.

Effective March 19, 2015, the Plan was amended to provide unreduced benefits to participants retiring from Transdev, whose combined TMSEL and Transdev service equals 30 or more years of service and who had not previously received any benefits.

On May 16, 2016, the Plan received a signed compliance statement from the Internal Revenue Service agreeing that corrective methods and revised administrative procedures implemented by the Plan as submitted in the Voluntary Correction Program (VCP) are acceptable. In conjunction with the VCP submission, the Plan Sponsor adopted amendments effective retroactive to the effective dates of the specific provisions contained in the amendments to correct all of its nonamended failures. On August 2, 2017 the Internal Revenue Service issued a favorable determination letter for the Plan granting approval for the 2015 and 2016 amendments.

**Regional Transit Authority
Notes to Financial Statements**

Note 8: PENSION PLANS (CONTINUED)

Contributions

LASERS

Contribution requirements of active employees are governed by Title 11 of the Louisiana Revised Statutes and may be amended by the Louisiana Legislature. Employee contributions are deducted from a member's salary and remitted to LASERS by participating employers along with employer portion of the contribution.

The rates in effect during the years ending June 30, 2024 and 2023 for the various plans follow:

Plan	Plan Status	Employee Contribution Rate	Employer Contribution Rate 2024	Employer Contribution Rate 2023
Regular State Employee hired before 7/01/06	Closed	7.5%	41.3%	41.3%
Regular State Employee hired on or after 7/01/06	Closed	8.0%	41.3%	41.3%

The RTA's contractually required composite contribution rate for the period from January 1, 2024 to June 30, 2024 was 41.3%, and for the period from July 1, 2024 to December 31, 2024 was 41.3%, of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the RTA were \$0 and \$61,913 for the years ended December 31, 2024 and 2023 respectively.

If a member leaves covered employment or dies before any benefits become payable on their behalf, the accumulated contributions may be refunded to the member or their designated beneficiary. Similarly, accumulated contributions in excess of any benefits paid to members or their survivors are refunded to the member's beneficiaries or their estates upon cessation of any survivor's benefits.

TMSEL

TMSEL contributes such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to Plan participants. The contributions of TMSEL are made in amounts, determined by an enrolled actuary, sufficient to fund the Plan's current service costs plus amortization of any unfunded amounts over 25 years. However, the Plan did not make the ERISA minimum required funding contributions for the quarters ended September 30, 2013 through December 31, 2024 due to its assertion that the TMSEL Retirement Plan is a governmental plan not subject to the provisions of ERISA (see Plan Descriptions section above).

Regional Transit Authority
Notes to Financial Statements

Note 8: PENSION PLANS (CONTINUED)

Contributions

TMSEL (Continued)

In 2014, the RTA entered into an \$18 million settlement to fund the TMSEL Retirement plan, and, accordingly, recorded \$18 million in pension benefits expense, of which \$10 million was funded in 2014, and the remaining \$8 million was scheduled to be paid to the plan in equal installments of \$1.6 million over the next five years. The RTA paid the last installment of \$1.6 million during the year ended December 31, 2019. The agreement also states that this agreement does not limit the RTA's obligations to further fund the TMSEL Plan in the future.

Pension (Asset) Liability and Pension Expense

LASERS

At December 31, 2024, there was no net pension liability related to LASERS as there were no active employees participating in the plan. At December 31, 2023, the RTA reported a liability of \$495,120 for its proportionate share of the net pension liability of LASERS. The net pension liability was measured as of June 30, 2024 and 2023, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates. The RTA's proportion of the net pension liability was based on a projection of the RTA's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024 and 2023, the RTA's proportion was 0.000000% and 0.007397%, respectively, which was an decrease of 0.007397% and decrease of 0.007892% from its proportion measured as of June 30, 2023 and 2022, respectively.

For the years ended December 31, 2024 and 2023, the RTA recognized pension expense of \$13,548 and \$74,539, respectively, plus the RTA's amortization of the change in proportionate share and the difference between employer contributions and proportionate share of contributions of \$(511,801) and \$(69,484), respectively.

TMSEL

The RTA's net pension (asset) liability was measured as of December 31, 2023 and 2022, respectively, and the total pension liability used to calculate the net pension (asset) liability was determined by an actuarial valuation as of that date.

Regional Transit Authority
Notes to Financial Statements

Note 8: PENSION PLANS (CONTINUED)

Pension (Asset) Liability and Pension Expense (Continued)

TMSEL (Continued)

The components of the net pension (asset) liability at December 31, 2024 and 2023 for TMSEL were as follows:

	2024	2023
Total pension liability	\$ 152,450,381	\$ 160,708,553
Fiduciary net position	155,052,844	153,991,703
Net pension (asset) liability	\$ (2,602,463)	\$ 6,716,850

Fiduciary net position as a percentage of the total pension liability **101.71%** 95.82%

For the years ended December 31, 2024 and 2023, the RTA recognized pension (benefit) expense of \$(3,926,659) and \$(287,911), respectively.

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the RTA reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
TMSEL		
Net difference between projected and actual earnings on pension plan investments	\$ 11,075,345	\$ -
Total TMSEL	\$ 11,075,345	\$ -

Regional Transit Authority
Notes to Financial Statements

Note 8: PENSION PLANS (CONTINUED)

**Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
(Continued)**

At December 31, 2023, the RTA reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
LASERS		
Differences between expected and actual experience	\$ 10,718	\$ -
Net difference between projected and actual earnings on pension plan investments	2,831	-
Changes in proportion and differences between employer contributions and proportion of shared contributions	130	16,812
Employer contributions subsequent to the measurement date	28,001	-
Total LASERS	\$ 41,680	\$ 16,812

	Deferred Outflows of Resources	Deferred Inflows of Resources
TMSEL		
Net difference between projected and actual earnings on pension plan investments	\$ 16,468,252	\$ -
Total TMSEL	\$ 16,468,252	\$ -

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending December 31:	TMSEL
2025	\$ 1,566,893
2026	4,357,093
2027	6,795,947
2028	(1,644,588)

**Regional Transit Authority
Notes to Financial Statements**

Note 8: PENSION PLANS (CONTINUED)

Actuarial Assumptions

LASERS

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2024 and 2023 are as follows:

Valuation Date	June 30, 2024 and 2023
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	2 years
Investment Rate of Return	7.25% per annum for 2024 and 2023
Inflation Rate	2.40% and 2.30% per annum for 2024 and 2023.
Mortality	Non-disabled members – The PubG-2010 Healthy Retiree on a fully generational basis by Mortality Improvement Scale MP-2021 for 2024. The RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018 for 2023.
Termination, Disability, and Retirement	Disabled Members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table with no projection for mortality improvement for 2024 and 2023.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2019-2023 and 2014-2018 for 2024 and 2023, respectively) experience study of the System's members.

**Regional Transit Authority
Notes to Financial Statements**

Note 8: PENSION PLANS (CONTINUED)

Actuarial Assumptions (Continued)

LASERS (Continued)

Salary Increases

For 2024, salary increases were projected based on a 2019-2023 experience study of the System's members. The salary increase ranges for 2024 specific types of members were:

Member Type	Lower Range	Upper Range
Regular	3.3%	14.0%
Judges	2.4%	4.8%
Corrections	4.4%	15.3%
Hazardous Duty	4.4%	15.3%
Wildlife	4.4%	15.3%

For 2023, salary increases were projected based on a 2014-2018 experience study of the System's members. The salary increase ranges for 2023 specific types of members were:

Member Type	Lower Range	Upper Range
Regular	3.0%	12.8%
Judges	2.6%	5.1%
Corrections	3.6%	13.8%
Hazardous Duty	3.6%	13.8%
Wildlife	3.6%	13.8%

Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Regional Transit Authority
Notes to Financial Statements

Note 8: PENSION PLANS (CONTINUED)

Actuarial Assumptions (Continued)

LASERS (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adjusting for expected inflation and an adjustment for the effect of rebalancing/diversification. The expected rate of inflation was 2.40% and 2.30% for 2024 and 2023, respectively. The resulting expected long-term nominal rates of return are 8.15% for 2024 and 8.19% for 2023. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2024, and 2023 are summarized in the following table:

Asset Class	2024		2023	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Target Allocation
Cash	0%	0.76%	1%	0.80%
Domestic equity	34%	4.29%	31%	4.45%
International equity	17%	5.22%	23%	5.44%
Domestic fixed income	3%	2.04%	3%	2.04%
International fixed income	19%	5.24%	18%	5.33%
Alternative investments	27%	8.19%	24%	8.19%
Totals	100%	5.61%	100%	5.75%

Note 8: PENSION PLANS (CONTINUED)

Actuarial Assumptions (Continued)

TMSEL

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2023 and 2022 are as follows:

Valuation date	December 31, 2023, and 2022
Valuation method	Entry age normal actuarial cost method
Inflation	2.50% for 2023 and 2022
Projected salary increases	Not applicable
Investment rate of return	7.00%
Mortality rates	For 2023, PRI-2012 Mortality Tables (sex-specific, annuitant and non-annuitant) with fully generational future mortality improvements projected using the Adjusted Scale MP-2021. For 2022, RP-2014 tables (sex-specific, annuitant and non-annuitant) reflecting both blue- and white-collar data, adjusted backward to the base year (2006) using scale MP-2014. Mortality improvement is projected on a static basis using scale MP-2021.
Expected remaining service lives	0 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin.

Regional Transit Authority
Notes to Financial Statements

Note 8: PENSION PLANS (CONTINUED)

Actuarial Assumptions (Continued)

TMSEL (Continued)

The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized in the following table:

Asset Class	2024		2023	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	35.00%	7.50%	35.00%	7.50%
International equity	25.00%	8.50%	25.00%	8.50%
Domestic Bonds	24.00%	2.50%	24.00%	2.50%
Real estate	10.00%	4.50%	10.00%	4.50%
Alternative Assets	4.00%	6.24%	4.00%	6.24%
Cash	2.00%	0.00%	2.00%	0.00%
Totals	100.0%		100.0%	

Discount Rate

LASERS

The discount rate used to measure the total pension liability was 7.25% for the years ended June 30, 2024 and 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at actuarially determined rates approved by PRSAC, taking into consideration the recommendation of the System's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

TMSEL

The discount rate used to measure the total pension liability was 7.00% for the years ended December 31, 2023 and 2022. The projection of cash flows used to determine the discount rate assumed no contributions. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Regional Transit Authority
Notes to Financial Statements

Note 8: PENSION PLANS (CONTINUED)

Changes in Net Pension Liability (Asset)

The change in net pension liability (asset) for the TMSEL plan for the year ended December 31, 2024 is as follows:

Change in Net Pension Liability (Asset)	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Service Cost	\$ -	\$ -	\$ -
Interest on total pension liability	10,708,664	-	10,708,664
Net investment income	-	18,395,652	(18,395,652)
Changes of assumptions	(2,386,838)	-	(2,386,838)
Difference between expected and actual experience	(1,124,721)	-	(1,124,721)
Benefit payments, including refunds	(15,455,277)	(15,455,277)	-
Administrative expense	-	(1,879,234)	1,879,234
Net Change	(8,258,172)	1,061,141	(9,319,313)
Net Pension Liability (Asset), Beginning	160,708,553	153,991,703	6,716,850
Net Pension Liability (Asset), Ending	\$ 152,450,381	\$ 155,052,844	\$ (2,602,463)

The change in net pension liability (asset) for the TMSEL plan for the year ended December 31, 2023 is as follows:

Change in Net Pension Liability (Asset)	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Service Cost	\$ -	\$ -	\$ -
Interest on total pension liability	11,209,443	-	11,209,443
Net investment income	-	(28,792,942)	28,792,942
Changes of assumptions	614,356	-	614,356
Difference between expected and actual experience	(3,453,281)	-	(3,453,281)
Benefit payments, including refunds	(15,593,721)	(15,593,721)	-
Administrative expense	-	(1,972,199)	1,972,199
Net Change	(7,223,203)	(46,358,862)	39,135,659
Net Pension Liability (Asset), Beginning	167,931,756	200,350,565	(32,418,809)
Net Pension Liability (Asset), Ending	\$ 160,708,553	\$ 153,991,703	\$ 6,716,850

**Regional Transit Authority
Notes to Financial Statements**

Note 8: PENSION PLANS (CONTINUED)

Sensitivity of the RTA's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

TMSEL

The following presents the RTA's Net Pension Liability (Asset) for TMSEL calculated using the discount rate of 7.00%, as well as what the Net Pension Liability (Asset) would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease (6.00%)	Current Discount Rate (7.00%)	1.0% Increase (8.00%)
Net pension liability (asset)	\$ 9,312,134	\$ (2,602,463)	\$ (13,000,700)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position in LASERS is available in the separately issued LASERS 2024 Comprehensive Annual Financial Report at www.lasersonline.org.

Detailed information about the TMSEL plan's fiduciary net position is available in the separately issued TMSEL financial Report.

Note 9: DEFERRED COMPENSATION PLAN

The RTA established the New Orleans Regional Transit Authority 457 Plan (the 457 Plan) effective September 25, 2019 in accordance with Internal Revenue Code Section 457.

The Plan, available to all full-time government employees at their option, permits participants to defer a portion of their salaries until future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency. In accordance with generally accepted accounting principles, no assets or liabilities of the 457 Plan are included in the RTA's financial statements.

Employees can contribute up to \$22,500 annually plus additional catch-up contributions for employees age 50 or older. The RTA matches the employee voluntary contributions, limited to 50% of the employees' contributions up to 5% of employees' annual gross wages. The RTA's contributions to the plan for the year ended December 31, 2024 and 2023 were \$8,797,562 and \$3,971,321, respectively.

Regional Transit Authority Notes to Financial Statements

Note 10: OTHER POST EMPLOYMENT RETIREMENT BENEFITS

Plan Description

The Regional Transit Authority provides certain continuing health care and life insurance benefits for its retired employees. The Regional Transit Authority's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Regional Transit Authority. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Regional Transit Authority. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board (GASB) Statement No. 75.

Benefits Provided

Medical dental benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. This is a closed group of grandfathered participants. Eligibility for retirement when the participant is aged 55 with five years of service, or any age with 30 years of service.

Life insurance coverage is provided to a closed group of retirees (no future retirees will be eligible) and paid by the employer. The employer pays 100% of the cost of the retiree life insurance based on a blended rate for all retirees. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. In-force life insurance amounts are reduced to 65% of the initial value at age 65, 40% at age 70, 30% at age 75, and 20% of the initial value at age 80.

Employees covered by benefit terms – At January 1, 2024, the following employees were covered by the medical benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	396
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	21
<hr/>	
Total	417

Total OPEB Liability

The Regional Transit Authority's total OPEB liability is \$3,729,967 as of the measurement date December 31, 2024, the end of the fiscal year.

**Regional Transit Authority
Notes to Financial Statements**

Note 10: OTHER POST EMPLOYMENT RETIREMENT BENEFITS (CONTINUED)

Actuarial Assumptions and other inputs – The total OPEB liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Salary increases	3.00% annually
Discount rate	3.26% annually (December 31, 2023)
	4.08%, annually (December 31, 2024)
Healthcare cost trend rates	Getzen model, initial trend of 6.0%
Mortality rates	RPH-2014 Table

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index over the 52 weeks immediately preceding the applicable measurement dates.

The actuarial assumptions used in the January 1, 2024 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2008 to December 31, 2024.

Changes in the Total OPEB Liability

	2024	2023
Balance at January 1,	\$ 4,771,529	\$ 5,895,267
Changes for the year:		
Service cost	270	245
Interest	144,139	204,306
Differences between expected and actual experience	-	(701,802)
Change in assumptions	(479,568)	187,799
Benefit payments and administrative expenses	(706,403)	(814,286)
Net changes	(1,041,562)	(1,123,738)
Balance at December 31,	\$ 3,729,967	\$ 4,771,529

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Regional Transit Authority, as well as what the Regional Transit Authority's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.08% for 2024 and 2.26% for 2023) or 1-percentage-point higher (5.08% for 2024 and 4.26% for 2023) than the current discount rate:

	1.0% Decrease	Current Discount	1.0% Increase
		Rate	
2024 Total OPEB liability	\$ 4,134,002	\$ 3,729,967	\$ 3,408,386
2023 Total OPEB liability	\$ 5,261,608	\$ 4,771,529	\$ 4,387,765

**Regional Transit Authority
Notes to Financial Statements**

Note 10: OTHER POST EMPLOYMENT RETIREMENT BENEFITS (CONTINUED)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Regional Transit Authority, as well as what the Regional Transit Authority's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.0% for 2024 and 4.5% for 2023) or 1-percentage-point higher (7.0% for 2024 and 6.5% for 2023) than the current healthcare trend rates:

	1.0% Decrease	Current Rate	1.0% Increase
2024 Total OPEB liability	\$ 3,507,098	\$ 3,729,967	\$ 4,010,932
2023 Total OPEB liability	\$ 4,498,453	\$ 4,771,529	\$ 5,119,792

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the years ended December 31, 2024 and 2023, the Regional Transit Authority recognized OPEB expense of \$335,159 and \$153,032, respectively. At December 31, 2024 and 2023, there were no deferred outflows of resources and deferred inflows of resources related to OPEB.

Note 11: COMMITMENTS AND CONTINGENCIES

Commitments

TMSEL Retirement Plan – To prevent the termination of the TMSEL Retirement Plan, which was partially terminated in 2009, the RTA entered into discussions with the PBGC for the continued funding of the plan. The ability of the RTA to control the Board of Trustees of the TMSEL Retirement Plan was a condition precedent to the negotiation of this funding agreement (See Note 8). The TMSEL Retirement Plan Board of Trustees is responsible for the administration, management, and proper operation of the TMSEL Retirement Plan. The TMSEL Plan Board consists of six administrative trustees, of which four will be appointed by RTA and two will be appointed by the TMSEL Board of Directors.

TMSEL Retirees Medical and Dental Benefits – The RTA was also a defendant in on-going litigation with former employees of NOPSI and retirees of TMSEL with respect to retiree medical and dental benefits. The RTA has asserted that the TMSEL health and welfare benefit plan is a governmental plan; and therefore, is exempt from the ERISA framework which is the basis for subject matter jurisdiction of this case. The RTA's motion to dismiss this case was granted by the trial court, specifically, the United States District Court, Eastern District of Louisiana. The trial court agreed with the RTA's assertion that the plan is exempt from ERISA and granted the RTA's motion to dismiss. The United States Court of Appeals for the Fifth Circuit affirmed that ruling upon appeal as of June 28, 2016.

**Regional Transit Authority
Notes to Financial Statements**

Note 11: COMMITMENTS AND CONTINGENCIES (CONTINUED)

Grant Commitments – As of December 31, 2024, the RTA is committed to funding local matching requirements under grants for which a contractual obligation existed at the end of each year. As of December 25, 2010, the RTA is required to match 20% of all new funding. The outstanding federal share of grants at December 31, 2024 and 2023 totals \$10,431,998 and \$12,229,144 respectively.

On August 29, 2005, the New Orleans region suffered significant damage to property and lives when Hurricane Katrina struck the Gulf Coast area. The RTA sustained significant damage to RTA owned facilities, buses, streetcars, other revenue vehicles, and inventory, which were flooded and/or wind damaged. The RTA recovered damages from Katrina from the Federal Emergency Management Agency (FEMA). The audits of these funds and claims recovered from FEMA are still subject to final audit and close out of the respective projects. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the RTA. During the years ended December 31, 2024 and 2023, RTA received cash reimbursements from FEMA totaling \$16,441 and \$1,322,512, respectively. Included in accounts receivable at December 31, 2024 and 2023 are \$263,266 and \$390,190, respectively of reimbursements due from FEMA.

Contingencies

Regulatory – The RTA receives financial assistance directly from Federal agencies, which is subject to audit and final acceptance by these agencies. In the opinion of management, amounts that may be subject to disallowance upon final audit, if any, would not have a material effect on the RTA's financial position.

Note 12: SELF INSURANCE AND LEGAL CLAIMS

The RTA is from time to time involved in lawsuits arising in the ordinary course of its business. Management provides for a provision for claims when such amounts are known or can be estimated. The RTA is also exposed to various risks of loss related to torts, damage to and destruction of assets, errors and omissions, and injuries to employees. The RTA is self-insured for general liability claims up to between \$500,000 and \$2,000,000 depending on the date of occurrence of the claim. Commercial insurance covers annual claims in excess of up to between \$5,000,000 and \$25,000,000 depending on the date of occurrence of the claim.

All accident and general liability claims and judgments for dates of loss from September 1, 2009, through July 31, 2012, are the responsibility of Transdev pursuant to the delegated management contract in effect during these periods. For dates of loss subsequent to August 1, 2012, and prior to September 1, 2009, the RTA is responsible. Claim expenses and liabilities are reported when it is probable that the loss has occurred and the amount of the loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported.

Regional Transit Authority
Notes to Financial Statements

Note 12: SELF INSURANCE AND LEGAL CLAIMS (CONTINUED)

At December 31, 2024 and 2023, \$20,326,207 and \$22,928,173 of accrued general liability and small claim estimates were recorded to cover such claims. The long-term portion of this accrual at December 31, 2024 and 2023 was \$17,420,748 and \$20,161,024, respectively. The accruals, which are based upon experience with previous claims, the advice of counsel, and actuarial evaluation, are, in the opinion of management, sufficient to provide for all probable and reasonably estimable claim liabilities at December 31, 2024. It is the opinion of management, after conferring with legal counsel for the RTA, that several potential claims against the RTA have the reasonable possibility of an unfavorable outcome, with an estimated maximum possible liability to the RTA of \$13,086,000.

Changes in legal and small claims liability during the years ended December 31, 2024 and 2023 were as follows:

	Beginning of year liability	Current year claims and changes in estimates	Claim payments	Balance at year end
2024	\$ 22,928,173	\$ 1,020,937	\$ (3,622,903)	\$ 20,326,207
2023	\$ 22,058,523	\$ 4,373,288	\$ (3,503,738)	\$ 22,928,173

Note 13: RELATED PARTIES

The RTA has a standing agreement with the City of New Orleans to provide mutually beneficial services (interagency agreement). The RTA offset \$1,200,000 in police and other services provided by the City against state parish transportation fund proceeds appropriated by the State of Louisiana in 2024 and 2023.

The members of the Board of Commissioners who were paid a per diem for the attendance at board and committee meetings in calendar years 2024 and 2023 are listed below. Some commissioners elect not to receive a per diem.

The amounts paid to each commissioner for the year ended December 31, 2024 were as follows:

2024	Per Diem	Expense Reimbursement	Total
Mark Raymond, Jr.	\$ 75	\$ -	\$ 75
Timolynn Sams	150	-	150
Timothy Coulon	150	-	150
Fred Neal, Jr.	150	333	483
Joseph Ewell Jr.	75	-	75
	\$ 600	\$ 333	\$ 933

Regional Transit Authority
Notes to Financial Statements

Note 13: RELATED PARTIES (CONTINUED)

The amounts paid to each commissioner for the years ended December 31, 2023 were as follows:

2023	Expense		Total
	Per Diem	Reimbursement	
Mark Raymond, Jr.	\$ 1,425	\$ 316	\$ 1,741
Timolynn Sams	900	-	900
Timothy Coulon	2,250	-	2,250
Fred Neal, Jr.	2,550	893	3,443
Joseph Ewell Jr.	2,175	1,035	3,210
Arthur Walton	-	716	716
	\$ 9,300	\$ 2,960	\$ 12,260

REQUIRED SUPPLEMENTARY INFORMATION

Regional Transit Authority
Schedule of Changes in Net Pension (Asset) Liability and Related Ratios
Last Ten Fiscal Years

SCHEDULE OF CHANGES IN NET PENSION (ASSET) LIABILITY FOR TRANSIT MANAGEMENT OF SOUTHEAST LOUISIANA RETIREMENT INCOME PLAN

<i>For the years ended December 31,*</i>	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY										
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	10,708,664	11,209,443	11,608,326	12,165,651	11,610,357	12,871,234	12,663,909	12,756,532	13,457,817	13,417,600
Change of benefit term										5,066,266
Differences between expected and actual experience	(1,124,721)	(3,453,281)	(767,533)	(1,205,928)	(703,776)	(729,745)	193,679	(26,948)	(648,029)	(2,886,065)
Change of assumptions	(2,386,838)	614,356	(848,840)	2,836,488	(18,735,380)	18,221,638	3,249,732	(3,454,577)	10,254,242	285,567
Benefit payments, including refunds of member contributions	(15,455,277)	(15,593,721)	(15,786,841)	(15,743,306)	(16,175,028)	(16,439,659)	(16,934,533)	(16,756,577)	(16,877,431)	(13,816,843)
Net Change in Total Pension Liability	(8,258,172)	(7,223,203)	(5,794,888)	(1,947,095)	(24,003,827)	13,923,468	(827,213)	(7,481,570)	6,186,599	2,066,525
Total Pension Liability - Beginning	160,708,553	167,931,756	173,726,644	175,673,739	199,677,566	185,754,098	186,581,311	194,062,881	187,876,282	185,809,757
Total Pension Liability - Ending (a)	\$ 152,450,381	\$ 160,708,553	\$ 167,931,756	\$ 173,726,644	\$ 175,673,739	\$ 199,677,566	\$ 185,754,098	\$ 186,581,311	\$ 194,062,881	\$ 187,876,282
PLAN FIDUCIARY NET POSITION										
Contributions - employer	-	-	-	-	-	-	-	-	-	18,000,000
Contributions - employee	-	-	-	-	-	-	-	-	-	-
Net investment income	18,395,652	(28,792,942)	25,082,227	26,643,349	33,453,063	(6,677,907)	25,289,174	14,589,683	1,257,989	17,955,244
Benefit payments, including refunds of member contributions	(15,455,277)	(15,593,721)	(15,786,841)	(15,743,306)	(16,175,028)	(16,439,659)	(16,934,533)	(16,756,577)	(16,877,431)	(13,816,843)
Administrative expense	(1,879,234)	(1,972,199)	(1,903,761)	(1,759,271)	(1,732,059)	(1,743,128)	(1,818,134)	(1,710,340)	(1,826,776)	(1,481,038)
Net Change in Plan Fiduciary Net Position	1,061,141	(46,358,862)	7,391,625	9,140,772	15,545,976	(24,860,694)	6,536,507	(3,877,234)	(17,446,218)	20,657,363
Plan Fiduciary Net Position - Beginning	153,991,703	200,350,565	192,958,940	183,818,168	168,272,192	193,132,886	186,596,379	190,473,613	207,919,831	187,262,468
Plan Fiduciary Net Position - Ending (b)	\$ 155,052,844	\$ 153,991,703	\$ 200,350,565	\$ 192,958,940	\$ 183,818,168	\$ 168,272,192	\$ 193,132,886	\$ 186,596,379	\$ 190,473,613	\$ 207,919,831
NET PENSION (ASSET) LIABILITY - ENDING (a)-(b)	\$ (2,602,463)	\$ 6,716,850	\$ (32,418,809)	\$ (19,232,296)	\$ (8,144,429)	\$ 31,405,374	\$ (7,378,788)	\$ (15,068)	\$ 3,589,268	\$ (20,043,549)
Fiduciary net position as a percentage of the total pension liability	101.71%	95.82%	119.30%	111.07%	104.64%	84.27%	103.97%	100.01%	98.15%	110.67%
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Notes to Schedule:

Changes in Benefits: 2015 plan change reflects plan amendment to extend availability of unreduced service pension to participants with 30 years of combined service with TMSEL and Transdev.

<i>Changes in Assumptions:</i>	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Discount Rate										
Inflation	2.50%	2.30%	2.10%							
	PRI-2012	MP-2021	MP-2020	MP-2019	MP-2018	MP-2017				
Mortality Tables	statutory funding with Adjusted Scale MP-2021	statutory funding mortality projection scale			RP-2000 with static projection to 2023 and 2031	RP-2000 with static projection to 2022 and 2030				

* The amounts presented were determined as of the measurement date (prior year)

Regional Transit Authority
Schedule of Proportionate Share of
Net Pension Liability for Retirement Systems
Last Ten Fiscal Years

For the Year Ended June 30,*	RTA's proportion of the net pension liability (asset)	RTA's proportionate share of the net pension liability (asset)	RTA's covered payroll	RTA's Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
Louisiana State Employees' Retirement System					
2024	0.000000%	\$ -	\$ 151,739	0.0%	74.6%
2023	0.007397%	\$ 495,120	\$ 167,633	295.00%	68.40%
2022	0.007892%	\$ 596,615	\$ 166,755	358.00%	63.70%
2021	0.007415%	\$ 408,120	\$ 155,400	262.63%	72.78%
2020	0.007290%	\$ 602,932	\$ 200,117	301.00%	58.00%
2019	0.015384%	\$ 1,114,557	\$ 291,333	383.00%	62.90%
2018	0.014990%	\$ 1,021,966	\$ 137,950	741.00%	64.30%
2017	0.006160%	\$ 433,592	\$ 114,855	378.00%	62.50%
2016	0.006109%	\$ 479,712	\$ 109,987	436.00%	57.70%
2015	0.005539%	\$ 376,736	\$ 105,119	358.39%	62.70%

* The amounts presented were determined as of the measurement date (year ended June 30 for LASERS).

**Regional Transit Authority
Schedule of Contributions
Last Ten Fiscal Years**

For the Year Ended December 31,	(a) Contractually or Actuarially Required Contribution	(b) Contributions in relation to the contractually or actuarially required contribution	(a-b) Contribution Deficiency (Excess)	RTA's covered payroll	Contributions as a percentage of covered payroll
Louisiana State Employees' Retirement System					
2024	\$ -	\$ -	\$ -	\$ -	0.0%
2023	\$ 67,824	\$ 67,824	\$ -	\$ 151,739	44.7%
2022	\$ 67,913	\$ 67,913	\$ -	\$ 167,633	40.5%
2021	\$ 63,369	\$ 63,369	\$ -	\$ 159,415	39.8%
2020	\$ 62,813	\$ 62,813	\$ -	\$ 155,498	40.4%
2019	\$ 105,793	\$ 105,793	\$ -	\$ 270,000	39.2%
2018	\$ 85,425	\$ 85,425	\$ -	\$ 225,522	37.9%
2017	\$ 42,324	\$ 42,324	\$ -	\$ 114,855	36.9%
2016	\$ 41,922	\$ 41,922	\$ -	\$ 114,885	36.5%
2015	\$ 38,999	\$ 38,999	\$ -	\$ 105,403	37.0%
Transit Management of Southeast Louisiana, Inc.					
2024	\$ 4,431,191	\$ -	\$ 4,430,191	N/A	N/A
2023	\$ 2,905,479	\$ -	\$ 2,905,479	N/A	N/A
2022	\$ 3,191,869	\$ -	\$ 3,191,969	N/A	N/A
2021	\$ 6,182,019	\$ -	\$ 6,182,019	N/A	N/A
2020	\$ 9,955,481	\$ -	\$ 9,955,481	N/A	N/A
2019	\$ 12,552,446	\$ -	\$ 12,552,446	N/A	N/A
2018	\$ 11,229,807	\$ -	\$ 11,229,807	N/A	N/A
2017	\$ 9,250,439 *	\$ -	\$ 9,250,439	N/A	N/A
2016	\$ 5,799,714 *	\$ -	\$ 5,799,714	N/A	N/A
2015	\$ 8,349,665 *	\$ -	\$ 8,349,665	N/A	N/A

**Related to multiple plan years; includes adjustments for actual contribution timing required by ERISA for meeting the minimum funding requirements; does not include additional interest for late payment*

***Contributions of \$1.6 million paid in fiscal year 2015, 2016, 2017, 2018 and 2019 were applied to actuarially determined contributions for the 2013 fiscal year.*

Notes to Schedule - LASERS

Changes of Benefit Terms

For LASERS, a 1.5% COLA, effective July 1, 2016, provided by Acts 93 and 512 of the 2016 Louisiana Regular Legislative Session, and, added benefits for members of the Harbor Police Retirement System which was merged with LASERS effective July 1, 2015 by Act 648 of 2014.

Changes of Assumptions

For LASERS, the investment rate of return was decreased from 7.75% to 7.70% and the inflation rate was decreased from 3.00% to 2.75% for the valuation dated June 30, 2017.

The investment rate of return was decreased from 7.50% to 7.65% for the valuation dated June 30, 2018.

The investment rate of return was decreased from 7.65% to 7.60% and mortality table for non-disabled members was changed to the RP-2014 Healthy Mortality Table with an MP-2018 Improvement Scale for the valuation dated June 30, 2019.

The investment rate of return was decreased from 7.60% to 7.55%, the inflation rate was decreased from 2.50% to 2.30%, the salary increases changed for the lower range from 2.8%-3.8% to 2.6%-3.6% and the upper range from 5.3% - 14.0% to 5.1% to 13.8% for the valuation dated June 30, 2020.

The investment rate of return was decreased from 7.55% to 7.40% for valuation dated June 30, 2021.

The investment rate of return was decreased from 7.40% to 7.25% for valuation dated June 30, 2022.

Notes to Schedule - TMSEL

Valuation date: December 31, 2023

Methods and assumptions used to determine contribution rates:

Actuarial cost method Unit Credit, for actuarially determined contributions

Amortization method Level dollar

Remaining amortization period. All new bases are amortized over 15 years

Effective period of 15 years remaining as of January 1, 2021

Asset valuation method Market value of assets

Investment rate of return 7.00%

Inflation 2.50%

Salary increases N/A

Cost of living adjustments N/A

Regional Transit Authority
Schedule of Changes in OPEB Liability and Related Ratios
Last Eight Fiscal Years

<i>For the year ended December 31,</i>	2024	2023	2022	2021	2020	2019	2018	2017
TOTAL OPEB LIABILITY								
Service cost	\$ 270	\$ 245	\$ 11,673	\$ 9,964	\$ 11,083	\$ 8,670	\$ 21,186	\$ 21,186
Interest	144,139	204,306	154,120	148,302	184,706	293,338	313,400	359,248
Change of benefit term	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	(701,802)	20,029	1,725,501	215,614	(372,845)	(1,667,222)	1,019,469
Change of assumptions	(479,568)	187,799	(964,410)	(390,104)	410,075	812,187	-	-
Administrative expense	-	(55,757)	(68,172)	(66,744)	(69,503)	(85,031)	(83,782)	(64,584)
Benefit payments, including refunds of member contributions	(706,403)	(758,529)	(733,675)	(941,594)	(1,074,906)	(1,080,202)	(1,011,517)	(1,434,417)
Net Change in Total OPEB Liability	(1,041,562)	(1,123,738)	(1,580,435)	485,325	(322,931)	(423,883)	(2,427,935)	(99,098)
Total OPEB Liability - Beginning	4,771,529	5,895,267	7,475,702	6,990,377	7,313,308	7,737,191	10,165,126	10,264,224
Total OPEB Liability - Ending (a)	\$ 3,729,967	\$ 4,771,529	\$ 5,895,267	\$ 7,475,702	\$ 6,990,377	\$ 7,313,308	\$ 7,737,191	\$ 10,165,126

Covered-employee payroll	\$ 1,608,722	\$ 1,561,866	\$ 2,133,426	\$ 2,071,287	\$ 3,683,463	\$ 3,541,791	N/A	N/A
Total OPEB liability as a percentage of covered-employee payroll	232%	306%	276%	361%	190%	206%	N/A	N/A

Notes to Schedule:

<i>Benefit Changes:</i>	None	None	None	None	None	None	None
<i>Changes of Assumptions:</i>							
Discount rate	4.08%	3.26%	3.72%	2.06%	2.12%	2.74%	4.10%
Mortality				RP-2014			RP-2000
Trend		Getzen model		4.5% to 5.5%			(94GAR) table 5.5%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Regional Transit Authority
Schedule of Changes in Restricted Asset Bond Accounts
For the Year Ended December 31, 2024

The following summarizes the activity in the 2020A and 2020B Series trustee accounts:

	Revenue	Cost of Issuance	Reserve	Debt Service	Total
Beginning Balance - January 1, 2024	\$ 3,769	\$ -	\$ 4,265,888	\$ 6,788,063	\$ 11,057,720
 Cash receipts					
Bond Sale		- - -			
Other payments from CNO	5,846,246	- - -			5,846,246
Sales Tax Receipts	102,481,778	- - -			102,481,778
Interaccount Transfers		- - -			
Transfer for principal and interest	(8,066,268)	- - -		8,066,268	
Investment income	7,886	- 211,513	211,513	168,035	387,434
 Total cash receipts	100,269,642	- 211,513	211,513	8,234,303	108,715,458
 Cash disbursements					
Sales Tax disbursements	94,415,509	- - -			94,415,509
Transfers of other payments	5,846,247				5,846,247
Expense payments	- - -	- - -		8,045,443	8,045,443
 Total disbursements	100,261,756	- - -		8,045,443	108,307,199
 Ending Balance - December 31, 2024	\$ 11,655	\$ - 4,477,401	\$ 4,477,401	\$ 6,976,923	\$ 11,465,979

Regional Transit Authority
Schedule of Changes in Restricted Asset Bond Accounts
For the Year Ended December 31, 2024

The following summarizes the activity in the 2010 Series trustee accounts:

	Sales Tax Capital	Debt Service	Total
Beginning Balance - January 1, 2024	\$ (3,198,476)	\$ 3,617,012	\$ 418,536
Cash receipts			
Investment income	-	20,991	20,991
Total cash receipts	-	20,991	20,991
Ending Balance - December 31, 2024	\$ (3,198,476)	\$ 3,638,003	\$ 439,527

Regional Transit Authority
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2024

Agency Head Name: Lona Hankins, Chief Executive Officer

PURPOSE	AMOUNT
Salary	\$ 314,995
Benefits-health insurance	42,361
Benefits-retirement	84,177
Deferred compensation	-
Workers comp	-
Benefits-life insurance	2,514
Benefits-long term disability	-
Benefits-Fica & Medicare	16,332
Car allowance	15,600
Vehicle provided by government	-
Cell phone	540
Dues	-
Vehicle rental	-
Per diem	1,167
Reimbursements	-
Travel	624
Registration fees	-
Conference travel	-
Unvouchedered expenses	-
Meetings & conventions	-
Other	15,911
Total	\$ 494,221

REGIONAL TRANSIT AUTHORITY

SINGLE AUDIT REPORTS

DECEMBER 31, 2024

**REPORT**

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance for Each Major Program on Internal Control Over Compliance, and on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	6
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Schedule of Findings and Questioned Costs	9
Summary Schedule of Prior Audit Findings	11



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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Board of Commissioners of
Regional Transit Authority
New Orleans, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Regional Transit Authority (the "RTA"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the RTA's basic financial statements and have issued our report thereon dated September 29, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the RTA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the RTA's internal control. Accordingly, we do not express an opinion on the effectiveness of the RTA's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompany schedule of findings and questions costs as item **2024-001** to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with

governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item **2024-002** to be a significant deficiency.

Report on Compliance and Other Matters

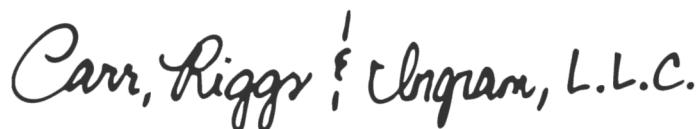
As part of obtaining reasonable assurance about whether the RTA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item **2024-003**.

The Regional Transit Authority's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the RTA's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The RTA's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." The signature is cursive and fluid, with a small vertical mark above the letter "i" in "Ingram".

September 29, 2025

Metairie, Louisiana



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**Independent Auditor's Report on Compliance for Each
Major Program on Internal Control over Compliance and on the
Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

To the Board of Commissioners of
Regional Transit Authority
New Orleans, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Regional Transit Authority's (the "RTA") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the RTA's major federal programs for the year ended December 31, 2024. The RTA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the RTA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the RTA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the RTA's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the RTA's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the RTA's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the RTA's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 RTA's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the RTA's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the RTA's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

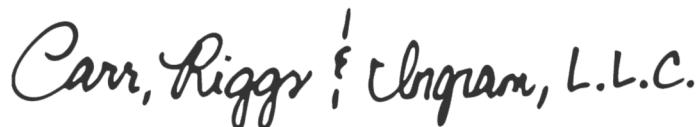
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the RTA, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the RTA's basic financial statements. We issued our report thereon dated September 29, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." The signature is written in a cursive, flowing style.

September 29, 2025
Metairie, Louisiana

Regional Transit Authority
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Identification Number	Pass-Through to Sub-Recipients	Expenditures
U.S. Department of Housing and Urban Development Passed through the State of Louisiana, Division of Administration, Office of Community Development Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-06-DG-22- 00001	\$ -	\$ 5,000,000
Total U.S. Department of Housing and Urban Development			-	5,000,000
U.S. Department of Transportation Direct Awards - Federal Transit Administration Federal Transit Cluster: Federal Transit - Capital Investment Grants Federal Transit - Formula Grants COVID-19 – Federal Transit - Formula Grants State of Good Repair Grants Program Bus and Bus Facilities Formula & Discretionary Programs (Bus Program)	20.500 20.507 20.507 20.525 20.526		- - - - -	203,055 14,124,853 41,498,639 8,430,868 3,063,839
Total Federal Transit Cluster			-	67,321,254
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research Transit Services Programs Cluster Enhanced Mobility of Seniors and Individuals with Disabilities	20.505 20.513		- -	11,085 29,042
Total U.S. Department of Transportation			-	67,361,388

The accompanying notes are an integral part of this statement.

Regional Transit Authority
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Identification Number	Pass-Through to Sub-Recipients	Expenditures
U.S. Department of Homeland Security Federal Emergency Management Agency, passed through the State of Louisiana, Governor's Office of Homeland Security and Emergency Preparedness Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	DR-1603-LA	-	13,543
Total U.S. Department of Homeland Security			-	13,543
Total Expenditures of Federal Awards			\$ -	\$ 72,374,924

The accompanying notes are an integral part of this statement.

Regional Transit Authority
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Note 1: GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of the federal awards of the Regional Transit Authority (RTA) and is presented on the accrual basis of accounting. The RTA's reporting entity is defined in Note A to the RTA's financial statements for the year ended December 31, 2024. All federal awards received from federal agencies are included on the schedule.

Note 2: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note A to the RTA's financial statements for the year ended December 31, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. RTA did not elect to use the de minimis indirect cost rate.

Note 3: LOANS

The RTA did not expend federal awards related to loans or loan guarantees during the year.

Note 4: FEDERALLY FUNDED INSURANCE

The RTA has no federally funded insurance.

Note 5: NONCASH ASSISTANCE

The RTA did not receive any federal noncash assistance for the year ended December 31, 2024.

**Regional Transit Authority
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024**

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1. Type of auditor's report issued	Unmodified
2. Internal control over financial reporting:	
a. Material weaknesses identified?	Yes
b. Significant deficiencies identified not considered to be material weaknesses?	Yes
c. Noncompliance material to the financial statements noted?	No

Federal Awards

1. Type of auditor's report issued on compliance for major programs	Unmodified
2. Internal control over major programs:	
a. Material weaknesses identified?	No
d. Significant deficiencies identified not considered to be material weaknesses?	None Noted
3. Any audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No
4. The major programs tested for the year ended December 31, 2024 were:	

Federal Transit Cluster:

Capital Investment Grants	20.500
Formula Grants	20.507
State of Good Repair Grants	20.525
Bus and Bus Facilities Formula & Discretionary Programs (Bus Program)	20.526

Community Development Block Grant/State's Program and Non- Entitlement Grants in Hawaii	14.228
--	--------

5. Dollar threshold used to distinguish between type A and type B programs:	\$2,171,248
6. Auditee qualified as a low-risk auditee?	No

**Regional Transit Authority
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024**

B. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENTS

2024-001 Material Weakness: Material Adjustments

Criteria: Controls should be in place to ensure all significant balances are properly analyzed and accurately reported prior to the completion of the year-end closing process.

Condition: During the audit of the RTA's financial statements, several material adjustments were identified and recorded including a prior period adjustment identified by the Director of Accounting to reduce payroll liabilities and current year adjustments increasing inventory and related expenses and decreasing grant receivables and related grant revenues. There were also a significant number of adjustments provided by the RTA after the books were closed.

Cause: A formalized timeline for adequate review and reconciliation of account balances is not in place to ensure completeness of accounting records before audit commencement.

Effect: Various account balances required adjustments prior to the completion of the audited financial statements.

Recommendation: We recommend the RTA implement enhanced pre-close review procedures to ensure all significant balances are accurately recorded before the completion of the year-end closing process.

View of Responsible Official: See corrective action plan.

2024-002 Significant Deficiency: Internal Control Over Self-Insurance Case Reserves and Structured Settlements

Criteria: The RTA should maintain internal controls that ensure timely and accurate updates of case reserves, facilitated through effective communication among all parties involved in claims management. This is crucial for accurately reflecting the RTA's financial obligations and ensuring compliance with generally accepted accounting standards and external reporting requirements.

Condition: During the audit, we noted that despite new oversight procedures and controls being put in place, some external attorneys do not regularly communicate updates to the RTA and their third-party administrator (TPA) for claims.

Cause: Some of the external attorneys are not adhering to the new oversight procedures put in place to improve communication between the external attorneys, the TPA for claims and RTA management for cases under litigation.

Effect: As a result, some case reserves are not being adjusted timely, leading to potential misstatements in the reporting of reserve balances.

**Regional Transit Authority
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024**

B. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENTS (CONTINUED)

2024-002 Significant Deficiency: Internal Control Over Self-Insurance Case Reserves and Structured Settlements (Continued)

Recommendation: We recommend that RTA management enforce oversight procedures and controls that were implemented in 2024 and 2025 to ensure timely updates from all attorneys and that the information flows between all parties involved in claims management.

View of Responsible Official: See corrective action plan.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM

There were no findings related to major federal award programs reported for the year ended December 31, 2024.

D. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS

Finding 2024-003 Noncompliance – Timely Submission of Audit Report to Legislative Auditor

Criteria: In accordance with R.S. 24:513, any local auditee that receives public assistance of \$500,000 or more in revenues and other sources in any one fiscal year must be audited annually and the annual audit reporting package must be submitted to the Louisiana Legislative Auditor. The due date for the audit reporting package is six months after the organization's fiscal year end.

Condition: The RTA did not meet the June 30, 2025 deadline for reporting to the Legislative Auditor. The RTA requested and received an extension of time until September 30, 2025 from the Legislative Auditor to file its financial statements.

Cause: Due to continued challenges resulting from the implementation of a new financial reporting and general ledger software system in 2023, the RTA required additional time to close the 2024 books and record the final adjustments to their accounting records.

Effect: The delay in closing the 2024 books resulted in the 2024 audit completion date being delayed.

Recommendation: The RTA should implement a plan to ensure that year-end close out procedures are completed on a timely basis to allow sufficient time for the auditor to complete their procedures and meet future deadlines.

View of Responsible Official: See corrective action plan.

**Regional Transit Authority
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2024**

A. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENTS

2023-001 Material Weakness: Preparation of Schedule of Expenditures of Federal Awards and Reconciliation of Grant Revenue

Condition: The SEFA provided for the audit did not contain the correct amounts of federal expenditures supported by the accounting system. Additionally, the grant revenue did not include all amounts due from the awarding agency for expenditures incurred during the fiscal year.

Recommendation: We recommend the RTA review its policies and procedures for identifying, recording and tracking federal expenses and implement tools within the accounting system to properly identify federal expenses in order to prepare an accurate SEFA. The policies and procedures should include capturing all grant revenue for eligible expenses incurred during the fiscal year.

Current status: Partially Resolved. See finding **2024-001** as it relates to adjustments for grant receivables and revenue.

2023-002 Significant Deficiency: Internal Control Over Accrual Process for Accounts Payable

Condition: During our audit of accounts payable, we identified an invoice totaling \$1,238,818 that was not properly accrued as of the end of the year. This omission resulted in the understatement of both liabilities and capital assets in the financial statements.

Recommendation: The RTA should perform a review of payments made after year-end to ensure that all expenses and capital expenditures incurred during the year but not paid are properly accrued and recognized as of the end of the year.

Current status: Resolved.

2023-003 Significant Deficiency: Internal Control Over Self-Insurance Case Reserves and Structured Settlements

Condition: During the audit, we noted that some external attorneys do not regularly communicate updates to the RTA and their third-party administrator (TPA) for claims. In addition, we noted that cases under structured settlement agreements are not receiving the necessary reserve updates as the settlements occur and as payments are being made.

Recommendation: We recommend that RTA management implement a monitoring system to track communication between external attorneys and the TPA, along with regular reporting to management on the status of case reserves and establish oversight responsibilities to ensure timely updates from all attorneys and that the information flows between all parties involved in claims management.

Current Status: Partially Resolved. See finding **2024-002** as it relates to communication with external attorneys.

**Regional Transit Authority
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2024**

B. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM

There were no findings related to the major federal award program reported for the year ended December 31, 2023.

C. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS

2023-004 Timely Submission of Audit Report to Legislative Auditor (Compliance)

Condition: The RTA did not meet the June 30, 2024 deadline for reporting to the Legislative Auditor. The RTA requested and received an extension of time until October 31, 2024 from the Legislative Auditor to file its financial statements.

Recommendation: The RTA should implement a plan to assure that the financial reporting is completed timely to ensure future reports are issued by June 30th of each year.

Current Status: Not Resolved. See repeat finding **2024-003**.



Regional Transit Authority

September 29, 2025

Louisiana Legislative Auditor
1600 North 3rd Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

And

Carr, Riggs & Ingram, LLC
3850 N. Causeway Blvd.
Suite 1400, Two Lakeway Center
Metairie, LA 70002

Correction Action Plan

Dear Sirs and Madams:

Please find the corrective action plan for **Findings to the Financial Statements:**

2024-001- Material Weakness: Material Adjustments

Corrective Action:

The ERP system conversion in 2023 resulted in numerous transactions that required detailed and time-consuming account analysis. As a result, the timeliness of our normal monthly and year-end procedures was affected and led to needed adjustments at year end. The post implementation trouble shooting performed in 2024 and early 2025, along with the delay in audit submission in 2024, caused a delay in the required research, analysis and cleanup of old legacy balances on our books. The account analysis and subsequent cleanup work that was completed this year has since corrected those balances so that the same level of cleanup will not be required in 2025. Additionally, our Grants Director that was hired late 2024 has helped to provide for adequate review and reconciliation of grant revenues and receivables. As a result of these efforts, along with improvements in pre-close review procedures, we expect that this issue will be resolved going forward.

2024-002 -Significant Deficiency: Internal Control Over Self-Insurance, Case Reserves and Structured Settlements



Regional Transit Authority

Corrective Action:

Under the leadership of our Chief Legal Officer, the RTA has implemented processes to effectively improve communications between our third-party administrator, attorneys and internal staff. We have implemented structured settlement reporting and a regular review of case reserves. Management will continue to review outstanding claims reports and matters in litigation on a quarterly basis to ensure reserves are as needed and that these matters are being fiscally resolved. As 2025 is our first full year of implementation of these new processes, we feel confident that this matter will be resolved in the upcoming year.

Findings Related to Compliance and Other Matters

2024-003- Timely submission of Audit Report to Legislative Auditor

Corrective Action:

RTA's Oracle ERP system implementation concluded in late 2023. Although the staff has become more familiar with the system and is not conducting accounting functions in two different systems in 2024 and have resumed our normal monthly and year-end accounting close processes; there was a significant amount of cleanup work that was done as a result. Now that the system has been fully implemented, and we have engaged in post implementation troubleshooting, cleanup and improvements in accounting processes because of this change, we fully expect that this issue will be resolved for the 2025 audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ain & for" followed by a surname.

Gizelle Johnson Banks
Chief Financial Officer

REGIONAL TRANSIT AUTHORITY**PUBLIC NOTICE****RFP 2025-033 Audit & Financial Oversight Services****Addendum V**

Acknowledge receipt of this addendum in the bid submission. This addendum is a part of the Contract Documents and shall be included in the Contract Documents. Changes made by the addenda take precedence over information published at an earlier date.

This addendum serves to amend and clarify certain responses previously issued in Addendum IV.

Question/Clarification Responses:

- In response to Question 28 of Addendum IV, it was previously indicated that the Evaluation Criteria were amended. This notice serves to clarify that the Evaluation Criteria were formally amended in Addendum II to incorporate the updated pricing structure.
- In response to Question 31 of Addendum IV, vendors were directed to refer to a previous question. To clarify, the correct response to the question, *“Can you please clarify if a Price Proposal (page 22) is to be submitted? If so, is it to be uploaded as a separate document?”* is as follows:

Yes, a Price Proposal is required with submission. The Pricing Guide can be found as an attachment to Addendum II. All components of the proposal must be uploaded as a single file; however, the Cost Proposal should be included as a separate section within that file to allow for independent evaluation.

Lona Hankins
Chief Executive Officer
Regional Transit Authority

REGIONAL TRANSIT AUTHORITY

PUBLIC NOTICE

RFP 2025-033 Audit & Financial Oversight Services

Addendum VI

Acknowledge receipt of this addendum in the bid submission. This addendum is a part of the Contract Documents and shall be included in the Contract Documents. Changes made by the addenda take precedence over information published at an earlier date.

This addendum serves to extend the proposal submission deadline and to revise the Small Business and Disadvantaged Business Enterprise (DBE) participation requirements for this solicitation.

The submission deadline has been extended to Wednesday, October 22, 2025, at 1:00 p.m.

Revisions:

- There is no longer a DBE goal for this solicitation:

RTA in accordance with 49 Code of Federal Regulations (CFR) Part 26 has an obligation to ensure nondiscrimination of Disadvantaged Business Enterprises (DBEs) and to comply with all federal, state and local regulations relative to utilization of DBEs on publicly funded projects. The RTA is committed to utilization of DBEs on all federally funded projects toward attainment of the agency's established overall goal of 32%. No DBE goal has been established for this project as there are no subcontracting opportunities on this project.

Notice to all offerors is hereby provided that in accordance with all applicable federal, state and local laws the RTA will ensure that DBEs are afforded full opportunity to submit offers and responses to this solicitation and to participate in any contract consummated pursuant to this advertisement. Additionally, no offeror will be discriminated against on the basis of age, sex, race, color, religion, national origin, ethnicity or disability.

- The Supplier Submission Checklist has been updated to remove DBE Forms 1, 2, 3, and 4. Submission of DBE forms is no longer required for a proposal to be considered responsive.
- Section 2.36 *Disadvantaged Business Enterprise (DBE)* is hereby removed from this solicitation.

Lona Hankins
Chief Executive Officer
Regional Transit Authority

Bid Response Summary

Bid Number	RFP 2025-033
Bid Title	Audit & Financial Oversight Services
Due Date	Wednesday, October 22, 2025 1:00:00 PM [(UTC-06:00) Central Time (US & Canada)]
Bid Status	Closed to Bidding
Company	Plante & Moran, PLLC
Submitted By	Suzan Santoni - Thursday, October 16, 2025 3:08:14 PM [(UTC-06:00) Central Time (US & Canada)] suzan.santoni@plantemoran.com 248-352-2500

Comments

Question Responses

Group	Reference Number	Question	Response
Default Item Group			
	RFQ 2019-21	Please upload Quote.	Plante Moran Audit Services Proposal to NORTA.pdf



OCTOBER 17, 2025
RFQ# 2025-033

Count on us.

NEW ORLEANS REGIONAL TRANSIT AUTHORITY
Audit and Financial Oversight Services Proposal

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Addenda

1.15 ADDENDA

Proposers shall acknowledge receipt of all addenda to this Request for Proposals. Acknowledged receipt of each addendum shall be clearly established and included with each proposal. The undersigned acknowledges receipt of the following addenda.

Addendum No. I _____, dated 9/5/2025

Addendum No. II _____, dated 9/18/2025

Addendum No. III _____, dated 9/26/2025

Addendum No. IV _____, dated 10/13/2025

Addendum No. V _____, dated 10/14/2025

Plante & Moran, PLLC

Company Name

Keith Szymanski

Company Representative

Keith Szymanski

RFP 2025-033

Plante Moran + NORTA



Letter of interest



October 17, 2025

Ms. Leah LeBlanc
Procurement Department
New Orleans Regional Transit Authority
2817 Canal Street
New Orleans, LA 70119

Dear Leah,

Plante & Moran, PLLC (“Plante Moran”) wishes to formally express our interest in providing audit and financial oversight services to the New Orleans Regional Transit Authority (“NORTA”) in response to RFQ 2025-033.

We are one of the nation’s leading audit, tax, and consulting firms. With our extensive knowledge of public transit systems, airports, road commissions, and other transportation agencies — combined with our deep bench of governmental auditors and technical specialists — we can provide NORTA with expertise, efficiency, and a value-added mindset, and we are eager to bring our experience to support NORTA’s mission and objectives.

Structure of our proposed team

- With reference to the scope mentioned in your RFQ, we have put together an experienced team that has spent their careers serving transportation and governmental clients like NORTA. Your engagement will be led by Keith Szymanski, who has 18 years of experience serving public sector clients and is a founding member of the firm’s government transportation practice. He will be supported by our firm’s leader of the national governmental transportation practice — Pamela Hill, as your colleague partner. Plante Moran’s colleague partner approach is our distinctive way of serving clients—ensuring they receive timely responses, seamless collaboration, and access to another expert whenever needed. This proactive support model consistently drives high client satisfaction scores from our existing clients. By featuring more partner and senior-level involvement, we aim to deliver more diverse and well-rounded perspective to our clients.
- Keith and Pam will be supported by Chris Gilbert, audit senior manager; Alissa Flurry, audit manager; and Hunter Clark, audit senior. Our team also includes Ashley Frase, transit Industry technical specialist, and Robin Milne, transportation IT specialist, who are available to collaborate with the team or directly with NORTA, if the need arises. The team will also include additional audit staff from our deep bench of 60+ professionals who are dedicated to serving our transportation clients. Our cohesive team has served a variety of transportation clients, working together for the success of not only your audit engagement, but also **being a trusted advisor as NORTA continues to work towards its vision of becoming the region’s leading mobility provider.**

- Given our extensive work with governmental entities including transit agencies, Plante Moran has frequently worked with DBE firms as a part of our commitment to fostering diversity and inclusion in the professional services space. We actively invest in the growth and development of DBE owned accounting firms as a reflection of that commitment.

We will utilize Thomason Financial Resources, a certified Disadvantaged Business Enterprise and a Women Business Enterprise as well as being a governmental and transportation expert, with a plan to achieve at least 18% participation in our engagement. Please find more details about Thomason on pages 85-86.

The qualifications we bring to your table

- Plante Moran's transportation practice is among the most experienced in the nation, with a proven track record of serving **over 100 transportation clients** — including bus and rail authorities, departments of transportation, tollway authorities, and airports. This breadth and depth of experience directly benefits NORTA, as our dedicated transit practice serves clients of all sizes and in many different regions. We bring the perspective and expertise that local firms don't have. It is hard to be a transit entity specialist and be a local firm. Typically, that means that the local team is just auditing the local transit agency – not our team of national specialists!
- Our transit practice **includes 60+ professionals, including five partners**, brings incredible industry knowledge having submitted well over fifty NTD reports including over 2.8 billion passenger miles travelled and audited more than \$2 billion in FTA grant dollars. Our experience also includes performing state compliance procedures in many states. Our professionals are **the only CPA firm active in the American Public Transportation Association (APTA)**, regularly presenting on topics such as GASB implementation, Uniform Guidance, the Inflation Reduction Act, artificial intelligence, and cybersecurity. This breadth of experience enables us to help clients meet aggressive deadlines, navigate complex compliance requirements, and implement new accounting standards with confidence. This ensures that as your trusted advisor, we understand your business! We do not need you to train our team as we already have.

The approach we take to serve you

- Our approach to the engagement is centered on providing a **low-stress transition and a tailored audit workplan**. We begin with a proven onboarding process, including a thorough review of prior auditor workpapers, early planning, and clear communication protocols. Throughout the engagement, including during the onboarding phase, we maintain frequent status updates, involve senior-level staff, and proactively identify risks. We are committed to matching NORTA's preferred communication style, offering recurring status meetings, ad hoc updates, and secure document exchange through our Client Collaboration Center. Our team leverages advanced audit technologies, including artificial intelligence and machine learning, to drive efficiency and transparency. With dedicated national transportation practice team members, our team has the expertise and capability to proactively and effectively handle project-specific issues.
- In addition to core audit services, we provide value-added consultation on GASB implementation, changes to Uniform Guidance, and thought leadership, ensuring NORTA benefits from the latest industry insights and best practices. Please read more on pages 50-52, and learn about our leadership at various industry associations and the value we bring to our clients, above and beyond the usual scope of an audit engagement.

Schedule of proposed work

Plante Moran is fully prepared to align with NORTA's preferred timelines, including the completion and submission of the annual audit report to the Louisiana Legislative Auditor by June 30th each year. We will maintain regular engagement with NORTA staff and the board, presenting our reports and findings in draft form to staff and management well in advance of finalization, and proactively planning to ensure timely delivery of all required reports and communications. Our time-tested onboarding and audit approach emphasizes intentional planning and collaboration, allowing us to stay ahead of any emerging issues, deliver timely reports, and maintain open lines of communication with your leadership team.

Our ability to serve you holistically

We are different from other firms in that our consultants are experts in transit agencies, just as our auditors are. They can help you with enterprise resource planning, cybersecurity consulting, strategic planning, and much more.

With over forty years of experience guiding public sector clients through ERP selection, implementation, and optimization—including expertise in Oracle and other platforms—our IT specialists are equipped to support system assessments, controls testing, and compliance with FTA directives. Please read more about our experience of providing ERP consulting work for transportation and transit agencies in the Appendix section on page 88.

You can count on us for a level of quality that's been refined over 101 years in business

We are proud to be celebrating 101 years in business, and our efforts have always been to keep our clients ahead of the curve by providing quality services. Especially during a time of significant change in the public accounting profession, **partially driven by the increase of private equity fund investment into nearly half of the top 30 CPA firms**, Plante Moran has chosen to maintain our partner-owned ownership structure. This decision allows us to focus on providing consistent, transparent, and high quality services for the benefit of our clients and their stakeholders without the added pressure from outside investors affecting our business decisions. Please see page 90 in the Appendix to learn more.

We appreciate the opportunity to express our interest in serving NORTA and look forward to collaborating with you to deliver audit excellence and strategic value. Please contact us with any questions.

Sincerely,



Keith Szymanski, CPA
Engagement Partner



Pamela L. Hill, CPA
Colleague Partner

Consultant questionnaire form – Prime

Instructions: The prime, each subconsultant, and any other tier subconsultant must submit a fully completed Contractor Questionnaire form. All items requested on the form are required, if an item is not applicable, respondents are instructed to enter N/A. Each prime firm participating as a joint venture should complete a separate Contractor Questionnaire form and indicate on the form in item 10 that the response is a joint venture.

Regional Transit Authority Service Provider Questionnaire 	1. Project name, project number and date of submittal: Audit & Financial Oversight Services Request for qualifications (RFQ) 2025-033 October 1, 2025	2. Official name of firm, indicate if prime or subconsultant: Plante & Moran, PLLC Prime	3. Address of office to perform work: 3000 Town Center Suite 100 Southfield, MI 48075 248-352-2500																																																																																
4. Name of parent company, if any: Plante & Moran, PLLC	5. Location of headquarters (city): Southfield, MI	6. Name, title, and telephone number of principal contact: Keith Szymanski — Engagement Partner 248-223-3591 keith.szymanski@plantemoran.com	7. Name, title, and telephone number of project manager: Christopher Gilbert — Audit Senior Manager 810-766-6008 christopher.gilbert@plantemoran.com																																																																																
8. Specify Type of Ownership: <input type="checkbox"/> Private corporation <input type="checkbox"/> Public corporation <input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> Partnership	9. Indicate Special Status: None <input type="checkbox"/> Small business <input type="checkbox"/> Minority-owned business <input type="checkbox"/> Woman-owned business	10. Indicate certifications held regarding special status: None <input type="checkbox"/> SBA certified <input type="checkbox"/> SLDBE certified <input type="checkbox"/> LAUCP certified	11. Is this submittal a joint venture (JV)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If so, has the JV worked together before? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																																																
12. List full-time personnel by primary function. Count each only once. If all personnel are not stationed in office as listed in item 3, indicate in-office personnel separately, e.g. "5/1". <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><u> </u></td> </tr> <tr> <td><u>2</u></td> <td><u>Partners</u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> </tr> <tr> <td><u>2</u></td> <td><u>Principals</u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> </tr> <tr> <td><u>1</u></td> <td><u>Senior Manager</u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> </tr> <tr> <td><u>1</u></td> <td><u>Manager</u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> </tr> <tr> <td><u>1</u></td> <td><u>Senior</u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> </tr> <tr> <td><u>3</u></td> <td><u>Staff</u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> <td><u> </u></td> </tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><u> </u></td> </tr> <tr> <td><u>0</u></td> <td colspan="6">Total Personnel Domiciled in LA</td> <td><u>10</u></td> </tr> <tr> <td colspan="8">Total Personnel</td> </tr> </table>				<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>2</u>	<u>Partners</u>	<u> </u>	<u>2</u>	<u>Principals</u>	<u> </u>	<u>1</u>	<u>Senior Manager</u>	<u> </u>	<u>1</u>	<u>Manager</u>	<u> </u>	<u>1</u>	<u>Senior</u>	<u> </u>	<u>3</u>	<u>Staff</u>	<u> </u>	<u>0</u>	Total Personnel Domiciled in LA						<u>10</u>	Total Personnel																																													
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13. List all outside subcontractors or subconsultants you intend to employ for this project.

a. Name and address of subconsultant or subcontractor	b. Specific work to be performed on this project	c. Worked with prime firm before?
Thomason Financial Resources 1009 Harding Trace Court Nashville, TN 37221	Detail testing to assist with financial statement audit and single audit	Yes

14. Brief resumes of key persons anticipated for this project (clearly identify if alternate office location if different than listed in item 3).

a. Name and title: Keith Szymanski — Partner	a. Name and title: Pamela Hill — Partner Office: Flint, MI
b. Position or assignment for this project: Engagement Partner	b. Position or assignment for this project: Colleague Partner
c. Years of professional experience with this firm: 18 With other firms: 0	c. Years of professional experience with this firm: 26 With other firms: 0
d. Education: Degree / Year / Specialization Bachelor of Business Administration/ 2006 Master of Accounting/ 2007	d. Education: Degree / Year / Specialization Bachelor of Business Administrations/ 1998
e. Active registration or applicable certifications: State / Discipline / License number / First year registered Michigan/ CPA/ 1101031116/ 2008	e. Active registration or applicable certifications: State / Discipline / License number / First year registered Michigan/ CPA/ 1101027061 / 2001
f. Experience and qualifications relevant to this project: I have 18 years of experience with the firm's governmental attestation practice. I am also a founding member of the firm's government transportation practice. In addition to serving transit agencies and local governmental units, I was the governmental industry technical specialist and am a governmental single audit specialist. I serve as the partner for approximately 25 governmental entities, including many of our transit clients. I led our firm in preparing for GASB 87 (Leases) and GASB 96 (SBITAs). My team and I developed both internal and external tools, trainings, and articles on the new standard. I am also one of our Inflation Reduction Act subject matter experts for the transit industry. Additionally, when the FTA released its initial guidelines for the financial data reviews, there were concerns that what the FTA was asking for was not consistent with professional standards for the accounting industry. I participated in a group led by the AICPA Government Audit Quality Center that discussed those concerns that ultimately brought about changes to the guidance from the FTA.	f. Experience and qualifications relevant to this project: I am a partner in our governmental practice and the leader of Plante Moran's national governmental transportation practice. I've served on the audit and assurance services team for over 26 years, with an emphasis on serving transit agencies, airports, special-purpose entities, and local governmental entities throughout the country. I lead audit engagements that include single audits and NTD reporting, and many that are submitted to the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program. I have helped many governmental entities plan for and implement GASB statements, including Statement Nos. 34-100. I've also conducted long-term planning and other consulting projects.

<p>a. Name and title: Ashley Frase — Principal Office: Flint, MI</p>	<p>a. Name and title: Christopher Gilbert — Senior Manager Office: Flint, MI</p>
<p>b. Position or assignment for this project: Transit Industry Technical Specialist</p>	<p>b. Position or assignment for this project: Audit Senior Manager</p>
<p>c. Years of professional experience with this firm: 13 With other firms: 0</p>	<p>c. Years of professional experience with this firm: 11 With other firms: 0</p>
<p>d. Education: Degree / Year / Specialization Bachelor of Business Administrations / 2011 Master of Business Administration / 2012</p>	<p>d. Education: Degree / Year / Specialization Bachelor of Business Administrations / 2012 Master in Science of Accounting / 2014</p>
<p>e. Active registration or applicable certifications: State / Discipline / License number / First year registered Michigan/ CPA/ 1101034894/ 2014</p>	<p>e. Active registration or applicable certifications: State / Discipline / License number / First year registered Michigan/ CPA/ 1101036845/ 2016</p>
<p>f. Experience and qualifications relevant to this project: I am an industry technical specialist with over thirteen years of experience providing assurance services to governmental and transportation clients, including federal and state compliance audits and procedures, NTD procedures, as well as serving many clients with GFOA certification. In addition to my role as a technical and single audit specialist, I am also a Subject Matter Expert for the firm's Inflation Reduction Act (IRA) tax credit practice in the public sector, including serving on the engagement with the American Public Transportation Authority for IRA technical research, training and materials. I also have experience in assistance with annual budgets, agreed-upon procedures, and assistance with GASB 34, 68, 75, and, most recently, GASB 87, 94, 96, and 101 implementation.</p>	<p>f. Experience and qualifications relevant to this project: I have over 11 years of experience with the firm's governmental practice, providing assurance services primarily to transit agencies and local governmental entities. I manage audit engagements, including those with single audits, NTD reporting, agreed-upon procedures, and financial statements that are submitted to the GFOA's Certificate of Achievement in Financial Reporting program. I am a member of our firm's professional standards team, serving as our industry technical specialist for the governmental practice. I also am one of our single audit specialists and benefit plan audit specialists. Further, I have served as the project management champion for our governmental practice for the past several years. I have assisted multiple governmental entities with planning and implementation for GASB statements 67/68, 74/75, 84, 87, 94, 96, 100, and 101, among others. I have also served as a subject matter expert for the governmental practice and public sector industry of our firm for various auditing/accounting standards, including SAS 149 and GASB 103 more recently.</p>

a. Name and title: Alissa Flury — Manager Office: Detroit, MI	a. Name and title: Hunter Clark — Senior Office: Flint, MI
b. Position or assignment for this project: Audit Manager	b. Position or assignment for this project: Audit Senior
c. Years of professional experience with this firm: 7 With other firms: 0	c. Years of professional experience with this firm: 4 With other firms: 0
d. Education: Degree / Year / Specialization Bachelor of Business Administrations / 2017 Master of Business Administration / 2018	d. Education: Degree / Year / Specialization Bachelor of Business Administrations with a double minor in Finance & Information Systems / 2020
e. Active registration or applicable certifications: State / Discipline / License number / First year registered Michigan/ CPA/ 1101039323 / 2019	e. Active registration or applicable certifications: State / Discipline / License number / First year registered Michigan/ CPA/ Currently ongoing.
f. Experience and qualifications relevant to this project: I have over seven years of experience serving a variety of clients within our governmental practice, such as airports, transits, counties, cities, and special-purpose entities. My experience includes single audits, financial reporting, PFC compliance audits, NTD reports, and financial statement preparation. I am a member of the firm's governmental transportation team and serve as the governmental single audit industry lead for the firm.	f. Experience and qualifications relevant to this project: I am an audit senior with over four years of experience serving governmental clients. My experience includes serving governmental entities in the transportation area as well as airports, cities, and townships. I have also performed many single audits and helped clients in preparing NTD reports..

a. Name and title: Robin Milne — Principal
b. Position or assignment for this project: Principal, Transportation IT Specialist
c. Years of professional experience with this firm: 11 With other firms: 29
d. Education: Degree / Year / Specialization Bachelor of Business Administrations / 1987 Master of Business Administration / 2012
e. Active registration or applicable certifications: State / Discipline / License number / First year registered Missouri / Project Management Professional (PMP) & Agile Certified Professional (ACP) Missouri / Lean Black Belt Professional (LBBP) & Six Sigma Lean Professional (SSLP) Missouri / Change Management Specialist (CMS)
f. Experience and qualifications relevant to this project: I have over 30 years of experience assisting clients at the state, county, and local level with various technology-related needs. I have performed alternatives analyses, cost-benefit analyses, business process reviews, and detailed system analysis, design, and implementation for transit organizations and government clients.

15. List work by firm's personnel members to be assigned to this project which best illustrates current qualifications relevant to this project (limit 15 projects).

a. Project name, location, and owner's name	b. Reference contact name, telephone number, and e-mail	c. Project description	d. Nature of firm's responsibilities	e. Completion date (actual or estimate)	f. Estimated fees (000's)	
					Entire project	Firm's work
Denver Regional Transportation District (RTD) Denver, CO Team members: Keith Szymanski, Pamela Hill, Christopher Gilbert, Hunter Clark	Byron Aten Senior Manager of Accounting 303-299-6457 byron.aten@rtd-denver.com	Assurance services	Financial statement audit, Single audit, NTD agreed-upon procedures, Various other requested AUPs, Salaried Defined Benefit Trust Plan audit, GASB implementation assistance, ERP planning assistance, strategic brainstorming sessions with management.	2030	\$878 (for five-year contract)	\$878 (for five-year contract))
Suburban Mobility Authority For Regional Transportation (SMART) Detroit, MI Team members: Keith Szymanski, Pamela Hill	Ryan Byrne Chief Financial Officer 313-223-2149 rbyrne@smartbus.org	Assurance services	Financial statement audit, Single audit, NTD agreed-upon procedures, Subrecipient agreed-upon procedures, Other tailored agreed-upon procedures, Assistance with many GASB implementations, Many best practice recommendations, strategic brainstorming sessions with management.	2028	\$1,110 (for five-year contract)	\$1,110 (for five-year contract)
South Florida Regional Transportation Authority (SFRTA) Pompano Beach, FL Team members: Pamela Hill, Ashley Frase, Christopher Gilbert	Diane Hernandez Del Calvo Deputy Executive Director 954-788-7915 hernandezdelcalvod@sfrta.fl.gov	Assurance services	Financial statement audit, federal and state single audit, investment compliance report.	2026	\$378 (for five-year contract)	\$378 (for five-year contract)
Toledo Area Regional Transit Authority (TARTA) Toledo, OH Team member: Ashley Frase	James Karasek CFO 419-245-5200 jkarasek@tarta.com	Assurance services	Financial statement audit, Single audit, NTD agreed-upon procedures, and state compliance procedures.	2027	\$450 (for five-year contract)	\$450 (for five-year contract)
Hill County Transit District (HCTD) San Saba, TX Team members: Keith Szymanski, Pamela Hill, Alissa Flurry	Marisa Perry Contract CFO 817-832-4380 marisa.perry@trusthtg.com	Assurance services	Annual audit, single audit, and state single audit.	2026	\$310 (for five-year contract)	\$310 (for five-year contract)

San Diego County Regional Airport Authority (SDCRAA) San Diego, CA Team members: Pamela Hill, Alissa Flurry	Liz Stewart Director of Accounting 619-400-2822 estewart@san.org	Assurance services	ACFR audit, Single audit, PFC compliance Audit, CFC (State of CA) compliance Audit	2029	~\$1,000 (for a five-year contract)	~\$1,000 (for a five-year contract)
Valley Metro Phoenix, AZ Team Members: Robin Milne	Michael Mathews Financial Controller 804-405-5038 mmathews@valleymetro.org	ERP and EAM assessment, selection, and implementation	Assisted Valley Metro with an assessment of existing ERP and EAM systems, including documenting business processes and associated issues. Developed a request for proposal to select both an ERP and EAM system, which included assisting with the formal solicitation, analysis of proposals received, demonstrations, and subsequent contract negotiations. Remained engaged supporting Valley Metro the project management office for the implementation of the Oracle ERP and Trapeze EAM software solutions	2022	\$1,400	\$1,400
State of Washington, Office of Financial Management – One Washington Program Olympia, WA Team members: Robin Milne	Brian Tinney Assistant Director 360-902-0530 brian.tinney@ofm.wa.gov	One Washington ERP procurement and implementation	Statewide selection and implementation of ERP including the Department of Transportation, supporting the development of the foundation data model, working through the future business design, reviewing security and internal controls, and supporting the project scheduling activities. Plante Moran is working side by side with the business owners, the System Implementer and Workday to develop and deploy the Workday solution across the State.	2019-present	\$7,500	In process, so extensions are expected

16. List all projects currently under contract or under contract negotiations that are being (or will be) performed by the firm's office as listed in item 3.

a. Project name, location, and owner's name Keith Szymanski is the owner of each engagement below.	b. Nature of firm's responsibility	c. Indicate whether work completed as prime, subconsultant or joint venture	d. Percent complete	e. Estimated fees (000's)	
				Total fee	Fee remaining
Suburban Mobility Authority for Regional Transportation Detroit, MI	Financial statement audit, Single audit, NTD agreed-upon procedures, Subrecipient agreed-upon procedures, Other tailored agreed-upon procedures, Assistance with many GASB implementations, Many best practice recommendations, strategic brainstorming sessions with management.	Prime	2025 audit approx. 85% complete; Total 5-year contract nearly 40% complete	2025: \$220 Contract: \$1,110	2025: \$50 Contract: \$759
Denton County Transportation Authority Denton, TX	Annual audit, single audit, and NTD agreed upon procedures.	Prime	2025 audit approx. 10% complete; Total 5-year contract 80% complete	2025: \$90 Contract: \$380	2025: \$84 Contract: \$84
Hill Country Transit District Belton, TX	Annual audit, single audit, and state single audit.	Prime	2025 audit approx. 0% complete; Total 5-year contract 60% complete	2025: \$66 Contract: \$310	2025: \$66 Contract: \$134

17. Use this space to provide any additional information or description of resources supporting your firm's qualifications for the proposed project.

18. Ethics Questionnaire: If any owner, officer, or employee of respondent or any of the respondent's subcontractors (whether identified in the submittal or not) is currently an officer, employee, or board member of the City of New Orleans or of any of its departments, boards, or commissions, committees, authorities, agencies, public trusts, or public benefit corporations, please state the name or names of said owner, officer or employee, the relationship to respondent and/or respondent's subcontractor(s), the relationship with City board, agency, department, commission, authority, public trust, or public benefit corporation; if respondent or person(s) identified believe that the relationship is not or would not be a violation of applicable ethics laws, fully explain why not. If applicable, please complete ethics questionnaire on company letterhead attached to the back of this form. By signing below, you have completed the ethics questionnaire or you have not identified any ethics conflict at this time.

19. Pursuant to Louisiana Revised Statute 42:6.1, I hereby authorize the Regional Transit Authority to discuss the character and professional competence of this firm in Executive Session.

20. The forgoing is a statement of facts.

Signature: Keith Szymanski

Date: October 17, 2025

Typed Name: Keith Szymanski

Title: Partner

Consultant questionnaire form – Subcontractor

FORM CQ - 2012

Instructions: The prime, each subconsultant, and any other tier subconsultant must submit a fully completed CQ-2012 form. All items requested on the form are required, if an item is not applicable, respondents are instructed to enter N/A. Each prime firm participating as a joint venture should complete a separate CQ-2012 form and indicate on the form in item 10 that the response is a joint venture.

13. List all outside subcontractors or subconsultants you intend to employ for this project.

a. Name and address of subconsultant or subcontractor	b. Specific work to be performed on this project	c. Worked with prime firm before?
None - just Kim Thomason	Auditing financials	Yes

14. Brief resumes of key persons anticipated for this project (clearly identify if alternate office location if different than listed in item 3).

a. Name and title: Kim Thomason, President	a. Name and title:
b. Position or assignment for this project: Auditor	b. Position or assignment for this project:
c. Years of professional experience with this firm: 22 With other firms: 6	c. Years of professional experience with this firm: With other firms:
d. Education: College or University/ Degree / Year / Specialization Auburn University - Bachelor Accounting 1986	d. Education: College or University/ Degree / Year / Specialization
e. Active registration or applicable certifications: State / Discipline/ License number / First year registered Tennessee State Board of Accountancy, 2003, #17993-Kim Thomason Tennessee State Board of Accountancy, 2003, #3047 - Thomason Financial Resources	e. Active registration or applicable certifications: State / Discipline/ License number / First year registered
f. Experience and qualifications relevant to this project: 15 years with Nashville Metropolitan Transit Authority - Subcontractor 12 years with Regional Transit Authority of Middle Tennessee -Subcontractor 13 years with Metropolitan Government of Nashville and Davidson County - Subcontractor (auditing Metro Water & Sewer and Metro Courts) 2 years with Metropolitan Nashville Airport Authority - Subcontractor Previous to 2014, 4 years with Metropolitan Nashville Airport Authority with other Prime Contractors	f. Experience and qualifications relevant to this project:

15. List work by firm and the firm's personnel to be assigned to this project which best illustrates current qualifications relevant to this project (limit 15 projects).

a. Project name, location, and owner's name	b. Reference contact name, telephone number, and e-mail	c. Project description	d. Nature of firm's responsibilities	e. Completion date (actual or estimate)	f. Estimated fees (000's)	
					Entire project	Firm's work
Nashville Metropolitan Transit Authority	Shelly McElhaney (615)-862-5950 shelly.mcelhaney@nashville.gov	Auditing MTA's financial statements and performing single audit.	Subcontractor who was the lead on performing single audit and testing internal controls.	9/15/24	N/A – negotiated by prime contractor	10,000
Regional Transit Authority	Same as above	Same as above with RTA's financial statements.	Same as above	10/15/24	N/A – negotiated by prime contractor	8,000
Metropolitan of Nashville and Davidson County	Amanda Deaton Moyer 615-862-4782 Amanda.deaton-moyer@nashville.gov	Auditing Metro Water & Sewer and auditing Metro Courts and Constitutional Offices	Subcontractor firm who was the lead auditor on this engagement for 13 years.	10/31/22	N/A – negotiated by prime contractor	92,250
Metropolitan Nashville Airport Authority	Pamela Hill (810)-766-6022 Pamela.Hill@plantemoran.com	Single Audit and auditing Passenger Facility Fees	Subcontractor firm who was the lead auditor on the engagement for 2 years	8/31/25	N/A – negotiated by prime contractor	15,000

16. List all projects currently under contract or under contract negotiations that are being (or will be) performed by the firm's office as listed in item 3.

a. Project name, location, and owner's name	b. Nature of firm's responsibility	c. Indicate whether work completed as prime, subconsultant or joint venture	d. Percent complete	e. Estimated fees (000's)	
				Total fee	Fee remaining
Nashville Metropolitan Transit Authority	Auditing MTA's financial statements and performing single audit.	Subcontractor	100%	N/A – negotiated by prime contractor	Annual fee above plus 5% each year
Regional Transit Authority	Same as above with RTA's financial statements.	Subcontractor	85%	N/A – negotiated by prime contractor	Annual fee above plus 5% each year
Metropolitan Nashville Airport Authority	Single Audit and auditing Passenger Facility Fees	Subcontractor	100%	N/A – negotiated by prime contractor	None

17. Use this space to provide any additional information or description of resources supporting your firm's qualifications for the proposed project.

18. Ethics Questionnaire: If any owner, officer, or employee of respondent or any of the respondent's subcontractors (whether identified in the submittal or not) is currently an officer, employee, or board member of the City of New Orleans or of any of its departments, boards, or commissions, committees, authorities, agencies, public trusts, or public benefit corporations, please state the name or names of said owner, officer or employee, the relationship to respondent and/or respondent's subcontractor(s), the relationship with City board, agency, department, commission, authority, public trust, or public benefit corporation; if respondent or person(s) identified believe that the relationship is not or would not be a violation of applicable ethics laws, fully explain why not. If applicable, please complete ethics questionnaire on company letterhead attached to the back of this form. By signing below, you have completed the ethics questionnaire or you have not identified any ethical conflict at this time.

19. Pursuant to Louisiana Revised Statute 42:6.1, I hereby authorize the Regional Transit Authority to discuss the character and professional competence of this firm in Executive Session.

20. The forgoing is a statement of facts.

Signature: Kimberly Thomason
Typed Name: Kimberly Thomason

Date: 9/19/25
Title: President

Non-collusion affidavit

NON-COLLUSION AFFIDAVIT

STATE OF Michigan
PARISH OF Oakland County

Keith Szymanski _____, being first duly sworn, deposes and says that:

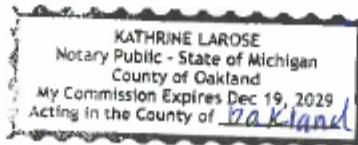
- (1) He is (Owner) (Partner) (Officer) (Representative) or (Agent), of Plante & Moran, PLLC, the Contractor that has submitted the attached bid;
- (2) Such Bid is genuine and is not a collusive or sham Bid.
- (3) The attached bid is not made in the interest of or on behalf of any undisclosed person, partnership, company association, organization or corporation; that such bid is genuine and not collusive or sham; that said bidder has not, directly or indirectly, induced or solicited any other bidder to put in a false or sham bid, and has not, directly or indirectly colluded, conspired connived or agreed with any bidder or anyone else to put on a sham bid, or refrain from bidding; that said bidder has not in any manner, directly or indirectly, sought by agreement, communication or conference with anyone to fix the bid price of said bidder or any other bidder, or to fix any overhead, profit, or cost element of such bid price or that of any other bidder, or to secure any advantage against RTA or anyone interested in the proposed contract; that all statements contained in such bid are true; that said bidder has not, directly or indirectly, submitted his bid price or any breakdown thereof or the contents thereof, or divulged information or data relative thereto, or paid or agreed to pay, directly or indirectly, any money or other valuable consideration for assistance or aid rendered or to be rendered in procuring or attempting to procure the contract above referred to, to any corporation, partnership, company, association, organization or to any member or agent thereof, or to any other individual; and further that said bidder will not pay or agree to pay directly or indirectly, any money or other valuable consideration to any corporation, partnership, company, association, organization or to any member or agent thereof, or to any individual, for aid or assistance in securing contract above referred to in the event the same is awarded to said bidder.

Signed: Kate Szymanski
Title: Partner

Sworn to me and subscribed in my presence this 22nd day of September, 2025, A.D.,



NOTARY PUBLIC



Certification of restrictions on lobbying

CERTIFICATION OF RESTRICTIONS ON LOBBYING

L Keith Szymanski, Partner hereby certify on
(Name and Title of Offeror Official)

behalf of Plante & Moran, PLLC _____ that:
(Name of Offeror)

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit standard Form-LIL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

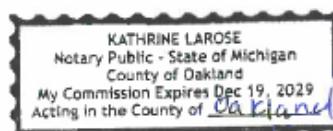
(3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance is placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Executed this 22nd day September 2025

BY Keith Syms

Witnesses:
(Signature of Authorized Official)



Notary
(Title of Authorized Official)

Sworn to and subscribed before me on this 22 day of September, 2025.

Notary Public In and For Oakland Parish/County

State of Michigan

Participant information form – Prime

PARTICIPANT INFORMATION FORM

All offerors are required to submit the information contained on this form. This information is a condition of submitting an offer to the RTA. Offerors must insure that **ALL** sub-contractors, sub-contractors or others at all tiers, which are proposed to be used or used under any agreement issued by RTA have submitted an executed copy of this form. RTA is required to maintain this information by the Federal Transit Administration and it is not subject to waiver.

Firm Name Plante & Moran, PLLC

Firm Address 3000 Town Center, Suite 100, Southfield, MI 48075

Telephone Number 248-223-3591

Fax Number 248-352-0018

E-Mail Address keith.szymanski@plantemoran.com

Firm's status as Disadvantaged Business Enterprise
(DBE) or Non- DBE Non-DBE

Age of the firm 101 years

Annual gross receipts of the firm \$ 1.12 Bn

Prime or Sub-Contractor Prime

NAICS code (s) 541211

I certify to the best of my knowledge that the above information is true and correct:

Signature Keith Szymanski

Title Partner

Date October 1, 2025

RTA Project No. 2025-033

FAILURE TO PROVIDE AN EXECUTED COPY OF THIS FORM AS STIPULATED HEREIN MAY PRECLUDE YOUR OFFER FROM CONSIDERATION FOR AWARD.

Participant information form – Subcontractor

PARTICIPANT INFORMATION FORM

All offerors are required to submit the information contained on this form. This information is a condition of submitting an offer to the RTA. Offerors must insure that **ALL** sub-contractors, sub-contractors or others at all tiers, which are proposed to be used or used under any agreement issued by RTA have submitted an executed copy of this form. RTA is required to maintain this information by the Federal Transit Administration and it is not subject to waiver.

Firm Name Kim Thomason

Firm Address 1009 Harding Trace Ct., Nashville, TN, 37221

Telephone Number 615-479-4770

Fax Number _____

E-Mail Address Kim@thomasonfinancial.com

Firm's status as Disadvantaged Business Enterprise (DBE) or Non- DBE DBE

Age of the firm 22 years

Annual gross receipts of the firm \$300,000

Prime or Sub-Contractor Sub-Contractor

NAICS code (s) 541211

I certify to the best of my knowledge that the above information is true and correct:

Signature Kimberly Thomason

Title President

Date October 13, 2025

RTA Project No. 2025-033

FAILURE TO PROVIDE AN EXECUTED COPY OF THIS FORM AS STIPULATED HEREIN MAY PRECLUDE YOUR OFFER FROM CONSIDERATION FOR AWARD.

DBE form 1 – Contract participation and DBA commitment



DBE FORM 1 - CONTRACT PARTICIPATION AND DISADVANTAGED BUSINESS ENTERPRISE (DBE) COMMITMENT

Column A. Indicate the firm's role: prime, sub-tier 2 (first-level sub), sub-tier 3 (sub of a sub), manufacturer, regular dealer/supplier, or broker/agent. Please note that only 60% of the value of regular dealer/supplier commissions and fees can be counted toward Disadvantaged Business Enterprise (DBE) participation. All firms participating (DBE and non-DBE, prime and subs) must be included on the form.

Column B. Provide the name and address of the firm.

Column C. Provide the principal contact person and phone number of the firm.

Column D. Describe the work, goods, and/or services to be provided by the firm.

Column E. Indicate the dollar amount of total bid (including all alternatives) assigned to the firm. Enter N/A for qualification statements (RFQ).

Column F. Indicate the percent value of the bid amount of work assigned to the firm. Total percent value of work should equal 100% to account for all work being performed on the contract.

Column G. Indicate whether firm is a DBE, SLDBE, or non-DBE. DBE-certified means federally certified by a member of the Louisiana Unified Certification Program (www.LAUCP.org). An SLDBE designation recognizes the firm as certified by the City of New Orleans SLDBE Program. For federally-funded projects, only DBE firms certified through the LAUCP program can be counted toward the DBE goal. For non-federal projects, both LAUCP and SLDBE certification is acceptable.

Revised December 17, 2018. Previous versions obsolete.



DBE FORM 1 - CONTRACT PARTICIPATION AND DISADVANTAGED BUSINESS ENTERPRISE (DBE) COMMITMENT (CONTINUED)

Project Title: Audit & Financial Oversight Services Project No.: 2025-033

Project Type (Specify DBE or SLDBE) DBE DBE Contract Goal 18 %

A.	B.	C.	D.	E.	F.
FIRM ROLE (Prime, sub-tier 2, sub-tier 3 manufacturer, supplier, etc.)	FIRM NAME AND ADDRESS	PRINCIPAL CONTACT NAME AND PHONE NUMBER	WORK TO BE SUBCONTRACTED/GOODS/SERVICES TO BE PURCHASED	% VALUE OF WORK/ PURCHASES	DBE, SLDBE, OR non-DBE
Prime	Plante & Moran, PLLC 3000 Town Center Suite 100, Southfield, MI 48075	Keith Szymanski 248-223-3591	Yes	82 %	
Sub-contractor	Thomason Financial Resources 1009 Harding Trace Ct. Nashville, TN 37221	Kim Thomason 615-479-4770		18 %	DBE
				%	
				%	
				%	
				%	
				%	
				%	

TOTAL VALUE OF PARTICIPATION FROM CONTINUATION PAGES:

TOTAL VALUE OF PARTICIPATION:

	%	%
Enter Total Bid Amount	Total Must Equal 100%	Total DBE Participation
\$ \$671,700	100 %	18 %

**Supplier/Manufacturer/Purchase/Dealer work is counted at 60% participation toward DBE goal.*

**Total DBE participation is less than the goal, refer to the Good Faith Efforts section of the instructions, and attach a Schedule C and all other necessary documentation. Firms must be DBE-certified with an authorized agent of the LAUCP to count participation towards the goal.*

The undersigned prime firm will enter into a formal written agreement with the subcontractors I consultants/vendors identified herein for work and/or goods and services as shown in this schedule, conditioned upon the execution of a contract with the RTA. The undersigned agrees to be contractually bound to maintain the level of DBE participation set forth above. Failure to comply with this agreement constitutes breach of contract.

Signature: Keith Szymanski Date: October 1, 2025

Printed Name: Keith Szymanski Title: Partner

Revised December 17, 2018. Previous versions obsolete.

DBE form 2 – DBE participation questionnaire



DBE FORM 2 - DBE PARTICIPATION QUESTIONNAIRE

INSTRUCTIONS: Unless otherwise instructed by the Bidding Documents, this form must be submitted at time of Submission. This information is to be collected and documented for all federally-funded projects as required by the Department of Transportation 49 CFR Part 26. All items requested on the form are required. If an item is not applicable, respondents shall enter *N/A*. Each prime firm participating as a joint venture should complete a separate form and indicate (Item 9) that the response is a joint venture.

1. Project name, project number and date of submittal: Audit & Financial Oversight Services; 2025-033; October 1, 2025	2. Official name of firm: Plante & Moran, PLLC	3. Address of office to perform work: 3000 Town Center, Suite 100, Southfield, MI 48075
4. Name of parent company, if any: Plante & Moran, PLLC	5. Location of headquarters (city): Southfield, MI	6. Age of firm: 101 Years
7. Name, title, and telephone number of principle contact: Keith Szymanski Partner 248-223-3591	8. Indicate Special Status: N/A <p><input type="checkbox"/> Small Business <input type="checkbox"/> SLDBE certified <input type="checkbox"/> Minority-Owned Business <input type="checkbox"/> LAUCP certified* <input type="checkbox"/> Woman-Owned Business <input type="checkbox"/> SBE certified*</p> <p>*A firm participating as a DBE or SBE must be certified by the Louisiana Unified Certification Program (LAUCP) by the date of submittal. Current letter of certification shall be attached.</p>	
9. Is this submittal a joint venture (JV)? If yes, have the firms worked together before? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No	10. Summary of firm's annual revenues (insert index number): Last Year <u>6</u> 2 Years Ago <u>6</u> 3 Years Ago <u>6</u>	Ranges of annual revenues received: 1. less than \$500,000 2. \$500,000 - \$1,000,000 3. \$1,00,000 - \$2,000,000 4. \$2,000,000 - \$4,000,000 5. \$5,000,000 - \$6,000,000 6. \$6,000,000 or greater

I have reviewed the attached DBE Form I Schedule of Contract Participation and DBE Commitment, and confirm that the scope and price described was fairly negotiated. I further affirm that my firm is ready, willing, and able to perform the work as described and according to the requirement of the bid specifications.

I do solemnly declare and affirm under the penalties of perjury that the contents of this document are true and correct, and that I am authorized on behalf of this firm to make this affidavit.

Signature: Keith Szymanski Date: October 1, 2025
 Print Name: Keith Szymanski Title: Partner

Revised December 17, 2018. Previous versions obsolete.

DBE form 3 – Documentation of good faith effort

The documentation of good faith effort is not applicable since Plante Moran meets the DBE requirement stated by NORTA.

DBE form 4 – DBE participation plan



DBE FORM 4 --DBE PARTICIPATION PLAN (For RFPs and RFQs)

RESPONDENTS TO RFPs AND RFQs: This completed form must be furnished with your proposal. You must complete every section of the form or your proposal will be deemed non-responsive. If a section is not applicable to your proposal, you must explain why it is not applicable or your proposal will be deemed non-responsive. You must submit your response on the DBE Responsiveness Form 4 or your proposal will be deemed non-responsive. You may use additional pages as warranted.

RFP/RFQ/Solicitation #: 2025-033 Date: 10 / 1 / 2025
Description: Audit & Financial Oversight Services
Name of Respondent: Plante & Moran, PLLC

Please check the appropriate space:

The proposer is committed to the contract goal of 18 % DBE utilization on this contract. (If selected, you must complete and submit DBE Compliance Form 1 and 2 in order to be awarded a contract.)

The proposer is unable to meet the DBE contract goal, however is committed to a minimum of _____ % DBE utilization on this contract and will submit documentation demonstrating good faith efforts. (If selected, you must complete and submit DBE Compliance Forms 1 and 3 and DBE Compliance Form-2 if applicable along with all required supporting documentation in order to be awarded a contract.)

SECTION I - DBE COMMITMENT TO CONTRACT GOAL: You must list all DBE firms that you have identified to participate on the contract. **PLEASE NOTE: Every DBE firm listed MUST be utilized on the project. To remove and/or replace a DBE firm you must submit a request for removal and substitution and you must receive approval from the DBELO to remove and/or replace the firm.**

DBE FIRM & NAME of DBE	PHONE	SOURCE OF CERTIFICATION (SLDBE or LAUCP)	SCOPE OF WORK TO BE PERFORMED BY THE DBE	VALUE of PROPOSED CONTRACT with DBE (If Known)	ESTIMATED % OF TOTAL CONTRACT
1. Thomason Financial Resources	615-479-4770	LAUCP	Detail testing to assist with financial statement audit and single audit	\$ \$120,906	18 %
2.				\$	%
3.				\$	%
4.				\$	%
5.				\$	%
6.				\$	%
7.				\$	%
8.				\$	%
TOTALS				\$	%



DBE FORM 4 --DBE PARTICIPATION PLAN (For RFPs and RFQs)

SECTION II - DBE AFFIRMATIONS: For the DBE firms listed above, please provide the name and signature of the firm's authorized representative.

SECTION III - SPECIFIC PORTIONS OF WORK IDENTIFIED FOR DBE SUBCONTRACTOR: If you have not identified DBE firms for attainment of the DBE goal and have not listed a commitment to specific DBE firms for participation in Section I that equals the total contract goal for this project, you must list all selected scopes or portions of work that you identified to be performed by DBE(s) and the estimated percentage value of each scope of work identified in order to increase the likelihood of meeting the contract goal for this project.

SCOPE OR PORTIONS OF WORK IDENTIFIED FOR DBE PARTICIPATION		ESTIMATED % OF CONTRACT VALUE
1.	Detail testing to assist with financial statement audit and single audit	18%
2.		
3.		
4.		
5.		
6.		
7.		
8.		
TOTAL		18%

Plante Moran works with different DBE firms on a variety of projects. Below are three examples. More can be provided if desired.



SECTION IV - PAST PERFORMANCE: You must provide details of your firm's past performance in compliance with DBE goals.

AGENCY NAME	PROJECT NAME	COMPLETION DATE	DBE PARTICIPATION ACHIEVED	DBE OFFICE VERIFICATION
Metropolitan Nashville Airport Authority	Annual audit and single audit	Expected October 2025	8.14%	TUCP
Wayne County, MI	Annual audit and single audit	May 2025	15%	N/A
Wayne County Airport Authority	Annual audit and single audit	April 2025	20%	N/A

SECTION V - OTHER: If you have not identified DBE firms for attainment of the DBE goals and have not listed commitments to specific DBE firms for participation in Section I that equals the total contract goal for this project, you must provide narrative details of any other efforts your firm will conduct to attain the DBE goal.

Our answers to your questions



Qualifications of assigned staff

- For each staff member to be assigned to do auditing work, please submit with your submittal the staff member's resume, which should indicate that each (s)he has at least three (3) years of job experience and has the qualifications to do the tasks outlined in the Scope of Work.

Your engagement team

Plante Moran's greatest asset is our people — not just their knowledge, but also their integrity and their commitment to our clients, staff, and communities. Our philosophy for staffing your engagement is simple: find the best people with the most relevant experience, and balance the team with varied ways of thinking that complement one another.

We have structured our team to deliver the specialized knowledge and personal fit you deserve. Each person serves a necessary role on the engagement and is experienced in serving clients like you. See list of select transit clients service for each team member on page 41.



Keith Szymanski, CPA

Engagement Partner

248-223-3591 | keith.szymanski@plantemoran.com

Role: When NORTA needs an answer, I am your first call. My primary goal is to make sure we look out for your interests proactively, respond to your questions promptly, meet all deadlines, ensure no surprises, and value your time.

Experience: I have 18 years of experience with the firm's governmental attestation practice. I am also a founding member of the firm's government transportation practice. In addition to serving transit agencies and local governmental units, I was the governmental industry technical specialist and am a governmental single audit specialist. I serve as the partner for approximately 25 governmental entities, including many of our transit clients. I led our firm in preparing for GASB 87 (Leases) and GASB 96 (SBITAs). My team and I developed both internal and external tools, trainings, and articles on the new standard. I am also one of our Inflation Reduction Act subject matter experts for the transit industry. Additionally, when the FTA released its initial guidelines for the financial data reviews, there were concerns that what the FTA was asking for was not consistent with professional standards for the accounting industry. I participated in a group led by the AICPA Government Audit Quality Center that discussed those concerns that ultimately brought about changes to the guidance from the FTA.

Education: I am a graduate of the University of Michigan with a B.B.A and Master of Accounting.

Professional affiliations training, and licensure: I am licensed to practice in the state of Michigan and can practice in the state of Louisiana under the reciprocal licensing statute that allows for license mobility.

I am a member of the American Public Transportation Association and am an active participant in the audit committee and CFO subcommittee and am a frequent presenter for both groups. I recently co-presented on an APTA webinar covering the Inflation Reduction Act. I am also a member of the AICPA, MICPA, and the Ohio Government Finance Officers Association (Ohio GFOA).

Fun fact: For the past 15 years, my cousins and I have upheld a cherished tradition: the annual Cousins Only Camping trip. The twelve “original” cousins plus spouses and children are now a group of more than 40!

Client success story



The City of Columbus, Ohio has a December 31 fiscal year end and commits to issuing its ACFR by April 1 of each year. In fact, the City is often nationally recognized for being one of the first large cities to publish its annual audit. When we took over as their auditors, they expressed the importance of continuing to meet that deadline. In response, we pulled from our deep bench of governmental auditors and developed an aggressive audit plan that included extensive interim procedures, an early start to single audit testing, and the beginning of year-end audit testing prior to the final trial balance being available. We were proud of the role we played in helping the City to meet its deadlines each year we served them.



**Member, National
Transit Practice**

Pamela Hill, CPA

Colleague Partner

810-766-6022 | pamela.hill@plantemoran.com

Role: I will bring a fresh perspective to your engagement in my role as your colleague partner. While I will be aware of all significant aspects of your engagement, you won't see me as often as your lead partner. This is intentional, as I can play a more valuable role in finding efficiencies, mining ideas, and delivering first-class service from an objective viewpoint.

Experience: I am a partner in our governmental practice and the leader of Plante Moran's national governmental transportation practice. **I've served on the audit and assurance services team for over 26 years**, with an emphasis on serving transit agencies, airports, special-purpose entities, and local governmental entities throughout the country. I lead audit engagements that include single audits and NTD reporting, and many that are submitted to the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program. I have helped many governmental entities plan for and implement GASB statements, including Statement Nos. 34-102. I've also conducted long-term planning and other consulting projects.

Education: I graduated from Wayne State University with a B.B.A.

Professional affiliations, training, and licensure: I am licensed to practice in the state of Michigan and can practice in the state of Louisiana under the reciprocal licensing statute that allows for license mobility.

I'm a member of the American Public Transportation Association, where I am on both the Financial Management Committee and the Committee of Audit Professionals (where I play an active role in

assisting with training and content development), as well as Airports Council International – North America, the Association of Airport Internal Auditors, and the American Association of Airport executives, where I sit on the Finance and Admin Committee and am Chair of the Finance and Accounting Group. I am also a member of the AICPA, Michigan Association of Certified Public Accountants (MICPA), and Michigan Governmental Finance Officers Association (MGFOA). I am a regular speaker at many conferences both in the state of Michigan and nationally.

Fun fact: I am an avid bootcamp participant and have been doing it for almost 13 years now. I love the sense of accomplishment you feel after the workout. It has also shown me that I can do anything and can persevere.

Client success story



As a practice with all of our clients, we stay in touch with them throughout the year. We have regular check-ins and appreciate the collaboration with them on issues as they come up. As part of these frequent check-ins, one of our long-time transportation clients informed us months in advance that they would be going to the bond market, as they frequently do. They let us know that they would need a bond consent letter and when that timing would likely occur. Having gone through this process many times with them, we were all on board with the typical turnaround time of a few weeks and kept in frequent touch as they started the process. However, when the bond market looked to be taking a quick turn that would not be advantageous to our client, they reached out and asked to get started now and to turn around the deliverable in three days. This was a very difficult ask but we also knew the importance of this to our client. We worked with their team and their bond advisors as well as bond counsel to get them what they needed in that very short window. The outcome was a favorable rating for the client and success in the bond market.



Member, National
Transit Practice

Ashley Frase, CPA, MBA

Transit Industry Technical Specialist

810-766-6048 | ashley.frase@plantemoran.com

Role: I will share my specialized industry expertise to address complex technical issues while providing you with the guidance, insights, and resources you need. I will be available to explain the “why” related to technical transit issues and work with the team and NORTA as needed to resolve any issues as they arise.

Experience: I am an industry technical specialist with over thirteen years of experience providing assurance services to governmental and transportation clients, including federal and state compliance audits and procedures, NTD procedures, as well as serving many clients with GFOA certification. In addition to my role as a lead member of our national transit practice, technical and single audit specialist, I am also a Subject Matter Expert for the firm’s Inflation Reduction Act (IRA) tax credit practice in the public sector, including serving on the engagement with the American Public Transportation Association (APTA) for IRA technical research, training and materials. I also have experience in assistance with annual budgets, agreed-upon procedures, and assistance with GASB 34, 68, 75, and, most recently, GASB 87, 94, 96, and 101 implementation. Additional recent industry participation includes presentations on tariffs, IRA tax credit updates with the One Big Beautiful Bill, Uniform

Guidance updates, and GASB updates to the APTA Legislative Committee, APTA Federal Procedures and Regulations and Funding, Finance, and Tax Policy Subcommittees, APTA Innovative Funding, Finance and P3 Committee, APTA CFO Subcommittee, and APTA Committee of Audit Professionals.

Education: I am a graduate from a graduate of Grand Valley State University with a B.B.A and Davenport University with an M.B.A. focused in accounting.

Professional affiliations, training, and licensure: I am licensed to practice in the state of Michigan and can practice in the state of Louisiana under the reciprocal licensing statute that allows for license mobility.

I am a member of APTA and am an active participant in the Committee of Audit Professionals, the Innovative Funding, Finance, and P3 Committee, and the CFO Subcommittee. I am also a member of the AICPA as well as the Government Finance Officers Association (GFOA). I am a frequent presenter at various conferences and trainings, including APTA committee meeting presentations to the Legislative Committee, CFO Subcommittee, Innovative Funding, Finance and P3 Committee, among others.

Fun fact: My favorite weekend activity is shopping at the local farmers' market with my husband and two daughters.

Client success story



We are proud to serve as a technical resource for our clients, proactively addressing potential issues before they arise. One of my longstanding transit clients contacted me last year for guidance on a new pension plan they were entering into. The plan had several nuances within the agreement that required special consideration, and the client sought out our expertise regarding the accounting treatment. We first provided them with our complimentary toolkits and assisted them in analyzing and researching the appropriate treatment under GASB 84 and GASB 97. Our internal consultations and discussions with our professional standards team enabled us to ask precise questions and ultimately help the client's staff arrive at the correct conclusion regarding the proper accounting treatment.

By the time fieldwork began, the client was well-prepared and capable of addressing all accounting treatment and footnote disclosure requirements. This readiness significantly enhanced the efficiency of the fieldwork process for both the client and the audit team. The client was very grateful for our timely and detailed assistance outside of the typical audit season. This approach is common with complex or nonroutine accounting matters or new accounting standards, allowing us to leverage our expertise throughout the year and address these matters in advance to avoid complications during the year end audit.



**Member, National
Transit Practice**

Chris Gilbert, CPA

Audit Senior Manager

810-766-6008 | christopher.gilbert@plantemoran.com

Role: I'll manage the overall audit engagement, ensuring that our team works collaboratively to deliver quality and efficient service. You will see me regularly in the field as I work with the rest of our audit team and your staff. I want to hear what's going well (or not) and what issues are on your mind.

Experience: I have over 11 years of experience with the firm's governmental practice, providing assurance services primarily to transit agencies and local governmental entities. I manage audit engagements, including those with single audits, NTD reporting, agreed-upon procedures, and financial statements that are submitted to the GFOA's Certificate of Achievement for Excellence in Financial Reporting program.

I am a member of our firm's professional standards team, serving as our industry technical specialist for the governmental practice. I also am one of our single audit specialists and benefit plan audit specialists. Further, I have served as the project management champion for our governmental practice for the past several years. I have assisted multiple governmental entities with planning and implementation for GASB statements 67/68, 74/75, 84, 87, 94, 96, 100, and 101, among others. I have also served as a subject matter expert for the governmental practice and public sector industry of our firm for various auditing/accounting standards, including SAS 149 and GASB 103 more recently.

Education: I received my Bachelor of Business Administration and Master of Science in Accounting from the University of Michigan-Flint.

Professional affiliations, training, and licensure: I am licensed to practice in the state of Michigan and can practice in the state of Louisiana under the reciprocal licensing statute that allows for license mobility.

In addition to my involvement with the American Public Transportation Association, I currently serve on the committee responsible for revising the Michigan Department of Transportation audit guide. I am also a member of the Michigan Association of Certified Public Accountants (MICPA) and the Michigan Municipal Treasurers Association (MMTA). Historically, I have been a speaker for these organizations, as well as for the Michigan Governmental Finance Officers Association (MGFOA). Additionally, I regularly present in Plante Moran's internal continuing professional education program. Furthermore, I am a member of the International Foundation of Employee Benefit Plans (IFEBP) and attend their annual conference.

Fun fact: I enjoy spending time with my wife and son, including adventuring in the backyard, going for a bike ride, and spending time with friends and family.

Client success story



We completed our first audit of the Denver Regional Transportation District (RTD) several years ago. Our team proactively worked with RTD to address recent GASB pronouncements that had not been fully analyzed before us being awarded the contract. With GASB 84 (Fiduciary Activities) in particular, we asked RTD to focus their analysis on the five employee benefit plans disclosed in the footnotes. RTD was not expecting to have to report any of them

as fiduciary activities following GASB 84 implementation. We reviewed plan documents and had several calls with RTD staff to work through the details of the GASB 84 analysis. It was ultimately concluded that two of the plans needed to be included. RTD was grateful we urged them to look at this early on so that the conclusions were agreed upon well before the audit.

For the 2022 financial statement audit, we were involved early and often with RTD in implementing GASB 87 (Leases). Given the anticipated significant impact of the new standard, as well as the considerable effort expected, we urged RTD's staff to start working on this early. We encouraged RTD to start the process by taking inventory of all their potential lease agreements that would need to be analyzed under the new standard. We provided our free toolkit for the standard (as we do for every new impactful standard), which really helped the RTD team analyze/document their considerations, as well as easily calculate any necessary journal entries required in year one and going forward. Further, we had several routine meetings with RTD staff to check in, answer any questions, and provide further research or guidance. By the time fieldwork was underway, RTD already had conclusions, journal entries, and updated footnote disclosures ready to go. Given how much of a significant lift this was, RTD was very appreciative of the sense of urgency we had and our heavy involvement along the way, which made implementing GASB 87 much more manageable and less time-intensive when it came to fieldwork for both us and RTD.



Alissa Flury, CPA

Audit Manager

313-496-7216 | alissa.flury@plantemoran.com

Role: I will oversee the audit process and manage staff during the engagement. As an on-the-ground leader during your audit, I can easily serve as a go-to person for any questions or concerns that might come up during the audit as well as year-round.

Experience: I have over seven years of experience serving a variety of clients within our governmental practice, such as transit agencies, airports, counties, cities, and special-purpose entities. My experience includes single audits, financial reporting, PFC compliance audits, NTD reports, and financial statement preparation. I am a member of the firm's governmental transportation team and serve as the governmental single audit industry lead for the firm.

Education: I am a graduate of Adrian College with a B.B.A and Master of Science in Accounting.

Professional affiliations, training, and licensure: I am licensed to practice in the state of Michigan and can practice in the state of Louisiana under the reciprocal licensing statute that allows for license mobility.

I am a member of the AICPA and MICPA and member of AAAE. I obtain at least 40 hours of continuing professional education each year and meet the Yellow Book CPE requirements.

Fun fact: I love to work out. I am even a fitness trainer. In my free time, you will find me in the gym where I teach cycling and boxing classes. I love making different playlists for my classes and motivating members to reach their fitness goals.



Client success story

One of my clients, HCTD, experienced significant turnover in 2022. They had an interim general manager, the finance director left before the start of the audit, and their then-current auditors had also resigned. We were not hired to perform the audit for the year ended December 31, 2022, until February 2023. Upon being hired, we immediately got to work coordinating plans for the audit with HCTD, reaching out to the prior auditors to review their workpapers, and customizing an audit approach specifically for the HCTD. Additionally, this would be our first state single audit performed in Texas, but because we are accustomed to satisfying various compliance requirements across the country, this did not pose an issue. We used our single audit approach refined over decades of nationwide experience, which includes researching requirements, documenting an approach, and obtaining concurrence from our professional standards team. We were ultimately able to complete a thorough audit and deliver the results to the Board on a timely basis. Despite having limited time to prepare for the first-year audit, we weren't focused solely on completing the necessary reports; we also provided HCTD with several recommendations for improvement. We truly view each audit engagement as an opportunity to serve as a trusted advisor and help our clients succeed.



**Member National
Transit Practice**

Hunter Clark

Audit Senior

810-766-6030 | hunter.clark@plantemoran.com

Role: Working with Alissa, I'll keep field staff on task and efficient. I'll make sure the execution of the audit meets our agreed-upon timeline and the plan we set with you.

Experience: I am an audit senior with over four years of experience serving governmental clients. My experience includes serving governmental entities in the transportation area as well as airports, cities, and townships. I have also performed many single audits and helped clients in preparing NTD reports.

Education: I received my bachelor's degree from Central Michigan University. I majored in accounting with a double minor in Finance & Information Systems. I am currently in the process of working through passing the CPA exam.

Fun fact: I enjoy learning about computers and watching/playing sports in my free time. After my first internship with Plante Moran, I built my first computer and plan to build more in the future.



Client success story

During the majority of our audits, we utilize our Client Collaboration Center and its app EZ Track to allow for secure uploads, tracking audit requests, and maintaining toolkits related to new accounting standards. I strive to utilize this platform for all clients and ensure they understand its functionalities and benefits by providing a thorough walkthrough. The site facilitates a smoother audit process by allowing efficient tracking of audit requests. Clients have consistently expressed appreciation for the ease of use of the site and for my efforts in

explaining its functionalities. I love that I am able to ease some of the stress of preparing for an audit by assisting my clients and using this unique technology.



Robin Milne, PMP, MBA

Principal, Transportation IT Specialist

248-223-3645 | robin.milne@plantemoran.com

Role: I will be responsible for any consulting and project management work that NORTA needs in the areas of information technology including testing of the IT general controls as required during the audit.

Experience: As a team member within our firm's governmental transportation consulting practice and a leader within our enterprise resource planning (ERP) practice, I will bring extensive expertise to complement your engagement team. The majority of my client base comprises state government agencies, including transportation, transit organizations, airports, and large cities and counties that are interested in acquiring or implementing an ERP system, assessing their current IT organization, or conducting IT and security assessments.

I have over 30 years of experience assisting clients at the state, county, and local level with various technology-related needs. I have also performed alternatives analyses, cost-benefit analyses, business process reviews, and detailed system analysis, design, and implementation for transit organizations and government clients.

My clients appreciate that I have been on their side of the table as an employee, and I understand the processes unique to government. They know I can define new processes using a lean approach, and I can provide a deep understanding of grants and project accounting in other business areas. I can also assist with the development of a chart of accounts that can be integrated across all modules of an ERP.

Education: I am a graduate of Eastern Washington University with a B.B.A. degree in accounting and William Woods University with an M.B.A.

Professional affiliations, training, and licensure: I am a Certified Project Management Professional (PMP), Project Management Institute (PMI); Certified, Six Sigma Lean Professional (SLLP); Certified, Lean Black Belt Professional (LBBP); and Project Management Institute, Agile Certified Practitioner (PMI-ACP).

Fun fact: I love cooking and farming. I recently went to Italy and found both farming and cooking to be very different from the U.S. We could learn a thing or two.

Client success story



I assisted a public transportation client with an assessment of existing ERP and EAM systems, including documenting business processes and associated issues. As part of the project, I developed a request for proposal to select both an ERP and EAM system, which included assisting with the formal solicitation, analysis of proposals received, demonstrations, and subsequent contract negotiations. I then further supported the client for the implementation of the Oracle ERP and Trapeze EAM software solutions.

A consistent and collaborative team

Our proposed engagement team has worked together for several years. We are fully committed to our clients in this industry and constantly strive to support their goals and growth. The following is a list of some of our engagement team's ongoing assignments in the public transit industry.

Current public transit clients	Photo of team member				
Denver Regional Transportation District (RTD)					
South Florida Regional Transportation Authority (SFRTA)					
Suburban Mobility Authority for Regional Transportation (SMART)					
Ann Arbor Area Transportation Authority (AAATA)					
Detroit Department of Transportation (DDOT)					
Denton County Transportation Authority (DCTA)					
Capital Area Transportation Authority (CATA)					
Toledo Area Regional Transit Authority (TARTA)					
Hill County Transit District (HCTD)					
Greater Lynchburg Transit Company (GLTC)					

What our clients are saying



When selecting a new auditor, we wanted a regional firm that was customer service-focused, able to offer additional services and had a strong transportation background. The cost was a factor, but experience and team credentials were the most important criteria. **We felt that Plante Moran's national transportation team was a good fit and would provide outstanding value to our organization.**

Transit agencies are complex, and there are many nuances. Their transportation experience enabled them to hit the ground running.

They look for ways to add value and proactively share ideas and best practices from serving other transit clients. Their proprietary GASB toolkits have been very helpful and have enabled us to stay ahead of the curve with implementing new standards that will have a significant impact on our organization.

They regularly communicate with our team and Board of Directors to stay in front of any issues that may come up throughout the year and are always accessible to us."

– Doug MacLeod, Chief Financial Officer (recently retired)
Regional Transportation District (Denver)

Resume for subcontracting firm – Thomason Financial Resources



Kim Thomason, CPA

Managing Partner, Thomason Financial Resources

Role: I will assist Plante Moran with the financial statement audit and single audit as the DBE subcontractor.

Experience: I am the Managing Partner of Thomason Financial Resources. I have over 30 years of diverse and progressive experience in financial management for a number of industries including governmental entities, not-for-profit, banking, and insurance brokerage. Thomason Financial Resources was founded in 2003 and we primarily perform audits for both governmental entities and non-profit organizations.

I am currently engaged as the DBE financial auditor for Metropolitan Transit Authority, Regional Transit Authority, Music City Center, and Metropolitan Nashville Airport Authority. Also, I previously served 13 years as SWBE financial auditor for Metropolitan Government of Nashville and Davidson County focusing on Metro Water and Sewer and Constitutional Offices and Courts.

Licensure, CPE, and professional membership: I am a member of both the Tennessee State Society of CPAs and the American Institute of CPAs. I serve on the Tennessee State Society of CPA's Peer Review Committee and on several local community boards including West End Home Foundation, STEM Preparatory Academy and Leadership Nashville Alumni. I am also a consultant and trainer for the Center for Nonprofit Excellence in Nashville.

Fun fact: Outside of my work and volunteer responsibilities, I enjoy spending time with my golden retriever, Luna, cheering for Nashville Predators hockey team, and cycling the Natchez Trace Parkway in Nashville.

Staff capacity and availability

Each assigned engagement team member works full-time for Plante Moran and has been carefully selected based on their availability and capacity to meet NORTA's timeline as outlined in the RFQ. We have evaluated each team member's workload commitments and affirm that every team member has the capacity to deliver the required audit services within the specified time period. Completing NORTA's audit and ensuring deadlines will be your team's primary focus throughout the scheduled timeframe.

Given our dedicated national transit practice, **we have a deep bench of team members that have chosen to focus their careers in serving clients in the transportation industry, which allows capacity and availability to serve NORTA and each of our clients with the utmost attention both during the audit and year-round.**

Beyond audit fieldwork, our team is committed to being available throughout the year to support NORTA's needs. This includes scheduling and attending meetings with RTA Board members and



representatives as needed. We understand the importance of these touchpoints and will coordinate proactively to ensure our availability aligns with your scheduling preferences.

Our time-tested onboarding and audit approach emphasizes intentional planning and collaboration. This allows us to stay ahead of any emerging issues, deliver timely audit findings, and maintain open lines of communication with your leadership team. With our low staff turnover and “one-firm” firm philosophy, we can draw on resources across our offices to ensure continuity and responsiveness.

We are confident in our ability to meet your expectations and remain accessible to your staff and Board representatives throughout the engagement.

Firm's experience & qualifications

- Applicants shall provide proof of current certification status and data on the number of years their firm has been in business, including the number of years their firm has provided professional services to Public/Political Subdivisions, Transit Authorities, or Similar Entities.

Firm overview

For over 100 years, we've provided our clients with advice, ideas, and breakthrough strategies they can count on. We are proud to have served the public sector, including transit authorities and similar entities for 75+ years.

We are the 13th largest certified public accounting and management consulting firm in the nation. Our firm specializes in financial, compliance, human capital, operations improvement, strategic planning, technology selection and implementation, and wealth management services.

Fast facts



A better approach to client service, 100 years in the making.

Plante Moran's founders had a vision:

"to create a people firm disguised as an accounting firm."

Now, 100 years later, we're fully invested in taking that legacy into the future, moving forward together with our clients.

When you work with our team, you can count on us to see the story behind the numbers and deliver relationships beyond results.



Learn more about our story – and what it means for our clients – at plantemoran.com/count-on-us.

Ownership structure

Plante Moran is a professional limited liability company (PLLC); 100% of the capital used to finance our firm's operating activities (accounts receivable, facilities, etc.) comes from capital maintained within our organization by our equity owners. Read more about our commitment to our partner-owned ownership structure on page 90.

CPA license to practice in the state of Louisiana

We affirm that Plante Moran is licensed to practice in the state of Louisiana. All the members of your proposed team are licensed to practice in the state of Michigan and can practice in the state of Louisiana under the reciprocal licensing statute that allows for license mobility.



Fortune magazine has recognized Plante Moran as one of the “100 Best Companies to Work For” every year since 1999. We ranked number 21 on the list for 2025.

Also in August 2025, Plante Moran was named to People magazine's list of “100 Companies that Care.” This was our fourth consecutive year on the list, and we ranked No. 12 on the list. [See more on our website.](#)

Our peer review report

The AICPA peer review involves rigorous inspection of engagements not subject to PCAOB inspection. At the conclusion of the peer review, the peer reviewer expresses an opinion on the design of our system of quality control for our accounting and auditing practice and our compliance with that system, and the reviewer provides a peer review rating. Our most recently completed peer review, conducted in 2022, resulted in a “pass” rating, the highest rating possible. The peer review report is available at aicpa.org.


Postlethwaite & Netterville

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A Professional Accounting Corporation

Report on the Firm's System of Quality Control

December 16, 2022

To the Partners of
Plante & Moran, PLLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; an audit performed under FDICIA; and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Plante & Moran, PLLC applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Plante & Moran, PLLC has received a peer review rating of *pass*.

Postlethwaite & Netterville
Postlethwaite & Netterville, APAC
Baton Rouge, Louisiana

Expertise serving governmental transportation organizations

We deeply understand the unique audit, accounting, compliance, financial, operational, and technology needs of governmental transit, airport, and special-purpose authority organizations. Our multidisciplinary team can help NORTA minimize risk, improve effectiveness, and contain the costs of providing key services to the public.

Members of your engagement team are active in the American Public Transportation Association (APTA), serving on the Innovative Funding, Finance, and P3 Committee, the CFO Subcommittee, and the Committee of Audit Professionals, as well as recent presentations to the Legislative Committee and Federal Procedures and Regulations and Funding, Finance, and Tax Policy Subcommittees. Through our leadership positions and firsthand experience serving clients like you, we possess an acute awareness of the ins and outs of transportation finance and the issues and opportunities you face. We can bring that expertise to the table as a trusted advisor.

Our practice, by the numbers

100+	Transportation clients served, including:	60+	Professionals serving the transportation industry, including five partners
	<ul style="list-style-type: none">• Bus and rail• Transit authorities• Departments of transportation• Tollway authorities• Road commissions• Airports		
1,700+	Public sector clients served	50+	NTD report submissions
1,300+	GASB entities served	\$2B+	FTA grant dollars audited
750+	Annual Comprehensive Financial Reports (ACFRs) audited in the past 25 years that have received the GFOA's Certificate of Achievement for Excellence in Financial Reporting	600+	Single audits completed annually
		\$12B	In federal expenditures audited per year
		2.8B+	Passenger miles traveled subject to our procedures

Our team's experience with various public transportation clients

We provide comprehensive audit, financial, and consulting services to governmental transportation clients nationwide. Below is a representative listing of current clients and others we have been privileged to serve. **For individual-specific experience, please refer to page 47.**

- Allegheny County Airport Authority, PA
- Ann Arbor Area Transportation Authority, MI
- Capital Area Transportation Authority, MI
- Central Ohio Transit Authority, OH
- City of Mount Clemens Dial-A-Ride Funds, MI
- Columbus Regional Airport Authority, OH
- Connecticut Airport Authority, CT
- Metropolitan Transportation Commission, CA
- Milwaukee County Transit Authority, WI
- Nankin Transit Commission, MI
- Ohio Port of Greater Cincinnati Development Authority, OH
- Ohio Turnpike and Infrastructure Commission, OH

- Clark County Transit, WA
- Dallas Fort Worth International Airport, TX
- Denton County Transportation Authority, TX
- Denver Regional Transportation District, CO
- Des Moines International Airport Authority, IA
- Detroit Department of Transportation, MI
- Detroit Wayne County Airport Authority, MI
- Mass Transportation Authority, MI
- Gerald R. Ford International Airport Authority, MI
- Grand Junction Regional Airport Authority, CO
- Greater Richmond Transit Company, VA
- Hampton Roads Transit, VA
- Hawaii Department of Transportation, Airports Division, HI
- Hill Country Transportation District, TX
- Jacksonville Aviation Authority, FL
- Kansas City Area Transit Authority, KS
- Louisville Regional Airport Authority, KY
- Metropolitan Airports Commission, MN
- Metropolitan Nashville Airport Authority, TN
- Ontario International Airport Authority, CA
- Regional Transportation Authority, IL
- Regional Transportation Authority of SE Michigan, MI
- Rhode Island Airport Corporation, RI
- Salem Area Mass Transit District, OR
- San Diego County Regional Airport Authority, CA
- San Mateo County Transit District, CA
- Santa Cruz Metropolitan Transit, CA
- Sarasota Manatee Airport Authority, FL
- South Florida Regional Transportation Authority, FL
- Spokane International Airport, WA
- Suburban Mobility Authority for Regional Transportation, MI
- Toledo Area Regional Transit Authority, OH
- Valley Metro Regional Public Transportation Authority, AZ
- Washington and Bruce Townships STAR, MI
- State Departments of Transportation: AK, CA, CO, IA, LA, NB, MI, MS, NV, SC, OR, WA

Single audit experience

Our team members are undisputed experts in the single audit sector. NORTA's engagement will feature trained professional staff with significant single audit experience, as well as our proprietary single audit programs, questionnaires, and tools, which are customized to specific grants. Our audit reports and workpapers are regularly reviewed by federal oversight agencies and are considered best-in-class. Our approach will increase efficiency and minimize the use of your staff's time and resources.

Qualifications that lead to quality single audits

An analysis of single audit engagements performed by the AICPA's Peer Review Program determined that the following factors have a strong correlation to quality performance. Plante Moran excels in all three.



1. Size of the firm's single audit practice



50+ partners specializing in single audits



600+ single audits completed annually



\$12B in federal expenditures audited per year



25+ single audits per year in excess of \$100M



2. Qualifications of the engagement partner



Our single audit practice consists of trained professionals deeply engrained in federal compliance issues.



Our professionals not only take single audit CPE courses annually but also teach many of those courses attended by other CPA firms. Our training materials are used nationally.



3. AICPA Governmental Audit Quality Center (GAQC) Membership



We're a charter member of the GAQC and will share advance notice of issues that impact the single audit. According to the above-mentioned AICPA study, GAQC members had **two times greater conformity** to professional standards than nonmembers.



Plante Moran Principal Sadie Mayle currently serves on the GAQC Executive Committee.

The study also found that GAQC members who performed 11 or more single audits annually – **like Plante Moran** – had 100% conformity to professional standards.

We're proactive when it comes to the Compliance Supplement.

Our involvement: We maintain direct contact with the AICPA and federal agencies, including the OMB, HHS, HUD, U.S. Department of Education, and EPA, and frequently conduct training sessions at conferences sponsored by these agencies.

How you benefit: Efficiency and ready access to knowledgeable staff, quick answers to difficult questions, and help resolving federal compliance issues.

Our involvement: We annually review and comment on changes being made to the OMB Compliance Supplement.

How you benefit: Faster response time to Uniform Guidance updates and help identifying changes to procedures and documentation, before the audit starts.

We don't just participate – we lead

Our professionals are heavily involved in public sector professional associations, which keeps us ahead of emerging issues that shape the practical application of standards and regulations. We do this not just to maintain our expertise, but to advocate for our clients and keep them informed.



American Public
Transportation Association

Recent involvements in various APTA committees:

- In August 2025, we were asked by APTA to speak at the sustainability conference.
- In January 2025, we were hired by APTA to present a webinar and provide toolkits and training videos to help transit agencies take advantage of and educate themselves on the Inflation Reduction Act (IRA). See below for more.
- Active members of the Committee on Innovative Funding, Finance, and P3s; CFO Subcommittee; Information Technology Subcommittee; and Committee of Audit Professionals (CAP)
- Attend TRANSform conferences and actively participate in events and committee meetings, including presentations to the Innovative Funding, Finance and P3 Committee, and CFO Subcommittee, Legislative Committee, Federal Procedures and Regulations and Funding, Finance and Tax Policy Subcommittee, at the 2025 and 2024 TRANSform conferences
- Active participant in the CFO Subcommittee, including speaking on tariffs at the September 2025 meeting, on UG changes at the meeting in October 2024, and presenting on the IRA and new GASB standards at the meeting in April 2024
- Speaker on cybersecurity at the APTA Rail Conference June 2023 and TRANSform learning zone October 2023
- Panelist and attendee at most CAP sessions since 2019, including presenting on the IRA in February 2024, the use of AI in auditing in November 2024, and cybersecurity in June 2025
- Member of the recently formed APTA Committee on Cybersecurity and Emerging Tech
- One of our partners served as the Chair of the AICPA in 2008; another partner served on the Council.
- Plante Moran Principal Marie Stiegel is a member of the AICPA State and Local Governments Expert Panel.



AICPA®

GAQC Member

- We are a charter member of the AICPA Governmental Audit Quality Center (GAQC).
- Plante Moran Principal Sadie Mayle currently serves on the GAQC Executive Committee.
- As a member of the GAQC, the firm helps promote the importance of quality governmental audits. Voluntary membership in this quality center demonstrates our commitment to audit quality and holds us to a higher level of scrutiny than non-member accounting firms.
- We participate in federal single audit roundtables with invited members from GAO, OMB, and various federal agencies.
- We help plan for and present at various AICPA governmental conferences.
- Propose changes to GASB Implementation Guides
- Actively respond to significant proposals for new governmental accounting rules
- Serve on the Governmental Accounting Standards Advisory Council (GASAC)





Government Finance Officers Association

- Involved with national and state-level associations
- Facilitate training sessions at the annual conference



- We serve on the Comptroller General's Advisory Council on Standards for Internal Control in the Federal Government

We are the leading CPA firm in American Public Transportation Association (APTA)



Plante Moran has a long-standing commitment to the public transportation industry, demonstrated through our active leadership and participation in the American Public Transportation Association (APTA). Our firm is dedicated to supporting transit agencies by providing expert guidance on financial, operational, and regulatory matters. Our involvement with APTA allows us to stay at the forefront of industry developments and share our knowledge with the broader transit community.

As a leader in the industry, Plante Moran regularly collaborates with APTA to deliver valuable insights and resources to transit agencies. Our team of professionals is deeply involved in APTA's initiatives, contributing to the advancement of public transportation through thought leadership, educational programs, and strategic partnerships. Our clients also benefit from the industry knowledge and expertise we acquire through our APTA involvement — we're more attuned to what's going on in the transit industry than any other firm. **Our deep involvement in APTA means that our clients don't need to spend time educating our audit team.**

Our recent collaboration with APTA

1. Panel discussion on Funding Sustainability Projects

On August 12, 2025, at **APTA's annual Sustainability/Operations Planning Workshop**, **Plante Moran Tax Senior Manager Amber Amelio** served as a panelist for the **“Funding Sustainability Projects”** session. The discussion focused on strategies to secure funding for sustainability and climate-resilience initiatives amid an evolving political landscape and increasing uncertainty in federal programs. Together with fellow panelists, Amber **outlined the current state of federal tax credits, explained innovative financing approaches, and detailed grant-writing best practices** tailored to today's competitive funding climate—providing practical, actionable guidance for transit agencies advancing priority projects.

2. Webinar on the Inflation Reduction Act (IRA) Tax Credits

On January 14, 2025, Plante Moran partnered with APTA to conduct a highly informative webinar on the Inflation Reduction Act (IRA) for member transit agencies. The IRA expanded tax credits for various renewable and clean energy initiatives, including investments in electric vehicles (EVs), EV charging stations, alternative fuels, and renewable technologies such as solar, wind, geothermal, and battery storage. While transit agencies were often already engaged in various energy projects, most were not eligible for tax credit monetization until the IRA's adoption of a payment mechanism for non-taxpaying entities to realize the benefit of such tax credits.

Notably, your proposed engagement partner and transit industry technical specialist, Keith Szymanski and Ashley Frase, participated in the webinar as panellists. Together with other Plante Moran audit and tax professionals, they outlined the most applicable available credits, explained the qualifications for each credit, and detailed the process for claiming them. The webinar also featured a companion Energy Credit Guidebook and an on-demand webinar series for a deeper dive into each tax credit topic.

Hear directly from APTA

“

To support our members, we wanted to provide them with technical guidance related to the Inflation Reduction Act (IRA) and the related tax credits. We needed a partner with comprehensive knowledge of the tax code, IRA, and transit industry, and Plante Moran was the obvious choice. They created a guidebook on tax provisions in the IRA, templates to help transit agencies calculate their potential tax credit, and video guides on calculating and claiming the credits. They also did a great job with a live webinar, and many of our members commented on Plante Moran's professionalism and thoroughness.

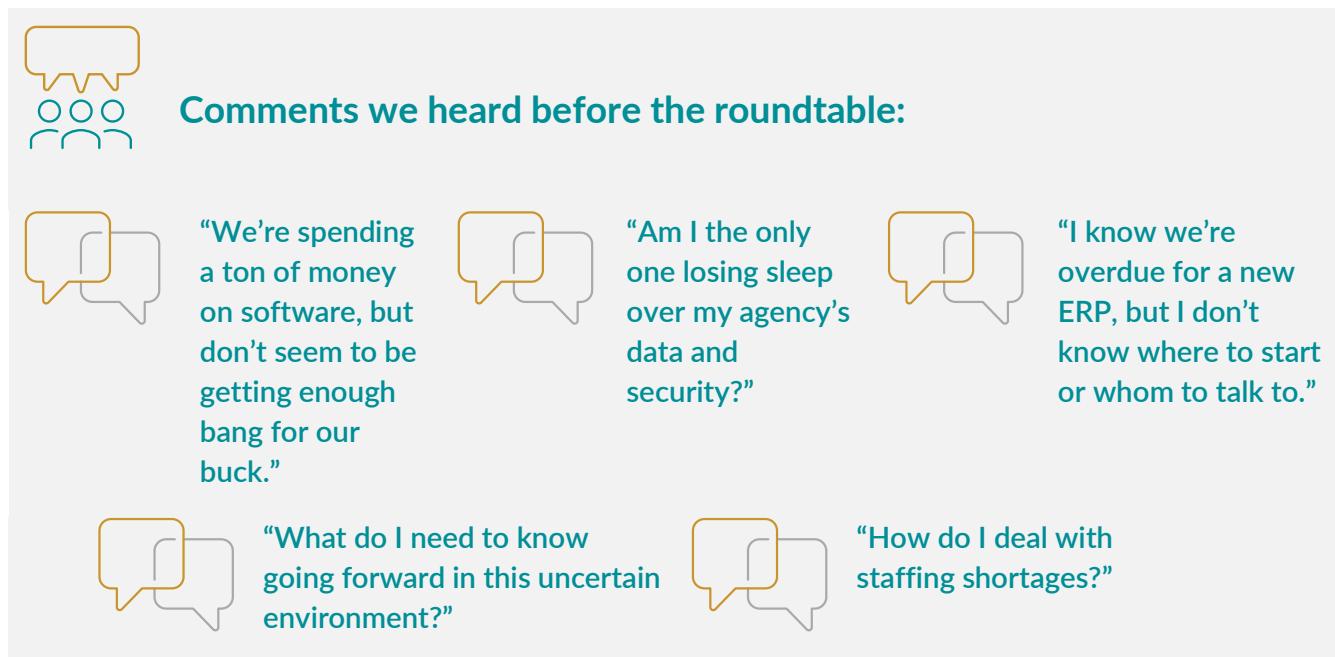
Plante Moran's staff were extremely knowledgeable, and they had a deep understanding of which tools would most benefit our members. Their tax and transit expertise enabled their team to be specific about certain tax provisions relevant to transit agencies, which led to productive conversations with several of our members to inform the guidebook.

I would absolutely recommend Plante Moran to others. They kept our project on track and produced comprehensive and valuable information.”

— Matthew Dickens, Senior Director, Policy Development and Research, APTA

Our Transit Roundtable: A recap

Our team of experts — dedicated to serving transit agencies — regularly engages in conversation on industry hot topics with our clients and peers. After participating in several discussions about ERP systems and related issues, we decided to host a virtual roundtable on the subject. The goal of the event was to bring transit professionals together to share knowledge and experiences with each other. Our ERP experts also participated by offering insights and advice. A few of the event's most valuable takeaways and interactions are highlighted below.



Comments we heard before the roundtable:

- "We're spending a ton of money on software, but don't seem to be getting enough bang for our buck."**
- "Am I the only one losing sleep over my agency's data and security?"**
- "I know we're overdue for a new ERP, but I don't know where to start or whom to talk to."**
- "What do I need to know going forward in this uncertain environment?"**
- "How do I deal with staffing shortages?"**

What we discussed during the roundtable:

- With the right strategy, a successful ERP implementation is possible — and it doesn't have to be painful.
- Mapping processes (current state vs. future state) pre-ERP implementation is very helpful.
- Don't neglect your chart of accounts. Assess before or during your ERP implementation and plan for growth.
- Assessing the workflow of your staff as an ERP project is laborious. Think about backfilling roles.
- There are ways to accomplish more with less.
- Structure a contract with your ERP vendor that minimizes risk to your organization.



Technical & GASB guidance

Our team of national governmental transportation auditors has a deep understanding of the technical issues and challenges that governmental transit organizations face. We help our clients understand how new standards apply to them, the steps they need to take to prepare, and the timeline for implementation. **Assistance with accounting standards will be handled by your audit team through consultations with Ashley Frase, the transit industry technical specialist, as needed. Your team is comprised of professionals who are all experienced in evaluating and assisting clients with the implementation of new GASB standards. The engagement team assigned to you lives and breathes GASB and the transit space.** Along with these professionals, we have the following additional qualifications:

- Most importantly, we do more than monitor what the GASB is doing. We talk to the GASB, closely monitor their activities, and provide feedback on proposed standards. Our National Public Sector Technical Leader, Michelle Watterworth, is a past chair of the AICPA State and Local Government Expert Panel, which collectively articulates the views of the industry to the GASB during the standard-setting process.
- We actively monitor and respond to all GASB documents for public comment. We have also testified before GASB and have been a participant in some of their research projects. In these venues, we bring not only our voice but the voice of our clients, advocating for standards that are clear, implementable, and practical.
- We develop practical implementation toolkits for our clients to summarize the many, often complex inputs required and walk them through the necessary journal entries and footnote disclosures. Our GASB implementation toolkits are provided to all clients at no cost, while many of our peer firms either did not develop a toolkit or were selling the tool to their clients to generate revenue, such as detailed proprietary toolkits for GASB 87, 96, 101 and even most recently 102.

- View our on-demand webinar on [GASB 101, Compensated Absences: Are you ready?](#)
- View our on-demand webinar on [2025 GASB standards: Insights, updates, and implementation strategies](#)

Assistance with implementing accounting standards

Your engagement partner, Keith Szymanski, led Plante Moran's firmwide implementation team for GASB 87, *Leases*, and GASB 96, *Subscription-Based Information Technology Arrangements*. Under his leadership, the team developed several CPE-approved webinars and articles to educate clients on their impacts. Further, our Government Perspectives quarterly e-newsletter provides clients with updates on finance, technology, and operational issues and includes ideas for maximizing limited resources. Here are few examples of the thought leadership that NORTA can take advantage of *at no charge*.

Inflation Reduction Act: Tax credits for not-for-profits and governments

[VIEW ON-DEMAND](#) 

Uniform Guidance and cybersecurity requirements: Charting a path forward

[READ MORE](#) 

ERP excellence: Optimize for success

[VIEW ON-DEMAND](#) 

Timing energy tax credits after the One, Big, Beautiful Bill

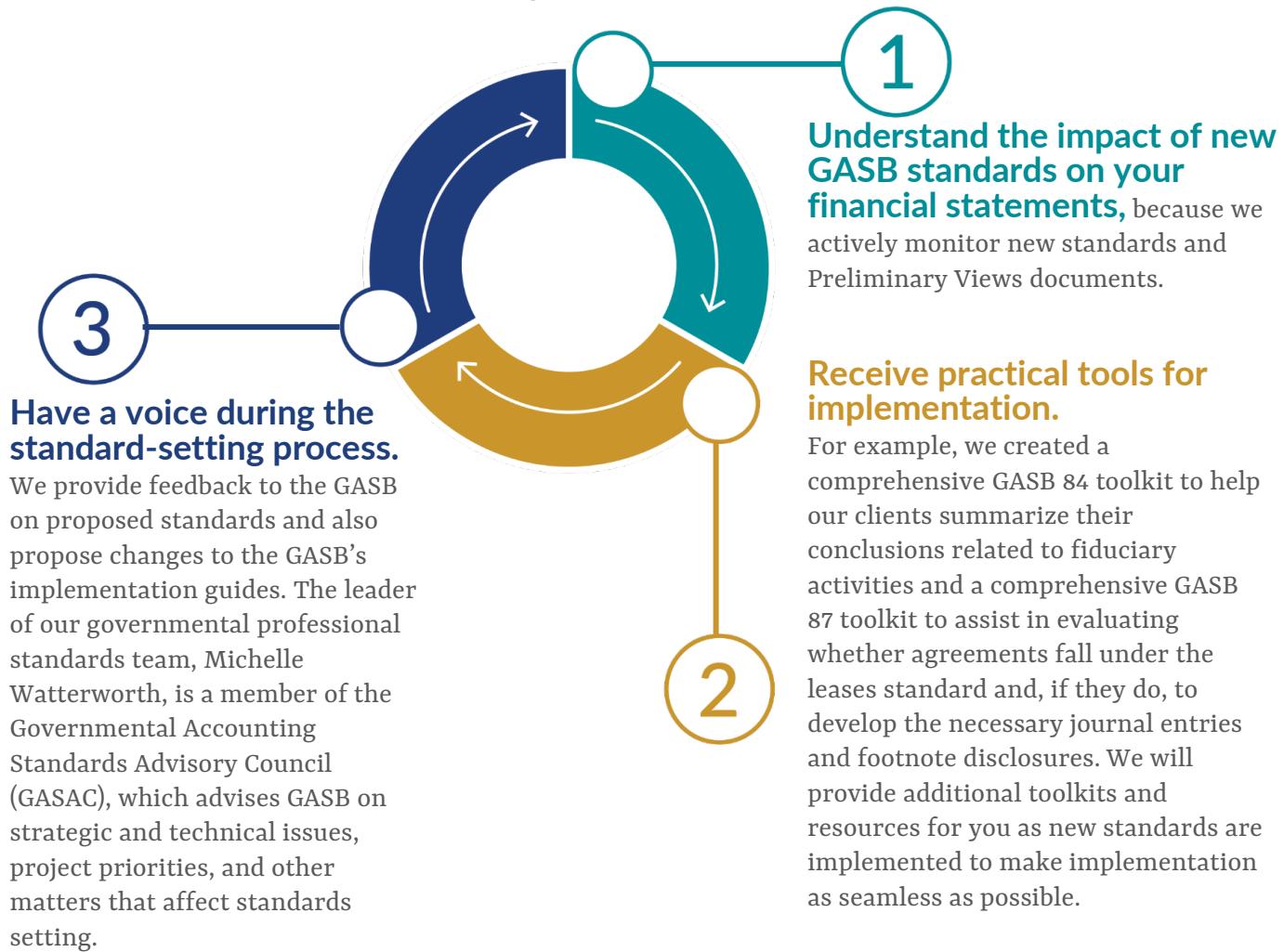
[READ MORE](#) 

GASB accounting standard update

[READ MORE](#) 

Added benefits from our GASB involvement

We see our GASB involvement as a cycle that yields ongoing benefits for our staff and our clients. With our team, NORTA will experience the following benefits:



Our public sector clients are more than just prepared for change – they're at the forefront of it.

My constant goal is to share my specialized expertise and enable colleagues and clients to efficiently address complex technical issues while providing them the implementation guidance and resources they need."

— Michelle Watterworth, Public Sector Technical Leader

Project approach

- **Applicant shall demonstrate his/her understanding of the scope of services requested by briefly describing the team's project approach. The project approach should include proposed methods, required resources, and staff input, proposed deliverables, and proposed schedule as appropriate.**

Our understanding of the scope of services

Our team fully understands that scope of services listed in the RFQ by NORTA. You are seeking a CPA firm to provide comprehensive audit and financial oversight services for fiscal years ending December 31, 2025, through 2029. Upon appointment, we will perform the following:

Independent audit

- Audit all funds and account groups in accordance with auditing standards generally accepted in the United States of America, standards for financial audits, contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the U.S. Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200).
- We will also determine the appropriateness of expenditures charged to Federal and other funds as guided by the Cost Principles under Subpart E of 2 CFR Part 200.
- In connection with the audit of the financial statements, we will perform tests of compliance and internal controls in accordance with Government Auditing Standards; 2 CFR Part 200 Subpart F (Audit Requirements), Audits of State and Local Governments. Government Accounting Standards Board (GASB) and other applicable standards. The audit will result in the preparation of financial statements, related notes and required supplemental information from the audited records on which we will render an opinion. We will also issue a management letter, including management's responses.
- As part of the independent audit, we will also:
 - ◆ Prepare and submit all required communications with the Louisiana Legislative Auditor (LLA).
 - ◆ Prepare the auditor's report on internal control over financial reporting.
 - ◆ Prepare the auditor's report on compliance and other matters based on an audit of financial statements, performed in accordance with Government Auditing Standards.
 - ◆ Prepare the auditor's report on compliance with requirements applicable to each major program, and on internal control over compliance, in accordance with 2 CFR Part 200, Subpart F - Audit Requirements (Uniform Guidance).
 - ◆ Prepare annual audits of the RTA's financial statements, which will be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and the standards for financial audits set forth in the U.S. General Accounting Office's "Government Accounting Standards", the provisions of the Single Audit Act, and the provisions of U.S. Office of Management and Budget 2 CFR Part 200, Subpart F - Audit

Requirements (Uniform Guidance), Audits of States, Local Governments, and Non-Profit Organizations.

- ◆ Submit report of required communications under generally accepted auditing standards, including, but not limited to, any reportable conditions found during the audit. The report on compliance will include all material instances of noncompliance. We will make an immediate, written report to the Finance Committee, Chief Financial Officer, and Chief Executive Officer of all irregularities and illegal acts of which we become aware.
- ◆ Perform annual entrance and exit interview meetings with the appropriate staff, provide staff with planning documents and budget prior to the start of fieldwork, and prepare and submit a management letter to the RTA at the conclusion of the annual fieldwork including all significant opportunities for practical improvements to internal controls of the RTA's operations and procedures that are discovered or observed by the Auditor during the course of the audit.

LLA Statewide Agreed-Upon Procedures

- We will perform procedures agreed to by the RTA Board of Commissioners and the LLA regarding control and compliance areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs). The agreed-upon procedures engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and Government Auditing Standards.
- We will prepare and submit all required SAUP communications with the LLA.
- We will prepare the Independent Accountant's Report on applying Agreed-Upon Procedures in accordance with the above SAUP, and present to the RTA's Finance Committee, Chief Financial Officer and Chief Executive Officer.

National Transit Database (NTD) Agreed-Upon Procedures

- We will evaluate RTA's compliance with the FTA standards regarding the data reported for the Federal Funding Allocation Statistics form of the RTA's annual NTD report.
- We will apply agreed-upon procedures to each information system used for reporting vehicle revenue miles (VRM), fixed guideway (FG), directional route miles (DRM), passenger miles traveled (PMT), and operating expenses (OE) for each mode of transportation (Motor Bus, Streetcar, Demand Response, and Ferry).
- We will provide an opinion on whether the information included in the NTD report for the Federal Funding Allocation Statistics form is presented fairly, in all material respects, with the requirements of the NTD as defined in 49 CFR Part 630 and the associated Policy Manual.
- We will conduct the agreed-upon procedures engagement in accordance with attestation standards established by the AICPA.

Other audit work

- Should additional procedures be required, our team possesses the necessary skills and expertise to perform them as requested, including:
 - ◆ Provide all necessary auditor communications for potential past or future bond or other financing issues.

- ♦ Perform additional tasks such as review and/or audit hours charged by the Operations and Maintenance vendor, operating efficiencies, forensic auditing, and associated services as determined by RTA.

We will ensure our assigned personnel have expertise in Federal and State accounting and auditing guidelines and regulations and are knowledgeable of the accounting systems used by state and city governments regarding grant transactions. Further, we will perform all services under the auspices of the RTA's CFO and ensure assigned personnel possess excellent written and oral communication skills to address all levels of staff within the RTA. We will attend and report to the RTA Board of Commissioners and Finance Committee a minimum of three times per year during the engagement.

Audit approach

Our audit approach delivers an efficient and effective audit by balancing risk, value, and cost. The majority of the tasks throughout this section will be performed by your core engagement team included in this proposal (Keith, Chris, Alissa, and Hunter) along with 2-3 additional staff and contributions from Pam, Ashley, and Robin. We will provide frequent and clear communication, early identification of key accounting and auditing risk areas, senior-level involvement, and value-added commentary in our reports to management. More than that, we view our audit engagement with you as an opportunity to make a tangible difference in your organization's future.

The three hallmarks of a Plante Moran audit



- Tailored to your unique needs
- Addresses your critical areas of risk and vulnerability
- Goes beyond mandatory procedures
- Includes suggestions for improving accounting procedures and internal controls
- Includes advice to improve your financial statement's effectiveness



- Planning meetings
- Weekly audit status meetings
- Additional ad hoc meetings
- Proactive email notifications
- Phone calls
- Visits (in person or virtual, as needed) during the off-audit period



- Seamless addition of other service and consulting experts when needed to accomplish your goals and objectives
- Access to experts in cybersecurity, employee benefit plan design, enterprise resource planning, IT consulting, and enterprise risk services



In the inaugural Gartner Market Guide for External Audit Services, Plante Moran was recognized as a Representative Vendor, which we believe underscores the innovation and reliability of our audit solutions.

A seamless transition

The task of changing auditors will not be a burden on your internal resources and staff. We have developed a detailed and proven process that ensures a seamless transition through effective communication with NORTA's management and prior auditor. Our process also emphasizes upfront planning and an understanding of your unique needs. **In our most recent independent client satisfaction survey, 97% of respondents indicated that we are proactive to client needs.**



- Schedule review date with prior auditors
- Review prior auditor's workpapers and complete required discussions
- Discuss differences on accounting principles, financial statement disclosures, audit procedures, and other significant matters
- Reaffirm Plante Moran independence

- Schedule and hold kick-off meeting with NORTA's management team
- Discuss and finalize engagement expectations, relationship, and communication protocols
- Review and finalize the overall transition plan
- Develop milestone dates

- Conduct an audit planning meeting with management
- Understand accounting estimation processes, including basis for determining significant adjustments, estimates, and accruals
- Meet with NORTA's lead for each area
- Review and discuss with outside service providers, as needed
- Identify critical accounting policies with professional standards
- Ensure launch of coordinated audit effort
- Confirm all significant audit locations and timing
- Confirm audit plan and approach, significant risks, and reporting issues

If awarded the bid for audit and financial oversight services, we will be required by professional standards, like any firm, to complete our standard client acceptance procedures before contracting with NORTA which include reviewing final audited financial statements and end of audit letter for NORTA's 2024 year-end as well as required discussions with the predecessor auditor. In this case, those procedures will include evaluating any additional information available to us regarding the BRC Construction Group contract matter and ongoing FBI investigation.

Experience the Plante Moran difference

Our goal is to provide a smooth and efficient audit process, from engagement letter through statement delivery and beyond. We co-develop every element of our approach with you, tailoring each phase and process to your specific needs, from deadlines, to testing areas, to fieldwork, to frequency and forms of communication.

Our expertise with transit and public sector clients tells us that some of the areas of significant risk related to financial reporting include: revenue recognition, grants and other funding compliance. We know that financial stewardship, compliance with federal and state regulations, transparent reporting, and effective oversight of capital investments and grant funding are some of NORTA's highest strategic priorities. Our customized audit plans and programs are designed to address these risks and issues as part of our process — that is the key difference between us and other firms.

Benefits NORTA will receive from our team

- Frequent status updates
- Increased efficiencies due to more senior-level involvement
- No surprises due to year-round professional standards integration
- Tailored client assistance lists
- Advice on potential operational and internal control improvements
- Real-time status of the audit through our Client Collaboration Center



As your senior audit manager, I'll lead our specially designed audit workplan.

When it comes to the planning phase, we focus on learning as much as possible about your needs and expectations. Here's how we hit the ground running."

— Chris Gilbert, Audit Senior Manager

Phases of our audit approach

1
Planning



2

Understanding and testing of internal control structure



3

Testing and analysis



4

Audit opinion considerations and reporting



Manager and partner on-site participation

We prefer to work side by side with our clients and complete the audit in the field, including all levels of review. Our service delivery is designed to include significant partner and senior manager involvement. Your key team members —Keith Szymanski, Chris Gilbert, Alissa Flury, and Hunter Clark — will be in the field during the audit process and will complete their reviews on-site, and if NORTA prefers remote fieldwork or a hybrid approach, we have all of the technology and tools to do so. This brings our most knowledgeable and experienced team members on-site and real-time to direct the audit and address and resolve any issues as they arise.

Specific audit phases

Phase 1 – Planning (NORTA’s involvement and internal team planning)



During our first year as your auditor, we'll make an investment in getting to know you and your systems by budgeting (but not charging you) for increased partner and manager time. We anticipate spending approximately 50% more time on the first-year audit compared to subsequent years, but we will not charge you for this additional first-year time; we view this as an opportunity for us to make an upfront investment in our relationship.

Next comes our internal kick-off meeting. Our engagement team reviews the prior financial statement and familiarizes themselves with the key account balances and transaction cycles. We also read through prior AU 260 or AU 265 communications (end of audit letters) and discuss whether NORTA has any significant unique services. Once we gain a basic understanding of NORTA's finances, a team of two to three staff (including the audit partner) visit the offices of the predecessor auditor to review audit workpapers and ask questions of the prior auditor as required by auditing standards.

The planning process entails the following:

AUDIT PROCEDURE	DETAILED STEPS
Client planning meeting	<p>After some initial internal planning to rollover files and revisit issues from the previous audit, we hold a planning meeting with NORTA's staff to:</p> <ul style="list-style-type: none">• Determine time frames for beginning and completing the audit.• Establish communication protocols based on your preferences (e.g., weekly status meetings).• Identify primary audit contacts and any potential time conflicts they may have (vacations, heavy workload times, etc.).• Obtain a list of related parties (Board, management, and other key staff).• Request preliminary trial balance downloads so that we may code any new funds or accounts for our audit software.• Cover expectations of “prepared by client” workpapers.• Discuss any changes from the prior year in terms of operations, funds, accounting methods, software, etc.• Discuss if and how NORTA addressed prior-year management letter comments or internal control deficiencies.

AUDIT PROCEDURE	DETAILED STEPS
Summarize pertinent documents	<ul style="list-style-type: none"> Discuss any new laws or regulations, new compliance requirements, and/or new GASBs that need to be implemented. Communicate expectations for the audit process. Discuss the use of Plante Moran's Client Collaboration Site and how this can help streamline document exchange between NORTA and the audit team. <p>As part of the audit, we are required to identify any significant contracts and agreements that impact the audit in terms of either accounting or footnote disclosures. For instance, we will ask for all union contracts so that we can summarize all pertinent sections relating to the audit, such as the provisions for overtime, sick pay, vacation leave, etc.</p> <p>We will also review the following:</p> <ul style="list-style-type: none"> Debt documents such as bond official statements Construction agreements for ongoing projects Intergovernmental agreements for shared services, etc. Union labor agreements
Testing of laws and regulations	<p>During the planning phase, we will discuss laws and regulations that NORTA is subject to with management. As a new client, we will also be reading your charter and excerpting key terms. Our excerpting of pertinent documents, such as debt agreements and other contracts during the planning phase, could also identify legal provisions to which NORTA is subject. We will schedule a discussion with your legal counsel to discuss any special laws that may apply.</p> <p>We will design audit procedures to provide reasonable assurance that the financial statements are free of material misstatements resulting from any violations of laws or regulations that have a direct and material impact on the financial statements.</p>
Excerpt Board minutes	<p>Our planning process includes reaffirming our understanding of the State of Louisiana governing laws and regulations to ensure we are aware of any potential changes, organizational policies, and key documents. We do this through discussions with our clients during the planning meeting and in the overall risk assessment phase by reviewing board/committee meetings, and through our research of the latest and proposed federal- and state-specific legislation affecting your organization.</p> <p>Our team will review Board meeting minutes from several months prior to the start of the year continuing through to the current date to further identify any actions taken that could impact the audit.</p>
Consideration of component units and joint ventures	<p>We will readdress the standing of any potential component units and joint ventures. We use an internally designed decision matrix to document decisions to include or exclude potential component units and joint ventures.</p>

AUDIT PROCEDURE**DETAILED STEPS****Fraud risk considerations**

We will perform the following procedures:

- Communicate to those charged with governance that we are planning for the upcoming audit. This step allows the Board to communicate with us if they have concerns about fraud risks or internal control deficiencies. This also gives the Board an opportunity to discuss concerns with us that could have a material impact on the financial statements. We always have at least one meeting with a member of the governing body and follow up with a letter to all members.
- Ask certain fraud-related questions of members of the management team.

Legal invoice review

We obtain a download of the invoices paid to all legal counsel and review them to gain an understanding of the types of cases or issues that are being handled. We then conclude as to which attorneys we should send confirmations.

Baseline analytical review

The audit team will perform baseline analytical procedures using the following:

- Information gained from the above steps (significant events during the year, changes in reporting, etc.)
- The preliminary trial balance download obtained at or before the client planning meeting
- The annual budget and prior-year amounts

We have developed a template that identifies "unusual" account balances based on specific criteria and expected relationships between accounts.

For any accounts that are identified, we will follow up with management and determine if the situation results in a "significant audit risk." In these cases, we flag the related transaction cycle and design a specific audit step (if none already exists) to test the item at the appropriate level.

Establish materiality thresholds

As a result of the above procedures and based on the reliability of the initial download, we will set planning materiality thresholds. Planning materiality is set at the financial statement opinion level. After materiality is computed, we determine values for "large item thresholds" and "individually significant items."

Identification of outside service organizations

Based on discussions related to your accounting cycles, we will conclude whether NORTA is relying on any outside service organizations for processing of transactions that have a material impact on the financial statements. One example would be if NORTA is using a payroll processing company. If so, we attempt to obtain SSAE 16 reports performed by outside auditors that pertain to the period under audit or a significant portion of the period supplemented by a gap letter.

Use of a specialist

Based on discussions related to your accounting cycles and the involvement of any specialized calculations, we decide whether the audit team will be required to rely on work performed by specialists. Some examples would include actuarial calculations, landfill closure, or post-closure costs, etc. If these situations exist, we perform procedures to document the credentials of the specialist.

AUDIT PROCEDURE**DETAILED STEPS**

An information technology audit consultant knowledgeable will perform a review of the IT control environment and test certain operations in more detail in the following areas:

General controls:

- Authentication controls – network and financial applications, user access (terminations, changes, and reviews)
- Segregation of duties
- Administrative access
- Environmental controls
- Firewall log reviews
- Information security program
- Data interfaces
- Backup procedures

Schedule your IT assessment

Application controls:

- Specific accounting applications
- Process for authorization and approval of transactions
- Ability to make changes to the software
- Access controls

The person performing this assessment is a specialist in governmental systems and internal IT controls. These assessments will allow us to determine the extent to which we can use technology-based tools and specialized audit software in the performance of our work.



Phase 2 – Understanding and testing of internal control structure

Significant risk items and the related testing responses are important components of our audit approach. In assessing which risks are significant, we consider the following:

FOUR TYPES OF RISK



Client risk

This is a significant risk or complexity particular to a specific client, such as unusual revenue arrangements, unstable political or economic environments, change in accounting systems (including IT environment, material weaknesses, and significant deficiencies in internal control), use of alternative investments (especially those not addressed by management), lack of personnel with appropriate accounting and financial reporting skills, and turnover of key financial staff.



Industry risk

These risks have been identified by our industry group leader and technical specialists and can change based on trends in governmental accounting. Revenue shortfalls and resulting constrained budgets, segregation of duties, concerns as staffing levels are decreased, new GASB implementation, new grant requirements, existence of restricted revenues, etc., could impact how we design our audit tests.



Inherent risk

Certain balances or account cycles are riskier by their very nature. Balances and transactions that are difficult to understand, involve large dollar amounts, or are subject to estimation may be inherently riskier. For example, cash is inherently riskier than fixed assets, since cash is more susceptible to misappropriation. In addition, accounts receivable balances that are subject to collectability concerns are riskier than prepaid account balances.



Engagement risk

Engagement risk increases with the size and complexity of the client. We consider significant transactions (in terms of size and/or volume) during the year, including items such as revenue, receivables, and payroll-related items.



Fraud risk

We hold brainstorming sessions to identify potential fraud risk areas, pose questions to those charged with governance, key members of management, and a selection of others within the organization, and then develop targeted responses to significant fraud risks identified, including incorporating an element of surprise into our audit procedures each year.

As we brainstorm and analyze the above risk areas, we will identify any potential misstatements that could occur within each cycle.

Fraud risk assessment

We focus our brainstorming discussions on identifying the following:

- External or internal pressures or points of stress affecting financial position
- Pressures or points of stress that could affect incentives or motivations in falsely reporting financial information
- Ways that financial information may be manipulated
- Level of integrity of management; including a culture that enables management to rationalize fraudulent behavior
- Situations that call for increased professional skepticism
- Ability to override controls
- Related-party transactions that may not be arm's-length

We identify the responses to the fraud risk questions posed to those charged with governance to determine if our typical audit procedures are sufficient to address these concerns or whether we need to design additional procedures.

We also incorporate one or more unpredictable audit procedures that correlate directly to an identified fraud risk. Our audit team considers what should be done to make sure there is some element of surprise by testing some balance or control that otherwise might not be tested each year.

Specific testing approach

We've developed tailored audit programs to test significant transaction cycles. Using all of the information gathered thus far, we identify significant line items on the balance sheet and income statement (based on materiality and additional risks noted above), and we look to the transactional cycles that produce those balances. We will review each cycle and categorize each cycle according to the size, relevance of transactions flowing through the cycle, inherent risk, industry risk, fraud risk, and client risk. As a result, we categorize each key cycle as either a "Major Cycle" or a "Material but not Major Cycle."

As noted above, during the planning phase, we use baseline analytical procedures to help assess the risk associated with each audit segment through ratio and fluctuation analysis. This is done by comparing three years of trend history to current-year results. In certain low-risk areas (cycles that are not deemed "Major" or "Material"), we may conclude to rely on these "Baseline Analytics" for our substantive work. For these immaterial balances, we will develop further expectations for the current-year balance from other audit sections and through conversations with management, and then compare the actual results to this expectation. Any resulting difference that is not within an allowable range will be tested through substantive tests of transactions.

FOR NORTA, PRELIMINARILY, WE WOULD EXPECT THE FOLLOWING CYCLES TO BE DEEMED EITHER MAJOR OR MATERIAL:

- Cash and treasury functions
- Receivables, deferred inflows, and unearned revenue
- Revenues (taxes, passenger fares, grants, charges for services)
- Capital assets
- Inventory, prepaid assets, deposits, and other assets
- Accounts payable and nonpayroll expenditures
- Employee compensation
- Accrued liabilities
- Debt obligations, leases, and guarantees
- Net position
- Pension and OPEB

For each Major or Material cycle, we consider the internal control procedures that are in place in assessing the accounting and control procedures as being either “reliable,” “limited reliability,” or “unreliable.”

We are able to assess the accounting and control procedures only after we obtain an understanding of the procedures (through the use of very detailed accounting procedures questionnaires and control procedures questionnaires, as well as flowcharts, executive summaries, and other narratives). These questionnaires include documentation of procedures both within the normal computerized accounting system, as well as manual systems by which the transactions are initiated, authorized, recorded, processed, corrected as necessary, transferred to the general ledger, and ultimately reported in the financial statements.

In other words, we review your key processes from “the cradle to the grave.”

Walkthroughs

Once we have reviewed the accounting procedures questionnaire and control procedures questionnaires prepared by your staff, we will include tests of transactions for all significant transaction cycles. We refer to this testing as COIN (Confirmation, Observation, and Inspection). COIN procedures allow us to conclude whether the system is really operating as management has designed. Any exceptions to controls are noted and evaluated for impact on the audit. We will also point these discrepancies out to NORTA’s management. These procedures allow us to assess the accounting system and determine if we can place appropriate reliance on internal controls in order to streamline year-end testing procedures. These tests will have sample sizes large enough to allow us to understand the key controls and accounting procedures.

We further assess control risk by performing a procedures and control evaluation (PACE) for each Major and Material cycle. We analyze whether there are controls in place to both prevent and detect errors that could potentially occur. The PACE will bring to light situations where the internal control structure may not be properly designed or may not have specific best-practice controls in place.

If NORTA is missing a key control, we will flag that area as a significant risk item and design additional tests to address this risk. Our goal is to plan and conduct examinations that are focused on areas with a risk of material misstatement, taking into account the systems, policies, and procedures that will mitigate that risk. The accounting procedures and internal controls assessment described above will be conducted by senior audit specialists. These assessments will supply additional support to our

assessments of risk, prove the integrity of the information provided by these systems, and help determine the design of our tests of year-end balances.

Tests of controls

Based on the results of the above internal control assessments, we may be able to rely on further tests of controls to test transaction cycles or account balances that do not always lend themselves to year-end substantive balance testing. Some of these cycles include payroll and payroll-related expenditures and certain revenue cycles. In this case, we will design and perform tests of controls on an expanded-sample basis. We will follow the AICPA Audit Sampling Guide to arrive at the proper number of transactions to test for control reliance.



Phase 3 – Testing and analysis

Using the results of phases 1 and 2, we will revisit the concept of “what could go wrong” in terms of identifying potential financial statement misstatements. For each transaction cycle (not just Major or Material Account cycles), we assess inherent risk and accounting risk to determine our planned “rest-of-audit”

procedures. We make a determination at this point on whether we will design our audit testing of each cycle around control testing or a test of transactions. If we do not use control testing, we assess control risk at maximum which then requires us to perform more robust “rest-of-audit” procedures, which typically consist of substantive test of account balances. For each procedure we perform, we assign a level of assurance, and we perform a combination of procedures on each account or cycle such that we achieve the desired overall assurance level. The result is to verify that the amounts in the financial statements are fairly stated in accordance with generally accepted auditing standards (GAAS).

Sampling and substantive tests of transactions

In situations where we substantively test balance sheet and revenue and expense accounts, we do so by evaluating the accounting process through a sample of individual transactions. Sample sizes will be determined based on our firm’s internally developed statistical models which follow the guidance set forth by the AICPA. These models provide for different levels of assurance to be obtained based on multiple input factors such as population size, multiple strata, period of greatest risk, strength of the internal control environment, and size of individual transactions. Sample selection methodology will for the most part be based on a judgmental selection of items which are of particular interest.

Based on our existing limited knowledge of NORTA, we believe the following areas are the key testing areas based on 2023 activity in the financial statements:

AUDIT PROCEDURE**DETAILED STEPS**

Cash and treasury functions	<ul style="list-style-type: none">• Key focus on existence• Written confirmations of key accounts from banking institutions• Reconciliation to trial balance – testing of key reconciling items including verifying deposits in transit are clearing soon after year end and testing of outstanding checks for validity• Recommendation related to stale checks• Testing of interbank transfers and wire transfer policy• Review for “held checks”• Computation of GASB 40 footnote disclosures related to insurance coverage• Review of restricted cash balances including validity of restriction and appropriate use of restricted cash
Receivables, deferred inflows, and unearned revenue	<ul style="list-style-type: none">• Reconciliation to subledger• Review of subledger for unusual items• Subsequent receipt testing for larger receivables• Testing of process for calculating reserve for uncollectible amounts (including historical review, lookback on prior estimates for reliability)• Confirmation of certain receivables• Review of grant expenditures and proper offsetting receivable for reimbursement-based grants• Review for proper revenue recognition under GASB
General revenues (taxes)	<ul style="list-style-type: none">• Confirmation of tax amounts• Substantive procedures for testing of receivables
Charges for services (passenger fares, misc.)	<ul style="list-style-type: none">• Performance of tests of transactions using sampling• Analytical procedures using audited inputs and predictive tests. Recompute expected revenues based off of system reported units, rates, and other types of adjustments, etc.
Grants	<ul style="list-style-type: none">• Confirmation with granting agency• Coordination with single audit• Vouching of receipts of grant dollars• Testing of corresponding disbursements for compliance and reporting• Review of significant grants for revenue recognition, taking into consideration if grant is a reimbursement grant

AUDIT PROCEDURE**DETAILED STEPS**

	<ul style="list-style-type: none">• Obtain rollforward of balances and accumulated depreciation• Review Board minutes for additions/deletions• Vouch significant additions• Trace proceeds for significant disposals for proper gain/loss treatment• Review significant assets for potential impairment issues• Ensure proper cutoff of expenditures• Review ongoing construction contracts to ensure that retainages are included in construction-in-progress• Analytically review depreciation expense and recalculate depreciation for a sample of items• Review of repair and maintenance accounts for capitalizable items
Capital assets	
Inventory, prepaid assets, deposits and other assets	<ul style="list-style-type: none">• Review schedule of inventory balances and performance of tests of transactions as well as valuation using sampling• Review schedule of prepaid expenditures and vouch material items ensuring proper amortization of expenditure to correct period• Review schedule of other asset balances to ensure proper accounting
Accounts payable, accrued liabilities, and nonpayroll expenditures	<ul style="list-style-type: none">• Obtain detailed accounts payable subledger• Search for unrecorded liabilities, test for completeness by testing subsequent disbursements, documenting whether items are properly included or excluded from accounts payable• Test items on the accounts payable listing for propriety• Review open purchase orders• Vouch individually significant expenditures not tested elsewhere• Analytical procedures including comparing expenditures to prior year, budget, and expected balances
Employee compensation and expense	<ul style="list-style-type: none">• Analytical procedures for payroll expense based on inputs such as number of FTEs, pay increases, etc.• Fringe benefit analysis using predictive tests based on known factors such as increases in healthcare and changes in number of employees• Obtain detail of employee compensated absence balances and test against caps in contracts. Perform sample testing of accumulation process for balances and cross-reference to payroll testing and use of paid days off• Reperform client's computation of accrued payroll taking into account number of days in the pay cycle, payment date, clearing of checks in the payroll account subsequent to year end

AUDIT PROCEDURE	DETAILED STEPS
Debt obligations, leases, and guarantees	<ul style="list-style-type: none"> • Obtain NORTA's rollforward including new debt issued, payment made, and ending balances • Agree significant ending balances to amortization schedules • Vouch significant payments of both principal and interest • Confirm significant debt with paying agent or financial institution • Review debt for allowability under state statutes • Review for applicability of covenants and NORTA's compliance • Agree current portion and long-term portion to amortization schedules • Review for proper presentation in the financial statement footnotes in terms of general obligation debt, revenue bonds, and financial guarantees • Review for Board approval of any new debt issuances • Review for proper treatment of any bond refundings or defeasances • Review for proper recording of premiums, discounts, bond issuance costs • Recompute accrued interest payable based on next payment date, interest rate • Analytical review of interest expense
Net position	<ul style="list-style-type: none"> • Test carryforward balances — ensure no transactions were posted directly to fund balance accounts • Verify appropriate classification based on restricted asset balances and other known restrictions • Recalculate computation of net investment in capital assets • Ensure that footnotes properly explain restricted balances
Pension and OPEB	<ul style="list-style-type: none"> • Review calculations of net pension and OPEB liability and related deferred inflows and outflows of resources • Assess the reasonableness of actuarial methods and assumptions • Perform both analytical and substantive tests of the census data provided to the actuary • Recalculate pension and OPEB expense taking rates and applying to payroll balances • Review footnote disclosures for adequacy

Journal entry testing

In addition to the above procedures, we also perform procedures related to journal entries. We review to ensure that:

- No journal entries were made outside of the normal accounting system.
- Journal entries are initiated and approved by authorized staff.
- Journal entries have appropriate support.

We identify “suspect” journal entries and follow up on them. Suspect entries could include entries made to seldom-used accounts, entries posted on the weekend, missing entries, etc.

Testing of laws and regulations

During the planning phase, we will discuss laws and regulations that NORTA is subject to with management. As a new client, we will also be reading your charter and excerpting key ordinances. Our excerpting of pertinent documents, such as debt agreements and other contracts during the planning phase, could also identify legal provisions to which NORTA is subject. We will schedule a discussion with your legal counsel to discuss any special laws that may apply.

We will design audit procedures to provide reasonable assurance that the financial statements are free of material misstatement resulting from any violations of laws or regulations that have a direct and material impact on the financial statements.

Phase 4 – Audit opinion considerations and reporting



At this point in the audit, we perform the following steps to complete the audit:



Revisit our audit plan

to ensure we have performed the appropriate amount of testing on each balance or transaction cycle in order to allow us to opine on the financial statements



Review the level of assurance obtained for each cycle



Revisit materiality

to ensure that no adjustments are required as a result of significant adjusting journal entries



Ensure all attorney confirmations have been obtained



Request a representations letter

from NORTA's management



Craft a management letter

from our listing of issues identified



Complete a thorough financial statement disclosure checklist



Review the “passed journal entry” listing

to ensure cumulative potential adjustments are not material to the financial statement opinion units



Ensure that all audit team review notes are cleared

and all open items are resolved



Perform a review of subsequent events

to ensure proper reporting of any transactions impacting the statement, including footnote disclosure



Perform final analytical procedures

to ensure we understand the relationship between the final numbers in the financial statements and are comfortable that we have addressed any unusual items

Extensive review process

A rigorous review is performed on all workpapers and financial statements by members of the audit team (senior, manager, and partner) and an additional review is performed by members of Plante Moran's professional standards team who specialize in the governmental industry. Michelle Watterworth is a member of the professional standards team and will perform the quality control review to ensure the proper support is provided. This includes review stage analytical procedures. **This process has helped many of our clients receive the Certificate of Achievement for Excellence in Financial Reporting from the GFOA.**

Professional technical specialists are responsible for reviewing the audit team's conclusions in key areas as well as reviewing any adjustments proposed to the client's accounting records, adjustments not made due to immateriality, and identification and communication of material weaknesses or significant deficiencies. In addition, audit teams prepare detailed "significant items" documents that set forth the background, relevant accounting guidance, and ultimate conclusion related to any unusual or complex accounting matters of the audit.

Our audit teams are also required to schedule professional standards consultations before the start of any audit if certain conditions exist, such as the implementation of complex new GASB statements, existence of alternative investments, identification of prior-period adjustments, etc.

All workpaper and financial statement reviews will be performed in the field, including the manager and partner reviews.

At the end of fieldwork, we will communicate results with management in a draft format. Our intention is that all wording and presentation issues will be resolved before this meeting.

We will formally communicate our findings to management, including:

- Auditor's responsibility under generally accepted auditing standards (GAAS) and *Government Auditing Standards*
- Significant accounting policies
- Management's judgment and estimates
- Audit adjustments, if any
- Control deficiencies, significant deficiencies in controls, and material weaknesses in controls, if any

Feedback for us

We measure and monitor our progress in meeting your needs and expectations in two ways. First, ongoing, consistent communication between you and the engagement team is designed to constantly validate our strong service delivery. Your engagement and colleague partners will have constant involvement and contact throughout all phases of the audit. Second, our firm provides our clients with the opportunity to discuss the quality of service with our managing partner and through our annual client satisfaction survey. We encourage and seek candid feedback directly and through our independent and confidential forums. We will also meet with the audit committee to review the results of the audit and the financial statements.

In addition:

- We do not cut corners on our audit process, but re-evaluate our plan each year, which requires multiple internal meetings to brainstorm and reassess risks.
- Our workpapers contain “executive memos” for all audit areas we deem to be of highest significance. These memos fully outline how you operate and what the standards are for proper accounting.
- Our robust governmental professional standards department, along with our governmental colleagues, are resources we use regularly to ensure the guidance we provide is of highest quality. As an example, we use consultation workflows for more complicated issues that are reviewed by the head of our governmental standards department as an example of our goal to “get it right.”

Upcoming GASB Pronouncements

Over the next few years, we are aware of several new accounting pronouncements that will become effective, as listed below. We will work with the NORTA well in advance to ensure that a plan for information gathering and financial reporting is established and communicated.

STANDARD	IMPACT
GASB Statement No. 102 – Certain Risk Disclosures	Disclosure only
GASB Statement No. 103 – Financial Reporting Model Improvements	Moderate
GASB Statement No. 104 – Disclosure of Certain Capital Assets	Disclosure only
Significant GASB Projects – Revenue and Expense Recognition (<i>read more below</i>)	Significant
Other GASB Projects – Classification of Nonfinancial Assets, Going Concern and Severe Financial Stress, Infrastructure Assets, Subsequent Events, Implementation Guidance Update – 2025	Moderate

Significant GASB project: Revenue and Expense Recognition

With this proposal, GASB has introduced significant new guidance around the recognition of certain revenues and expenses, delineating them into two categories — “Category A” and “Category B” — that would then drive recognition. Category A recognition would follow a performance obligation approach, whereas Category B transactions would be recognized when certain criteria are met based on the characteristics of the transaction (state appropriations, gifts, grants). This is still in development with a potential implementation date in 2027, if not later.

Single audit

OMB Uniform Guidance testing approach

Plante Moran is a recognized leader in the federal and state single audit arena, performing more than 600 single audits annually. Our staff are trained in and have significant experience performing federal audits in accordance with OMB Uniform Guidance. This expertise means NORTA will have ready access to knowledgeable staff who can provide quick answers and perform procedures whenever needed. Plante Moran maintains many contacts at the federal level to assist our clients in resolving issues as they arise. We have been active in both the establishment of standards and training related to single audits.

Our audit methodology focuses on testing organizational compliance with OMB Uniform Guidance, ensuring all objectives required in a federal program audit, along with those required by any individual granting agency, are examined and assessed based on risk. Our general audit approach is outlined below:

Planning



Develop audit objectives

Develop audit objectives for each compliance requirement of NORTA based on types of program funding received using a combination of the grant agreement, the Code of Federal Regulations, and published compliance supplements and matrices.



Understand the organization and program details

Understand NORTA's programs, systems, and processes through use of a client questionnaire completed by NORTA's staff.



Assess risk

Perform risk assessment based on our experience with the programs, prior-year findings, and our understanding of the controls over the process, and through discussions with NORTA's management.



Assess compliance control environment

Review of environmental factors to identify overall effectiveness as it relates to federal programs.



Identification of major programs

Major programs are identified in accordance with the federal rules to determine the number of major programs to test to meet single audit requirements.



Assess inherent risk

Assess the risk that errors could occur at the program level. Several factors are looked at in determining inherent risk, including, but not limited to, findings from other agency audits, NORTA's experience with the grant, prior findings, and guidance from the granting agency.



Determine the nature, timing, and extent of audit procedures to be performed

Based on all planning procedures performed, audit procedures are designed and audit programs are prepared. We will coordinate timing of audit procedures with NORTA's staff. Our testing is designed to gather sufficient appropriate audit evidence whether NORTA has complied with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program.

Our Plante Moran team of single audit specialists has developed a comprehensive library of proprietary audit programs to test major programs. Due to our specialized team and their knowledge of OMB Uniform Guidance, our questionnaires, programs, and approach are continually being updated as new federal funding sources are identified. Our team analyzes the grant agreements, compliance supplements and matrices, and applicable sections of CFR to complete the audit programs.

Sample sizes

Sample size selection is a critical component of the testing of federal programs. Plante Moran tests both internal control over compliance as well as compliance requirements that have a direct and material effect on each major program. We use the AICPA Audit Guide, *Government Auditing Standards*, and OMB Uniform Guidance to design an audit approach that includes audit sampling to achieve both objectives.

The identification of individually important items is not required by OMB Uniform Guidance; however, there may be benefits to such testing if they exist in a particular population. When planning compliance testing for each major program, we will use our qualified judgment to determine which items, if any, represent individually important items that may be separated from the remaining population and tested individually.

Detailed testing

Since each grant requires customization based on specific grant agreements and additional requirements specified by the applicable U.S. agencies, our detailed testing plan will be finalized to include all related key controls and key compliance areas.

National Transit Database (NTD) procedures experience

Although the NTD Policy Manual applies to all transit agencies, our experience has shown that agreed-upon procedures must be tailored to each agency's unique operations. For NORTA, we customize our approach to meet the specific requirements of 49 CFR Part 630 and the associated Policy Manual, and we conduct our engagement in accordance with attestation standards established by the AICPA.

Our planning begins with a review of NORTA's most recent NTD report and in-depth discussions about your operations. We understand the unique aspects of your data collection, such as estimated Passenger Miles Traveled (PMT) for Motor Bus – Directly Operated (MBDO) using Automatic Passenger Counter (APC) data, and full APC counts for PMT across other modes. We are also familiar with NORTA's methodologies for recording Vehicle Revenue Miles (VRM), including hub odometer readings for Demand Response – Directly Operated (DRDO) and Purchased Transportation (DRPT), and vehicle logs for

Vanpool – Directly Operated (VPDO). Each system will be evaluated to ensure compliance with FTA standards for accuracy, consistency, and internal control.

Our procedures are applied separately to each relevant mode, including Motor Bus – Purchased Transportation, Streetcar – Purchased Transportation, Demand Response – Purchased Transportation, and Ferry Boat – Purchased Transportation.

We will verify that:

- Written procedures and management practices for NTD data collection and reporting are consistently applied and comply with 49 CFR Part 630 and the NTD Policy Manual.
- Source documents supporting passenger, mileage, and fare data exist for each mode and period tested, and reported amounts are traceable to these documents, with retention policies ensuring secure storage for at least three years.
- Methodologies for estimating Passenger Miles Traveled (PMT), including sampling procedures and use of APC data, as well as calculations for Vehicle Revenue Miles (VRM) and deadhead miles, are documented, accurate, and appropriate for each mode.
- Internal controls, including independent review and approval of data summaries, are in place to ensure completeness, accuracy, and reasonableness.
- Operating expenses, federal funding allocations, and fare revenues reported in the NTD are reconciled to audited financial statements and supporting contracts, with significant changes from prior years explained.
- All other procedures required by the NTD Policy Manual and relevant to NORTA’s modes are performed to ensure full compliance with FTA requirements.

Before fieldwork, **Chris Gilbert**, your engagement senior manager, will review the planned procedures. Once approved, we will collaborate with your staff to gather necessary reports and documentation. Any exceptions identified will be discussed with NORTA to confirm the accuracy of our understanding and the completeness of the data.

Our final report will be issued in advance of any deadlines and will be presented to the appropriate stakeholders. Through our work performing NTD procedures for several transit agencies, we’ve developed an effective and efficient method for selecting samples, gathering and reviewing data, and finalizing our report. We will apply this same methodology to NORTA, while customizing our testing to your specific operations.

Approach to state compliance procedures

Plante Moran has audit clients across the public sector in nearly all 50 states. We serve transit agencies, airports, governments, higher education institutions, school districts, and other special-purpose entities. Through our extensive experience preparing compliance reports for various states, federal agencies, and others, we’ve developed a proven system for researching, testing, and documenting all compliance requirements. This process also includes review and approval by our industry technical leader to ensure that our reports meet our clients’ needs and follow all professional standards.

For NORTA, we will perform state compliance work in accordance with the Louisiana Legislative Auditor’s (LLA) Statewide Agreed-Upon Procedures (SAUPs), as required by the RFQ. This engagement will be conducted under attestation standards established by the AICPA.

We will coordinate procedures and requests with the financial audit, single audit, and NTD AUP to minimize disruption. Deliverables will meet NORTA’s governance timeline.

Testing your IT systems

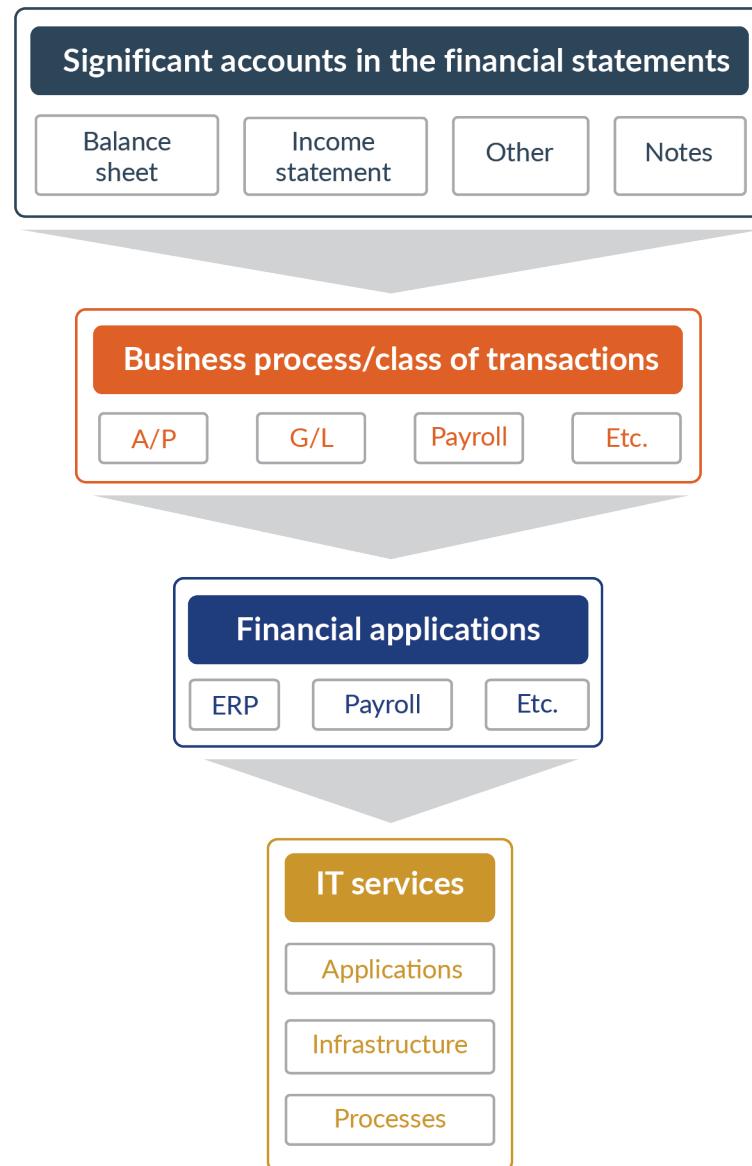
The integrity of financial systems and the accuracy of the data they generate are critically important, especially in complex environments like those within the government industry. NORTA's sophisticated information technology (IT) systems are no exception, and testing them is an important part of the financial statement audit.

The chart to the right illustrates the relationship between IT, financial applications, business processes and transactions, and significant financial statement accounts.

Our IT audit approach is carefully aligned with AICPA auditing standards and focuses on addressing IT risks that could impact automated or information processing controls and data integrity.

To fulfil this need, we leverage our team of IT specialists, each with diverse industry and technology experience.

Carefully selected for their relevant industry experience, our IT specialists will work in close collaboration with our financial statement auditors to thoroughly understand the business processes tied to significant accounts.



This synergy enables us to identify IT risks effectively and develop tailored audit plans that drive our general IT and automated control testing. Leveraging our IT auditors' industry experience and our commitment to strong collaborative practices, we strive to not only address IT risks, but identify opportunities to gain efficiencies by relying on established and effective controls.

Engagement timeline

Below are the key deadlines we are committed to meeting. In addition to the audit timeline, we expect to maintain regular contact with NORTA staff throughout the year.



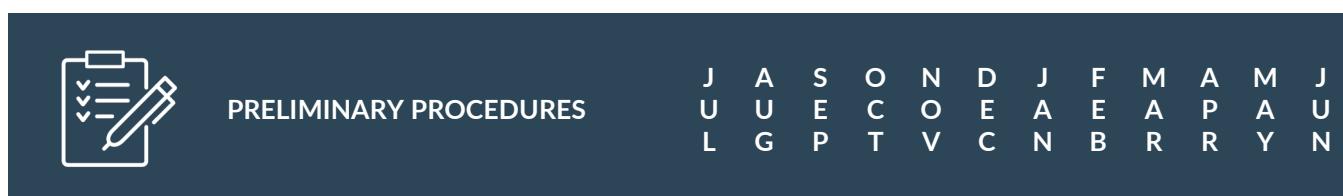
Co-develop expectations

Identify risks and critical issues

Gather data

Coordinate work with your staff – set goals and milestones

Attend audit committee meeting



Perform preliminary analytical procedures

Testing of accounting system and internal controls

Interim testing of selected transaction cycles

Interim testing of single audit major programs

Design and tailor audit work programs

Preliminary accounting adjustments discussed

Status report to management



YEAR-END PROCEDURES

J	A	S	O	N	D	J	F	M	A	M	J
U	U	E	C	O	E	A	E	A	P	A	U
L	G	P	T	V	C	N	B	R	R	Y	N

Financial statement balance testing

Testing of single audit major programs

Workpaper reviews conducted in the field

Final adjustments completed, if any

Financial statement drafts reviewed



DELIVER AUDIT REPORT & ASSESS PERFORMANCE

J	A	S	O	N	D	J	F	M	A	M	J
U	U	E	C	O	E	A	E	A	P	A	U
L	G	P	T	V	C	N	B	R	R	Y	N

Communicate results with management verbally and in draft format

Deliver financial statements and management letters, if applicable

Assess performance against expectations via client satisfaction survey

Deliver audit results to audit committee

Cost proposal

- **Total cost is appropriate and reflects the value of the planned approach for the delivery of effective and quality services. Includes itemized fees for personnel, travel, materials, and indirect costs, aligned with each deliverable/task.**

Attachment B

RFP 2025-033 – Pricing Structure

We understand fair fees are a priority for NORTA. As such, our fee summary below represents our best estimate based on our knowledge of your business and discussions with you. We would be happy to discuss our fees with you in more detail.

SERVICE	2025	2026	2027	2028	2029
Independent Audit	\$103,000	\$106,600	\$110,400	\$114,300	\$118,300
LLA Statewide Agreed-Upon Procedures	\$14,000	\$4,500	\$15,000	\$5,500	\$16,000
National Transit Database (NTD) Agreed-Upon Procedures	\$12,000	\$12,400	\$12,800	\$13,200	\$13,700
Other Audit Work	\$-	\$-	\$-	\$-	\$-
Total	\$129,000	\$123,500	\$138,200	\$133,000	\$148,000

Notes:

- Our fees assume books, records, and all supporting schedules will be prepared accurately by your staff and we receive accurate and complete beginning depreciation schedules.
- Our estimates include the preparation of financial statements and footnotes using our Caseware audit software.
- Our estimates include any costs associated with assisting management in implementing any new accounting standards currently issued (through GASB 104). Because we cannot estimate the impact of any new standards not currently issued, we cannot include that cost in our estimates.
- You will not be billed for routine calls or consultation.
- We are not aware of any other audit work that will necessitate additional fees; however, if the need arises, we will first discuss our plans and estimated fees with NORTA and ensure we have mutual agreement before performing any out-of-scope work.
- Our fee assumes one major program for the single audit.
- Our fees will be invoiced monthly as the work is performed and are payable within 30 days.
- Without more information, it is not possible for us to assess the impact the matter involving the BRC Construction Group contract will have on our risk assessment and resulting audit procedures. If significant additional procedures are deemed necessary, we will propose additional fees to NORTA before proceeding with the additional work.
- The guidance for the LLA statewide agreed-upon procedures allows for only testing areas with exceptions in the year following a timely report. As a result, our estimated fees for 2026 and 2028 assume that the 2025 and 2027 agreed-upon procedures are filed timely and only a limited number of exceptions need to be retested. If NORTA delays prevent the timely filing of the 2025 or 2027 reports, the fees for 2026 and 2028 will be \$14,500 and \$15,500, respectively.

References

- Please provide contact information for three (3) references, including e-mail addresses and Telephone numbers.

Don't just take our word for it

Our clients can speak to the level of service you can expect when choosing Plante Moran. Please feel free to contact the individuals below to learn more about how we serve and treat our clients. Additional references can be provided upon request.

Denver Regional Transportation District (RTD)

Contact information	Byron Aten Senior Manager of Accounting 303-299-6457 byron.aten@rtd-denver.com
Scope of work	Financial statement audit, Single audit, NTD agreed-upon procedures, Various other requested AUPs, Salaried Defined Benefit Trust Plan audit, GASB implementation assistance, ERP planning assistance, strategic brainstorming sessions with management

Ask them about how our team has been very proactive to their needs and are in constant communication throughout the year with their team to address any unique or unusual items that have occurred.

Suburban Mobility Authority For Regional Transportation (SMART)

Contact information	Ryan Byrne Chief Financial Officer 313-223-2149 rbyrne@smartbus.org
Scope of work	Financial statement audit, Single audit, NTD agreed-upon procedures, Subrecipient agreed-upon procedures, Other tailored agreed-upon procedures, Assistance with many GASB implementations, Many best practice recommendations, strategic brainstorming sessions with management

Ask them about the assistance, industry insights, and recommendations we've provided that go beyond the scope of the audit.

Metropolitan Nashville Airport Authority (MNA)

Contact information	Kristen Deuben Assistant Vice President, Finance 615.275.1699 kristen.deuben@flynashville.com
Scope of work	Financial statement audit, Single audit, PFC audit, Assistance with GASB implementation of all applicable standards.

Ask them about our availability, consistently meeting their deadlines and putting their needs first.

In addition to the three transportation audit references provided above, we are proud of the various consulting projects done for the City of New Orleans and encourage you to reach out to them as well.

City of New Orleans, LA

Contact information

Romy Samuels
Finance Director
504.658.1679 | romy.samuel@nola.gov

Scope of work

Review of procurement processes, ACFR preparation consulting, Budget process review, Financial standard operating procedures, Assisting the office of supplier diversity, and GASB preparation consulting.

Ask them about how our procurement process review reports identified key areas of waste and identified opportunities for improvement.

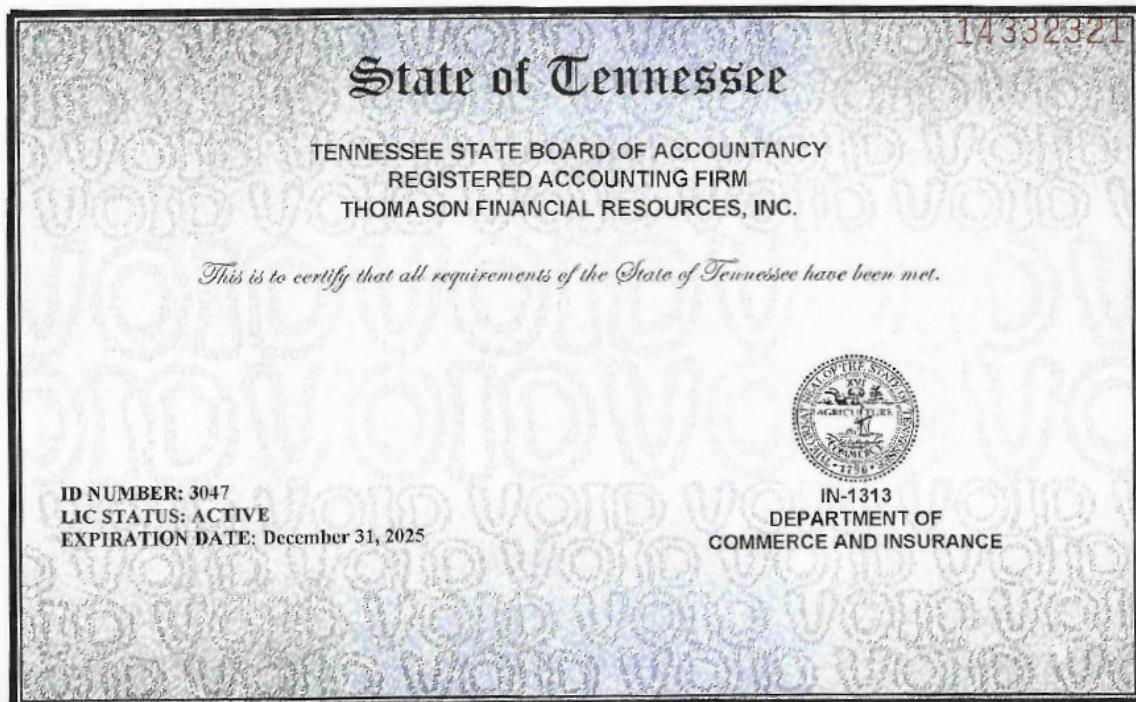
Subcontractor firm information



Thomason Financial Resources: firm overview and license

Thomason Financial Resources was founded in 2003 and the firm primarily performs audits for both non-profit organizations and governmental entities.

Thomason's license to practice public accounting in Tennessee



Thomason's Louisiana certification



LOUISIANA UNIFIED CERTIFICATION PROGRAM

Disadvantaged Business Enterprise Program

This is to certify that under Title 49, Part 26 of the Code of Federal Regulations
& Under the State of Louisiana United Certification Program (LAUCP)

THOMASON FINANCIAL RESOURCES, INC.

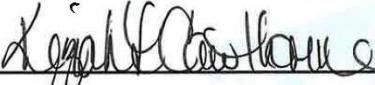
Is a Certified Disadvantaged Business Enterprise (DBE) in the following specialties:

541211

NOTE: There may be other approved NAICS Codes. The online DBE Directory includes a complete list of approved codes.

Certificate Eligibility: September 26, 2025- APRIL 10, 2026

This certificate is valid through the above date provided. This firm meets the on-going programmatic standard and fulfills the annual update requirement to remain in good standing as a DBE. This certification is subject to annual verification and suspension or revocation based upon reasonable cause to believe that the firm is ineligible.


Keziah L. Cawthorne, DBE Program Administrator II

Regional Transit Authority

Appendix



Additional ways we can serve NORTA

Services Plante Moran provides

Financial



- Financial statement assurance
- Outsourced or temporary accounting
- Accounting standard implementation services
- Budgeting, forecasting, and on-call financial consulting

Capital



- Owner's representation for capital projects
- Project feasibility studies
- Construction auditing
- Real estate development consulting

Technology



- IT assessment and planning
- ERP system selection and implementation
- IT infrastructure consulting
- Advanced data analytics services

Risk



- Cybersecurity assessments
- Internal audit
- Internal controls assessment
- Enterprise risk management

A few examples of our consulting work for transportation and transit agencies

Regional Transportation Authority (RTA) – Northeastern Illinois Business process optimization and ERP strategic sourcing

RTA selected us to document and optimize its 90+ current processes, develop proposed future-state processes, develop comprehensive system requirements, conduct a comprehensive technical infrastructure assessment, and provide cost estimates for various solution options that were expected to meet RTA specifications.

Hampton Roads Transit (HRT) – Virginia Beach, Virginia Financial management system assessment

We performed a financial management system assessment project for HRT's financial and purchasing functions. The project included an analysis of the current applications environment to identify and assess future software options. Alternative options reviewed included increasing integration of existing systems, upgrading the existing legacy PeopleSoft environment and the feasibility of selecting and implementing an integrated financial management system software package. The scope of the project included options analysis, total cost of ownership calculation for each option, detailed as-is and future state process maps, and a plan of action for future system migration activities.

Hillsborough Area Regional Transit (HART) – Hillsborough County, Florida IT strategic plan

We interviewed executive and senior level management, facilitated staff focus group discussions, performed application reviews, conducted an end-user survey, and analyzed questionnaires completed by the IT department staff. These assessments provided insight into the current state of their IT.

This effort resulted in an IT strategic plan that provided a roadmap for HART to plan and manage the people, processes, and technology in an efficient and effective manner to maximize the existing and future IT investment.

Insights into emerging public transit trends

As the public transportation industry evolves, agencies face many challenges that demand strategic foresight and innovative solutions. From legislative updates to technological disruptions, staying ahead of the curve is essential for success. At Plante Moran, our national transportation practice is committed to understanding these issues and providing valuable insights to our clients. **Here are some insights we think will be relevant to NORTA:**

Cyberthreats

As the transportation industry faces increased cyber threats, we can provide valuable insights and solutions to safeguard critical infrastructure. The Transportation Security Administration (TSA) has introduced cybersecurity directives for higher-risk public transportation agencies, freight railroads, passenger rail, and over-the-road bus owners/operators. We assist transit agencies in complying with these directives by helping them designate cybersecurity coordinators, report incidents promptly, develop incident response plans, and assess system vulnerabilities. **Our deep bench of nearly 100 dedicated cybersecurity professionals** ensures compliance with various frameworks, making us a trusted partner for transit agencies seeking robust cybersecurity solutions.

AI Readiness

AI's transformative potential in transportation operations is undeniable, yet integration can pose significant challenges that require expert guidance. Our team specializes in customizing AI applications to meet the specific needs of NORTA, focusing on enhanced efficiency, improved safety, optimized passenger experience, and resource optimization. **We provide comprehensive strategies to identify AI limitations, implement best practices, and mitigate cybersecurity risks while addressing ethical concerns and preventing intellectual property loss.** Additionally, we offer insights into AI's evolution within the industry and provide recommendations for effective data governance and a robust AI integration roadmap. Our commitment is to keep you at the forefront of innovation while addressing potential challenges such as privacy concerns and job displacement. Continuous support for cybersecurity is also a priority.

Environmental, Social, and Governance (ESG)

ESG programs aren't a one-time exercise — they're an ongoing, long-term commitment. By proactively measuring and reporting on your organization's impacts and opportunities, NORTA will be able to respond to requests from stakeholders — including employees, community members, and rating analysts — who want to know that your organization is complying with regulations, managing risk, and holding itself accountable. **No matter where you are in your ESG reporting journey, we can help.** Our ESG consultants can guide you in applying an ESG framework that efficiently and effectively fulfills stakeholders' requests for transparency, complies with requirements, and aligns nonfinancial opportunities and impacts with NORTA's strategic goals.

Our partnership model: A legacy of personal investment

As you evaluate advisory firms, it might feel like your future hangs in the balance. What does your choice say about where your organization is headed? You might think you have to decide between firms that are stable *or* adaptive, reliable *or* innovative — but our 100-year history has shown us that you don't. In our experience, business continuity and succession planning are what *inspire* growth and adaptation; neither benefit is achieved at the other's expense.



This is made possible because of our ownership structure: 100% of the capital used to finance our firm's operating activities is maintained within our organization by our equity owners. The success of this model is why **we've chosen not to entertain the idea of private equity investment: our responsibility has been and always will be to our clients and staff, not outside investors or shareholders.**

The Plante Moran model: leadership succession plus strategic direction to respond to change, while keeping our culture intact.

Is our model right for you? See the benefits for yourself.



Independent decision-making

The leaders of our firm — our partners — control its strategic direction. While firms with private equity ownership must answer to outside investors, and focus on meeting their demands and expectations, Plante Moran is independent. With our team, you'll have confidence we're working in your best interest to earn your trust and retain your business.



Long-term commitment

A private equity firm typically looks to sell off investments within five to seven years, on average, meaning that accounting and consulting firms within their portfolio face an uncertain future. We never settle for this short-sighted view. We were founded 100 years ago; now, we're looking ahead to the next century and how our commitment to being trusted advisors will help us — and our clients — get there.



Innovation plus quality

Advanced technologies are revolutionizing professional services firms — but only when they're adopted wisely. We thoroughly evaluate new technology and its potential impact on our clients, staff, data security, training, and quality. Then, we use this long-term focus to make the best innovation decisions.



Holistic service

Our strategy is to continue building a firm that provides a wide breadth of services, including assurance, tax, consulting, and wealth management. With the capabilities to advise you across all areas of your organization, Plante Moran is truly the best choice to help you achieve your business goals.

Do you have confidence in your cybersecurity controls?

If you're unsure, you're not alone. While cybersecurity risks are pervasive and ever-changing, our experts can shed light on how well NORTA is protecting its IT systems and data.

Through our **seven-point cybersecurity assessment**, we'll assess the current state of your security control environment, and then map it to a desired baseline within seven key focus areas. For organizations that want to mature their cybersecurity program — and better safeguard the confidentiality, availability, and integrity of their IT assets — this assessment provides a project plan and roadmap to get there.



We highly recommend you take advantage of this service. In our experience, it helps our clients maintain compliance with security and privacy regulations — and attain confidence in their ability to avert and respond to risk. **Please reach out to your engagement partner for more information.**

How we'll assess your controls within seven key focus areas

- **Users:** Review your onboarding and termination processes, system access rights, and user awareness training.
- **Network:** Test and monitor your network to help detect and defend against potential cyber incidents.
- **Access:** Evaluate user permissions and how they are restricted based on roles, responsibilities, and access levels granted, revoked, or changed per duties.
- **Vendors:** Vet vendors and review contracts for cybersecurity disclosure notification language and confidentiality clauses.
- **Incident response:** Verify you have a tested process and plan in place to respond to a cybersecurity incident.
- **Emerging threats:** Evaluate your organization's safeguards to ensure you're protected from common threats like phishing attacks, malware, and ransomware, as well as emerging threats and risks associated with compliance.
- **Cyber tools:** Verify you have the correct tools and technologies in place to adequately defend against, detect, and respond to cybersecurity threats.

Our cybersecurity practice at a glance



25+

years of experience
in cybersecurity
consulting



75+

cybersecurity
consulting
experts



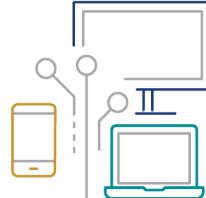
1,000+

cybersecurity consulting projects
performed **across dozens of
industries**

Technology-driven analytics, automation, and security

Technology is a tool. Our people make it your advantage.

As you evaluate potential firms, the technology used by those firms is a factor you should consider. After all, technology-powered insights are essential to helping you understand the past, present, and future of your business. But the best insights aren't uncovered by technology alone. It's the experienced professionals who use it — analysts, data scientists, and audit and tax experts — who can deliver the true advantage.



As our client, NORTA will receive both: industry-leading audit and tax technologies, plus the right people to help you understand your business in ways you never could before. We'll make your financial trends more obvious and verify your risk is recognizable and healthy — all in a secure digital environment. Here's how:



Automation

We use advanced audit technologies (incorporating machine learning and intelligent automation) combined with our proprietary audit methodology. Our approach **reduces repetitive processes, identifies anomalies in your data, flags areas for further review, and scans your documents in ways human eyes can't**. Our tax technologies automate preparation, review, processing, delivery, and authorization of tax returns.



Collaboration

Our award-winning Client Collaboration Center is a HIPAA-compliant, full-service portal to **communicate and securely exchange data in a centralized location**. As a repository for project information, it allows us to collaborate with you remotely and provide transparency into engagement progress 24/7.



Security

Our cybersecurity policies and controls protect your data both in transit and at rest. At no point is your data ever unencrypted. **The most recent third-party audit of our security controls resulted in an unqualified SOC 2 Type 2 report, meaning we do not have any gaps in our security controls.** We request all our audit and tax software vendors provide a SOC 2 report as well. These efforts are in addition to regular security trainings and phishing tests, and the use of AI to detect malicious or unauthorized activities on our network.

Strategic relationships and resources

Our culture of ongoing innovation drives better results for our clients. That's why we've partnered with these leading technology providers to enhance your experience — and your outcomes:

MindBridge	Kira	Microsoft	Bloomberg	HubSync	IDEA
SafeSend	Wolters Kluwer	Caseware	UiPath	K1x	CoCounsel
DataSnipper	Alteryx	Tableau	Thomson Reuters	Workday	

Diversity, equity, and inclusion power our mission

At Plante Moran, we strive to create a culture in which every person feels accepted and valued. When we recognize and celebrate our many human differences, we're able to create a workplace where all staff feel a sense of belonging and know they have an opportunity to succeed.

Formed in 2003, Plante Moran's Diversity, Equity, and Inclusion (DEI) Council guides the firm toward long-term success in creating a culture of belonging. With a focus on inclusion, within our firm and within our communities, we're continuously building a skilled and diversified workforce that benefits our clients.



[Watch our short film, which outlines our diversity, equity, and inclusion initiatives.](#) Then, [read our 2025 Diversity, Equity, and Inclusion Annual Report to learn more.](#)

A sense of belonging through staff resource groups

We want everyone at Plante Moran to feel like they belong and are included. Our staff resource groups (SRGs) are one way we're accomplishing that goal. Open to all staff regardless of identity, our SRGs provide a safe space where members can share, learn, expand their network, and grow as professionals.



I'm proud of the way Plante Moraners look out for and support one another. Our 'We Care' culture is intertwined with our DEI efforts. I'm also excited about how many people participate in SRGs and the number of times people speak up and say they want to start a new group or get more involved with the DEI work. **It's evident they feel safe and care deeply about their colleagues.**"

— Laura Claeys, Group Managing Partner, Firm Administration
DEI Council management team sponsor

Get to know more about Plante Moran



Click the items below to learn more about additional Plante Moran resources and initiatives that may benefit you.

An inclusive culture that makes an impact



We all belong at Plante Moran

[LEARN MORE](#)



Our commitment to our staff and clients

[WATCH VIDEO](#)



Serving you as you grow

[VIEW OUR FULL MENU OF SERVICES](#)



Do you have confidence in your cybersecurity controls?

[LEARN HOW WE CAN HELP](#)

A steady stream of resources to keep you updated



Browse our resources

[LEARN MORE](#)



Customize your email experience

[SUBSCRIBE NOW](#)



Results from our most recent client satisfaction survey

[WATCH THE VIDEO](#)

98%

of clients say we **have knowledge of their industry.**

99%

of clients say we **understand their organization's needs.**

97%

of clients believe we **provide sound business advice.**

We're passionate about giving back to our communities



[READ MORE](#)

Named one of America's Best Tax & Accounting Firms by Forbes

Consistently ranked on FORTUNE magazine's list of "100 Best Companies to Work For"

[VIEW COMPLETE LIST OF OUR AWARDS](#)



**We look forward to working with you.
Please contact us with any questions.**



Keith Szymanski, CPA

Engagement Partner

248-223-3591

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Pamela Hill, CPA

Colleague Partner

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pamela.hill@plantemoran.com



New Orleans Regional Transit Authority

2817 Canal Street
New Orleans, LA 70119

Board Report and Staff Summary

File #: 26-001

Board of Commissioners

Ratification of Payment of CY 2025 Louisiana Second Injury Fund Assessment

DESCRIPTION: Ratification of Payment of CY 2025 Louisiana Second Injury Fund Assessment	AGENDA NO: Click or tap here to enter text.
ACTION REQUEST: <input checked="" type="checkbox"/> Approval <input type="checkbox"/> Review Comment <input type="checkbox"/> Information Only <input type="checkbox"/> Other	

RECOMMENDATION:

To ratify action taken by the Chief Executive Officer to timely pay the CY 2025 Louisiana Second Injury Fund assessment to the Louisiana Workforce Commission/Office of Workers' Compensation.

ISSUE/BACKGROUND:

The Louisiana Workers' Compensation Second Injury Fund is a State agency which reimburses employers, or if insured, their insurance carriers, for part of their workers' compensation costs in certain instances when an employee with a pre-existing permanent partial disability is injured on the job. The fund is designed to encourage employers to hire disabled employees.

Pursuant to Louisiana Revised Statute 23:1377, the Office of Workers' Compensation Administration Second Injury Board sets the annual assessment rate. For CY 2025, the assessment rate is 7.25%. This rate is based upon the total workers' compensation benefits paid during CY 2024 by all Louisiana employers and insurers and then applied to the total workers' compensation benefits paid to RTA employees in CY 2024.

In CY 2024, RTA paid \$2,458,536.79 in total assessable workers' compensation. With the applicable assessment rate of 7.25%, the CY 2025 RTA assessment is therefore \$178,243.92.

DISCUSSION:

Historically, RTA's annual payments to the Fund have been below the \$100,000 threshold requiring RTA Board approval. Due to an increase in RTA's CY 2024 workers' compensation benefits paid to employees, the CY 2025 assessment amount is set at \$178,243.92. Notification of this assessment, though dated November 28, 2025, was received on December 5, 2025, requiring immediate processing and payment to avoid penalty.

FINANCIAL IMPACT:

\$178,243.92

Funds for this payment are available from the RTA operational budget.

Budget code: 01-8300-02-9137-169-00-00-0000-0000

NEXT STEPS:

N/A

ATTACHMENTS:

1. Resolution for Ratification of Payment of CY 2025 Louisiana Second Injury Fund Assessment
2. CY 2025 Second Injury Fund Assessment Notification

Prepared By: Marc Popkin
Title: Risk Management Counsel

Reviewed By: Tracy Tyler
Title: Chief Legal Officer

Reviewed By: Gizelle Banks
Title: Chief Financial Officer



1/8/2026

Date

Lona Edwards Hankins
Chief Executive Officer



Regional Transit Authority
2817 Canal Street
New Orleans, LA 70119-6301

504.827.8300

www.norta.com

RESOLUTION NO. _____

STATE OF LOUISIANA
PARISH OF ORLEANS

**RESOLUTION FOR RATIFICATION OF PAYMENT
OF CY 2025 LOUISIANA SECOND INJURY FUND ASSESSMENT**

Introduced by Commissioner _____,
seconded by Commissioner _____.

WHEREAS, the Louisiana Workforce Commission issues an annual assessment to all Louisiana employers, or, if insured, their insurance carriers, for contribution to the Office of Workers' Compensation Second Injury Fund; and

WHEREAS, this assessment is based upon the total workers' compensation benefits paid to their employees the previous calendar year; and

WHEREAS, the Regional Transit Authority has been assessed the sum of \$178,243.92, representing the State-mandated percentage of all workers' compensation benefits paid to RTA employees during Calendar Year 2024; and

WHEREAS, notification of this CY 2025 assessment was received by RTA on December 5, 2025 and required immediate processing and payment to avoid penalty; and

RESOLUTION NO. _____

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WHEREAS, RTA has timely paid this CY 2025 annual assessment to the Louisiana Second Injury Fund in the sum of \$178,243.92; and

WHEREAS, funds for this payment are available from the RTA operational budget, Budget Code: 01-8300-02-9137-169-00-00-00000-00000.

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of the Regional Transit Authority that the action taken by the Chief Executive Officer to pay the CY 2025 Louisiana Second Injury Fund assessment in the amount of **ONE HUNDRED SEVENTY EIGHT THOUSAND TWO HUNDRED FORTY-THREE DOLLARS AND 92/100 [\$178,243.92]** is hereby ratified and approved.

THE FOREGOING WAS READ IN FULL, THE ROLL WAS CALLED ON THE ADOPTION THEREOF AND RESULTED AS FOLLOWS:

YEAS: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

AND THE RESOLUTION WAS ADOPTED ON THE 27th DAY OF JANUARY, 2026.

FRED NEAL, JR.
CHAIRMAN
RTA BOARD OF COMMISSIONERS



Received
12/5/25
JW

Office of Workers' Compensation Administration
Second Injury Board - Audit & Finance

November 28, 2025

REGIONAL TRANSIT AUTHORITY
Attn: MARC POPKIN
2817 CANAL STREET
NEW ORLEANS, LA 70119

Re: 2025 Second Injury Fund Assessment; Identification No.

Dear REGIONAL TRANSIT AUTHORITY - Identification No. 04669-0

Pursuant to La. R.S. 23:1377, the Office of Workers' Compensation Administration's Second Injury Board has set the 2025 assessment rate at 7.25%. This rate is based upon the total workers' compensation benefits paid during the 2024 calendar year by all Louisiana employers and insurers. Accordingly, the assessment amount for your company has been calculated using the following financial information:

Benefits reported in 2024:

Indemnity	\$ 851,619.00
Compromise/Lump Sum	\$ 441,566.00
Funeral Expenses	\$ 0.00
Medical	\$ 1,431,584.21
Rehab	\$ 7,975.00

Total Benefits paid	\$ 2,732,744.21
3 rd Party Recoveries	\$ -274,207.42

Total Assessable Costs	\$ 2,458,536.79
Assessment Rate	7.25%

Assessment amount due for 2025

\$ 178,243.92

The above assessment amount is due within 30 days, by December 30, 2025.

Please remit payment electronically: WWW.LA.EGOV.COM/LWC/OWCA-ASSESSMENTS
For specific payment instructions, please see our website at www.laworks.net.

* Your company name and identification number (04669-0) is required on the payment portal for processing.



You have until December 30, 2025 to pay your 2025 assessment in full. Failure to pay the assessment within 30 days of this notice shall subject you to an automatic additional penalty of 20% of the unpaid balance for each 30 days that the assessment remains unpaid. See La. R.S. 23:1377. Additionally, “[a]ny entity that is required by law to make an annual payment or payments into the fund and has not done so shall NOT be eligible for reimbursement from the fund.” (Emphasis added) See La. R.S. 23:1377(C).

Should you have any questions, please contact our OWCA-SIB finance section supervisor, Chandra Cola, at (225) 342-7571 or by e-mail at chandra.cola@la.gov.

Sincerely,

Brian Blackwood
Assistant Secretary
Office of Workers' Compensation Administration