



## CHAMPAIGN-URBANA MASS TRANSIT DISTRICT BOARD MEETING

### AGENDA

Thursday, January 25, 2018 – 3:00 p.m.

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Champaign City Council Chambers  
102 North Neil Street, Champaign

#### **Board of Trustees:**

Dick Barnes

Linda Bauer

Bradley Diel – Chair

Margaret Chaplan – Vice Chair

Matthew Cho

James Faron

Bruce Hannon

#### **Advisory Board:**

Lowa Mwilambwe/Brian Farber

Jacob Rajlich

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2. Roll Call	
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## CHAMPAIGN-URBANA MASS TRANSIT DISTRICT BOARD MEETING

### AGENDA

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*Champaign-Urbana Mass Transit District strives to provide an environment welcoming to all persons regardless of disability, race, gender, or religion. Please call Beth Brunk at 217-384-8188 to request special accommodations **at least 2 business days in advance.***



## Champaign-Urbana Mass Transit District Board of Trustees Meeting

### MINUTES – SUBJECT TO REVIEW AND APPROVAL

DATE: Wednesday, December 13, 2017  
TIME: 3:00 p.m.  
PLACE: Champaign City Council Chambers  
102 North Neil Street, Champaign, IL

The video of this meeting can be found at:

<https://www.youtube.com/CUMTD>

#### Trustees:

Present	Absent
Linda Bauer	
Bradley Diel (Chair)	
Margaret Chaplan (Vice-Chair)	
Matthew Cho	
James Faron	
Bruce Hannon	
Donald Uchtman	

#### Advisory Board:

Present	Absent
Brian Farber	
Jacob Rajlich	

**MTD Staff:** Karl Gnadt (Managing Director), Andrew Johnson (Chief Operating Officer), Amy Snyder (Customer Service Director), Jane Sullivan (Grant Manager/Sustainability Planner), Fred Stavins (Counsel), Beth Brunk (Recording Secretary)

#### Others Present:

### MINUTES

#### 1. Call to Order

Chair Diel called the meeting to order at 3:00 p.m.

#### 2. Roll Call

A verbal roll call was taken, and a quorum was declared present.

#### 3. Approval of Agenda

**MOTION** by Ms. Chaplan to approve the agenda as distributed; seconded by Mr. Uchtman. Upon vote, the **MOTION CARRIED** unanimously.

#### 4. Public Hearing on General Tax Levy Ordinance for FY2018

Mr. Diel solicited public input on the General Tax Levy Ordinance of the Champaign-Urbana Mass Transit District for the fiscal year beginning July 1, 2017 and ending on June 30, 2018. No public input was received.

1     **5. Audience Participation**

2     None

3  
4     **6. Approval of Minutes**

5     A. *Board Meeting – October 25, 2017*

6  
7     **MOTION** by Mr. Hannon to approve the minutes of the October 25, 2017 CUMTD Board meeting as  
8     distributed; seconded by Ms. Chaplan. Upon vote, the **MOTION CARRIED** unanimously.

9  
10    **7. Communications**

11    The Trustees had no conflicts with the 2018 Board Meeting Schedule.

12  
13    **8. Reports**

14    A. Managing Director

15    Mr. Gnadt reviewed the ridership and financial numbers for October. The MCORE project has reopened  
16    Green Street, so buses are back on their regular routes as of December 4<sup>th</sup>. The two grant applications for  
17    Illinois Terminal Expansion Project funding are still pending. Both programs, FTA Bus/Bus Facilities and  
18    DOT TIGER are oversubscribed – usually the application amounts are 5-10 times greater than the available  
19    funds. The District had a successful United Way Combined Charities campaign. Mr. Gnadt thanked the  
20    Board members for their participation.

21  
22    Round Barn transfer stop is working operationally. Mr. Gnadt hopes to have some kind of shelter for  
23    passengers at that location if an agreement can be worked out with the owner. Dr. Faron was pleased to  
24    see that the IDOT Route Analysis Grant was finally moving forward. As Mr. Uchtmann is retiring from the  
25    Board after December, Mr. Diel thanked him for his service as a loyal advocate of public transportation.

26  
27    Mr. Cho entered the meeting.

28  
29    B. Board Committees

30       1) **Administration** – Mr. Hannon has received all the Managing Director evaluation forms from  
31       the Trustees. He and Mr. Uchtmann will compile the results and meet with Mr. Gnadt. A  
32       closed session will be held in January to discuss the summary.

33  
34       2) **Facilities** – No report

35  
36       3) **Service Delivery** – No report

37  
38    **9. Action Items**

39    A. Ordinance No. 2017-8 – General Tax Levy Ordinance for FY2018

40    **MOTION** by Ms. Chaplan to adopt Ordinance No. 2017-8, a General Tax Levy Ordinance of the Champaign-  
41    Urbana Mass Transit District for fiscal year beginning July 1, 2017 and ending June 30, 2018; seconded by  
42    Mr. Hannon.

43  
44    Roll Call:

45    Aye (7) – Bauer, Chaplan, Cho, Diel, Faron, Hannon, Uchtmann

46    Nay (0)

47    **MOTION CARRIED unanimously.**

48  
49    B. Approval of Contract for MCORE Kiosks

50    Ms. Sullivan asked for purchase approval of 16 kiosks for the MCORE project. The kiosks are custom  
51    designed for high capacity bus stops and include a stainless steel exterior, cameras, LED displays, with real-  
52    time information.



**MOTION** by Mr. Uchtmann to authorize the Managing Director to enter into a contract to purchase 16 passenger information kiosks from McNutt Consulting Services in the amount of \$1,260,095.40; seconded by Ms. Chaplan. Upon vote, the **MOTION CARRIED** unanimously.

C. Maintenance Facility Expansion Change Order No. 27

Ms. Sullivan anticipated that this would be the last change order for the Maintenance Facility Expansion Project. The additional items included bar joist extensions and extra steel framing supporting the overhead doors. Scot Wachter from IGW Architecture was available to answer questions.

**MOTION** by Mr. Uchtmann to approve the Maintenance Expansion/Renovation Change Order No. 27 for \$102,997 to River City Construction Company; seconded by Ms. Bauer. Upon vote, the **MOTION CARRIED** unanimously.

**10. Next Meeting**

- A. January Board of Trustees Meeting – Thursday, January 25, 2018 - 3:00 p.m. at  
Champaign City Council Chambers – 102 North Neil Street, Champaign

**11. Adjournment**

**MOTION** by Ms. Chaplan to adjourn the meeting; seconded by Mr. Uchtmann. Upon vote, the **MOTION CARRIED** unanimously.

Mr. Diel adjourned the meeting at 3:37 p.m.

Submitted by:

\_\_\_\_\_  
Recording Secretary

Approved:

\_\_\_\_\_  
Board of Trustees Chair

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

Urbana, Illinois

**Financial Statements  
and Supplementary Information**

For the Years Ended

June 30, 2017 and 2016

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Champaign-Urbana Mass Transit District  
Urbana, Illinois

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Champaign-Urbana Mass Transit District (the District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

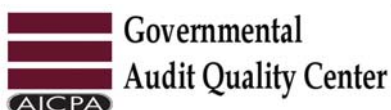
### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial



CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of June 30, 2017, and the changes in its financial position and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Adjustments to Prior Period Financial Statements***

The financial statements of the District as of and for the year ended June 30, 2016, were audited by other auditors whose report dated December 1, 2016 expressed an unmodified opinion on those statements. As discussed in Note 20 to the financial statements, the District has adjusted its financial statements as of and for the year ended June 30, 2016 to account for errors noted in our audit of the June 30, 2017 financial statements.

As part of our audit of the June 30, 2017 financial statements, we also audited adjustments described in Note 20 that were applied to restate the June 30, 2016 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the June 30, 2016 financial statements of the District other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the June 30, 2016 financial statements as a whole.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Schedule of Changes in the Net Pension Liability and Related Ratios, Schedule of Employer Contributions, and Notes to the Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule 1 is presented for purposes of additional analysis. The accompanying Schedules 2 through 8 are presented for the purpose of additional analysis as required by the Illinois Department of Transportation. Accompanying Schedules 9 through 11, including the Schedule of Expenditures of Federal Awards – Cash Basis, are presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The information included in Schedules 1 through 11 is not a required part of the basic financial statements.

The schedules are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information related to year ended June 30, 2017 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. Such information for the year ended June 30, 2016 was subjected to auditing procedures applied by other auditors whose report dated December 1, 2016 expressed that such information was fairly stated in all material respects in relation to the basic financial statements as of June 30, 2016 as a whole. In our opinion, including the effects of the restatement of the 2016 information as described above, the information, including the information in the Schedule of Expenditures of Federal Awards – Cash Basis, is fairly stated in all material respects in relation to the basic financial statements as of and for the year ended June 30, 2017 as a whole.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2017, on our consideration of the District'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 District'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 the District's internal control over financial reporting and compliance.

*Martin, Wood, Fries & Associates, LLC*

Champaign, Illinois  
November 19, 2017

**CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017 and 2016**

Management's Discussion and Analysis (MD&A) is an introduction to the basic financial statements and supplementary information of the District. MD&A should be read in conjunction with the basic financial statements, notes to financial statements, and supplementary information. MD&A provides management's perspective on the performance of the District in the current year and its financial condition at year-end.

The District manages the Champaign County Area Rural Transit System (C-CARTS) under an intergovernmental agreement with Champaign County at a net zero cost to the District. This report consolidates the financial activities of the District and C-CARTS. Discussion of C-CARTS operating activities are excluded from the District's MD&A.

Questions concerning any of the information provided in this report or requests for additional information should be addressed to Mr. Karl Gnadt, Managing Director, Champaign-Urbana Mass Transit District, 1101 East University Avenue, Urbana, Illinois 61802-2009.

**Business Overview**

The District employs approximately 350 employees and provides several mobility services including fixed-route buses, direct van service, ADA Paratransit service, a Half-Fare Cab program and a SafeRides program. Fixed routes are those that operate on a set timetable serving specific destinations throughout Champaign, Urbana, Savoy, and the University of Illinois Campus, and are served by 30-foot, 40-foot and 60-foot buses equipped with adjustable wheelchair ramps to aid boarding. ADA Paratransit service is a curb-to-curb transportation service available to persons with disabilities who are unable to use fixed-route services. The Half-Fare Cab Program offers discounted cab rides taken within the MTD boundaries to seniors 65 and older and to riders with disabilities. SafeRides is a program that provides safe transportation to individuals who are generally traveling alone, when no other means of safe transportation are available within designated SafeRides boundaries.

C-CARTS is a demand response transportation system that provides safe, convenient, and reliable curb-to-curb transportation service to the general public in Champaign County within rural areas or between rural and urbanized areas, that lie outside of the Champaign-Urbana Mass Transit District. C-CARTS expenses are 100% funded by state and federal operating grants and fare collections resulting in a net zero cost to the District.

The District focuses on improving mobility in the region, with a particular emphasis on public transit service. Partnering with city and county planners, state and federal agencies, school districts, the University of Illinois and other organizations, MTD serves as a general advocate and participates actively to promote regional mobility improvements and to support land use and developmental patterns for all modes of travel.

**Fiscal Year 2017 Highlights**

The District's financial condition remained stable and strong, with State of Illinois Operating Assistance funding supporting 65% of all eligible operating expenses.



Fiscal year 2017 closed with annual passenger ridership totaling 12,099,043 riders, a 5.3% decrease over fiscal 2016. The District primarily attributes this drop to the multi-corridor construction project (MCORE) and an increase in on-campus student housing. The District believes the drop is also attributable to lower fuel prices and favorable weather patterns. Despite the overall annual drop in ridership, MTD scheduled 1,386 more ADA trips than scheduled in fiscal year 16.

In April 2017, the District hired a new Chief Operating Officer. Andrew Johnson joins the District with 20 years of experience in public transportation and is the President of the Illinois Public Transportation Association (IPTA). He also sits on the Board of Directors and serves as the Chairman of the Small Operations Committee for the American Public Transportation Association (APTA).

### **Fiscal Year 2016 Highlights**

The District's financial condition remained stable and strong, with State of Illinois Operating Assistance funding supporting 65% of all eligible operating expenses.

Fiscal year 2016 closed with annual passenger ridership totaling 12,770,520 riders, a 5.73% decrease over fiscal 2015. The District primarily attributes this drop to a 6% increase in on-campus student housing, along with lower fuel prices and favorable changes in weather patterns. Despite the overall annual drop in ridership, MTD set a new record by carrying 74,810 riders in a single day.

During the year, the District's retired Managing Director Volk was inducted into the American Public Transportation Association (APTA) Awards Hall of Fame recognizing him as a distinguished professional who has made extraordinary contributions to the public transit industry, MTD's Chief Operating Officer was named to the Top 40 Under 40 list by Mass Transit magazine, and the District received a Silver award as a Bicycle Friendly Business from the League of American Bicyclists.

### **Using This Annual Report**

The basic financial statements are the statement of net position, statement of revenues, expenses, and changes in net position, and the statement of cash flows. These financial statements were prepared using the full accrual accounting method similar to businesses in the private sector.

The statement of net position presents the financial position of the District on a full accrual historical cost basis. The statement of net position provides information on all the assets and liabilities of the District, with the difference between the two being the District's net position. Increases or decreases in net position are one indicator of whether the District's financial position is improving or deteriorating.

The statement of revenues, expenses, and changes in net position provides the performance of the District over its fiscal year, which is the twelve-month period ended June 30. This statement presents the detail of how the net position presented on the statement of net position changed over the fiscal year. All activities that increase or decrease net position are reflected on this statement when they occur rather than when the related cash flow occurs.

The cash flow statement presents the increase or decrease in cash and cash equivalents during the fiscal year resulting from the operating, financing and investing activities of the District. This statement simply presents the increases and decreases in cash and cash equivalents without regard to related revenues/receivables and expenses/liabilities.

The notes to financial statements provide further information on the items reported in the basic financial statements. This information is essential for the reader of this report to acquire a full understanding of the

amounts in the financial statements and other commitments and events not reflected in the financial statements. The supplementary information also provides further detail on operating expenses and the state operating grant of the District.

## **The District as a Whole**

The District's net position increased from the prior year, increasing from \$67.4 million to \$84.6 million. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the District.

**Table 1**  
**Net Position**  
**(In Millions)**

	<u><b>2017</b></u>	<u><b>2016</b></u> <u><b>Restated</b></u>	<u><b>2015</b></u> <u><b>Restated</b></u>
Current and other assets	\$ 43.0	\$ 34.0	\$ 28.1
Capital assets	69.0	50.9	50.1
Deferred outflows of resources	<u>7.6</u>	<u>10.1</u>	<u>4.1</u>
Total assets and deferred outflows	<u>119.6</u>	<u>95.0</u>	<u>82.3</u>
Current and other liabilities	18.7	7.9	7.3
Long-term liabilities	14.8	18.8	11.6
Deferred inflows of resources	<u>1.7</u>	<u>0.8</u>	<u>1.0</u>
Total liabilities and deferred inflows	<u>35.2</u>	<u>27.5</u>	<u>19.9</u>
Net position			
Net investment in capital assets	57.5	50.9	50.1
Unrestricted	<u>26.9</u>	<u>16.6</u>	<u>12.3</u>
<b>Total net position</b>	<u><u>\$ 84.4</u></u>	<u><u>\$ 67.5</u></u>	<u><u>\$ 62.4</u></u>

## **Fiscal Year 2017**

The District's net position increased by 25.1% (\$84.4 million compared to \$67.5 million for fiscal 2016). Total assets and deferred outflows increased by \$24.6 million. Current and other assets increased by \$9 million and capital assets increased by \$18.1 million. Deferred outflows of resources related to the pension liability decreased \$2.5 million this year.

Current liabilities increased by \$10.8 million and long-term liabilities decreased \$4 million.

Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation or other legal requirements, increased by \$10.3 million.

## **Fiscal Year 2016**

The District's net position increased by 8% (\$67.5 million compared to \$62.4 million for fiscal 2015). Total assets and deferred outflows increased by \$12.7 million. Current and other assets increased by \$5.9

million and capital assets increased by \$.8 million. Deferred outflows of resources related to the pension liability increased \$6 million this year.

Current liabilities increased by \$.6 million and long-term liabilities increased \$7.2 million.

Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation or other legal requirements, increased by \$4.3 million.

**Table 2**  
**Changes in Net Position**  
**(In Millions)**

	<u>2017</u>	<u>2016</u> <u>Restated</u>	<u>2015</u> <u>Restated</u>
Operating revenues			
Revenues from transportation services	\$ 7.9	\$ 7.9	\$ 7.4
C-CARTS	.1	.1	.1
Other operating revenues	<u>1.0</u>	<u>1.0</u>	<u>1.7</u>
Total operating revenues	<u>9.0</u>	<u>9.0</u>	<u>9.2</u>
Operating expenses			
Operations	22.0	21.2	20.8
Maintenance	6.0	6.3	6.1
General administration and Illinois Terminal	6.1	5.8	5.3
C-CARTS	0.6	0.6	0.5
Depreciation	<u>5.8</u>	<u>5.8</u>	<u>6.6</u>
Total operating expenses	<u>40.5</u>	<u>39.7</u>	<u>39.3</u>
Operating loss	<u>(31.5)</u>	<u>(30.7)</u>	<u>(30.1)</u>
Non-Operating Revenues			
Taxes	8.2	7.5	7.7
Assistance Grants - CUMTD	30.3	21.4	20.2
Assistance Grants – C-CARTS	.5	.5	.4
Other Non-Operating Revenues	<u>0.1</u>	<u>0.1</u>	<u>(.6)</u>
Total non-operating revenues	<u>39.1</u>	<u>29.5</u>	<u>27.7</u>
Income (loss) before capital Contributions	7.6	(1.2)	(2.4)
Capital Contributions			
Capital grants	<u>9.3</u>	<u>6.3</u>	<u>1.6</u>
Change in net position	16.9	5.1	(0.8)
Net position, beginning of year	<u>67.5</u>	<u>62.4</u>	<u>63.2</u>
Net position, end of year	<u>\$ 84.4</u>	<u>\$ 67.5</u>	<u>\$ 62.4</u>

### **Fiscal Year 2017**

The District's operating revenue remained constant while operating expenses minus depreciation and C-CARTS operating expenses increased by 2.4% (\$.8 million).

The \$.8 million increase (2.4%) in operating expenses minus depreciation was primarily due to:

- A \$.7 million increase in Bus Operator wages and fringe benefits.
- A \$.3 million increase in material and supply expenses, primarily due to rolling stock maintenance expenses and building repairs.
- A \$.2 million decrease in outsourced service expenses.

### **Fiscal Year 2016**

The District's operating revenue decreased by 2.2% (\$.2 million) while operating expenses minus depreciation and C-CARTS operating expenses increased by 3.4% (\$1.1 million).

The \$1.1 million increase (3.4%) in operating expenses minus depreciation and C-CARTS operating expenses was primarily due to:

- A \$2.3 million increase in labor and fringe benefit expenses.
- A \$1.2 million decrease in materials and supplies expenses, primarily due to lower fuel costs and rolling stock maintenance expenses.
- A \$.2 million increase in outsourced service expenses.

### **Budgetary Highlights**

#### **Fiscal Year 2017**

The Board of Trustees approved the District's budget for fiscal year 2017 on June 29, 2016. The budget included operating expenses of \$53.6 million, excluding depreciation and C-CARTS operating expenses, and included \$13.9 million of debt service.

- Actual operating revenue was \$8.9 million, \$1.2 million more than budgeted for fiscal year 2017.
- Actual debt service was \$12.7 million, \$1.2 million under budget for fiscal year 2017.
- Actual operating expenses, less depreciation and C-CARTS operating expenses, were \$34.1 million and \$5.6 million under budget primarily due to the following:
  - Labor and fringe benefit expenses were \$3.7 million under budget.
  - Supply expenses were \$1.8 million under budget.

## **Fiscal Year 2016**

The Board of Trustees approved the District's budget for fiscal year 2016 on June 24, 2015. The budget included operating expenses of \$42.9 million, excluding depreciation and C-CARTS operating expenses, and included \$7.1 million of debt service.

- Actual operating revenue was \$8.9 million, \$.5 million more than budgeted for fiscal year 2016.
- Debt service was \$7.1 million under budget due to no debt service activity for fiscal year 2016.
- Actual operating expenses, less depreciation and C-CARTS operating expenses, were \$33.3 million and \$2.5 million under budget primarily due to the following:
  - Labor and fringe benefit expenses were \$.9 million under budget.
  - Supply expenses were \$1.8 million under budget.
  - Outsourced service expenses were \$.3 million over budget.

## **Capital Asset Administration**

At the end of fiscal year 2017, the District had \$69 million invested in a broad range of capital assets for an increase of \$18.1 million over fiscal year 2016.

### **Fiscal Year 2017 Major Additions Included**

Purchase of Land & Buildings	\$ 1,160,000
803 E. University - Maintenance Facility Expansion	4,082,796
Procurement of 30 Hybrid Buses – 40 ft	<u>18,294,455</u>
<b>Total</b>	<b><u>\$ 23,537,251</u></b>

The District's fiscal year 2017 capital budget called for \$1.9 million in local dollars plus \$13.9 million of State of Illinois debt service funds. Fiscal year 2017 locally funded capital projects include:

Architectural & Engineering	\$ 500,000
Passenger Shelters	300,000
1101 Boiler Replacement	55,000
Miscellaneous Facility Improvements	30,000
MCORE Multimodal Corridor	<u>1,000,000</u>
<b>Total</b>	<b><u>\$ 1,885,000</u></b>

More detailed information about the District's capital assets is presented in Notes 2 and 6 to the financial statements.

At the end of fiscal year 2016, the District had \$50.9 million invested in a broad range of capital assets. This is a decrease of \$.8 million over fiscal year 2015.

**Fiscal Year 2016 Major Additions Included**

803 E. University - Maintenance Facility Expansion	\$ 6,491,399
ADA Vehicles	117,570
Passenger Shelters	<u>89,593</u>
<b>Total</b>	<b><u>\$ 6,698,562</u></b>

The District's fiscal year 2016 capital budget called for \$1.7 million in local dollars as well as \$7.1 million of State of Illinois debt service funds. Fiscal year 2016 locally funded capital projects include:

Architectural & Engineering	\$ 250,000
Passenger Shelters	100,000
MCORE Multimodal Corridor	<u>1,350,000</u>
<b>Total</b>	<b><u>\$ 1,700,000</u></b>

**Long-term Debt Activity**

**Fiscal Year 2017 and 2016**

The District has two long-term debt obligations: an early retirement plan liability and a pension liability.

The early retirement plan liability decreased \$.2 million during fiscal year 2017 as compared to a \$.2 million increase during fiscal year 2016. Future changes in the liability accrual for the early retirement plan cannot be predicted, as participation is at the discretion of eligible employees. More detailed information about the District's early retirement plan liability is presented in Note 8 to the financial statements.

The pension liability decreased \$3.9 million during fiscal year 2017, as compared to an \$7.2 million increase during fiscal year 2016. Net pension liability recognition began in fiscal year 2015 due to the implementation of GASB 68. No pension liabilities had been recorded in prior fiscal years. More detailed information about the District's pension liability is presented in Note 11 to the financial statements.

It is unclear whether the District will take on additional long-term debt in the coming years for the acquisition of property, construction and equipment.

### **Economic Factors and Next Year's Budget**

- The District's total appropriations budget for fiscal year 2018 is \$45.7 million. This consists of \$41.3 million in projected operating expenses, excluding depreciation, and \$4.5 million in projected capital expenditures.
- The State of Illinois Operating Assistance budget for fiscal year 2018 has been approved. The contract was fully executed on August 11, 2017 for eligible operating expense reimbursement up to \$27.7 million. This included \$2.8 million of debt service.

## CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

## Statements of Net Position

June 30, 2017 and 2016

## ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	2017	2016 As Restated
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 16,509,303	\$ 9,259,017
Receivables		
Property Tax, Net of Allowance of \$20,000 and \$125,000, Respectively	3,628,197	3,483,881
State Operating Assistance Grant - CUMTD, Net of Grant Payables	2,524,117	277,033
Other	1,245,143	3,642,197
Inventories	1,202,583	1,023,530
Prepaid Expenses	246,995	1,180,075
Total Current Assets	<u>25,356,338</u>	<u>18,865,733</u>
<b>Property and Equipment, Net</b>		
Land and Construction in Progress, Not Being Depreciated	4,589,935	9,970,036
Other Property and Equipment, Net of Depreciation	64,386,863	40,939,675
Property and Equipment, Net	<u>68,976,798</u>	<u>50,909,711</u>
<b>Other Assets</b>		
Capital Reserves:		
Cash and Cash Equivalents	12,166,847	9,720,451
Investments	5,430,776	5,369,218
Total Other Assets	<u>17,597,623</u>	<u>15,089,669</u>
Total Assets	111,930,759	84,865,113
<b>Deferred Outflows of Resources</b>		
Deferred Amount Related to Net Pension Liability	<u>7,679,661</u>	<u>10,139,601</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 119,610,420</u>	<u>\$ 95,004,714</u>

## LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

<b>Current Liabilities</b>		
Accounts Payable	\$ 2,450,125	\$ 1,688,298
Accrued Expenses	3,065,872	2,853,700
Unredeemed Yearly Passes and Tokens	67,894	80,450
Accrued Interest	6,240	-
Workers' Compensation Liability	166,357	197,483
Obligations Under Incentive and Early Retirement Plans	127,037	207,570
Notes Payable	11,450,159	-
Other Current Liabilities	1,347,850	2,896,844
Total Current Liabilities	<u>18,681,534</u>	<u>7,924,345</u>
<b>Long-Term Liabilities</b>		
Net Pension Liability	14,343,595	18,243,478
Obligations Under Incentive and Early Retirement Plans, Net of Current	424,231	572,681
Total Long-Term Liabilities	<u>14,767,826</u>	<u>18,816,159</u>
Total Liabilities	<u>33,449,360</u>	<u>26,740,504</u>
<b>Deferred Inflows of Resources</b>		
Deferred Amount Related to Net Pension Liability	<u>1,758,067</u>	<u>810,479</u>
<b>Net Position</b>		
Net Investment in Capital Assets	57,526,639	50,909,711
Unrestricted	26,876,354	16,544,020
Total Net Position	<u>84,402,993</u>	<u>67,453,731</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 119,610,420</u>	<u>\$ 95,004,714</u>

See Accompanying Notes



CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Statements of Revenues, Expenses, and Changes in Net Position  
For the Years Ended June 30, 2017 and 2016

	2017	2016 As Restated
<b>Operating Revenues</b>		
Yearly Passes	\$ 6,167,888	\$ 6,259,800
Full Adult Fares	659,310	720,668
Rental of Equipment and Buildings	708,375	678,815
Student Fares and School Bus Service	550,618	527,619
ADA Services	276,810	265,464
Advertising	330,517	302,078
Half-Fare Cab	80,398	65,915
C-CARTS	135,137	68,114
Miscellaneous	111,888	112,838
Total Operating Revenues	<u>9,020,941</u>	<u>9,001,311</u>
<b>Operating Expenses</b>		
Operations	22,041,815	21,233,613
Maintenance	5,970,621	6,329,903
General Administration	4,683,249	4,672,778
Illinois Terminal	1,395,218	1,122,420
C-CARTS	629,290	634,243
Depreciation	5,804,305	5,789,834
Total Operating Expenses	<u>40,524,498</u>	<u>39,782,791</u>
<b>Operating Income (Loss)</b>	<u>(31,503,557)</u>	<u>(30,781,480)</u>
<b>Non-Operating Revenues (Expenses)</b>		
Property Taxes	7,971,511	7,342,112
State Replacement Taxes	229,707	181,523
Government Grants and Assistance		
State Operating Assistance - CUMTD	30,291,453	21,379,392
State Operating Assistance - C-CARTS	340,285	410,746
Federal Operating Assistance - C-CARTS	153,871	155,383
Gain (Loss) on Disposal of Equipment	68,498	22,880
Interest Expense	(28,985)	-
Investment Income	54,075	92,330
Total Non-Operating Revenues (Expenses)	<u>39,080,415</u>	<u>29,584,366</u>
<b>Net Income (Loss) Before Capital Contributions</b>	7,576,858	(1,197,114)
<b>Capital Contributions</b>		
Capital Grants	<u>9,372,404</u>	<u>6,286,684</u>
<b>Change in Net Position</b>	<u>16,949,262</u>	<u>5,089,570</u>
<b>Net Position, Beginning of Year, As Previously Reported</b>	67,453,731	62,256,746
<b>Prior Period Adjustment</b>	<u>-</u>	<u>107,415</u>
<b>Net Position, Beginning of Year, As Restated</b>	<u>67,453,731</u>	<u>62,364,161</u>
<b>Net Position, End of Year</b>	<u>\$ 84,402,993</u>	<u>\$ 67,453,731</u>

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Statements of Cash Flows  
For the Years Ended June 30, 2017 and 2016

	2017	2016 As Restated
<b>Cash Flows From Operating Activities</b>		
Receipts from Customers	\$ 9,191,356	\$ 8,072,565
Payments to Vendors	(15,915,570)	(18,126,218)
Payments to Employees	(17,736,208)	(14,323,692)
Net Cash Provided by (Used in) Operating Activities	(24,460,422)	(24,377,345)
<b>Cash Flows From Non-Capital and Related Financing Activities</b>		
State Operating Assistance Grants Proceeds Received	28,432,312	21,313,621
Federal Operating Assistance Grant Proceeds Received	153,871	155,383
Tax Proceeds Received	8,058,052	7,610,405
Net Cash Provided by (Used in) Non-Capital and Related Financing Activities	36,644,235	29,079,409
<b>Cash Flows From Capital and Related Financing Activities</b>		
Federal and State Capital Grant Proceeds Received	11,351,287	5,562,834
Proceeds from Sale Property and Equipment	68,498	-
Purchases of Property and Equipment	(13,873,425)	(6,581,885)
Interest Paid on Note Payable	(22,745)	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	(2,476,385)	(1,019,051)
<b>Cash Flows From Investing Activities</b>		
Proceeds from Sales and Maturities of Investments	2,500,000	102,603
Purchase of Investments	(2,561,558)	(118,680)
Interest Received	50,812	92,330
Net Cash Provided by (Used in) Investing Activities	(10,746)	76,253
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	9,696,682	3,759,266
<b>Cash and Cash Equivalents - Beginning of Year</b>	18,979,468	15,220,202
<b>Cash and Cash Equivalents - End of Year</b>	\$ 28,676,150	\$ 18,979,468
<b>Presented on the Statement of Net Position as Follows:</b>		
Cash and Cash Equivalents	\$ 16,509,303	\$ 9,259,017
Capital Reserves-Cash and Cash Equivalents	12,166,847	9,720,451
Total	\$ 28,676,150	\$ 18,979,468
<b>Noncash Capital and Related Financing Activities</b>		
Capital Assets Donated by Grants	\$ 152,704	\$ -
Capital Assets Acquired Through Debt Issuance	\$ 11,450,159	\$ -

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Statements of Cash Flows  
For the Years Ended June 30, 2017 and 2016

	2017	2016 As Restated
<b>Reconciliation of Operating Income (Loss)</b>		
<b>to Net Cash Provided by (Used in) Operating Activities</b>		
Operating Income (Loss)	\$ (31,503,557)	\$ (30,781,480)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Depreciation	5,804,305	5,789,834
Changes in Assets and Liabilities:		
Accounts Receivable	182,971	(928,746)
Inventories	(179,053)	(139,058)
Prepaid Expenses	933,080	75,844
Deferred Outflow of Resources	2,459,940	(5,983,650)
Accounts Payable and Accrued Expenses	2,584,720	(253,809)
Unredeemed Yearly Passes and Tokens	(12,556)	313
Net Pension Liability	(3,899,883)	7,246,986
Obligations to Employees Under Incentive and Early Retirement Plans	(228,983)	(9,616)
Other Current Liabilities	(1,548,994)	810,322
Deferred Inflow of Resources	947,588	(204,285)
Net Adjustments	7,043,135	6,404,135
Net Cash Provided by (Used in) Operating Activities	\$ (24,460,422)	\$ (24,377,345)

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Notes to Basic Financial Statements  
June 30, 2017 and 2016

**1. Nature of Operations and the Reporting Entity**

The Champaign-Urbana Mass Transit District (the District) is a governmental unit that provides public transportation for the people of Champaign-Urbana, Illinois. The District operates as an enterprise fund, which accounts for operations in a manner similar to private business enterprises – where the intent of the governing body (the Board of Trustees) is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered in part through user charges.

The reporting entity of the District was determined based on the oversight responsibility and scope of the public services provided. Oversight responsibility is measured by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations, and accountability for fiscal matters. Based on these criteria, there are no agencies or other units that have been or should be combined with the financial statements of the District.

The District also manages the Champaign County Area Rural Transit System (C-CARTS) under an intergovernmental agreement with Champaign County. C-CARTS is a demand response transportation system that provides safe, affordable, and reliable curb-to-curb transportation service to the general public in Champaign County within rural areas, or between rural and urbanized areas, that lie outside of the District's urban service area.

**2. Summary of Significant Accounting Policies**

- a. The financial statements of the District are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Government Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments. GAAP includes all relevant GASB pronouncements plus other sources of accounting and financial reporting guidance noted in GASB Statement 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.
- b. For the purposes of preparing the statement of cash flows, the District considers restricted and unrestricted currency, demand deposits, and money market accounts as cash and cash equivalents.
- c. State statutes authorize the District to invest in: direct obligations of federally insured banks and savings and loan associations; insured obligations of Illinois credit unions; securities issued or guaranteed by the U.S. Government; money market mutual funds investing only in U.S. Government based securities; commercial paper of U.S. corporations with assets over \$500 million; short-term obligations of the Federal National Mortgage Association; repurchase agreements; and the investment pools managed by the State Treasurer of Illinois.

- d. The District levies property taxes each year, on all taxable real property located within the District, on or before the last Tuesday in December. The 2016 tax levy was passed by the Board of Trustees on December 7, 2016. Property taxes attach as an enforceable lien on property as of January 1 each year and are payable in two installments on June 1, and September 1. The District receives significant distributions of tax receipts approximately one month after these due dates. Revenue from property taxes is recognized in the period for which it was levied. Property tax revenue for the years ended June 30, 2017 and 2016 was from the 2016 and 2015 levies, respectively. Property tax receivables have been reduced to the estimated amount to be collected based on historical collection experience. Property taxes paid by constituents may be contested. The District has recorded unearned revenue of \$1,119,155 for the years ended June 30, 2017 and 2016, that represents property taxes collected from two constituents that have contested their property tax payments. The unearned revenue is included in other current liabilities on the statements of net position.
- e. Inventory is stated at the lower of cost or market. Cost is determined on an average cost basis.
- f. Property and equipment are recorded at cost, while contributed capital assets are valued at estimated acquisition value at the time of contribution. Major additions and those expenditures that substantially increase the useful life of an asset are capitalized. The District's capitalization threshold for property and equipment is \$10,000 per unit. Maintenance, repairs, and minor additions and expenditures are expensed when incurred. The District provides for depreciation using the straight-line method with the following useful lives:

	<u>Years</u>
Structure	
Building	40-50
Remodeling	10-25
Carpet	5
Vans and Autos	5-7
Buses	12
Office Equipment	5-12
Bus Accessories and Parts	10-12
Bus Shelters	3-10
Radios	5-10
Shop Equipment	7-10
Tow Truck	5-10

- g. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed. The amount of interest capitalized depends on the specific circumstances. There was no capitalized interest in fiscal years 2017 and 2016.

- h. The financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The District has only one item that qualifies for reporting in this category at June 30, 2017 and 2016, pension related deferred outflows. The pension related deferred outflow consists of unrecognized items not yet charged to pension expense and contributions from the District after the measurement date of the net pension liability, December 31, 2016 and 2015, but before the end of the District's reporting periods of June 30, 2017 and 2016, respectively. This item will be included in the net pension liability and pension expense calculation in subsequent fiscal years.

The financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one type of item that qualifies for reporting in this category, pension related deferred inflows. The pension-related deferred inflow consists of unrecognized items not yet charged to pension expense. This item will be included in the net pension liability and pension expense calculation in subsequent fiscal years.

- i. The District calculates the liability for unused sick leave using the vesting method. The District considers the liability for accrued compensated absences to be a current liability, and it is included with accrued expenses on the statements of net position.
- j. The District's net position is classified as follows:
- Net Investment in Capital Assets – This represents the District's capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any debt attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent funds related to that debt at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
  - Restricted Net Position – This includes resources that the District is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties or enabling legislation.
  - Unrestricted Net Position – This includes resources that do not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first then unrestricted resources as they are needed.

- k. Revenue from the corporate personal property replacement tax is recognized in the period when the taxes have been collected by the state of Illinois.

- l. Operating revenues include all revenues from the provision of a service by the District. These services include the provision of public transportation, the rental of facilities and land, and the leasing of advertising signage on revenue vehicles. All other revenues are considered non-operating or other revenues.
- m. Operating grant revenue is recognized as it is earned. Capital grant revenue is recorded as capital grant expenditures are incurred.
- n. The proceeds from the sale of yearly passes are recorded as liabilities (unearned) when received, and the revenue is recorded evenly throughout the period for which the passes apply.
- o. Assets that are not available to finance general obligations of the District are reported as restricted on the statements of net position. The District's policy is to apply restricted resources first when an expense is incurred for a purpose for which restricted and unrestricted net position is available.
- p. Federal and state grants are subject to grantor agency compliance audits. Management believes losses, if any, resulting from those compliance audits are not material to these financial statements.
- q. The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. The significant estimates at June 30, 2017 include the allowance for uncollectible property taxes, the useful lives of capital assets, the valuation of the liability for pensions, and the allowable expenses charged to grants.
- r. Certain reclassifications have been made to the statement of revenues, expenses, and changes in net position for the year ended June 30, 2016 to conform to the presentation for the year ended June 30, 2017. State and federal operating grants related to C-CARTS have been moved from operating revenues to non-operating revenues (expenses). There was no effect on previously reported net position or net income as a result of this reclassification.

### **3. Deposits and Investments**

#### *Custodial Credit Risk – Bank Deposits*

Custodial credit risk is the risk that in the event of a bank's failure, the District's deposits may not be returned to it. The District's investment policy addresses custodial credit risk by requiring the diversification of the deposits so that losses at any one institution will be minimized. At June 30, 2017, \$28,313,741 of the District's \$34,494,385 bank balance, which reconciled to a book balance of \$28,676,150 of cash and cash equivalents and \$5,430,776 of investments, was exposed to custodial credit risk. The \$28,313,741 was fully collateralized by securities and an irrevocable letter of credit pledged by the financial institutions. The pledged securities are held by a third party, but not in the name of the District.

## Investments

Investments include negotiable certificates of deposit with original maturities in excess of three months. Investments are carried at fair value (which for certificates of deposit is essentially cost) and are included in other assets on the balance sheet. As of June 30, 2017 and June 30, 2016, the District held \$5,430,776 and \$5,369,218, respectively, in negotiable certificates of deposits.

## Fair Value Measurements

The District categorizes its fair value measurements of investments within the fair value hierarchy established by GAAP. The three levels of the fair value hierarchy are as follows:

- Level 1 – quoted prices (unadjusted) in active markets for identical investments
- Level 2 – inputs (other than quoted prices included within Level 1) that are observable for the investment, either directly or indirectly.
- Level 3 – unobservable inputs – market data are not available and are developed using the best information available about the assumptions that market participants would use when pricing an investment.

The Fair value of investments measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The District has the following fair value measurements as of June 30, 2017 and 2016:

	Total	June 30, 2017		
		Fair Value Measurement		
		Level 1	Level 2	Level 3
Investments by Fair Value Level				
Certificates of Deposit				
(Negotiable)	<u>\$ 5,430,776</u>	<u>\$ -</u>	<u>\$ 5,430,776</u>	<u>\$ -</u>
	Total	June 30, 2016		
		Fair Value Measurement		
		Level 1	Level 2	Level 3
Investments by Fair Value Level				
Certificates of Deposit				
(Negotiable)	<u>\$ 5,369,218</u>	<u>\$ -</u>	<u>\$ 5,369,218</u>	<u>\$ -</u>

Debt securities classified in Level 2 of the fair value hierarchy are valued using inputs other than quoted prices that are directly observable. There have been no changes in the valuation techniques used during the years ended June 30, 2017 and 2016.



### *Interest Rate Risk – Investments*

Interest rate risk is the risk that a change in the market rate of interest for a category of debt securities will negatively impact the fair value of a debt security. Interest rate risk is addressed by the District's investment policy by preferentially targeting investments with maturities of 180 days and limiting the percentage of investments with maturities over two years, over one year, and under sixty days.

At June 30, 2017, the District held the following investments subject to interest rate risk:

	June 30, 2017	
	Carrying Value	Weighted Average Maturity (Years)
Negotiable Certificates of Deposit	<u>\$ 5,430,776</u>	<u>1.57</u>

### *Custodial Credit Risk – Investments*

At June 30, 2017, the District had no custodial credit risk for investments as all were held through a Securities Investor Protection Corporation (SIPC) member brokerage firm.

## **4. Receivables**

### *State Operating Grants Assistance*

During the years ended June 30, 2017 and 2016, the Illinois Department of Transportation (IDOT) reimbursed the District for up to sixty-five percent, of the District's eligible operating expenses. The amount of reimbursements is limited to the maximum amount specified in the grant agreements. The District is required to return to IDOT any unspent grant amounts. The final estimated grant amount for each fiscal year is subject to review and approval of the eligible expenses by IDOT.

As of June 30, 2017 and 2016, the estimated amounts (due to) and due from IDOT, respectively, are as follows:

	2017	2016 As Restated
Fiscal Year 2017 Grant Agreement	\$ 3,544,961	\$ -
Fiscal Year 2016 Grant Agreement	(340,718)	957,159
Fiscal Year 2015 Grant Agreement	(16,229)	(16,229)
Fiscal Year 2014 Grant Agreement	(26,530)	(26,530)
Fiscal Year 2013 Grant Agreement	(65,146)	(65,146)
Fiscal Year 2012 Grant Agreement	(572,221)	(572,221)
Net Amount Due from IDOT	<u>\$ 2,524,117</u>	<u>\$ 277,033</u>

### *Other Receivables*

Other receivables consist of the following at June 30, 2017 and 2016:

	2017	2016 As Restated
Trade Receivable, Net	\$ 256,060	\$ 383,693
Federal and State Grants	677,334	2,845,872
Due from Other Governments	193,269	264,542
Employees	3,177	3,121
Replacement Tax	36,296	37,446
Interest Receivable	11,329	8,066
Miscellaneous	67,678	99,457
Total Other Receivables	<u>\$ 1,245,143</u>	<u>\$ 3,642,197</u>

### **5. Inventories**

Inventories consist of the following at June 30, 2017 and 2016:

	2017	2016
Materials and Supplies	\$ 1,129,217	\$ 960,577
Fuel and Lubricant	<u>73,366</u>	<u>62,953</u>
Total Inventories	<u>\$ 1,202,583</u>	<u>\$ 1,023,530</u>

## 6. Capital Assets

Capital asset activity for the year ended June 30, 2017 was as follows:

	June 30, 2016	Additions and Adjustments	Disposals and Adjustments	June 30, 2017
Not Being Depreciated:				
Land	\$ 1,475,159	\$ 676,631	\$ -	\$ 2,151,790
Land and Building Held for Sale	-	406,958	-	406,958
Construction in Progress	8,494,877	3,906,953	10,370,643	2,031,187
Being Depreciated:				
Land Improvements	43,028	-	-	43,028
Office, Garage, and Buildings	36,565,343	10,568,565	-	47,133,908
Revenue Vehicles	48,765,120	18,294,455	4,021,546	63,038,029
Service Vehicles	355,558	228,325	9,894	573,989
Passenger Shelters	2,434,640	-	60,724	2,373,916
Other Equipment	5,240,124	160,148	7,874	5,392,398
Total Cost	103,373,849	34,242,035	14,470,681	123,145,203
Less: Accumulated Depreciation	52,464,138	5,804,305	4,100,038	54,168,405
Property and Equipment, Net	<u>\$50,909,711</u>	<u>\$28,437,730</u>	<u>\$10,370,643</u>	<u>\$68,976,798</u>

Subsequent to June 30, 2017, the District sold the property located at 64 E. Chester Street in Champaign, Illinois, which was originally acquired in the year ended June 30, 2017. The carrying value at June 30, 2017 of the property held for sale was less than the sale price.

Capital asset activity for the year ended June 30, 2016 was as follows:

	June 30, 2015	Additions and Adjustments	Disposals and Adjustments	June 30, 2016
Not Being Depreciated:				
Land	\$ 1,475,159	\$ -	\$ -	\$ 1,475,159
Construction in Progress	2,726,401	6,633,449	864,973	8,494,877
Being Depreciated:				
Land Improvements	47,415	-	4,387	43,028
Office, Garage, and Buildings	35,889,987	675,356	-	36,565,343
Revenue Vehicles	48,830,089	100,000	164,969	48,765,120
Service Vehicles	361,428	-	5,870	355,558
Passenger Shelters	2,395,873	89,593	50,826	2,434,640
Other Equipment	5,277,055	12,391	49,322	5,240,124
Total Cost	97,003,407	7,510,789	1,140,347	103,373,849
Less: Accumulated Depreciation	46,908,627	5,789,834	234,323	52,464,138
Property and Equipment, Net	<u>\$50,094,780</u>	<u>\$ 1,720,955</u>	<u>\$ 906,024</u>	<u>\$50,909,711</u>

## **7. Accrued Compensated Absences Liability**

The total liability accrued by the District for unpaid compensated absences, included in accrued expenses on the statements of net position, was \$2,731,118 and \$2,594,614 at June 30, 2017 and 2016, as restated, respectively.

District employees earn various types of compensated absences. Operators and maintenance personnel receive vacation leave and earned time leave. Salaried employees receive vacation leave and sick leave. The District adopted a Retirement Health Savings Plan (RHSP). By its adoption, the District amended policies relating to hours of unused vacation, sick leave, and earned time.

Operators and Maintenance employees are eligible to be paid for up to one week of unused vacation each calendar year. Any unused vacation earned as of January 1 each year and not used or paid out as of December 31, will be deposited into the employee's personal RHSP account, and is recorded as a benefit expense to the District. Any salaried employee's unused vacation, earned as of January 1 each year, above a 12-week accumulation limit, not used by December 31, will be deposited in the employee's RHSP account. All employees are eligible for payout of their remaining unused vacation at separation from the District.

Any salaried employee's sick hours above 750 hours, earned as of June 30 of each year and not used by December 31 will be deposited into the employee's personal RHSP account and recorded as benefit expense to the District. Salaried employees who have five years or more of continuous service for the District are eligible to be paid for unused sick leave at separation from the District. The percentage paid at separation ranges from 10 percent after five years of service up to 50 percent after twenty years of service.

Any operator or maintenance earned time balances for a full-time employee cannot exceed 336 hours, and for a part-time employee, 168 hours. Earned time balances above these levels will be deposited in the employee's personal RHSP account and recorded as benefit expense to the District. Operators and maintenance employees are eligible for payout of all their remaining unused earned time at separation from the District.

## **8. Obligations under Incentive and Early Retirement Plans**

The District maintains an early retirement plan, whereby participating employees receive lump sum or periodic payments in exchange for their early retirement from full-time employment with the District. Eligibility requirements are that employees have at least ten years of service with the District; are eligible to receive pensions from IMRF; are at the top wage rate in their category at retirement; and are between the ages of sixty and sixty-five at retirement. For the years ended June 30, 2017 and 2016, the District has recorded a recovery of \$86,217 and an expense of \$177,167, respectively. The District had a liability of \$551,268 and \$780,251, respectively, related to this plan at June 30, 2017 and 2016. The liability amounts are not discounted as discounting the future payments at the District's operating borrowing rate results in an insignificantly different liability amount.

Projected future payments for the early retirement plan liability are as follows at June 30, 2017:

Fiscal Year	
2018	\$ 127,037
2019	189,946
2020	165,449
2021	68,836
Total	<u>\$ 551,268</u>

## 9. Long-Term Obligations Summary

The following is a summary of changes in long-term obligations of the District for the years ended June 30, 2017 and 2016:

	June 30, 2016	Issued	Retired	June 30, 2017	Due Within One Year
Incentive and Early Retirement Plans	\$ 780,251	\$ 128,923	\$ 357,906	\$ 551,268	\$ 127,037
Accrued Compensated Absences	2,594,614	136,504	-	2,731,118	2,731,118
Net Pension Liability	18,243,478	1,077,114	4,976,997	14,343,595	-
	<u>\$ 21,618,343</u>	<u>\$ 1,342,541</u>	<u>\$ 5,334,903</u>	<u>\$ 17,625,981</u>	<u>\$ 2,858,155</u>
	June 30, 2015	Issued	Retired	June 30, 2016	Due Within One Year
Incentive and Early Retirement Plans	\$ 789,867	\$ 158,107	\$ 167,723	\$ 780,251	\$ 207,570
Accrued Compensated Absences	2,595,767	-	1,153	2,594,614	2,594,614
Net Pension Liability	10,996,492	9,897,644	2,650,658	18,243,478	-
	<u>\$ 14,382,126</u>	<u>\$ 10,055,751</u>	<u>\$ 2,819,534</u>	<u>\$ 21,618,343</u>	<u>\$ 2,802,184</u>

## 10. Notes Payable

The District has two lines of credit with a bank. The first is a \$10,875,155 revolving line of credit that bears interest at a fixed rate of 2.848 percent and interest is paid monthly. It is secured by the eighteen buses purchased with the line of credit and is due April 24, 2018. The second line of credit is a \$6,000,000 revolving line of credit that bears interest at a fixed rate of 2.848 percent and interest is paid monthly. This line of credit is secured by substantially all the assets of the District and is due April 24, 2018. As of June 30, 2017, there were outstanding balances of \$10,875,155 and \$575,004, respectively, on these two lines of credit.

## 11. Pension Plan

### *Plan Description*

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. IMRF is an agent multiple-employer plan. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

### *Benefits Provided*

IMRF has three benefit plans. The vast majority of IMRF members, including the District, participate in the Regular Plan.

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3 percent of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3 percent of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

### *Employees Covered by Benefit Terms*

As of December 31, 2016, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	151
Inactive Plan Members Entitled to but not yet Receiving Benefits	129
Active Plan Members	328
Total	<u>608</u>

### *Contributions*

As set by statute, the District's Regular Plan Members are required to contribute 4.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2016 was 12.87 percent. For the calendar year ended 2016, the District contributed \$4,976,997 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### *Net Pension Liability*

The District's net pension liability was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

### *Actuarial Assumptions*

The following are the methods and assumptions used to determine total pension liability at December 31, 2016:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Five-year Smoothed Market Value of Assets.
- The Inflation Rate was assumed to be 2.75 percent.
- Salary Increases were expected to be 3.75 percent to 14.50 percent, including inflation.
- The Investment Rate of Return was assumed to be 7.50 percent.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.

- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- 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 weighting the expected future real rates of return to the target asset allocation percent and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	38%	6.85%
International Equity	17%	6.75%
Fixed Income	27%	3.00%
Real Estate	8%	5.75%
Alternative Investments	9%	2.65-7.35%
Cash Equivalents	1%	2.25%
	<u>100%</u>	

### *Single Discount Rate*

A single discount rate of 7.50 percent was used to measure the total pension liability. The projection of cash flow used to determine this single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The single discount rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).



For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50 percent, the municipal bond rate is 3.78 percent, and the resulting single discount rate is 7.50 percent.

*Changes in the Net Pension Liability*

For fiscal year ended June 30, 2017:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2015	<u>\$ 81,111,505</u>	<u>\$ 62,868,027</u>	<u>\$ 18,243,478</u>
Changes for the year:			
Service Cost	1,924,207	-	1,924,207
Interest on the Total Pension Liability	5,986,140	-	5,986,140
Changes on Benefit Terms	-	-	-
Differences between Expected and Actual			
Experience of the Total Pension Liability	(971,731)	-	(971,731)
Changes of Assumptions	(415,902)	-	(415,902)
Contributions - Employer	-	4,976,997	(4,976,997)
Contributions - Employees	-	771,895	(771,895)
Net Investment Income	-	4,295,706	(4,295,706)
Difference Between Projected and			
Actual Investment	-	-	-
Benefit Payments, Including Refunds of			
Employee Contributions	(3,660,882)	(3,660,882)	-
Other (Net Transfer)	-	377,999	(377,999)
Net Changes	<u>2,861,832</u>	<u>6,761,715</u>	<u>(3,899,883)</u>
Balances at December 31, 2016	<u><u>\$ 83,973,337</u></u>	<u><u>\$ 69,629,742</u></u>	<u><u>\$ 14,343,595</u></u>

For fiscal year ended June 30, 2016:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2014	<u>\$ 73,289,707</u>	<u>\$ 62,293,215</u>	<u>\$ 10,996,492</u>
Changes for the year:			
Service Cost	1,766,692	-	1,766,692
Interest on the Total Pension Liability	5,432,618	-	5,432,618
Changes on Benefit Terms	-	-	-
Differences between Expected and Actual			
Experience of the Total Pension Liability	3,506,838	-	3,506,838
Changes of Assumptions	204,603	-	204,603
Contributions - Employer	-	2,650,658	(2,650,658)
Contributions - Employees	-	789,705	(789,705)
Net Investment Income	-	4,681,834	(4,681,834)
Difference Between Projected and			
Actual Investment	-	(4,369,489)	4,369,489
Benefit Payments, Including Refunds of			
Employee Contributions	(3,088,953)	(3,088,953)	-
Other (Net Transfer)	-	(88,943)	88,943
Net Changes	<u>7,821,798</u>	<u>574,812</u>	<u>7,246,986</u>
Balances at December 31, 2015	<u><u>\$ 81,111,505</u></u>	<u><u>\$ 62,868,027</u></u>	<u><u>\$ 18,243,478</u></u>

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50 percent and 7.46 percent for 2016 and 2015, respectively, as well as what the plan's net pension liability (asset) would be if it were calculated using a Single Discount Rate that is 1 percent lower or 1 percent higher:

	December 31, 2016		
	1% Lower 6.50%	Current Discount 7.50%	1% Higher 8.50%
Net Pension Liability	<u>\$ 25,559,735</u>	<u>\$ 14,343,595</u>	<u>\$ 5,104,535</u>
	December 31, 2015		
	1% Lower 6.46%	Current Discount 7.46%	1% Higher 8.46%
Net Pension Liability	<u>\$ 29,378,901</u>	<u>\$ 18,243,478</u>	<u>\$ 9,083,745</u>

*Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

For the year ended June 30, 2017, the District recognized pension expense of \$3,707,999. At June 30, 2017, the District 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
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between Expected and Actual Experience	\$ 2,323,036	\$ 1,412,827
Changes of Assumptions	1,398,153	345,240
Net Difference between Projected and Actual Earnings on Pension Plan Investments	<u>3,356,767</u>	<u>-</u>
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	7,077,956	1,758,067
Pension Contributions made subsequent to the Measurement Date	<u>601,705</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 7,679,661</u>	<u>\$ 1,758,067</u>

The \$601,705 reported as deferred outflows of resources, relating to pensions resulting from the District's contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense for future periods as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2017	\$ 1,750,948
2018	1,750,947
2019	1,580,946
2020	445,881
2021	(208,833)
Total	<u>\$ 5,319,889</u>

### *Payables to the Pension Plan*

At June 30, 2017, the District had \$12,635 reported as accrued expenses payable to IMRF for legally required employer contributions or legally required employee contributions.

## **12. Unrestricted Net Position**

Unrestricted net position consist of the following at June 30, 2017 and 2016:

	2017	2016 Restated
Board Designated for Capital Reserves	\$17,597,623	\$15,089,669
Undesignated	9,278,731	1,454,351
Total Unrestricted Net Position	<u>\$26,876,354</u>	<u>\$16,544,020</u>

## **13. Lease Revenue**

The District is the lessor of office and retail space under operating leases expiring in various years through July 31, 2025. All of these leases are within non-transportation related sections of facilities that are used for both transportation and non-transportation purposes. The cost and carrying value of these facilities (including the transportation and non-transportation sections) was \$48,607,999 and \$30,913,387, respectively, at June 30, 2017.

Future minimum lease receipts under these operating leases are as follows at June 30, 2017:

Fiscal Year	
2018	\$ 633,865
2019	259,552
2020	118,864
2021	45,657
2022	41,016
Thereafter	126,465
Total	<u>\$ 1,225,419</u>

Minimum future rentals do not include percentage-of-sales contingent rentals contained in the retail space leases. Only the minimum required rental is included above for these retail space leases.

## **14. Risk Management**

The District is a member of the Illinois Public Transit Risk Management Association (IPTRMA), an insurance risk pool. Through IPTRMA, the District has pooled its risk for public liability/property damage and vehicle liability claims with other local transit districts in Illinois. The District's capital contribution to the IPTRMA loss reserve fund is considered to be a prepayment of future claims in excess of insured amounts and is amortized over the period for which the capital contribution relates. Losses and claims recognized for the years

ended June 30, 2017 and 2016 totaled \$424,371 and \$365,467, respectively, including the amortization of the District's capital contribution to IPTRMA. There have been no settlement amounts that have exceeded insurance and IPTRMA loss reserve fund coverage in the past three years.

The District is self-insured for worker's compensation and employer's liability claims. Losses and claims are accrued as incurred. At June 30, 2017 and 2016, the District had a claims liability balance of \$166,357 and \$197,483, respectively, for expected additional claims payable. Losses and claims recognized for the years ended June 30, 2017 and 2016 total \$317,015 and \$317,019, respectively. The District purchases insurance coverage for worker's compensation to cover claims in excess of \$500,000 with a statutory aggregate limit for work's compensation and a \$2,000,000 aggregate limit for employer's liability.

The following is a summary of changes in self-insurance claims liability for the years ended June 30, 2017 and 2016:

	June 30, 2016	Provision	Payment	June 30, 2017
Self-Insurance Claims Liability	<u>\$ 197,483</u>	<u>\$ 317,015</u>	<u>\$ 348,141</u>	<u>\$ 166,357</u>
	June 30, 2015	Provision	Payment	June 30, 2016
Self-Insurance Claims Liability	<u>\$ 442,243</u>	<u>\$ 72,259</u>	<u>\$ 317,019</u>	<u>\$ 197,483</u>

## 15. Lease Commitments

The District leases real property, furniture, equipment, and vehicles under various non-cancelable operating leases, expiring at various times between September 2017 and March 2031. Future minimum lease payments under these operating leases are as follows at June 30, 2017:

Fiscal Year	
2018	\$ 267,279
2019	178,465
2020	139,746
2021	127,227
2022	120,920
Thereafter	892,500
Total	<u>\$ 1,726,137</u>

Total rental expense for operating leases for the years ended June 30, 2017 and 2016 was \$396,568 and \$377,146, respectively.

## 16. Concentration of Revenue

Yearly passes revenue for the years ended June 30, 2017 and 2016 includes contracts with the University of Illinois for (a) faculty/staff bus service and (b) student bus services and campus circular program. The revenue recognized related to these contracts for the years ended June 30, 2017 and 2016 was \$5,979,998 and \$6,052,122, respectively, which was 10.4 percent and 13.5 percent, respectively, of the District's revenue. At June 30, 2017 and 2016, amounts due from the University of Illinois included in accounts receivable were \$193,269 and \$264,542, respectively.

The revenue recognized related to operating and capital grants from IDOT for the years ended June 30, 2017 and 2016 was \$30,784,442 and \$28,076,821, respectively, which was 53.5 percent and 62.6 percent, respectively, of the District's revenue. At June 30, 2017 and 2016, amounts due from the IDOT were \$2,628,119 and \$2,090,784, respectively.

The revenue recognized related to operating and capital grants from the U.S Department of Transportation for the year ended June 30, 2017 was \$9,582,253, which was 16.7 percent of the District's revenue. At June 30, 2017, the amount due from the U.S Department of Transportation was \$677,334.

## 17. Commitments

Through the date of the auditors' report, the District has entered into the following significant contractual commitments:

Purpose	Contract Amount	Incurred Through June 30, 2017	Remaining Commitment
MCORE Project	\$ 3,911,191	\$ 407,806	\$ 3,503,385
CDL Training Center	2,129,000	1,455,847	673,153
Four 40-Foot Diesel- Electric Buses	2,419,843	-	2,419,843
Total	<u>\$ 8,460,034</u>	<u>\$ 1,863,653</u>	<u>\$ 6,596,381</u>

## **18. Contingent Liabilities**

### *Litigation*

The District is involved in several worker-compensation claims with current and former employees. As of June 30, 2017 and 2016, the District has recorded a liability of \$166,357 and \$197,483, respectively, for anticipated additional claims expense as stated in Note 14. An estimate of any additional potential loss cannot be made. The District is involved with several other liabilities claims for which any final settlement is expected to be covered by insurance.

### *Federal and State Grants*

The District participates in a number of state and federally assisted programs. Under the terms of the programs, periodic audits may be required, and certain costs may be questioned as not being appropriate expenditures under the terms of these programs. Such audits could lead to reimbursements to grantor agencies. Based on prior experience, the District believes examinations would not result in any material disallowed costs for grant revenue recorded in these financial statements or from prior years.

## **19. Change in Depreciable Lives for Capital Assets**

As of July 1, 2016, the District revised the estimated useful lives of certain 40-foot revenue vehicles from 10 to 12 years. The revisions were accounted for prospectively as a change in accounting estimate. As a result, the change in net position of the District for the year ended June 30, 2017 increased by \$253,793.

## **20. Prior Period Adjustments**

The accompanying financial statements include the following prior period adjustments to correct errors in previous periods:

- The District's receivables – property tax at June 30, 2016 was understated by \$365,553. The result of this prior period adjustment is an increase of \$365,553 in receivables – property tax as of June 30, 2016 and an increase of \$365,553 in property tax revenue for the year ended June 30, 2016.
- The District's accrued expenses liability at June 30, 2016 was overstated by \$307,658 and its receivables – state operating grant assistance was overstated by \$199,978 related to pension liability applied to accrued compensated absences. The result of this prior period adjustment is a decrease of \$307,658 in accrued expenses liability as of June 30, 2016 and a similar decrease in operating expenses for the year ended June 30, 2016, and a decrease of \$199,978 in receivable – state operating grant assistance as of June 30, 2016 and a similar decrease in State of Illinois assistance grants revenue for the year ended June 30, 2016.

- The District's receivables – other at June 30, 2016 was understated by \$431,632 due to understatement of revenue on a state capital grant. The result of this prior period adjustment is an increase of \$431,632 in receivables – other as of June 30, 2016 and an increase of \$431,632 in capital grants revenue for the year ended June 30, 2016.
- The District's unrestricted – net position as of June 30, 2015 has been increased \$107,415 to correct an understatement of \$306,899 in the deferred amount related to pension liability deferred outflow of resources at June 30, 2015 and an overstatement of \$199,484 in the receivables – state operating grant assistance at June 30, 2015 resulting from onetime pension payments made subsequent to the pension's actuarial measurement date. The June 30, 2016 statement of net position has also been amended to increase the deferred amount related to pension liability deferred outflow of resources by \$291,073 and decrease the receivables – state operating grant assistance by \$189,197 due to the same issue. This prior period adjustment increased operating expenses by \$15,826 and increased the State of Illinois assistance grants revenue by \$10,287 for the year ended June 30, 2016.



## **REQUIRED SUPPLEMENTARY INFORMATION**

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Schedule of Changes in the Net Pension Liability and Related Ratios  
Illinois Municipal Retirement Fund  
Last Ten Calendar Years  
Required Supplementary Information  
(Unaudited)

	2016	2015	2014
Total Pension liability			
Service Cost	\$ 1,924,207	\$ 1,766,692	\$ 1,891,042
Interest on Total Pension Liability	5,986,140	5,432,618	5,035,213
Changes in Benefit Terms	-	-	-
Difference Between Expected and Actual Experience of the Total Pension Liability	(971,731)	3,506,838	(1,219,049)
Changes of Assumptions	(415,902)	204,603	2,539,109
Benefit Payments, Including Refunds of Employee Contributions	(3,660,882)	(3,088,953)	(2,473,784)
Net Change in Total Pension Liability	2,861,832	7,821,798	5,772,531
Total Pension Liability - Beginning	81,111,505	73,289,707	67,517,176
Total Pension Liability - Ending (A)	<u>\$ 83,973,337</u>	<u>\$ 81,111,505</u>	<u>\$ 73,289,707</u>
Plan Fiduciary Net Position			
Contributions - Employer	\$ 4,976,997	\$ 2,650,658	\$ 2,276,611
Contributions - Employees	771,895	789,705	731,426
Net Investment Income	4,295,706	4,681,834	3,576,698
Benefit Payments, Including Refunds of Employee Contributions	(3,660,882)	(7,458,442)	(2,473,784)
Other (Net Transfer)	377,999	(88,943)	(184,996)
Net Change in Plan Fiduciary Net Position	6,761,715	574,812	3,925,955
Plan Fiduciary Net Position, Beginning	62,868,027	62,293,215	58,367,260
Plan Fiduciary Net Position, Ending (B)	<u>\$ 69,629,742</u>	<u>\$ 62,868,027</u>	<u>\$ 62,293,215</u>
Net Pension Liability, Ending (A) - (B)	<u>\$ 14,343,595</u>	<u>\$ 18,243,478</u>	<u>\$ 10,996,492</u>
Plan Fiduciary Net Position as a Percentage of the			
Total Pension Liability	82.92%	77.51%	85.00%
Covered Payroll	\$ 17,153,222	\$ 17,549,000	\$ 16,253,911
Net Pension Liability as a Percentage of Covered Payroll	83.62%	103.96%	69.30%

NOTE: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Schedule of Employer Contributions  
Illinois Municipal Retirement Fund  
Last Ten Calendar Years

Required Supplementary Information  
(Unaudited)

<b>(1)</b>					<b>Actual</b>
<b>Year</b>	<b>Actuarially</b>	<b>Actual</b>	<b>Contribution</b>	<b>Covered</b>	<b>Contribution</b>
<b>Ending</b>	<b>Determined</b>	<b>Contribution</b>	<b>Deficiency</b>	<b>Payroll</b>	<b>as a Percentage</b>
<b><u>December 31,</u></b>	<b><u>Contribution</u></b>	<b><u>Contribution</u></b>	<b><u>(Excess)</u></b>		<b><u>of Covered</u></b>
2016	\$ 2,207,620	\$ 4,976,997	\$ (2,769,377)	\$ 17,153,222	29.01%
2015	2,302,597	2,650,658	(348,061)	17,549,000	15.10%
2014	1,996,889	2,276,611	(279,722)	16,253,911	14.01%

**Notes:**

- (1) GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Notes to Required Supplementary Information - Schedule of Employer Contributions - IMRF  
(Unaudited)  
June 30, 2017

**Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2016 Contribution Rate\***

Valuation Date:

Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2016 Contribution Rates:

Actuarial Cost Method:	Aggregate entry age normal
Amortization Method:	Level percentage of payroll, closed
Remaining Amortization Period:	27-year closed period until remaining period reaches 15 years (then 15-year rolling period).
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth:	3.50%
Price Inflation:	2.75%, approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases:	3.75% to 14.50%, including inflation
Investment Rate of Return:	7.50%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013.
Mortality:	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRFF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

\* Based on Valuation Assumptions used in the December 31, 2014, actuarial valuation.

## **SUPPLEMENTARY INFORMATION**

## CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

## Schedules of Operating Expenses

For the Years Ended June 30, 2017 and 2016

	2017	2016 As Restated
<b>Operations</b>		
Wages:		
Operators	\$ 8,564,687	\$ 8,438,627
Street Supervisors and Dispatchers	1,005,012	1,038,283
Other Supervisors	694,307	733,768
Clerical	271,133	245,416
Labor Credit	(39,514)	(42,320)
Total Wages	<u>10,495,625</u>	<u>10,413,774</u>
Fringe Benefits:		
Paid Absences	2,328,480	2,190,234
Health and Dental Insurance	2,702,901	2,424,450
Illinois Municipal Retirement Fund	2,784,596	2,677,100
Social Security Tax	930,314	920,852
Workers' Compensation Insurance and Claims	114,907	(61,668)
Uniform Allowances	26,214	33,135
Unemployment Insurance	32,445	37,003
Early Retirement Plan	(35,647)	93,467
Other Fringe Benefits	41,853	41,746
Total Fringe Benefits	<u>8,926,063</u>	<u>8,356,319</u>
Services:		
ADA	589,762	567,206
Taxi	160,796	137,446
Printing	49,563	60,312
Other Services	20,597	19,974
Total Services	<u>820,718</u>	<u>784,938</u>
Materials and Supplies Consumed:		
Fuel and Lubrications	1,395,933	1,319,592
Tires and Tubes	140,996	143,487
Small Equipment	41,571	23,922
Other Materials and Supplies Consumed	45,331	41,273
Total Materials and Supplies Consumed	<u>1,623,831</u>	<u>1,528,274</u>
Miscellaneous:		
Leased Equipment	144,173	126,254
Other	31,405	24,054
Total Miscellaneous	<u>175,578</u>	<u>150,308</u>
<b>Total Operations</b>	<u><u>\$ 22,041,815</u></u>	<u><u>\$ 21,233,613</u></u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Schedules of Operating Expenses  
For the Years Ended June 30, 2017 and 2016

	2017	2016 As Restated
<b>Maintenance</b>		
Wages:		
Mechanics	\$ 1,093,683	\$ 1,074,773
Cleaners	546,244	564,881
Supervisors and Clerical	509,199	467,268
Total Wages	<u>2,149,126</u>	<u>2,106,922</u>
Fringe Benefits:		
Health and Dental Insurance	586,429	556,642
Paid Absences	413,764	441,772
Illinois Municipal Retirement Fund	531,260	656,476
Social Security Tax	202,069	199,343
Workers' Compensation Insurance and Claims	120,774	345,296
Uniform and Tools Allowance	22,091	25,448
Unemployment Insurance	6,915	7,705
Early Retirement Plan	(108,188)	100,979
Other Fringe Benefits	15,989	11,545
Total Fringe Benefits	<u>1,791,103</u>	<u>2,345,206</u>
Services:		
Contract Maintenance	81,410	103,854
Other Services	27,294	2,617
Total Services	<u>108,704</u>	<u>106,471</u>
Materials and Supplies Consumed:		
Revenue Vehicles Repairs	1,453,234	1,333,532
Buildings and Grounds Repairs	122,299	114,831
Service Supplies	46,958	36,644
Fuel and Lubricants	94,642	90,475
Service Vehicles Repairs	18,252	19,379
Shop Tools	23,064	17,434
Passenger Shelter Repairs	77,609	79,802
Garage Equipment Repairs	32,796	26,900
Other Materials and Supplies Consumed	14,452	18,916
Total Materials and Supplies Consumed	<u>1,883,306</u>	<u>1,737,913</u>
Miscellaneous:		
Leased Equipment	26,397	18,946
Other	11,985	14,445
Total Miscellaneous	<u>38,382</u>	<u>33,391</u>
<b>Total Maintenance</b>	<u><u>\$ 5,970,621</u></u>	<u><u>\$ 6,329,903</u></u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Schedules of Operating Expenses  
For the Years Ended June 30, 2017 and 2016

	2017	2016 As Restated
<b>General Administration</b>		
Wages:		
Supervisors	\$ 1,036,258	\$ 951,572
Clerical	232,530	280,821
Total Wages	<u>1,268,788</u>	<u>1,232,393</u>
Fringe Benefits:		
Paid Absences	357	-
Health and Dental Insurance	257,832	197,595
Illinois Municipal Retirement Fund	211,354	243,820
Social Security Tax	80,630	83,468
Unemployment Insurance	2,344	2,681
Workers' Compensation Insurance and Claims	4,329	5,314
Early Retirement Plan	-	(17,279)
Other Fringe Benefits	24,811	21,870
Total Fringe Benefits	<u>581,657</u>	<u>537,469</u>
Services:		
Professional and Technical	533,799	987,228
Contract Maintenance	435,198	391,078
Printing	1,240	856
Other Services	19,348	(118,101)
Total Services	<u>989,585</u>	<u>1,261,061</u>
Materials and Supplies Consumed:		
Small Equipment	7,825	14,383
Office Supplies	7,836	2,805
Total Materials and Supplies Consumed	<u>15,661</u>	<u>17,188</u>
Casualty and Liability Costs:		
Uninsured Public Liability	451,669	430,928
Public Liability and Property Damage Insurance	383,885	385,068
Physical Damage Insurance	47,596	42,119
Insurance and Property Damage Recoveries	(47,780)	(18,324)
Other Insurance	27,298	25,751
Total Casualty and Liability Costs	<u>862,668</u>	<u>865,542</u>



CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Schedules of Operating Expenses  
For the Years Ended June 30, 2017 and 2016

	2017	2016 As Restated
<b>General Administration Continued</b>		
Miscellaneous:		
Utilities	310,888	273,229
Leased Equipment	165,481	173,008
Advertising	184,256	213,993
Dues and Subscriptions	74,298	65,755
Travel and Meetings	69,654	69,252
Other	160,313	(36,112)
Total Miscellaneous	964,890	759,125
 <b>Total General Administration</b>	 \$ 4,683,249	 \$ 4,672,778
 <b>Illinois Terminal</b>		
Wages:		
Supervisors	\$ 92,935	\$ 99,817
Cleaners	132,370	118,061
Security	126,390	127,115
Clerical	81,723	115,015
Total Wages	433,418	460,008
 Fringe Benefits:		
Paid Absences	30,006	23,679
Health and Dental Insurance	151,309	143,134
Illinois Municipal Retirement Fund	142,437	87,616
Social Security Tax	33,825	37,724
Uniform and Tool Allowances	2,386	3,226
Workers' Compensation Insurance and Claims	137,458	35,480
Early Retirement Plan	57,618	-
Other Fringe Benefits	2,173	4,463
Total Fringe Benefits	557,212	335,322
 Services:		
Contract Maintenance	38,705	43,500
Professional Services	753	1,235
Other Services	8,470	8,696
Total Services	47,928	53,431

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Schedules of Operating Expenses  
For the Years Ended June 30, 2017 and 2016

	2017	2016 As Restated
<b>Illinois Terminal Continued</b>		
Materials and Supplies Consumed:		
Buildings and Grounds Repairs	170,037	91,453
Services Supplies	20,064	24,534
Shop Tools	16,075	13,529
Other Materials and Supplies Consumed	3,385	2,855
Total Materials and Supplies Consumed	<u>209,561</u>	<u>132,371</u>
Miscellaneous:		
Utilities	116,209	112,179
Other	30,890	29,109
Total Miscellaneous	<u>147,099</u>	<u>141,288</u>
<b>Total Illinois Terminal</b>	<u><u>\$ 1,395,218</u></u>	<u><u>\$ 1,122,420</u></u>
<b>C-CARTS</b>		
Wages:		
Supervisors	\$ 33,473	\$ 34,398
Operators	280,124	275,696
Training	8,721	9,060
Clerical	7,550	4,322
Total Wages	<u>329,868</u>	<u>323,476</u>
Fringe Benefits:		
Health and Dental Insurance	33,881	18,695
Illinois Municipal Retirement Fund	38,352	36,835
Social Security Tax	25,507	24,031
Uniform and Tool Allowances	1,292	1,275
Other Fringe Benefits	664	447
Paid Absences	18,790	7,363
Workers' Compensation Insurance and Claims	1,364	3,570
Unemployment Allowance	2,633	2,864
Total Fringe Benefits	<u>122,483</u>	<u>95,080</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Schedules of Operating Expenses  
For the Years Ended June 30, 2017 and 2016

	2017	2016 As Restated
<b>C-CARTS Continued</b>		
Services:		
Professional Services	11,079	16,223
Contractual Maintenance	3,675	2,812
Printing	1,385	262
Other Services	-	14
Total Services	<u>16,139</u>	<u>19,311</u>
Materials and Supplies Consumed:		
Buildings and Grounds Repairs	-	124
Office Supplies	1,100	1,208
Fuel and Lubricants	72,378	72,247
Repairs and Maintenance	45,413	63,982
Tires and Tubes	6,662	7,121
Small Tools and Equipment	420	5,921
Total Materials and Supplies Consumed	<u>125,973</u>	<u>150,603</u>
Miscellaneous:		
Utilities	332	515
Leased Equipment	35,112	37,506
Bad Debt	-	60
Other	2,094	3,330
Total Miscellaneous	<u>37,538</u>	<u>41,411</u>
Casualty and Liability Costs:		
Uninsured Public Liability	-	4,158
Public Liability and Property Damage Insurance	-	204
Insurance and Property Damage Recoveries	(2,711)	-
Total Casualty and Liability Costs	<u>(2,711)</u>	<u>4,362</u>
<b>Total C-CARTS</b>	<u>\$ 629,290</u>	<u>\$ 634,243</u>
<b>Depreciation</b>		
Revenue Vehicles, Fareboxes, and Radios	\$3,600,042	\$3,442,936
Office and Garage Facilities	1,648,070	1,735,705
Office and Garage Equipment	115,853	172,713
Service Vehicles	41,253	25,388
Other Equipment	399,087	413,092
<b>Total Depreciation</b>	<u>\$5,804,305</u>	<u>\$5,789,834</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Schedule of Revenues and Expenses  
Under Downstate Operating Assistance Grant OP-17-01-IL  
For The Year Ended June 30, 2017

Operating Revenues:	
401 Passenger Fares for Transit Services	\$ 1,519,556
402 Special Transit Fares	6,215,468
403 School Bus Service	-
406 Auxiliary Revenue	366,903
407 Non-Transportation Revenue	906,450
411 State Grants and Reimbursements other than DOAP	-
413 Federal Grants and Reimbursements	-
	<hr/>
Total Operating Revenues	<u>\$ 9,008,377</u>
Operating Expenses:	
501 Labor	\$ 14,346,957
502 Fringe Benefits	11,856,035
503 Professional Services	1,216,377
504 Materials and Supplies Consumed	3,758,167
505 Utilities	427,097
506 Casualty and Liability	862,668
507 Taxes	47,762
508 Purchased Transportation	750,558
509 Miscellaneous Expense	463,826
511 Interest Expense	28,985
512 Leases, Rentals, and Purchase-Lease Payments	361,456
517 Debt Service on Equipment/Facilities	12,704,327
	<hr/>
Total Operating Expenses	<u>46,824,215</u>
Less: Ineligible Operating Expenses:	
Expenses Related to the Non-Transportation Areas of Illinois Terminal	(38,478)
Other Miscellaneous Expenses of 1101 East University	(58,400)
Professional Services Not Related to Transportation Services	(119,899)
APTA and IPTA Dues	(5,203)
	<hr/>
Total Ineligible Operating Expenses	<u>(221,980)</u>
Total Eligible Operating Expenses	<u>\$ 46,602,235</u>
Total Eligible Operating Expenses	\$ 46,602,235
Total Operating Revenues	<u>9,008,377</u>
Deficit	<u>\$ 37,593,858</u>
Sixty-Five Percent of Eligible Operating Expenses	<u>\$ 30,291,453</u>
Maximum Contract Amount	<u>\$ 36,361,377</u>
Eligible Downstate Operating Assistance (Deficit or Sixty-Five Percent of Eligible Expense or Maximum Contract Amount, Whichever is Less)	\$ 30,291,453
Less - Fiscal Year 2017 Downstate Operating Assistance Received Through June 30, 2017	26,746,492
Less - Fiscal Year 2017 Downstate Operating Assistance Received Subsequent to June 30, 2017	<u>966,668</u>
Fiscal Year 2017 Downstate Operating Assistance Receivable After 4th Payment	2,578,293
Less - Amount Received in Fiscal Year 2016 Related to Prior Period Adjustments Recorded in Fiscal Year 2017	<u>389,175</u>
Fiscal Year 2017 Downstate Operating Assistance (Over) Under Paid	<u>\$ 2,189,118</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Schedule of Prior Audit Findings –  
Downstate Operating Assistance Grant OP-17-01-IL  
For the Year Ended June 30, 2017

No findings noted in the prior year.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Schedule of Auditor Assurances Applicable to  
Downstate Operating Assistance Grant OP-17-01-IL  
For the Year Ended June 30, 2017

1. The financial statements of the Champaign-Urbana Mass Transit District (the District) are prepared in accordance with accounting principles generally accepted in the United States of America as adopted by the Governmental Accounting Standards Board.
2. The District complied with the Regulations for Operating Assistance to Downstate Areas.
3. The District's system of internal accounting controls and procedures was adequate relating to funds received and costs charged to the grant.
4. State funds were expended in accordance with the grant contract.
5. Financial reports and claims for advances were accurate and complete with no exceptions.

Champaign County  
Section 5311 Annual Financial Report  
Operating Period July 1, 2016 to June 30, 2017  
(Prepared by Champaign-Urbana Mass Transit District)  
Contract Number DPT # 4681

Revenue

Line Item	Description	Total
401	Passenger Fares/ Donations	\$51,615
402	Special Transit Fares	\$55,002
405	Charter Service	
406	Auxiliary Transportation	
407	Non-Transportation Revenue	
411	State Cash Grants	\$340,285
430	Contributed Services	
440	Subsidy From Other Sources	\$28,520
	Total Revenue	\$475,422
	Less: Non- 5311 Operating Revenues	(\$368,805)
	Section 5311 Operating Revenue	\$106,617

Expenses

Line Item	Eligible Expenses	Actual Administrative Expenses	Actual Operating Expenses	Total
501	Labor	\$41,022	\$288,845	\$329,868
502	Fringe Benefits	\$730	\$121,753	\$122,483
503	Services	\$11,079	\$5,060	\$16,139
504.01	Fuel and Oil		\$72,378	\$72,378
504.02	Tires and Tubes		\$6,662	\$6,662
504.99	Other Materials		\$46,933	\$46,933
505	Utilities	\$332		\$332
506	Casualty and Liability		(\$2,711)	(\$2,711)
507	Taxes			\$0
508	Purchased Transportation			\$0
509	Miscellaneous	\$219	\$1,875	\$2,094
511	Interest Expense			\$0
512	Lease and Rentals		\$35,112	\$35,112
	Other:			
	Total Expenses	\$53,384	\$575,906	\$629,290

Champaign County  
Section 5311 Annual Financial Report  
Operating Period July 1, 2016 to June 30, 2017  
(Prepared by Champaign-Urbana Mass Transit District)  
Contract Number DPT # 4681

	Administrative Expenses	Operating Expenses	Total	
1) Expenses: Per Single Audit	\$53,384	\$575,906	\$629,290	
2) Less: Ineligible Expenses per Single Audit		(\$3)	(\$3)	
3) Net Eligible Expenses ((1)-(2))	\$53,383	\$575,910	\$629,293	
4) Less: Section 5311 Operating Revenues (From Page 1)		\$106,617	\$106,617	
5) Section 5311 Operating Deficit ((3)-(4))		\$469,293		
6) Section 5311 Deficit ((3)-(4))			\$522,676	
7) Section 5311 Reimbursement %	<u>x</u> 80%	<u>x</u> 50%		
				Grant
				Total
A) Eligible Reimbursement Per Percentages	\$42,707	\$234,646	\$277,353	
B) Funding Limits per Contract				\$153,871
C) Maximum Section 5311 Reimbursement: (Lesser of Totals for (A) or (B))			\$153,871	\$153,871
D) Less: IDOT Payments- Section 5311 Reimbursement to Grantee				\$153,871
E) Amount (Over) Under Paid ((C)-(D))				\$0.00
F) Grantee Local Match Requirement (Operating Deficit-(C))			\$368,805	

GRANTEE MATCH SOURCES	AMOUNTS
Downstate Operating Grant	\$340,285
Local Contracts	\$28,520
In-Kind Services, Subsidies, Donations	\$0
TOTAL LOCAL MATCH (Must equal (F))	\$368,805
LOCAL TRANSIT FUNDS RETAINED (CARRY FORWARD ACCOUNT)	
BEGINNING CARRY FORWARD (C.F.A.) BALANCE	\$56,884
FY Local Transit (Local Contracts) Amounts Received	\$71,522
Less expended for Capital \$ 0      Operating \$83,542.03	\$83,542
ENDING CARRY FORWARD (C.F.A.) BALANCE	\$44,864

I certify that the revenues and costs claimed for reimbursement are adequately supported and the approved cost allocation plan (if applicable) has been followed as provided in the project budget.

Prepared By: Jolene Gensler

Title: Comptroller

Received By/PCOM: \_\_\_\_\_

Date: \_\_\_\_\_

CPA Approval: See Independent Auditors' Report

Date: See Independent Auditors' Report



Champaign County  
Schedules of Revenues and Expenses  
Under Downstate Operating Assistance Grant OP-17-26-IL  
(Prepared by Champaign-Urbana Mass Transit District)  
For the Year Ended June 30, 2017

## Operating Revenues:

401	Passenger Fares for Transit Services	\$ 51,615
402	Special Transit Fares	55,002
413	Federal Cash Grants & Reimbursement	153,871
413 .99	Sec. 5307 capital funds applied to state eligible op. expenses	-
.99	Job Access Reverse Commute & New Freedom	-
430	Contributed Services	-
440	Subsidy from Other Sectors of Operations	28,520
		<hr/>
	Total Operating Revenues	\$ 289,008
		<hr/>

## Operating Expenses

501	Labor	\$ 329,868
502	Fringe Benefits	122,483
503	Professional Services	16,139
504	Materials & Supplies Consumed	125,973
505	Utilities	332
506	Casualty & Liability	(2,711)
507	Taxes	-
508	Purchased Transportation	-
509	Miscellaneous Expense	2,094
511	Interest Expense	-
512	Leases, Rentals, and Purchase-Lease Payments	35,112
		<hr/>
	Total Operating Expenses	629,290

## Ineligible Operating Expenses:

Other: Rounding \$ (3)

Less Total Ineligible Operating Expenses (3)

Total Eligible Operating Expenses \$ 629,293

Champaign County  
Schedules of Revenues and Expenses  
Under Downstate Operating Assistance Grant OP-17-26-IL  
(Prepared by Champaign-Urbana Mass Transit District)  
For the Year Ended June 30, 2017

Total Eligible Operating Expenses	\$ 629,293
Total Operating Revenues	<u>289,008</u>
Deficit	<u><u>\$ 340,285</u></u>
 Sixty-Five Percent of Eligible Operating Expenses	 <u><u>\$ 409,040</u></u>
 Maximum Contract Amount	 <u><u>\$ 768,800</u></u>
 Eligible Downstate Operating Assistance (Deficit or Sixty-Five Percent of Eligible Expense or Maximum Contract Amount, Whichever is Less)	  \$ 340,285
Fiscal Year 2017 Downstate Operating Assistance Received Through June 30, 2017	236,283
Fiscal Year 2017 Downstate Operating Assistance Received Subsequent to June 30, 2017	<u>104,002</u>
 Fiscal Year 2017 Downstate Operating Assistance (Over) Under Paid	 <u><u>\$ -</u></u>

Prepared By: <u>Jolene Gensler</u>	Title: <u>Comptroller, CUMTD</u>
Reviewed by PCOM: _____	Date: _____
Reviewed by Grantee: _____ Authorized Representative	Date: _____
CPA Approval: <u>See Independent Auditor's Report</u>	Date: <u>See Independent Auditor's Report</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Schedule of Prior Audit Findings –  
Downstate Operating Assistance Grant OP-17-26-IL  
For the Year Ended June 30, 2017

No findings noted in the prior year.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Schedule of Auditor Assurances Applicable to  
Downstate Operating Assistance Grant OP-17-26-IL  
For the Year Ended June 30, 2017

1. The financial statements of the Champaign-Urbana Mass Transit District (the District) are prepared in accordance with accounting principles generally accepted in the United States of America as adopted by the Governmental Accounting Standards Board.
2. The District complied with the Regulations for Operating Assistance to Downstate Areas.
3. The District's system of internal accounting controls and procedures was adequate relating to funds received and costs charged to the grant.
4. State funds were expended in accordance with the grant contract.
5. Financial reports and claims for advances were accurate and complete with no exceptions.

**CHAMPAIGN-URBANA MASS TRANSIT DISTRICT**  
**Schedule of Expenditures of Federal Awards - Cash Basis**  
**For the Year Ended June 30, 2017**

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant Number	Federal Awards Expended	Total Provided to Sub-recipients
<b>U.S. Department of Transportation -</b>				
<b>Direct Awards:</b>				
Federal Transit Formula Grants	20.507	* IL-90-X719	\$ 65,234	\$ 65,234
Federal Transit Formula Grants	20.507	* IL-90-X723	2,414,830	-
Federal Transit Formula Grants	20.507	* IL-90-X737	7,301,730	-
Total Federal Transit Cluster			9,781,794	65,234
Enhanced Mobility of Seniors and Individuals with Disabilities Program (Noncash)	20.513	IL-34-0005	152,704	-
<b>Pass Through from the County of Champaign, Illinois</b>				
Formula Grants for Rural Areas	20.509	IL-2016-034	153,871	-
Total Federal Expenditures			<u>\$ 10,088,369</u>	<u>\$ 65,234</u>

\* - Denotes a major program.

**Notes to Schedule of Expenditures of Federal Awards:**

- The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the District's federal award programs presented on the cash basis of accounting, which differs from the basis of accounting described in Note 1 to the District's accompanying financial statements (See reconciliation to accrual basis of accounting below). The information is presented in accordance with the 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). Therefore, some amounts presented in this schedule may differ from amounts presented in the basic financial statements, which are presented in conformity with accounting principles generally accepted in the United States of America.

Reconciliation from Cash Basis to Accrual Basis:

Federal Awards Expended on Cash Basis as of June 30, 2017	\$ 10,088,369
Adjustments to Reconcile to Accrual Basis	
Federal Expenditures Incurred in Fiscal Year 2017	
Paid After June 30, 2017	44,701
Federal Expenditures Incurred Prior to Fiscal Year 2017	
Paid in Fiscal year 2017	(550,817)
Total Adjustments to Reconcile to Accrual Basis	(506,116)
Federal Awards Expended on Accrual Basis in Fiscal Year 2017	<u>\$ 9,582,253</u>

- The District did not use the 10 percent de minimis indirect cost rate for the year ended June 30, 2017.
- Property and equipment purchases that are presented as expenditures in the Schedule of Expenditures of Federal Awards may be capitalized by the District for presentation in the basic financial statements.

Program Title/Subrecipient	CFDA Number	Amount Provided
<b>Federal Transit Formula Grants</b>		
Champaign County Regional Planning Commission	20.507	<u>\$ 65,234</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2017

**1. Summary of Auditor's Results**

- (i) Type of auditor's report issued on the financial statements: Unmodified
- (ii) The audit did disclose a material weakness in internal control over financial reporting.
- (iii) The audit did not disclose instances of noncompliance material to the financial statements.
- (iv) The audit did not disclose material weaknesses or significant deficiencies in internal control over the major federal award programs.
- (v) Type of auditor's report issued on compliance for the major program: Unmodified
- (vi) The audit did not disclose a finding that is required to be reported in accordance with 2 CFR section 200.516a.
- (vii) Major program:
  - U.S. Department of Transportation – Federal Transit Administration:
    - Federal Transit Cluster
      - CFDA #20.507
- (viii) The dollar threshold used to distinguish Type A and Type B programs was \$750,000.
- (ix) Champaign-Urbana Mass Transit District does not qualify as a low risk auditee.

**2. Findings – Financial Statement Audit**

**Material Weakness**

**2017-001: Material Adjusting Journal Entries Identified as a Result of Procedures Applied by the District's External Auditors**

*Criteria*

Management is responsible for the preparation of the financial statements. Part of this responsibility is the identification, calculation, and recording of all significant adjusting journal entries required to present the financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

*Condition*

Our audit procedures identified material misstatements of financial statement amounts provided to us by management. Subsequent to identifying the misstatement, we proposed, and management approved, adjusting journal entries, which have corrected the identified misstatements in the financial statements.

*Population of Items Tested*

Our audit procedures identified four adjusting journal entries to correct errors in the financial statements that had not previously been identified by the District's internal controls.

- One adjusting journal entry was to correct the June 30, 2016 balance for property tax revenue receivable and revenue.
- The second adjusting journal entry was to correct the June 30, 2016 accrued expenses liability and state operating grant assistance receivable related to pension liability applied to accrued compensation absences, and related expenses and revenues, respectively.
- The third adjusting journal entry was to correct the June 30, 2016 state capital grant receivable and revenue.
- The fourth adjusting journal entry was to correct the June 30, 2016 deferred outflows of resources related to the pension liability and state operating grant assistance receivable, and related expense and revenue, respectively.

*Cause of Conditions*

No specific causes are noted.

*Effects of Conditions*

The District's financial statements as of and for the year ended June 30, 2017 and 2016 were misstated prior to the application of auditing procedures by the District's external auditors.

*Recommendations*

1. The District's management should record all adjusting journal entries necessary to report the account balances and transactions of the District prior to providing the trial balance summarization to the auditor for use in the annual financial statement audit.

2. If there are adjusting journal entries that management leaves knowingly for the auditor to calculate and record as part of the audit, this fact should be made clear to the auditor prior to the engagement. In addition, a member of management possessing the necessary accounting skills, knowledge, or experience must review the adjusting journal entries and the supporting documentation and provide specific approval of the calculation and the drafted adjusting journal entries.

*View of Responsible Official*

Management is aware of these items and believes they are unlikely to be an issue in the future.

**3. Findings and Questioned Costs – Major Federal Award Program Audit**

None noted.



CHAMPAIGN-URBANA MASS TRANSIT DISTRICT  
Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2017

**2016-001 – Claim Liability Accrual**

*Condition*

An estimated liability accrued related to pending litigation as of June 30, 2015, was revised to be paid by insurance rather than directly by the District. This change reduced the amount of eligible expenses from a granting agency and therefore reduced the grant amount. These changes resulted in net position being understated as of June 30, 2015. To correct this error a prior period adjustment was required to remove the claim liability, correct the amount due the granting agency, and correct the net position as of June, 2015.

*Recommendation*

Management should continue to monitor pending litigation for potential contingent liabilities, but consider if the District would be the payee in such instances.

*Status*

A finding related to material prior period adjustments is reported for the fiscal year ending June 30, 2017, however, those prior period adjustments did not involve pending litigation contingencies.

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*

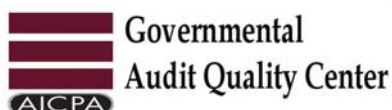
To the Board of Trustees  
Champaign-Urbana Mass Transit District  
Urbana, Illinois

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 Champaign-Urbana Mass Transit District (the District), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 19, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*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 a 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. 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.



CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2017-001, that we consider to be a material weakness.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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 determination of financial statement amounts. 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 no instances of noncompliance or other matters that are required to be reported under *Government Audit Standards*.

### **District's Response to the Finding**

The District's response to the finding identified in our audit is described in the accompanying schedule of findings and question costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Montgomery, Wood, Fries & Associates, LLC*

Champaign, Illinois  
November 19, 2017

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Trustees  
Champaign-Urbana Mass Transit District  
Urbana, Illinois

**Report on Compliance for Each Major Federal Program**

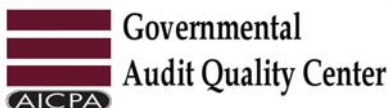
We have audited Champaign-Urbana Mass Transit District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2017. The District's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs (Schedule 10).

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the District's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2017.

### **Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 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 the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

*Martin, Wood, Freese & Associates, LLC*

Champaign, Illinois

November 19, 2017

November 19, 2017

Board of Trustees  
Champaign-Urbana Mass Transit District  
Urbana, Illinois

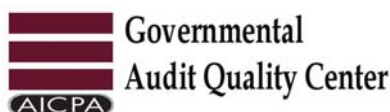
We have audited the financial statements of the Champaign-Urbana Mass Transit District (the District) for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to the Board of Trustees in our letter to the Board Chairman dated August 2, 2017. Professional standards also require that we communicate to you the following information related to our audit.

### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. No new significant accounting policies were adopted and the application of existing policies was not changed during Fiscal Year 2017. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- The estimated allowance for uncollectible property taxes, which is based on the District's recent collection history.
- The useful lives of capital assets, which are based on past experience with similar capital assets.



- The estimates related to the District's pension liability, which are based on an actuarial calculation performed by an actuary working directly for the Illinois Municipal Retirement Fund.
- The amount of expenses eligible for reimbursement under the District's state and federal operating and capital grants, which is based on all available grant management guidance from the Illinois Department of Transportation, the U.S. Department of Transportation, and the U.S. Office of Management and Budget.

We evaluated the key factors and assumptions used to develop the estimates in determining that the estimated amounts are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Note 11 related to the District's pension plan. This disclosure was provided to management by the actuary hired by the Illinois Municipal Retirement Fund.
- Note 20 related to the prior period adjustments. This disclosure describes the cause and impact of the prior period adjustments that were proposed as a result of the audit.

Overall, the financial statement disclosures are neutral, consistent, and clear.

### **Difficulties Encountered in Performing the Audit**

We encountered no difficulties in dealing with management in performing and completing our audit. However, the four prior period adjustments discussed in Note 20 to the financial statements resulted in additional audit work and caused a delay in issuing our report on the financial statements.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

- Management may choose not to correct certain misstatements due to qualitative and quantitative factors, such as materiality. If applicable, these uncorrected misstatements are summarized on the attached Audit Difference Evaluation Form. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
- The attached Adjusting, Reclassifying, and Eliminating Journal Entry Reports, as applicable, summarize adjustments that were made to the financial statements. These entries were either (1) provided by management, or (2) identified during the performance of audit procedures and proposed to, discussed with, and approved by management.



**Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

**Management Representations**

We have requested certain representations from management that are included in the Management Representation Letter dated November 19, 2017.

**Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

As required by generally accepted auditing standards, we asked management to review our basis for the prior period adjustments (discussed in Note 20 to the financial statements) with the District's auditor for the year ended June 30, 2016. Management completed that communication and the prior auditor concurred with the prior period adjustments.

**Other Audit Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters***Required Supplementary Information*

We applied certain limited procedures to the required supplementary information (RSI) (Management's Discussion and Analysis, the Schedule of Changes in the Net Pension Liability and Related Ratios – IMRF, and the Schedule of Employer Contributions – IMRF) that supplement the basic financial statements, but are not required parts of the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

*Other Information*

We were engaged to report on the supplementary Schedules 1 through 11, which accompany the financial statements but are not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America or the cash basis of accounting, as applicable, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

**Restriction on Use**

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

Very truly yours,

Martin, Hood, Friese & Associates, LLC

A handwritten signature in black ink, appearing to read "Mitchell R. Schluter", with a stylized, flowing script.

Mitchell R. Schluter, CPA

**Champaign-Urbana Mass Transit District**

Year End: June 30, 2017

Adjusting journal entries

Date: 7/1/2016 To 6/30/2017

**TB-02**

Preparer	In-Charge Rev	Manager Rev
NTW 10/17/2017	NTW 10/17/2017	GJD 10/19/2017
Partner Rev	TR Rev	
MRS 11/11/2017		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	6/30/2017	A/R CTRL - OPERATING REVENUE	1020100001				33,942.00		
1	6/30/2017	A/R CTRL - U OF I	1020100011				30,046.00		
1	6/30/2017	LEASE HOLD IMPROVEMENTS	1050200028				172.00		
1	6/30/2017	WIP - MISCELLANEOUS	1050200029				180,124.00		
1	6/30/2017	FIXED ASSETS - FEDERAL FUNDING	1110000001				3,225,145.00		
1	6/30/2017	FIXED ASSETS - STATE FUNDING	1110000002				801,363.00		
1	6/30/2017	FIXED ASSETS - LOCAL FUNDING	1110000003				360,502.00		
1	6/30/2017	FIXED ASSETS - OPERATING FUNDS	1110000004			467,096.00			
1	6/30/2017	ACCUM. DEPRECIATION - FEDERAL	1110300021			456,822.00			
1	6/30/2017	ACCUM. DEPRECIATION - STATE	1110300022			417,634.00			
1	6/30/2017	ACCUM. DEPRECIATION - LOCAL	1110300023				1,144,882.00		
1	6/30/2017	ACCUM. DEPRECIATION - OPERATING	1110300024				1,687,632.00		
1	6/30/2017	CAPITAL RESERVE	1410300001			3,920,836.00			
1	6/30/2017	CAPITAL RESERVE - CONTRA ACCT	1410300002				3,920,836.00		
1	6/30/2017	DEFERRED OUTFLOW - PENSIONS	1410400003			7,906,319.00			
1	6/30/2017	PREPAID INS. - PL&PD & WC	1510100001				3,415.00		
1	6/30/2017	A/P - TRADE	2010100001			9,315.00			
1	6/30/2017	ACCURED PAYROLL BENEFITS	2020400000			329,485.00			
1	6/30/2017	U OF I CAMPUS SERVICE	2050100005			18,732.00			
1	6/30/2017	OTHER MISC. CURRENT LIAB.	2050500001				24,328.00		
1	6/30/2017	DEFERRED INFLOW - PENSIONS	2310100005				1,758,067.00		
1	6/30/2017	PENSION LIABILITY	2310100006			3,071,520.00			
1	6/30/2017	NA INVESTED IN CAP ASSETS	3000000001			50,909,710.00			
1	6/30/2017	FUNDS DEPRECIATION - FEDERAL	3040190000			5,583,224.00			
1	6/30/2017	FUNDS DEPRECIATION - STATE	3040290000			765,786.00			
1	6/30/2017	FUNDS DEPRECIATION - LOCAL	3040390000			2,376,407.00			
1	6/30/2017	FUNDS DEPRECIATION - OPERAT.	3040490000			3,390,781.00			
1	6/30/2017	ACCUMULATED EARNINGS (LOSSES)	3050100000				63,025,906.00		
1	6/30/2017	FULL ADULT FARES	4010100000			45,256.00			
1	6/30/2017	CAPITAL GRANTS - STATE	4111000000				9,315.00		
1	6/30/2017	IMRF - OPS	5020201000				7,067,065.00		
1	6/30/2017	IMRF - MAINT	5020204000				1,484,522.00		
1	6/30/2017	IMRF - G&A	5020216000				747,797.00		
1	6/30/2017	IMRF - IT	5020216200				249,873.00		
1	6/30/2017	LIFE INSURANCE - OPS	5020501000				1,377.00		
1	6/30/2017	LIFE INSURANCE - MAINT	5020504000				336.00		
1	6/30/2017	LIFE INSURANCE - G&A	5020516000				92.00		
1	6/30/2017	LIFE INSURANCE - IT	5020516200				39.00		
1	6/30/2017	WORKERS COMP INSURANCE - OPS	5020801000			1,885.00			
1	6/30/2017	WORKERS COMP INSURANCE - MAINT	5020804000			386.00			
1	6/30/2017	WORKERS COMP INSURANCE - G&A	5020816000			131.00			
1	6/30/2017	WORKERS COMP INSURANCE - IT	5020816200			131.00			
1	6/30/2017	OTHER SERVICES - MAINT	5039904000			24,329.00			
1	6/30/2017	PL & PD INSURANCE PREMIUMS - G&A	5060316000			2,724.00			
1	6/30/2017	OTHER MISC EXPENSES - G&A	5099916000			172.00			
1	6/30/2017	PASSENGER SHELTERS DEPR	5130201000			282,703.00			
1	6/30/2017	REVENUE VEHICLE DEPRECIATION	5130401000			3,746,257.00			
1	6/30/2017	SERVICE VEHICLE DEPRECIATION	5130516000			41,253.00			
1	6/30/2017	GARAGE EQUIP. DEPRECIATION - MAINT	5130704000			6,949.00			
1	6/30/2017	REVENUE VEHICLE RADIO EQUIP. DEPR	5130901000			50,387.00			
1	6/30/2017	COMPUTER EQUIPMENT DEPRECIATION	5131016000			103,241.00			
1	6/30/2017	REVENUE COLLECTION EQUIPMENT DEPR	5131116000			57,191.00			
1	6/30/2017	G.A. FACILITIES DEPRECIATION	5131216000			1,648,070.00			
1	6/30/2017	MISCELLANEOUS EQUIPMENT DEPR	5131416000			116,384.00			
1	6/30/2017	OFFICE EQUIPMENT DEPR.	5131516000			5,663.00			
1	6/30/2017	OFFICE SUPPLIES - OPS	5040801000A				3.00		

Entry #1. Provided by Jolene  
Gensler, Comptroller, on 8/21/17 - MATERIAL

3	6/30/2017	A/R - TAX LEVY RY2015/CY2016	1020820016	C-00		365,553.00			
3	6/30/2017	A/R - TAX LEVY RY2015/CY2016	1020820016	C-00			365,553.00		
3	6/30/2017	ACCUMULATED EARNINGS (LOSSES)	3050100000	C-00			365,553.00		
3	6/30/2017	PROPERTY TAX REVENUE	4080100000	C-00		365,553.00			

To record Prior Period Adjustment  
for the Understatement of Property Tax AR and to remove revenue recorded in the  
current year related to the PY. Discussed with and approved by Jolene Gensler,  
Comptroller, on 8/21/17 - MATERIAL

4	6/30/2017	A/R - GRANTS	1020600001	R-06		13,160.00			
4	6/30/2017	CAPITAL GRANTS - FEDERAL	4130500000	R-06			13,160.00		

To record RAMPs Federal Capital  
Grant Revenue related to invoice accrued to Revenue Contra Account, but not the Revenue  
Account. Discussed with and approved by Jolene Gensler, Comptroller, on 9/15/17 -  
IMMATERIAL

**Champaign-Urbana Mass Transit District**

Year End: June 30, 2017

Adjusting journal entries

Date: 7/1/2016 To 6/30/2017

**TB-02-1**

Preparer	In-Charge Rev	Manager Rev
NTW 10/17/2017	NTW 10/17/2017	GJD 10/19/2017
Partner Rev	TR Rev	
MRS 11/11/2017		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
5	6/30/2017	UNEARNED REVENUE - STATE OP ASSIST	2410000001				9,025,039.00		
5	6/30/2017	FUNDS DEPRECIATION - FEDERAL	3040190000				5,583,224.00		
5	6/30/2017	FUNDS DEPRECIATION - STATE	3040290000				765,786.00		
5	6/30/2017	FUNDS DEPRECIATION - LOCAL	3040390000				2,376,407.00		
5	6/30/2017	FUNDS DEPRECIATION - OPERAT.	3040490000				3,390,781.00		
5	6/30/2017	ACCUMULATED EARNINGS (LOSSES)	3050100000			17,713,929.00			
5	6/30/2017	ACCUMULATED EARNINGS (LOSSES)	3050100000				5,597,730.00		
5	6/30/2017	OPERATING ASSISTANCE - STATE	4110100000			9,025,038.00			
Entry #2 Provided by Jolene Gensler, Comptroller, on 8/22/17, as part of year end entries - MATERIAL									
6	6/30/2017	ACCUM. DEPRECIATION - FEDERAL	1110300021			136,027.00			
6	6/30/2017	ACCUM. DEPRECIATION - STATE	1110300022			4,823.00			
6	6/30/2017	ACCUM. DEPRECIATION - OPERATING	1110300024			112,942.00			
6	6/30/2017	CAPITAL RESERVE	1410300001				253,793.00		
6	6/30/2017	CAPITAL RESERVE - CONTRA ACCT	1410300002			253,793.00			
6	6/30/2017	NA INVESTED IN CAP ASSETS	3000000001				68,920,588.00		
6	6/30/2017	ACCUMULATED EARNINGS (LOSSES)	3050100000			68,666,796.00			
6	6/30/2017	ACCUMULATED EARNINGS (LOSSES)	3050100000			253,793.00			
6	6/30/2017	REVENUE VEHICLE DEPRECIATION	5130401000				253,793.00		
Entry #3 Provided by Jolene Gensler, Comptroller, on 8/22/17, as part of year end entries and to account for change in estimate for depreciable lives - MATERIAL									
7	6/30/2017	A/R CTRL - U OF I	1020100011			103,937.00			
7	6/30/2017	A/R - StAte operAting Ast - FY17	1020700000			389,175.00			
7	6/30/2017	A/R - TAX LEVY	1020820000			130,000.00			
7	6/30/2017	PENSION LIABILITY	2310100006				2,085,119.00		
7	6/30/2017	UNEARNED REVENUE - STATE OP ASSIST	2410000001			9,613,140.00			
7	6/30/2017	ACCUMULATED EARNINGS (LOSSES)	3050100000			209,557.00			
7	6/30/2017	U OF I CAMPUS SERVICE	4020300000				103,937.00		
7	6/30/2017	PROPERTY TAX - UNCOLLECTIBLE RSRV	4080100001				130,000.00		
7	6/30/2017	OPERATING ASSISTANCE - STATE	4110100000				9,613,140.00		
7	6/30/2017	IMRF - OPS	5020201000			1,553,153.00			
7	6/30/2017	IMRF - OPS	5020201000				214,090.00		
7	6/30/2017	IMRF - MAINT	5020204000			345,475.00			
7	6/30/2017	IMRF - MAINT	5020204000				188,196.00		
7	6/30/2017	IMRF - G&A	5020216000			134,389.00			
7	6/30/2017	IMRF - G&A	5020216000				151,710.00		
7	6/30/2017	IMRF - IT	5020216200			52,101.00			
7	6/30/2017	IMRF - IT	5020216200				44,735.00		
Entry #4 Provided by Jolene Gensler, Comptroller, on 9/12/17(excluding Prior Period Adjustments) - MATERIAL									
8	6/30/2017	WIP - MISCELLANEOUS	1050200029	S-03B		16,675.00			
8	6/30/2017	PROFESSIONAL SERVICES - G&A	5030316000	S-03B			16,675.00		
TO CAPITALIZE WEBSITE DESIGN COSTS. DISCUSSED WITH AND APPROVED BY JOLENE GENSLER, CONTROLLER, 10/2/17 - IMMATERIAL									
9	6/30/2017	WIP - MISCELLANEOUS	1050200029			39,534.00			
9	6/30/2017	PROFESSIONAL SERVICES - G&A	5030316000				39,534.00		
TO CAPITALIZE PROFESSIONAL FEES RELATED TO THE CHESTER STREET AND WATER STREET PROPERTIES ACQUISITION. DISCUSSED WITH AND APPROVED BY JOLENE GENSLER, CONTROLLER, 9/25/17- IMMATERIAL									
10	6/30/2017	A/R - StAte operAting Ast - FY17	1020700000				199,978.00		
10	6/30/2017	ACCUMULATED EARNINGS (LOSSES)	3050100000				107,680.00		
10	6/30/2017	IMRF - OPS	5020201000			168,407.00			
10	6/30/2017	IMRF - MAINT	5020204000			40,082.00			
10	6/30/2017	IMRF - G&A	5020216000			96,708.00			
10	6/30/2017	IMRF - IT	5020216200			2,461.00			
TO RECORD A PRIOR PERIOD ADJUSTMENT TO REMOVE PENSION EXPENSE ACCRUED AT 6/30/16 RELATED TO THE COMPENSATED ABSENCES LIABILITY AT 6/30/16. DISCUSSED WITH AND APPROVED BY JOLENE GENSLER, CONTROLLER - MATERIAL									
11	6/30/2017	A/R - GRANTS	1020600001	R-03		431,632.00			
11	6/30/2017	A/R - GRANTS	1020600001	R-03			431,632.00		

**Champaign-Urbana Mass Transit District**

Year End: June 30, 2017

Adjusting journal entries

Date: 7/1/2016 To 6/30/2017

TB-02-2

Preparer	In-Charge Rev	Manager Rev
NTW 10/17/2017	NTW 10/17/2017	GJD 10/19/2017
Partner Rev	TR Rev	
MRS 11/11/2017		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
11	6/30/2017	ACCUMULATED EARNINGS (LOSSES)	3050100000	R-03			431,632.00		
11	6/30/2017	CAPITAL GRANTS - STATE	4111000000	R-03		431,632.00			
To record Prior Period Adjustment for the Understatement of State Capital Grant Revenue and related receivable at 6/30/16 and to remove revenue recorded in the current year related to the PY. Discussed with and approved by Jolene Gensler, Comptroller, on 10/9/17 - MATERIAL									
12	6/30/2017	A/R - StAte operAting Ast - FY17	1020700000				189,197.00		
12	6/30/2017	ACCUMULATED EARNINGS (LOSSES)	3050100000				101,876.00		
12	6/30/2017	IMRF - OPS	5020201000			45,683.00			
12	6/30/2017	IMRF - MAINT	5020204000			148,114.00			
12	6/30/2017	IMRF - G&A	5020216000			42,274.00			
12	6/30/2017	IMRF - IT	5020216200			55,002.00			
TO RECORD A PRIOR PERIOD ADJUSTMENT TO REMOVE FROM FY16 PENSION EXPENSE ACCELERATED PAYMENTS MADE SUBSEQUENT TO 1/1/2016. DISCUSSED WITH AND APPROVED BY JOLENE GENSLER, COMPTROLLER - MATERIAL									
13	6/30/2017	DEFERRED OUTFLOW - PENSIONS	1410400003				226,658.00		
13	6/30/2017	UNEARNED REVENUE - STATE OP ASSIST	2410000001				2,399,728.00		
13	6/30/2017	ACCUMULATED EARNINGS (LOSSES)	3050100000				598,731.00		
13	6/30/2017	OPERATING ASSISTANCE - STATE	4110100000			2,399,728.00			
13	6/30/2017	IMRF - OPS	5020201000			556,602.00			
13	6/30/2017	IMRF - MAINT	5020204000			120,330.00			
13	6/30/2017	IMRF - G&A	5020216000			131,965.00			
13	6/30/2017	IMRF - IT	5020216200			16,492.00			
Entry #5 Provided by Jolene Gensler, Comptroller, on 10/9/17. (excluding prior period adjustments and RAMPS Grant A/R/Revenue adjustment) - MATERIAL									
15	6/30/2017	A/R - StAte operAting Ast - FY17	1020700000	R-01		2,090,648.00			
15	6/30/2017	A/R - StAte operAting Ast - FY17	1020700000	R-01		389,175.00			
15	6/30/2017	OPERATING ASSISTANCE - STATE	4110100000	R-01			2,090,648.00		
15	6/30/2017	OPERATING ASSISTANCE - STATE	4110100000	R-01			389,175.00		
To adjust State Operating Assistance Grant Revenue and Receivable to actual based on information provided by CUMTD. Discussed with and approved by Jolene Gensler, Comptroller, on 10/17/17 - MATERIAL									
16	6/30/2017	A/R - StAte operAting Ast - FY17	1020700000	O-01			389,175.00		
16	6/30/2017	ACCUMULATED EARNINGS (LOSSES)	3050100000	O-01		389,170.00			
16	6/30/2017	OTHER MISC EXPENSES - G&A	5099916000	O-01		5.00			
To adjust Illinois State Operating Assistance Receivable and Equity to Actual after consideration of adjustments from CUMTD and recorded prior period adjustments. Discussed with and approved by Jolene Gensler, Comptroller, on 10/18/17 - MATERIAL									
18	6/30/2017	A/R - GRANTS	1020600001	C-01			151,531.00		
18	6/30/2017	A/R - StAte operAting Ast - FY17	1020700000	C-01		98,469.00			
18	6/30/2017	OPERATING ASSISTANCE - STATE	4110100000	C-01			98,469.00		
18	6/30/2017	STATE REIMBURSEMENTS	4119900000	C-01		151,531.00			
To reclass revenue and receivable related to retainage on Debt Service projects and reduce Revenue and Receivable to 65% of total retainage. Discussed with and approved by Jolene Gensler, Comptroller - IMMATERIAL									
						203,061,432.00	203,061,432.00		
Net Income (Loss)			16,949,262.00						

**Champaign-Urbana Mass Transit District**

Year End: June 30, 2017

Reclassifying journal entries

Date: 7/1/2016 To 6/30/2017

**TB-03**

<b>Preparer</b> NTW 10/17/2017	<b>In-Charge Rev</b> NTW 10/17/2017	<b>Manager Rev</b> GJD 10/19/2017
<b>Partner Rev</b> MRS 11/11/2017	<b>TR Rev</b>	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
14	6/30/2017	CAPITAL GRANTS - STATE	4111000000	R-06			1,008,678.00		
14	6/30/2017	CAPITAL GRANTS - FEDERAL	4130500000	R-06		1,008,678.00			
		To reclass debit balance of Capital Grants - State to Capital Grants - Federal to net Capital Grants - State to zero balance for the CY. Discussed with and approved by Jolene Gensler, Comptroller, on 10/16/17.							
19	6/30/2017	IMRF - G&A	5020216000	RAWP-12		145,000.00			
19	6/30/2017	IMRF - IT	5020216200	RAWP-12			145,000.00		
		To reclass IMRF expenses from IT department to GA department. Discussed with and approved by Jolene Gensler, Comptroller, on 11/27/17. Immaterial							
						1,153,678.00	1,153,678.00		
Net Income (Loss)			16,949,262.00						

## ALG-CX-12.2: Audit Difference Evaluation Form

Governmental Unit: Champaign-Urbana Mass Transit District

Financial Statement Date: 6/30/2017

Opinion Unit:

A Listing of Known Audit Differences Over: \$ 42,000

Description (Nature) of Audit Difference (AD)	Factual (F), Judgmental (J), or Projected (P)	Cause	Work-paper Ref.	Financial Statement Effect—Amount of Over- (Under-) statement of:						
				Total Assets and Deferred Outflows	Total Liabilities and Deferred Inflows	Working Capital	Net Position	Revenues	Expenses	Change in Net Position
Debit balances in the Accounts Payable subledger at 6/30/17	F	Approximately \$89,000 consists of short-term prepayments used against July 2017 vendor billings and approximately \$4,000 consists of vendor credit memos left in Accounts Payable for tracking convenience	L-01A	(93,418)	(93,418)	-	-	-	-	-
Unrecorded accounts payable item at 6/30/17 related to 803 University expansion project (net of \$23,000 credit)	F	Management Decision	R-08	(54,000)	(27,000)	-	(27,000)	(27,000)		(27,000)
Change in Net Pension Liability and Deferred Outflows Using Audited Schedule of Changes in Fiduciary Net Position for IMRF rather than Actuarial Report's Estimate	F	Using Actuary Report Instead of Subsequently Audited Schedule of Changes in Fiduciary Net Position	M-15	409,497	35,102	-	374,395		(374,395)	374,395
Operating Grant Impact of the Above Item	F	Management Decision		(243,357)		(243,357)	(243,357)	(243,357)		(243,357)
Increase in estimated workers compensation liability at 6/30/17 based on the CCMSI Loss Run Summary Report as of 11/9/17	J	Management Decision	RAWP-16		(211,279)	211,279	211,279		(211,279)	211,279
Operating Grant Impact of the Above Item	J	Management Decision		(137,331)		(137,331)	(137,331)	(137,331)		(137,331)
Total				(118,609)	(296,595)	(169,409)	177,986	(407,688)	(585,674)	177,986
Less audit adjustments subsequently booked										
Net unadjusted AD—current year (iron curtain method)				(118,609)	(296,595)	(169,409)	177,986	(407,688)	(585,674)	177,986
Effect of unadjusted AD—prior years										
Combined current year and prior year AD (rollover method)				(118,609)	(296,595)	(169,409)	177,986	(407,688)	(585,674)	177,986
Financial statement caption totals				119,610,420	35,207,427	6,674,804	84,402,993	57,502,745	40,553,483	16,949,262
Current year AD as % of F/S captions (iron curtain method)				-0.10%	-0.84%	-2.54%	0.21%	-0.71%	-1.44%	1.05%
Current and prior year AD as % of F/S captions (rollover method)				-0.10%	-0.84%	-2.54%	0.21%	-0.71%	-1.44%	1.05%

## MTD MANAGING DIRECTOR OPERATING NOTES

*January, 2017*

### RIDERSHIP

#### Monthly Ridership

- FY2017
- FY2018
- 5 Year Average



1,137,573



1,087,343



1,167,582



**November**

#### Year-to-Date Ridership

- FY2017
- FY2018
- 5 Year Average



5,233,777



4,646,227



5,292,947



**Year-to-Date**

November ridership is down 4.4% from last November. There was the same number of days, except Champaign had one more school day than last year which could explain the 3.6% increase in school rides.

There was however, more precipitation at 4.64" vs. 2.85" last year. This likely had an impact on ridership.

MCORE was still affecting ridership in November, however, we went back to regular route December 4. Hopefully those numbers rebound next month. This month the Green, Greenhopper, Teal, and Goldhopper once again has significantly fewer passengers per revenue hour than last year.

Beginning Thursday, December 21 the Green reroute was lifted and we went back to regular route system-wide until March barring any small, temporary reroutes. A noteworthy item left over from the construction is that although we are technically regular route between Goodwin and Lincoln on Green Street, traffic is two-way on the North half of the street while the newly constructed half on the South is still closed. This will continue to affect access to the routes in that corridor.

Looking forward to March - White and Fourth will be closed and reroutes will be initiated on White Street.



## OPERATING REVENUE

### Monthly Operating Revenue

■ FY2017 ■ FY2018

\$787,082

\$844,802

November



7.30%

### Year-to-Date Operating Revenue

■ FY2017 ■ FY2018

\$3,635,572

\$3,808,053

Year-to-Date



4.70%

November, 2017 operating revenue was \$844,802 or 7.3% above November, 2016 (\$787,082). Year-to-date operating revenue was \$3,808,053 or 4.7% above FY2017 (\$3,635,572).

## OPERATING EXPENSES

### Monthly Operating Expenses

■ FY2017 ■ FY2018

\$2,726,674

\$2,662,961

November



-2.30%

### Year-to-Date Operating Expenses

■ FY2017 ■ FY2018

\$13,535,280

\$13,838,055

Year-to-Date



2.20%

November operating expenses were \$2,662,961 or 2.3% below November, 2016 (\$2,726,674). Year-to-date operating expenses were \$13,838,055 or 2.2% above FY2017 (\$13,535,280).

## YEAR-TO-DATE REVENUE & EXPENSES

### FY 2017 Operating Revenue Budget vs Actual

■ Budget ■ Actual

\$3,604,775

\$3,808,053



\$203,278

### FY 2017 Operating Expenses Budget vs Actual

■ Budget ■ Actual

\$16,203,931

\$13,838,055



(\$2,365,876)

Year-to-date operating revenues are \$203,278 above budget while operating expenses are \$2,365,876 under budget.

## RIDERSHIP

### Monthly Ridership

☐ FY2017  
☒ FY2018  
☒ 5 Year Average

↑ 6.99%  
 ↓ -5.14%

857,837

917,782

967,464

**December**

### Year-to-Date Ridership

☐ FY2017  
☒ FY2018  
☒ 5 Year Average

↓ -8.66%  
 ↓ -11.12%

6,091,614

5,564,009

6,260,411

**Year-to-Date**

December ridership is up 7.0% from last December. There are two main reasons for this increase. One is that the UI started later this August, and the monthly ridership was greatly impacted at the time. Now we begin to make some of that back up as there were four additional days of UI service this month, compared to the previous year.

The second is that with the conclusion of MCORE construction for the season, ridership on campus routes has improved. Beginning Thursday, December 21st, the Green reroute was lifted (all other routes went back to regular route 12/4) and MTD went back to regular route system-wide until March (barring any small, temporary reroutes). The Route Performance Report confirms the impact of MCORE on the ridership of certain routes. Almost all of the campus routes ridership per hour has improved compared to last December. For instance, the average ridership per revenue hour on campus routes this December was 95.0, while last December it was 83.4.

A noteworthy item left over from the construction is that although we are technically regular route between Goodwin and Lincoln on Green Street, traffic is two-way on the North half of the street while the newly constructed half on the South is still closed. This will continue to affect access to the routes in that corridor.

## OPERATING REVENUE

### Monthly Operating Revenue

☐ FY2017  
☒ FY2018

↓ -0.90%

\$725,321

\$718,583

**December**

### Year-to-Date Operating Revenue

☐ FY2017  
☒ FY2018

↑ 3.80%

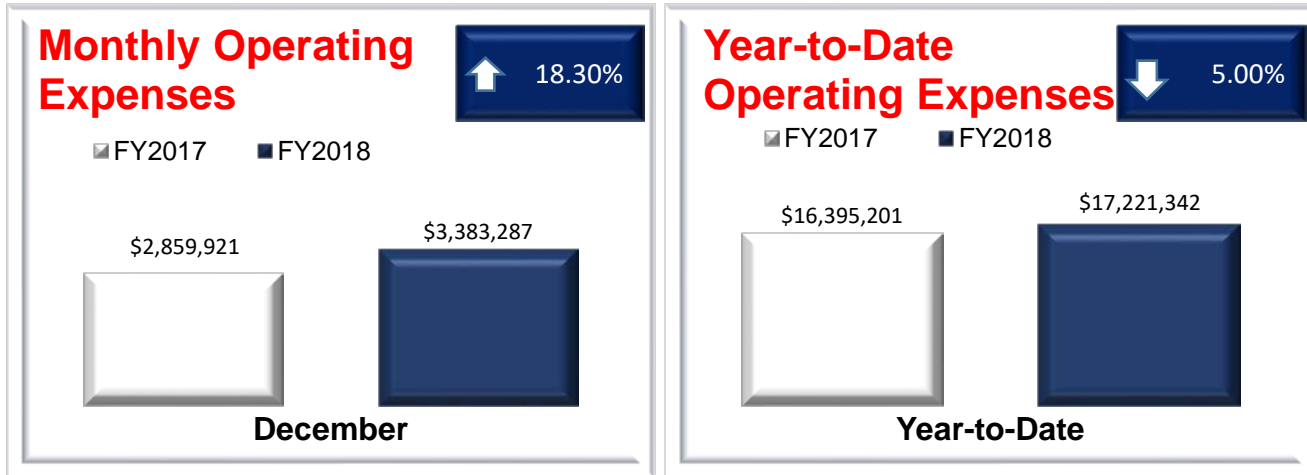
\$4,360,893

\$4,526,636

**Year-to-Date**

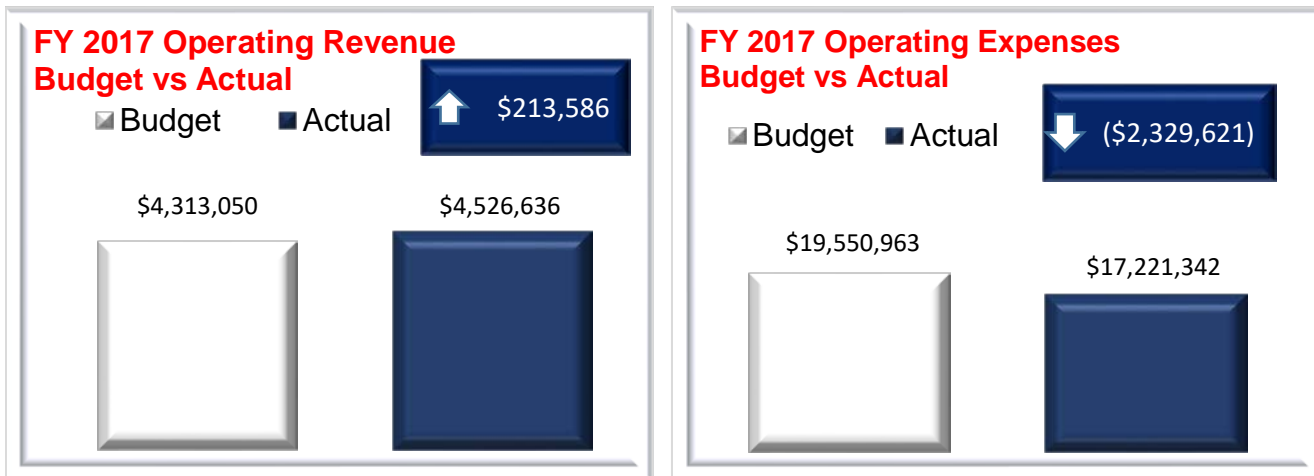
December 2017 operating revenue was \$718,583 or 0.9% below December 2016 (\$725,321). Year-to-date operating revenue was \$4,526,636 or 3.8% above FY2017 (\$4,360,893).

## OPERATING EXPENSES



December operating expenses were \$3,383,287 or 18.3% above December 2016 (\$2,859,921). Year-to-date operating expenses were \$17,221,342 or 5.0% above FY2017 (\$16,395,201). The increase in expenses can mostly be attributed to: 1) items that can't be controlled (i.e., Worker's Comp, Earned Time payouts, Early Retirement payouts, and fuel costs & 2) "lumpy expenditures" (i.e., MCOE Engineering expenses). Most of that will smooth out as the year progresses.

## YEAR-TO-DATE REVENUE & EXPENSES



Year-to-date operating revenues through December are \$213,586 above budget while operating expenses are \$2,329,621 under budget.

## MANAGING DIRECTOR'S NOTES

The ESMS Team is preparing a Management Review presentation for the February Board meeting. The Team has also been working on updating the District's Idling Policy. A draft of the updated Idling Policy is being presented to Employee Committees for review this month. The updated Policy will be distributed internally in early March. All employees are trained on the Idling Policy at New Employee Orientation and retrained during Summer Refresher Training.

\* The District is continuing to ramp up its focus on safety and is developing a new targeted module to enhance the culture of the District to be always centered on safety first. That module will be rolled out with this Summer's Refresher Training as well.

\*While we await word on the two grant applications we have submitted for the Illinois Terminal Expansion, several other activities related to due diligence analysis and partnerships relative to the ITE project are still in process. Some public announcements regarding a few of these may be able to be made in the near future.

\*We have signed a contract with the Farnsworth Group to do the previsualization study on the Urbana Downtown Development. That work has begun as they analyze the data we have given them and we start to schedule meetings with partners.

\* We will begin service to Carle at the Fields at Curtis Road and I57 on February 26, 2018. The 14 Navy will serve the complex via Fields South Drive. At the same time, we will be instituting a minor route change to the 9A/9B Brown to enter the E14 parking lot to serve a hole that is created by lengthening and changing the Navy route.

\* MTD received a suggestion from a customer to provide a "warming bus" at the Round Barn transfer point when the temperatures dropped to bitter cold levels. Staff took that suggestion and now stations a bus at Round Barn when the temperature or wind chill drops below 15 degrees. This has been well-received by the community and has also been copied by other communities. While efforts continue to negotiate the placement of a shelter at Round Barn, the warming bus will serve as a winter stopgap for MTD customers waiting for the bus.

## MAJOR EFFORTS

### Development Efforts

Illinois Terminal Expansion – The Bus & Bus Facilities (5339) grant award notifications are overdue. At this time, there have been no explanations as to why the Administration is delaying its decision. The TIGER grant awards should occur by the end of June.

Downtown Urbana Transit Facility – Farnsworth Group is under contract and we will be meeting soon to start the pre-visual conceptual work for the project.

### Route Analysis

There has been a delay in beginning the project because IDOT has requested changes to the scope for the project due to new state GATA requirements. This includes new deliverables and performance metrics. We are working with IDOT to draft a revised scope.

## ONGOING PROJECTS

Staff continues to work on a number of projects including:

- MCORE – Construction has concluded for the season. Some minor additional work may be done throughout the Winter.
- U of I contract - there is agreement on terms and MTD is waiting for U of I to provide a draft contract for review.

**Champaign-Urbana Mass Transit District**  
Fiscal-Year-to-Date Ridership Comparison

	<b>Nov-17</b>	<b>Nov-16</b>	<b>% Change</b>	<b>Fiscal YTD</b>	<b>FY17 YTD</b>	<b>% Change</b>
Adult Rides	39,022	42,792	-8.8%	209,327	221,913	-5.7%
School Rides	43,868	42,360	3.6%	164,559	164,340	0.1%
DASH/Senior - E & D Rides	47,111	50,375	-6.5%	253,182	269,598	-6.1%
U of I Faculty/Staff Rides	31,268	35,737	-12.5%	158,231	187,167	-15.5%
Annual Pass	70,859	84,184	-15.8%	358,220	428,999	-16.5%
U of I Student Rides	829,332	853,760	-2.9%	3,380,483	3,819,419	-11.5%
All Day Passes	533	797	-33.1%	2,978	4,868	-38.8%
Transfers	12,175	13,801	-11.8%	62,070	74,826	-17.0%
Saferides	3,051	4,102	-25.6%	8,569	14,058	-39.0%
<b>Total Unlinked Passenger Ride</b>	<b>1,077,219</b>	<b>1,127,908</b>	<b>-4.5%</b>	<b>4,597,619</b>	<b>5,185,188</b>	<b>-11.3%</b>
Half-Fare Cab Subsidy Rides	1,257	1,325	-5.1%	6,516	7,029	-7.3%
ADA Rides	8,867	8,340	6.3%	42,092	41,555	1.3%
<b>TOTAL</b>	<b>1,087,343</b>	<b>1,137,573</b>	<b>-4.4%</b>	<b>4,646,227</b>	<b>5,233,777</b>	<b>-11.2%</b>

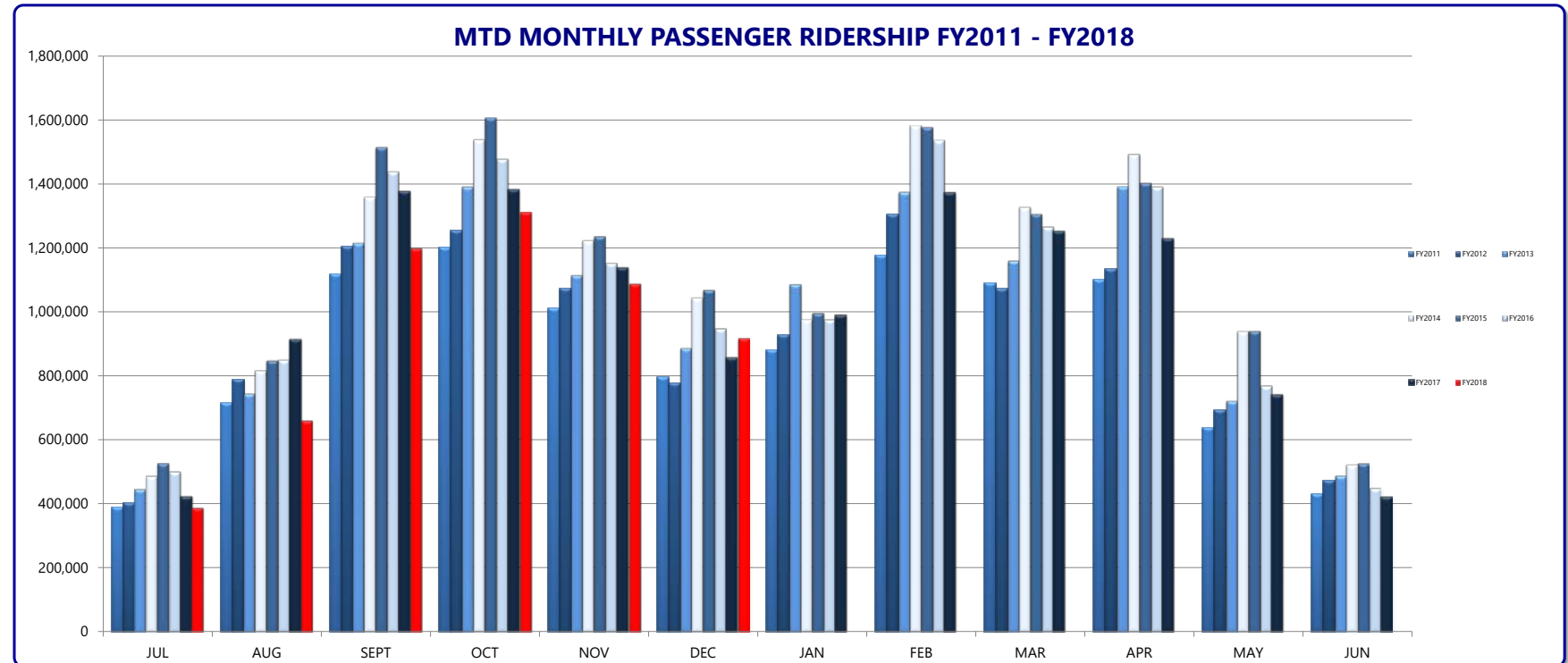
	<b>Nov-17</b>	<b>Nov-16</b>
Weekdays	<b>21</b>	21
UI Weekdays	<b>17</b>	17
Saturdays	<b>4</b>	4
UI Saturdays	<b>2</b>	2
Sundays	<b>4</b>	4
UI Sundays	<b>3</b>	3
Champaign Schools Days	<b>19</b>	18
Urbana School Days	<b>19</b>	19
Holidays	<b>1</b>	1
Average Temperature	<b>46</b>	48
Total Precipitation	<b>4.64</b>	2.85
Average Gas Price	<b>\$2.56</b>	\$1.98

**Champaign-Urbana Mass Transit District**  
Fiscal-Year-to-Date Ridership Comparison

	<b>Dec-17</b>	<b>Dec-16</b>	<b>% Change</b>	<b>FY18 YTD</b>	<b>FY17 YTD</b>	<b>% Change</b>
Adult Rides	33,761	43,754	-22.8%	243,088	265,667	-8.5%
School Rides	33,402	31,396	6.4%	197,961	195,736	1.1%
DASH/Senior - E & D Rides	43,704	45,927	-4.8%	296,886	315,525	-5.9%
U of I Faculty/Staff Rides	24,775	29,481	-16.0%	183,006	216,648	-15.5%
Annual Pass	66,487	80,002	-16.9%	424,707	509,001	-16.6%
U of I Student Rides	691,044	599,696	15.2%	4,071,527	4,419,115	-7.9%
All Day Passes	822	765	7.5%	3,800	5,633	-32.5%
Transfers	11,709	13,782	-15.0%	73,779	88,608	-16.7%
Saferides	3,605	3,714	-2.9%	12,174	17,772	-31.5%
<b>Total Unlinked Passenger Ride</b>	<b>909,309</b>	<b>848,517</b>	<b>7.2%</b>	<b>5,506,928</b>	<b>6,033,705</b>	<b>-8.7%</b>
Half-Fare Cab Subsidy Rides	1,310	1,520	-13.8%	7,826	8,549	-8.5%
ADA Rides	7,163	7,800	-8.2%	49,255	49,360	-0.2%
<b>TOTAL</b>	<b>917,782</b>	<b>857,837</b>	<b>7.0%</b>	<b>5,564,009</b>	<b>6,091,614</b>	<b>-8.7%</b>

	<b>Dec-17</b>	<b>Dec-16</b>
Weekdays	<b>20</b>	22
UI Weekdays	<b>16</b>	12
Saturdays	<b>5</b>	5
UI Saturdays	<b>3</b>	2
Sundays	<b>5</b>	3
UI Sundays	<b>3</b>	2
Champaign Schools Days	<b>15</b>	15
Urbana School Days	<b>13</b>	12
Holidays	<b>1</b>	1
Average Temperature	<b>29</b>	29
Total Precipitation	<b>0.36</b>	1.15
Average Gas Price	<b>\$2.40</b>	\$2.23

	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
JUL	387,210	401,883	447,178	487,363	529,018	503,481	424,915	389,398
AUG	714,304	787,817	745,337	817,249	848,165	851,098	914,496	661,178
SEPT	1,117,050	1,203,512	1,215,967	1,358,928	1,514,019	1,439,491	1,375,803	1,197,928
OCT	1,201,806	1,254,804	1,391,576	1,538,309	1,606,340	1,478,275	1,380,990	1,310,380
NOV	1,011,472	1,073,953	1,115,234	1,223,026	1,236,071	1,153,897	1,137,573	1,087,343
DEC	797,556	777,617	887,209	1,044,064	1,068,608	949,030	857,837	917,782
JAN	881,575	927,630	1,086,962	975,863	996,469	977,223	989,700	
FEB	1,177,828	1,305,142	1,374,653	1,582,330	1,576,687	1,537,540	1,371,778	
MAR	1,089,206	1,073,789	1,160,228	1,327,336	1,305,425	1,266,676	1,251,352	
APR	1,101,360	1,134,560	1,392,237	1,492,613	1,402,475	1,391,286	1,228,127	
MAY	638,216	693,620	722,264	939,758	940,147	770,860	742,253	
JUN	431,537	473,304	489,327	522,493	528,360	451,663	424,219	
<b>TOTAL</b>	<b>10,549,120</b>	<b>11,107,631</b>	<b>12,028,172</b>	<b>13,309,332</b>	<b>13,551,784</b>	<b>12,770,520</b>	<b>12,099,043</b>	<b>5,564,009</b>



## Route Performance Report

November 2017

Weekdays

	Passengers	Percent of Group Ridership *	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
<b>Daytime Campus Fixed Route</b>	<b>471,809</b>		<b>3,943.2</b>	<b>119.7</b>		<b>42,144.5</b>	<b>11.2</b>	
1 YELLOWhopper	68,299	14.48%	500.4	136.48	1.14	5,140.8	13.29	1.19
10 GOLDhopper	42,837	9.08%	459.9	93.14	0.78	5,913.6	7.24	0.65
12 Teal	55,406	11.74%	589.7	93.96	0.79	6,411.1	8.64	0.77
13 Silver	86,075	18.24%	622.7	138.23	1.16	7,211.1	11.94	1.07
21 Raven	5,267	1.12%	253.7	20.76	0.17	2,089.5	2.52	0.23
22 Illini	213,925	45.34%	1,516.8	141.04	1.18	15,378.4	13.91	1.24
<b>Daytime Community Fixed Route</b>	<b>356,528</b>		<b>10,738.3</b>	<b>33.2</b>		<b>142,499.9</b>	<b>2.5</b>	
1 Yellow	59,022	16.55%	987.0	59.80	1.80	12,413.7	4.75	1.90
2 Red	34,409	9.65%	1,047.3	32.86	0.99	13,385.4	2.57	1.03
3 Lavender	20,428	5.73%	591.1	34.56	1.04	8,168.3	2.50	1.00
4 Blue	15,852	4.45%	571.2	27.75	0.84	7,644.0	2.07	0.83
5 Green	53,845	15.10%	1,593.0	33.80	1.02	21,830.0	2.47	0.99
5 GREENhopper	27,505	7.71%	707.6	38.87	1.17	9,181.2	3.00	1.20
6 Orange	16,878	4.73%	704.7	23.95	0.72	8,744.4	1.93	0.77
6 ORANGEhopper	7,302	2.05%	122.9	59.44	1.79	1,453.2	5.02	2.01
7 Grey	34,980	9.81%	1,019.1	34.32	1.03	14,201.9	2.46	0.98
8 Bronze	6,202	1.74%	311.8	19.89	0.60	3,961.4	1.57	0.63
9 Brown	35,663	10.00%	1,481.5	24.07	0.73	15,393.6	2.32	0.93
10 Gold	37,141	10.42%	866.6	42.86	1.29	12,598.8	2.95	1.18
11 Ruby	536	0.15%	112.4	4.77	0.14	2,127.3	0.25	0.10
14 Navy	2,491	0.70%	96.2	25.90	0.78	1,822.8	1.37	0.55
16 Pink	4,274	1.20%	526.1	8.12	0.24	9,573.9	0.45	0.18

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+ Performance Comparison shows each Route's Passengers Per Revenue Hour or Mile compared to the Route Group's average. Routes that are continually above 1.5 or below 0.5 may need to be examined as they are not performing within the Group Standards.



## Route Performance Report

November 2017

Weekdays

	Passengers	Percent of Group Ridership *	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
<b>Evening Campus Fixed Route</b>	<b>96,438</b>		<b>1,291.9</b>	<b>74.6</b>		<b>13,454.7</b>	<b>7.2</b>	
120 Teal	12,472	12.93%	273.2	45.65	0.61	3,071.4	4.06	0.57
130 Silver	12,345	12.80%	111.6	110.59	1.48	1,279.8	9.65	1.35
220 Illini	71,621	74.27%	907.1	78.96	1.06	9,103.5	7.87	1.10
<b>Evening Community Fixed Route</b>	<b>39,986</b>		<b>1,746.7</b>	<b>22.9</b>		<b>24,541.5</b>	<b>1.6</b>	
50 Green	9,872	24.69%	426.9	23.13	1.01	5,806.2	1.70	1.04
50 GREENhopper	5,774	14.44%	212.7	27.14	1.19	2,809.8	2.05	1.26
70 Grey	5,899	14.75%	286.9	20.56	0.90	4,097.1	1.44	0.88
100 Yellow	17,185	42.98%	601.2	28.58	1.25	7,710.9	2.23	1.37
110 Ruby	542	1.36%	80.9	6.70	0.29	2,037.0	0.27	0.16
180 Lime	714	1.79%	138.2	5.17	0.23	2,080.4	0.34	0.21

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## Route Performance Report

November 2017

Weekends

	Passengers	Percent of Group Ridership *	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
<b>Campus Fixed Route</b>	<b>44,613</b>		<b>799.5</b>	<b>55.8</b>		<b>9,884.6</b>	<b>4.5</b>	
120 Teal	11,860	26.58%	263.2	44.89	0.80	2,805.4	4.23	0.94
130 Silver	9,939	22.28%	146.4	67.43	1.21	1,581.6	6.28	1.39
220 Illini	22,814	51.14%	389.9	58.37	1.05	5,497.6	4.15	0.92
<b>Community Fixed Route</b>	<b>47,754</b>		<b>1,796.4</b>	<b>26.6</b>		<b>24,738.5</b>	<b>1.9</b>	
20 Red	2,431	5.09%	126.5	19.06	0.72	1,591.6	1.53	0.79
30 Lavender	2,933	6.14%	155.6	18.73	0.70	2,407.8	1.22	0.63
50 Green	8,243	17.26%	265.0	30.99	1.17	3,345.2	2.46	1.28
50 GREENhopper	1,536	3.22%	59.7	25.30	0.95	745.8	2.06	1.07
70 Grey	9,616	20.14%	379.2	25.29	0.95	5,084.2	1.89	0.98
100 Yellow	21,128	44.24%	540.0	39.05	1.47	6,778.9	3.12	1.61
110 Ruby	669	1.40%	92.4	7.17	0.27	2,094.2	0.32	0.17
180 Lime	1,198	2.51%	178.0	6.69	0.25	2,690.8	0.45	0.23

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## Route Performance Report

December 2017

Weekdays

	Passengers	Percent of Group Ridership *	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
<b>Daytime Campus Fixed Route</b>	<b>354,915</b>		<b>3,736.1</b>	<b>95.0</b>		<b>39,937.2</b>	<b>8.9</b>	
1 YELLOWhopper	49,463	13.94%	476.6	103.78	1.09	4,896.0	10.10	1.14
10 GOLDhopper	29,912	8.43%	438.0	68.29	0.72	5,632.0	5.31	0.60
12 Teal	45,302	12.76%	560.4	80.84	0.85	6,093.2	7.43	0.84
13 Silver	64,268	18.11%	589.5	109.02	1.15	6,825.6	9.42	1.06
21 Raven	3,951	1.11%	241.6	16.35	0.17	1,990.0	1.99	0.22
22 Illini	162,019	45.65%	1,430.0	113.30	1.19	14,500.4	11.17	1.26
<b>Daytime Community Fixed Route</b>	<b>292,480</b>		<b>10,148.9</b>	<b>28.8</b>		<b>134,907.9</b>	<b>2.2</b>	
1 Yellow	49,705	16.99%	940.0	52.88	1.83	11,814.0	4.21	1.94
2 Red	29,704	10.16%	997.4	29.78	1.03	12,748.0	2.33	1.07
3 Lavender	18,065	6.18%	557.4	32.41	1.12	7,690.0	2.35	1.08
4 Blue	11,631	3.98%	544.0	21.38	0.74	7,280.0	1.60	0.74
5 Green	44,510	15.22%	1,497.5	29.72	1.03	20,496.4	2.17	1.00
5 GREENhopper	22,966	7.85%	674.0	34.07	1.18	8,744.6	2.63	1.21
6 Orange	14,539	4.97%	664.2	21.89	0.76	8,229.1	1.77	0.81
6 ORANGEhopper	6,534	2.23%	117.0	55.85	1.94	1,384.0	4.72	2.18
7 Grey	30,025	10.27%	961.9	31.21	1.08	13,403.7	2.24	1.03
8 Bronze	4,409	1.51%	296.3	14.88	0.52	3,744.0	1.18	0.54
9 Brown	27,016	9.24%	1,379.6	19.58	0.68	14,588.1	1.85	0.85
10 Gold	27,700	9.47%	820.1	33.78	1.17	11,906.2	2.33	1.07
11 Ruby	520	0.18%	107.0	4.86	0.17	2,026.0	0.26	0.12
14 Navy	1,702	0.58%	91.6	18.58	0.64	1,736.0	0.98	0.45
16 Pink	3,454	1.18%	501.0	6.89	0.24	9,118.0	0.38	0.17

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## Route Performance Report

December 2017

Weekdays

	Passengers	Percent of Group Ridership *	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
<b>Evening Campus Fixed Route</b>	<b>82,775</b>		<b>1,236.4</b>	<b>66.9</b>		<b>12,848.4</b>	<b>6.4</b>	
120 Teal	11,772	14.22%	259.4	45.38	0.68	2,914.8	4.04	0.63
130 Silver	10,453	12.63%	106.2	98.43	1.47	1,214.4	8.61	1.34
220 Illini	60,550	73.15%	870.8	69.53	1.04	8,719.2	6.94	1.08
<b>Evening Community Fixed Route</b>	<b>36,430</b>		<b>1,667.2</b>	<b>21.9</b>		<b>23,406.0</b>	<b>1.6</b>	
50 Green	9,199	25.25%	409.1	22.48	1.03	5,551.0	1.66	1.06
50 GREENhopper	5,416	14.87%	202.6	26.73	1.22	2,676.0	2.02	1.30
70 Grey	5,292	14.53%	273.2	19.37	0.89	3,902.0	1.36	0.87
100 Yellow	15,295	41.98%	573.7	26.66	1.22	7,355.6	2.08	1.34
110 Ruby	623	1.71%	77.0	8.09	0.37	1,940.0	0.32	0.21
180 Lime	605	1.66%	131.6	4.60	0.21	1,981.4	0.31	0.20

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## Route Performance Report

November 2017

Weekends

	Passengers	Percent of Group Ridership *	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
<b>Campus Fixed Route</b>	<b>64,612</b>		<b>986.3</b>	<b>65.5</b>		<b>12,511.7</b>	<b>5.2</b>	
120 Teal	16,273	25.19%	318.5	50.93	0.78	3,391.7	4.80	0.93
130 Silver	14,949	23.14%	188.7	78.80	1.20	2,024.9	7.38	1.43
220 Illini	33,390	51.68%	479.0	69.56	1.06	7,095.1	4.71	0.91
<b>Community Fixed Route</b>	<b>58,544</b>		<b>2,235.5</b>	<b>26.2</b>		<b>30,782.2</b>	<b>1.9</b>	
20 Red	3,222	5.50%	158.2	20.25	0.77	1,989.5	1.62	0.85
30 Lavender	3,752	6.41%	194.4	19.20	0.73	2,993.4	1.25	0.66
50 Green	10,424	17.81%	334.6	31.06	1.19	4,218.0	2.47	1.30
50 GREENhopper	1,441	2.46%	69.7	20.40	0.78	870.1	1.65	0.87
70 Grey	11,886	20.30%	474.0	25.02	0.96	6,355.3	1.87	0.98
100 Yellow	25,500	43.56%	666.6	38.20	1.46	8,352.9	3.05	1.60
110 Ruby	1,068	1.82%	115.7	9.15	0.35	2,639.5	0.40	0.21
180 Lime	1,251	2.14%	222.5	5.60	0.21	3,363.5	0.37	0.20

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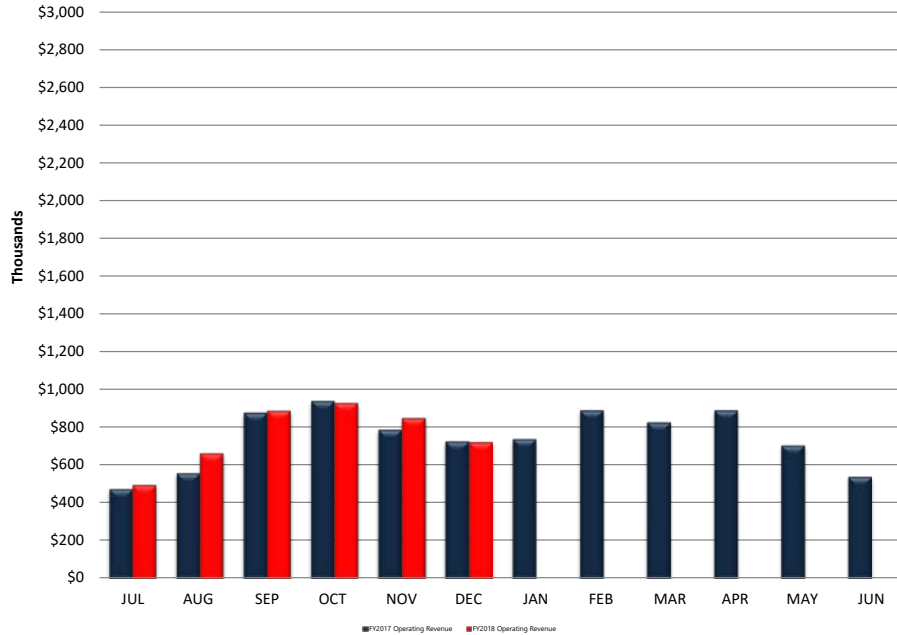
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**Champaign-Urbana Mass Transit District**  
Comparison of FY2018 vs FY2017 Revenue and Expenses

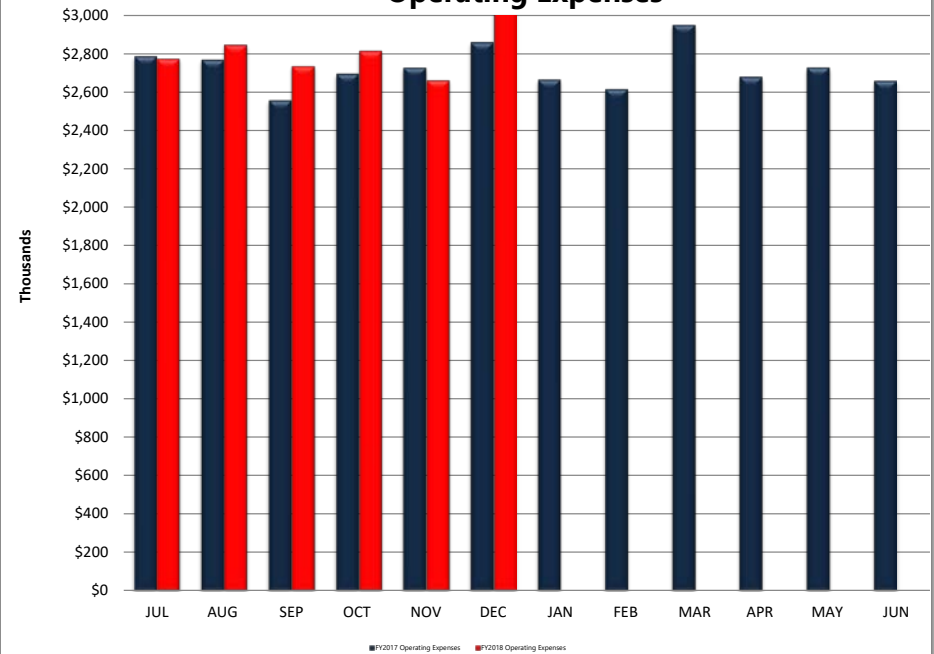
January 19, 2018

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>FY2017 Operating Revenue</b>	\$474,927	\$558,043	\$876,551	\$938,969	\$787,082	\$725,321	\$737,305	\$889,281	\$825,409	\$888,681	\$703,810	\$539,022
<b>FY2018 Operating Revenue</b>	\$493,748	\$659,475	\$885,352	\$924,676	\$844,802	\$718,583						
<b>FY2017 Operating Expenses</b>	\$2,787,063	\$2,768,438	\$2,557,657	\$2,695,448	\$2,726,674	\$2,859,921	\$2,664,716	\$2,615,167	\$2,950,106	\$2,679,398	\$2,727,844	\$2,658,366
<b>FY2018 Operating Expenses</b>	\$2,775,054	\$2,847,097	\$2,736,279	\$2,816,664	\$2,662,961	\$3,383,287						
<b>FY2017 Operating Ratio</b>	17.04%	20.16%	34.27%	34.84%	28.87%	25.36%	27.67%	34.00%	27.98%	33.17%	25.80%	20.28%
<b>FY2018 Operating Ratio</b>	17.79%	23.16%	32.36%	32.83%	31.72%	21.24%						

**Champaign-Urbana Mass Transit District**  
**Comparison of FY2017 vs. FY2018**  
**Operating Revenue**



**Champaign-Urbana Mass Transit District**  
**Comparison of FY2017 vs. FY2018**  
**Operating Expenses**



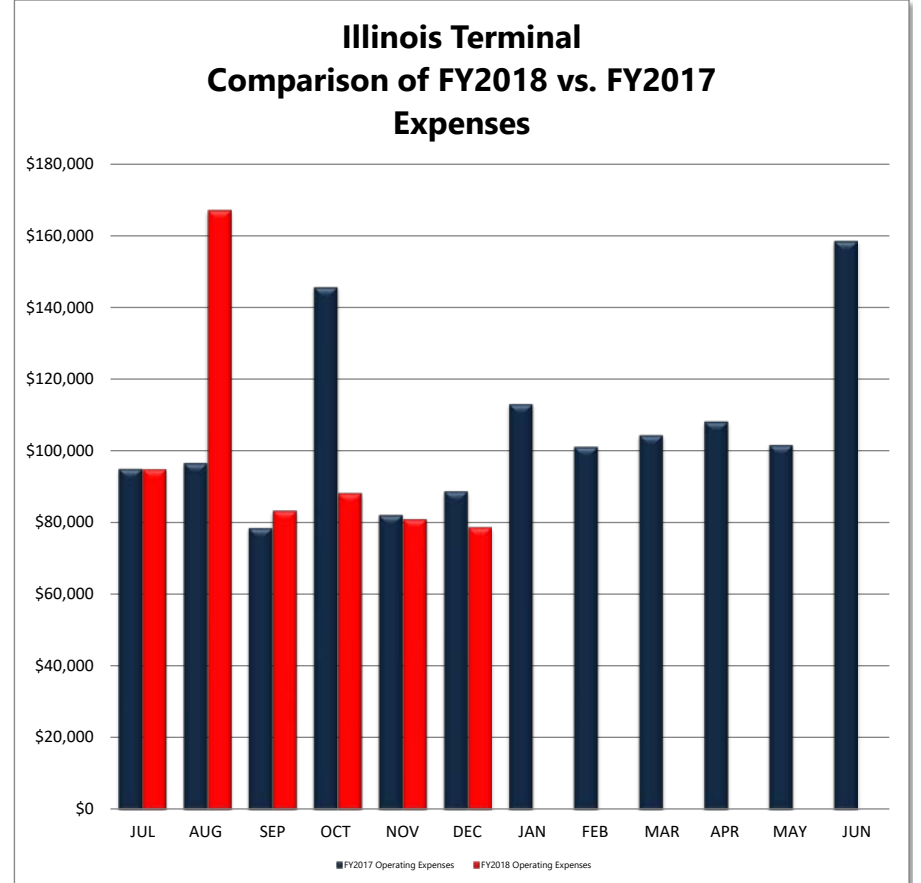
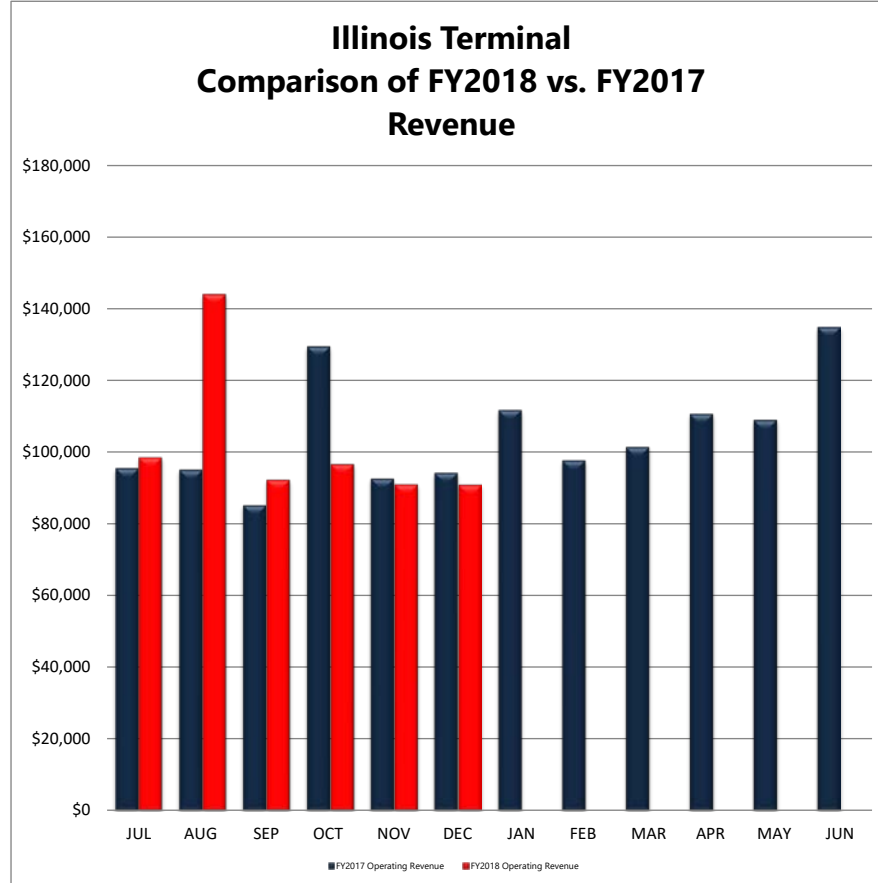
**Champaign-Urbana Mass Transit District**

Illinois Terminal

Comparison of FY2018 vs FY2017 Revenue and Expenses

January 18, 2018

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Last 12 Months
<b>FY2017 Operating Revenue</b>	\$95,557	\$95,109	\$85,255	\$129,422	\$92,638	\$94,275	\$111,695	\$97,696	\$101,439	\$110,623	\$108,935	\$134,798	<b>Revenue</b>
<b>FY2018 Operating Revenue</b>	\$98,678	\$144,131	\$92,338	\$96,825	\$91,134	\$90,970							<b>\$1,279,262</b>
<b>FY2017 Operating Expense</b>	\$95,173	\$96,774	\$78,703	\$145,807	\$82,286	\$88,969	\$113,240	\$101,343	\$104,502	\$108,325	\$101,810	\$158,693	<b>Expenses</b>
<b>FY2018 Operating Expense</b>	\$95,062	\$167,281	\$83,524	\$88,337	\$81,114	\$78,855							<b>\$1,282,085</b>
<b>FY2017 Operating Ratio</b>	100.4%	98.3%	108.3%	88.8%	112.6%	106.0%	98.6%	96.4%	97.1%	102.1%	107.0%	84.9%	<b>Ratio</b>
<b>FY2018 Operating Ratio</b>	103.8%	86.2%	110.6%	109.6%	112.4%	115.4%							<b>99.8%</b>



<b>HOURS</b>	Nov 2016	Nov 2017	% Change	FY2017 to Date	FY2018 to Date	% Change
Passenger Revenue	23,498.96	<b>22,979.90</b>	-2.2%	112,564.62	<b>111,545.05</b>	-0.9%
Vacation/Holiday/Earned Time	4,951.69	<b>5,246.14</b>	5.9%	31,210.79	<b>31,871.70</b>	2.1%
Non-Revenue	5,891.49	<b>7,476.89</b>	26.9%	32,741.37	<b>31,757.73</b>	-3.0%
<b>TOTAL</b>	34,342.14	<b>35,702.93</b>	<b>3.96%</b>	176,516.78	<b>175,174.48</b>	<b>-0.76%</b>

<b>REVENUE/EXPENSES</b>	Nov 2016	Nov 2017	% Change	FY2017 to Date	FY2018 to Date	% Change
Operating Revenue	\$787,081.80	<b>\$844,801.75</b>	7.3%	\$3,635,572.00	<b>\$3,808,052.87</b>	4.7%
Operating Expenses	\$2,726,674.01	<b>\$2,662,961.01</b>	-2.3%	\$13,535,280.13	<b>\$13,838,055.33</b>	2.2%
Operating Ratio	28.87%	<b>31.72%</b>	9.9%	26.86%	<b>27.52%</b>	2.5%
Passenger Revenue/Revenue Vehicle Hour	\$25.67	<b>\$28.20</b>	9.9%	\$25.30	<b>\$26.46</b>	4.6%

<b>RIDERSHIP</b>	Nov 2016	Nov 2017	% Change	FY2017 to Date	FY2018 to Date	% Change
Revenue Passenger	1,114,107	<b>1,065,044</b>	-4.4%	5,110,362	<b>4,535,549</b>	-11.2%
Transfers	13,801	<b>12,175</b>	-11.8%	74,826	<b>62,070</b>	-17.0%
Total Unlinked	1,127,908	<b>1,077,219</b>	-4.5%	5,185,188	<b>4,597,619</b>	-11.3%
ADA Riders	8,340	<b>8,867</b>	6.3%	41,560	<b>42,092</b>	1.3%
Half Fare Cab	1,325	<b>1,257</b>	-5.1%	7,029	<b>6,516</b>	-7.3%
<b>TOTAL</b>	1,137,573	<b>1,087,343</b>	-4.42%	5,233,777	<b>4,646,227</b>	-11.23%

<b>PASSENGERS/REVENUE HOUR</b>	Nov 2015	Nov 2017	% Change	FY2017 to Date	FY2018 to Date	% Change
Hour	48.00	<b>46.88</b>	-2.3%	46.06	<b>41.22</b>	-10.5%



<b>HOURS</b>	Dec 2016	Dec 2017	% Change	FY2017 to Date	FY2018 to Date	% Change
Passenger Revenue	22,194.32	<b>22,385.30</b>	0.9%	134,758.94	<b>133,930.35</b>	-0.6%
Vacation/Holiday/Earned Time	6,531.93	<b>9,728.53</b>	48.9%	37,742.72	<b>41,600.23</b>	10.2%
Non-Revenue	8,137.64	<b>5,412.29</b>	-33.5%	40,879.01	<b>37,170.02</b>	-9.1%
<b>TOTAL</b>	36,863.89	<b>37,526.12</b>	<b>1.80%</b>	213,380.67	<b>212,700.60</b>	<b>-0.32%</b>

<b>REVENUE/EXPENSES</b>	Dec 2016	Dec 2017	% Change	FY2017 to Date	FY2018 to Date	% Change
Operating Revenue	\$725,320.71	<b>\$718,583.17</b>	-0.9%	\$4,360,892.71	<b>\$4,526,636.04</b>	3.8%
Operating Expenses	\$2,859,920.79	<b>\$3,383,286.76</b>	18.3%	\$16,395,200.92	<b>\$17,221,342.09</b>	5.0%
Operating Ratio	25.36%	<b>21.24%</b>	-16.3%	26.60%	<b>26.29%</b>	-1.2%
Passenger Revenue/Revenue Vehicle Hour	\$26.15	<b>\$24.26</b>	-7.2%	\$25.37	<b>\$26.09</b>	2.8%

<b>RIDERSHIP</b>	Dec 2016	Dec 2017	% Change	FY2017 to Date	FY2018 to Date	% Change
Revenue Passenger	834,735	<b>897,600</b>	7.5%	<b>5,945,097</b>	<b>5,433,149</b>	-8.6%
Transfers	13,782	<b>11,709</b>	-15.0%	<b>88,608</b>	<b>73,779</b>	-16.7%
Total Unlinked	848,517	<b>909,309</b>	7.2%	<b>6,033,705</b>	<b>5,506,928</b>	-8.7%
ADA Riders	7,800	<b>7,163</b>	-8.2%	<b>49,360</b>	<b>49,255</b>	-0.2%
Half Fare Cab	1,520	<b>1,310</b>	-13.8%	<b>8,549</b>	<b>7,826</b>	-8.5%
<b>TOTAL</b>	857,837	<b>917,782</b>	6.99%	<b>6,091,614</b>	<b>5,564,009</b>	-8.66%

<b>PASSENGERS/REVENUE HOUR</b>	Dec 2016	Dec 2017	% Change	FY2017 to Date	FY2018 to Date	% Change
Hour	38.23	<b>40.62</b>	6.3%	<b>44.77</b>	<b>41.12</b>	-8.2%

# Champaign Urbana Mass Transit District

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November 2017	Budget This Period	November 2016	Act/Bgt Var %		2018 YTD	July Thru November Budget YTD	2017 YTD	Act/Bgt Var %
4000000000 ***** R E V E N U E *****								
4000000099 ** TRANSPORTATION REVENUE								
4010000000 * PASSENGER FARES								
51,300.70	61,666.67	55,374.47	-16.81%	4010100000 FULL ADULT FARES	269,468.70	308,333.35	329,942.74	-12.60%
1,382.00	1,500.00	734.00	-7.87%	4010300000 STUDENT FARES	6,552.00	7,500.00	6,663.00	-12.64%
-8.00	0.00	-29.00	-100.00%	4010700000 FARE REFUNDS	-22.00	0.00	-114.00	-100.00%
19,453.01	18,333.33	15,244.33	6.11%	4010800000 ANNUAL PASS REVENUE	71,932.78	91,666.65	79,419.17	-21.53%
6,419.75	7,750.00	6,015.25	-17.16%	4011000000 HALF FARE CAB	32,838.49	38,750.00	32,630.22	-15.26%
3,130.00	4,291.67	3,415.00	-27.07%	4011100000 ADA TICKETS & FARES	17,859.00	21,458.35	16,904.01	-16.77%
81,677.46	93,541.67	80,754.05	-12.68%	4019900099 * TOTAL PASSENGER FARES	398,628.97	467,708.35	465,445.14	-14.77%
566,308.70	537,200.00	522,361.49	5.42%	4020300000 U OF I CAMPUS SERVICE	2,552,330.88	2,415,400.00	2,381,904.19	5.67%
20,299.66	19,583.33	19,560.91	3.66%	4020500000 ADA - U I & DSC CONTRACTS	101,498.30	97,916.65	97,804.55	3.66%
62,214.00	60,000.00	59,267.00	3.69%	4030100000 SCHOOL SERVICE FARES	186,642.00	180,000.00	177,978.00	3.69%
3,476.28	0.00	2,831.67	100.00%	4060100000 I.T. COMMISSIONS	13,271.67	0.00	15,001.25	100.00%
37,363.36	25,000.00	34,839.14	49.45%	4060300000 ADVERTISING REVENUE	148,707.16	125,000.00	151,745.39	18.97%
771,339.46	735,325.00	719,614.26	4.90%	4069900099 ** TOTAL TRANSPORTATION REVEN	3,401,078.98	3,286,025.00	3,289,878.52	3.50%
4070000000 ** NON - TRANSPORTATION REVENUE								
2,443.14	1,666.67	1,528.60	46.59%	4070100000 SALE OF MAINTENANCE SERVICES	13,310.73	8,333.35	9,704.70	59.73%
0.00	0.00	0.00	0.00%	4070200000 RENTAL OF REVENUE VEHICLES	0.00	0.00	0.00	0.00%
38,301.26	35,416.67	39,070.77	8.14%	4070300000 BUILDING RENTAL - IL TERMINAL	191,247.31	177,083.35	178,967.88	8.00%
24,494.75	20,833.33	21,341.50	17.57%	4070300002 BUILDING RENTAL - 801 & 1101	130,379.30	104,166.65	106,707.50	25.16%
10,189.02	5,833.33	6,382.08	74.67%	4070400000 INVESTMENT INCOME	58,354.60	29,166.65	30,999.30	100.07%
-6,734.21	0.00	-5,883.16	-100.00%	4070400002 +/- FAIR VALUE OF INVESTMENT	-9,263.75	0.00	-5,025.59	-100.00%
-2.00	0.00	0.01	-100.00%	4070800000 OVER OR SHORT	-7.00	0.00	-35.99	-100.00%
255.00	0.00	682.50	100.00%	4079800000 GAIN ON FIXED ASSET DISPOSAL	3,941.00	0.00	3,633.50	100.00%
4,515.33	0.00	4,345.24	100.00%	4079900001 OTHER NONTRANS. REVENUES	19,011.70	0.00	20,742.18	100.00%
73,462.29	63,750.00	67,467.54	15.23%	4079900099 ** TOTAL NON - TRANSPORTATION R	406,973.89	318,750.00	345,693.48	27.68%
844,801.75	799,075.00	787,081.80	5.72%	4079999999 *** TOTAL TRANS & NON - TRANS RE	3,808,052.87	3,604,775.00	3,635,572.00	5.64%

# Champaign Urbana Mass Transit District

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4080000000 ** TAXES LEVIED DIRECTLY								
650,000.00	625,000.00	637,671.25	4.00%	4080100000 PROPERTY TAX REVENUE	3,233,333.33	3,125,000.00	3,188,356.25	3.47%
0.00	0.00	0.00	0.00%	4080100001 PROPERTY TAX - UNCOLLECTIBLE R	0.00	0.00	0.00	0.00%
0.00	0.00	4,359.25	0.00%	4080600000 REPLACEMENT TAX REVENUE	26,451.98	30,690.00	38,418.77	-13.81%
5,834.70	0.00	1,584.70	100.00%	4089900001 MISCELLANEOUS PROPERTY TAXES	5,834.70	0.00	7,140.44	100.00%
4110000000 ** STATE GRANTS & REIMBURSEMEN								
1,742,472.23	2,273,500.00	1,775,204.85	-23.36%	4110100000 OPERATING ASSISTANCE - STATE	9,608,329.96	11,367,500.00	6,452,398.45	-15.48%
0.00	0.00	0.00	0.00%	4111000000 CAPITAL GRANTS - STATE	0.00	0.00	1,053,311.34	0.00%
0.00	0.00	0.00	0.00%	4111000001 CAPITAL GRANTS - STATE - PASS TH	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4112000000 COUNTY REIMBURSEMENTS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4119900000 STATE REIMBURSEMENTS	5,445.03	0.00	7,287.55	100.00%
0.00	0.00	0.00	0.00%	4119900001 STATE REIMB - PASS THRU'S	0.00	0.00	-7,287.55	0.00%
4130000000 ** FEDERAL GRANTS & REIMBURSEM								
0.00	0.00	0.00	0.00%	4130100000 OPERATING ASSISTANCE - FEDERAL	0.00	0.00	0.00	0.00%
3,617.00	0.00	639,530.00	100.00%	4130500000 CAPITAL GRANTS - FEDERAL	54,357.22	0.00	8,706,067.74	100.00%
0.00	0.00	0.00	0.00%	4130600000 FEDERAL GRANT PASS THROUGH \$'	-3,617.22	0.00	-14,419.18	-100.00%
0.00	0.00	0.00	0.00%	4139900000 FEDERAL REIMBURSEMENTS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4409900000 OTHER SOURCES/SUBSIDIES (PTA \$)	0.00	0.00	0.00	0.00%
3,246,725.68	3,697,575.00	3,845,431.85	-12.19%	4999900099 **** TOTAL REVENUE ****	16,738,187.87	18,127,965.00	23,066,845.81	-7.67%

# Champaign Urbana Mass Transit District

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5000000000 ***** EXPENSES ***								
5010000000 ** LABOR								
748,781.45	739,590.00	729,609.44	1.24%	5010101000 OPERATORS WAGES	3,698,558.87	3,768,260.00	3,622,789.26	-1.85%
102,537.60	108,030.00	86,364.63	-5.08%	5010204000 MECHANICS WAGES - MAINT	492,988.88	550,810.00	444,348.49	-10.50%
52,613.67	58,170.00	54,007.99	-9.55%	5010304000 MAINTENANCE WAGES - MAINT	266,545.05	296,590.00	259,059.86	-10.13%
89,458.46	93,416.67	79,238.47	-4.24%	5010401000 SUPERVISORS SALARIES - OPS	481,405.43	467,083.35	426,721.49	3.07%
15,256.33	33,240.00	18,229.76	-54.10%	5010404000 SUPERVISORS SALARIES - MAINT	77,379.25	169,480.00	94,591.59	-54.34%
64,436.33	68,890.00	57,283.92	-6.46%	5010501000 OVERHEAD SALARIES - OPS	292,754.79	351,247.00	305,299.60	-16.65%
23,049.31	24,930.00	26,991.27	-7.54%	5010504000 OVERHEAD SALARIES - MAINT	125,404.87	127,110.00	99,382.57	-1.34%
93,031.79	100,000.00	76,582.98	-6.97%	5010516000 OVERHEAD SALARIES - G&A	476,822.79	500,000.00	398,415.44	-4.64%
7,610.68	11,833.33	7,387.38	-35.68%	5010516200 OVERHEAD SALARIES - IT	47,480.38	59,166.65	42,729.29	-19.75%
21,787.92	25,000.00	23,206.22	-12.85%	5010601000 CLERICAL WAGES - OPS	112,576.93	125,000.00	122,187.18	-9.94%
3,756.81	4,166.67	4,282.36	-9.84%	5010604000 CLERICAL WAGES - MAINT	25,288.91	20,833.35	19,342.06	21.39%
15,483.89	25,833.33	19,855.61	-40.06%	5010616000 CLERICAL WAGES - G&A	87,142.55	129,166.65	106,226.34	-32.53%
6,372.16	10,000.00	6,263.99	-36.28%	5010616200 CLERICAL WAGES - IT	36,014.60	50,000.00	33,513.98	-27.97%
9,504.41	11,666.67	10,218.97	-18.53%	5010716200 SECURITY WAGES - IT	50,284.57	58,333.35	50,598.03	-13.80%
-4,966.04	0.00	-2,696.69	-100.00%	5010801000 LABOR CREDIT - OPS	-20,950.78	0.00	-20,524.36	-100.00%
-3,684.13	0.00	-2,833.80	-100.00%	5010804000 LABOR CREDIT - MAINT	-20,420.46	0.00	-17,970.63	-100.00%
-368.63	0.00	-697.60	-100.00%	5010806000 LABOR CREDIT - G&A	-4,222.63	0.00	-6,496.84	-100.00%
11,545.89	11,250.00	11,066.72	2.63%	5010816200 MAINTENANCE WAGES - IT	52,005.01	56,250.00	55,889.66	-7.55%
1,256,207.90	1,326,016.67	1,204,361.62	-5.26%	5019999000 ** TOTAL LABOR	6,277,059.01	6,729,330.35	6,036,103.01	-6.72%
5020000000 ** FRINGE BENEFITS								
76,995.69	81,023.00	82,593.99	-4.97%	5020101000 FICA - OPS	393,620.73	413,108.00	394,564.95	-4.72%
17,219.02	17,451.00	17,430.65	-1.33%	5020104000 FICA - MAINT	88,467.42	88,617.00	85,465.45	-0.17%
6,145.18	6,666.67	5,566.58	-7.82%	5020116000 FICA - G&A	35,721.84	33,333.35	28,283.41	7.17%
3,308.62	3,324.00	2,967.01	-0.46%	5020116200 FICA - IT	14,497.53	16,948.00	13,969.17	-14.46%
128,958.85	162,045.00	130,136.23	-20.42%	5020201000 IMRF - OPS	654,974.63	826,215.00	645,266.05	-20.73%
27,442.06	47,783.00	25,048.75	-42.57%	5020204000 IMRF - MAINT	138,443.03	243,628.00	128,857.08	-43.17%
12,223.96	16,666.67	10,834.93	-26.66%	5020216000 IMRF - G&A	65,922.76	83,333.35	57,669.17	-20.89%
4,167.21	5,402.00	4,250.13	-22.86%	5020216200 IMRF - IT	24,062.02	27,541.00	21,900.10	-12.63%
225,835.73	234,000.00	219,020.54	-3.49%	5020301000 MEDICAL INSURANCE - OPS	1,114,469.81	1,170,000.00	1,115,931.00	-4.75%
51,970.88	54,833.33	48,841.23	-5.22%	5020304000 MEDICAL INSURANCE - MAINT	243,787.57	274,166.65	243,429.74	-11.08%
23,468.31	22,916.67	19,805.71	2.41%	5020316000 MEDICAL INSURANCE - G&A	117,428.31	114,583.35	103,015.59	2.48%
12,379.05	12,500.00	12,565.30	-0.97%	5020316200 MEDICAL INSURANCE - IT	66,925.91	62,500.00	59,310.67	7.08%
0.00	0.00	0.00	0.00%	5020401000 DENTAL INSURANCE - OPS	0.00	0.00	0.00	0.00%

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0.00	0.00	0.00	0.00%	5020404000 DENTAL INSURANCE - MAINT	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	5020416000 DENTAL INSURANCE - G&A	0.00	0.00	0.00	0.00%	
551.55	3,333.33	604.99	-83.45%	5020501000 LIFE INSURANCE - OPS	11,308.66	16,666.65	11,314.79	-32.15%	
153.00	1,250.00	132.00	-87.76%	5020504000 LIFE INSURANCE - MAINT	3,154.09	6,250.00	2,740.41	-49.53%	
258.58	416.67	353.33	-37.94%	5020516000 LIFE INSURANCE - G&A	1,895.03	2,083.35	2,026.50	-9.04%	
18.00	0.00	16.50	100.00%	5020516200 LIFE INSURANCE - IT	673.14	0.00	581.77	100.00%	
0.00	0.00	0.00	0.00%	5020701000 UNEMPLOYMENT INSURANCE - OPS	1,511.77	12,500.00	1,958.50	-87.91%	
0.00	0.00	0.00	0.00%	5020704000 UNEMPLOYMENT INSURANCE - MAIN	278.33	3,000.00	559.24	-90.72%	
0.00	0.00	0.00	0.00%	5020716000 UNEMPLOYMENT INSURANCE - G&A	101.36	750.00	172.34	-86.49%	
0.00	0.00	0.00	0.00%	5020716200 UNEMPLOYMENT INSURANCE - IT	270.46	750.00	256.11	-63.94%	
4,786.14	16,666.67	12,533.16	-71.28%	5020801000 WORKERS COMP INSURANCE - OPS	55,768.51	83,333.35	46,326.10	-33.08%	
5,528.36	18,750.00	24,471.75	-70.52%	5020804000 WORKERS COMP INSURANCE - MAIN	60,553.03	93,750.00	106,139.03	-35.41%	
363.62	416.67	616.43	-12.73%	5020816000 WORKERS COMP INSURANCE - G&A	1,823.42	2,083.35	1,844.69	-12.48%	
-113.49	4,166.67	2,884.82	-102.72%	5020816200 WORKERS COMP INSURANCE - IT	21,401.53	20,833.35	28,375.73	2.73%	
23,658.32	26,175.00	22,181.84	-9.61%	5021001000 HOLIDAYS - OPS	72,719.36	72,316.00	68,893.28	0.56%	
6,836.64	7,572.00	6,080.24	-9.71%	5021004000 HOLIDAYS - MAINT	19,840.48	17,284.00	18,792.48	14.79%	
183.36	0.00	0.00	100.00%	5021016000 HOLIDAYS - G&A	550.08	0.00	0.00	100.00%	
484.32	757.00	637.84	-36.02%	5021016200 HOLIDAYS - IT	1,319.20	1,728.00	1,793.36	-23.66%	
31,515.92	42,700.00	38,992.88	-26.19%	5021101000 VACATIONS - OPS	230,617.24	235,339.00	210,445.12	-2.01%	
8,156.48	12,111.00	4,964.40	-32.65%	5021104000 VACATIONS - MAINT	55,022.64	66,748.00	49,064.32	-17.57%	
0.00	0.00	0.00	0.00%	5021116000 VACATION - G&A	916.80	0.00	0.00	100.00%	
556.00	594.00	1,062.40	-6.40%	5021116200 VACATIONS - IT	4,038.80	3,275.00	1,531.36	23.32%	
3,525.36	3,191.67	46,631.66	10.46%	5021201000 OTHER PAID ABSENCES - OPS	21,124.16	15,958.35	74,654.73	32.37%	
382.24	1,250.00	325.76	-69.42%	5021204000 OTHER PAID ABSENCES - MAINT	2,999.76	6,250.00	11,365.52	-52.00%	
0.00	0.00	0.00	0.00%	5021216000 OTHER PAID ABSENCES - G&A	183.36	0.00	0.00	100.00%	
0.00	0.00	0.00	0.00%	5021216200 OTHER PAID ABSENCES - IT	321.36	0.00	108.24	100.00%	
3,713.09	4,083.33	970.88	-9.07%	5021301000 UNIFORM ALLOWANCES - OPS	18,903.38	20,416.65	12,172.17	-7.41%	
1,035.85	2,583.33	1,129.93	-59.90%	5021304000 UNIFORM ALLOWANCES - MAINT	3,923.34	12,916.65	4,787.06	-69.63%	
73.65	333.33	14.33	-77.90%	5021316200 UNIFORM ALLOWANCES - IT	721.49	1,666.65	590.69	-56.71%	
294.00	1,666.67	882.68	-82.36%	5021401000 OTHER FRINGE BENEFITS - OPS	2,994.81	8,333.35	7,760.15	-64.06%	
0.00	833.33	222.19	-100.00%	5021404000 OTHER FRINGE BENEFITS - MAINT	538.93	4,166.65	1,444.95	-87.07%	
2,663.00	4,166.67	857.47	-36.09%	5021416000 OTHER FRINGE BENEFITS - G&A	21,110.09	20,833.35	14,031.39	1.33%	
0.00	916.67	46.97	-100.00%	5021416200 OTHER FRINGE BENEFITS - IT	228.11	4,583.35	575.85	-95.02%	
88,721.34	176,912.00	138,758.86	-49.85%	5021501000 EARNED TIME - OPS	536,368.27	779,637.00	592,091.31	-31.20%	
14,846.94	22,725.00	21,215.33	-34.67%	5021504000 EARNED TIME - MAINT	94,689.48	100,148.00	88,793.69	-5.45%	
964.73	808.00	3,676.71	19.40%	5021516200 EARNED TIME - IT	10,298.43	3,560.00	4,909.55	189.28%	
0.00	151.00	250.00	-100.00%	5021604000 TOOL ALLOWANCE - MAINT	9,998.42	8,804.00	9,239.31	13.57%	
2,248.56	3,191.67	5,991.96	-29.55%	5021701000 DISABILITY - OPS	21,486.52	15,958.35	32,393.09	34.64%	
0.00	583.33	309.96	-100.00%	5021704000 DISABILITY - MAINT	0.00	2,916.65	309.96	-100.00%	

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November 2017	Budget This Period	November 2016	Act/Bgt Var %		2018 YTD	July Thru November Budget YTD	2017 YTD	Act/Bgt Var %
0.00	0.00	0.00	0.00%	5021716200 DISABILITY - IT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021801000 WORKERS COMP - PAYROLL - OPS	0.00	0.00	118.50	0.00%
479.52	0.00	0.00	100.00%	5021804000 WORKERS COMP - PAYROLL - MAINT	693.27	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5021816200 WORKERS COMP - PAYROLL - IT	0.00	0.00	0.00	0.00%
-11,055.00	8,333.33	0.00	-232.66%	5022001000 EARLY RETIREMENT PLAN - OPS	-11,055.00	41,666.65	0.00	-126.53%
0.00	3,750.00	0.00	-100.00%	5022004000 EARLY RETIREMENT PLAN - MAINT	0.00	18,750.00	0.00	-100.00%
0.00	0.00	0.00	0.00%	5022016000 EARLY RETIREMENT PLAN - G&A	9,828.00	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5022016200 EARLY RETIREMENT PLAN - IT	0.00	0.00	0.00	0.00%
780,944.64	1,034,999.68	915,878.32	-24.55%	5029999900 ** TOTAL FRINGE BENEFITS	4,247,441.67	5,059,229.40	4,305,823.67	-16.05%
5030000000 ** SERVICES								
11,682.85	58,333.33	33,008.38	-79.97%	5030316000 PROFESSIONAL SERVICES - G&A	217,726.58	291,666.65	175,622.09	-25.35%
0.00	250.00	0.00	-100.00%	5030316200 PROFESSIONAL SERVICES - IT	695.14	1,250.00	0.00	-44.39%
0.00	0.00	0.00	0.00%	5030316300 PROFESSIONAL SERVICES - IT - NON	0.00	0.00	0.00	0.00%
11,125.00	0.00	2,347.93	100.00%	5030316400 PROFESSIONAL SERVICES - G&A - N	38,151.44	0.00	37,785.38	100.00%
0.00	0.00	0.00	0.00%	5030404000 TEMPORARY HELP - MAINT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5030416000 TEMPORARY HELP - G&A	0.00	0.00	0.00	0.00%
280.20	0.00	444.10	100.00%	5030501000 CONTRACT MAINTENANCE - OPS	1,542.61	0.00	1,441.94	100.00%
4,099.83	10,000.00	4,763.02	-59.00%	5030504000 CONTRACT MAINTENANCE - MAINT	26,020.90	50,000.00	37,679.24	-47.96%
44,791.95	37,500.00	34,158.01	19.45%	5030516000 CONTRACT MAINTENANCE - G&A	196,226.74	187,500.00	176,801.05	4.65%
1,613.38	3,333.33	1,850.88	-51.60%	5030516200 CONTRACT MAINTENANCE - IT	14,673.78	16,666.65	20,013.98	-11.96%
0.00	0.00	0.00	0.00%	5030516300 CONTRACT MAINTENANCE - IT - NON	0.00	0.00	569.20	0.00%
0.00	0.00	1,800.00	0.00%	5030604000 CUSTODIAL SERVICES - MAINT	0.00	0.00	1,800.00	0.00%
2,654.00	4,583.33	2,771.10	-42.09%	5030801000 PRINTING SERVICES - OPS	20,151.11	22,916.65	15,554.48	-12.07%
0.00	83.33	0.00	-100.00%	5030804000 PRINTING SERVICES - MAINT	0.00	416.65	118.00	-100.00%
0.00	0.00	0.00	0.00%	5030816000 PRINTING SERVICES - G&A	681.60	0.00	970.63	100.00%
0.00	0.00	0.00	0.00%	5030816200 PRINTING SERVICES - IT	75.65	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5030816300 PRINTING SERVICES - IT - NON REIM	0.00	0.00	0.00	0.00%
116.90	2,333.33	378.87	-94.99%	5039901000 OTHER SERVICES - OPS	3,270.73	11,666.65	3,831.63	-71.97%
394.61	416.67	0.00	-5.29%	5039904000 OTHER SERVICES - MAINT	394.61	2,083.35	0.00	-81.06%
1,058.10	3,333.33	1,308.02	-68.26%	5039916000 OTHER SERVICES - G&A	19,442.67	16,666.65	15,510.36	16.66%
217.99	583.33	217.99	-62.63%	5039916200 OTHER SERVICES - IT	1,089.95	2,916.65	1,089.95	-62.63%
456.60	0.00	425.19	100.00%	5039916300 OTHER SERVICES - IT - NON REIMB	2,421.00	0.00	2,106.15	100.00%
0.00	0.00	0.00	0.00%	5039916400 OTHER SERVICES - G&A - NON REIM	0.00	0.00	0.00	0.00%
78,491.41	120,749.98	83,473.49	-35.00%	5039999900 ** TOTAL SERVICES	542,564.51	603,749.90	490,894.08	-10.13%

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November 2017	Budget This Period	November 2016	Act/Bgt Var %		2018 YTD	July Thru November Budget YTD	2017 YTD	Act/Bgt Var %
5039999999 ***** E X P E N S E S ***								
5040000000 ** MATERIALS & SUPPLIES CONSUM								
123,998.31	285,239.00	99,718.80	-56.53%	5040101000 FUEL & LUBRICANTS - OPS	558,782.42	1,282,513.00	535,906.95	-56.43%
11,245.73	10,459.00	8,303.99	7.52%	5040104000 FUEL & LUBRICANTS - MAINT	45,017.02	47,025.00	37,504.23	-4.27%
13,080.64	11,583.33	11,939.09	12.93%	5040201000 TIRES & TUBES - OPS - MB DO	59,114.05	57,916.65	59,096.90	2.07%
1,933.21	916.67	477.78	110.89%	5040204000 TIRES & TUBES - MAINT - DR DO	5,604.98	4,583.35	1,689.95	22.29%
0.00	0.00	0.00	0.00%	5040206000 TIRES & TUBES - NON REVENUE VEH	0.00	0.00	0.00	0.00%
433.91	3,333.33	8,867.20	-86.98%	5040304000 GARAGE EQUIPMENT - REPAIRS - MA	18,623.85	16,666.65	18,016.56	11.74%
10,094.55	7,500.00	9,837.09	34.59%	5040404000 BLDG & GROUND REPAIRS - MAINT -	36,626.25	37,500.00	37,808.96	-2.33%
3,656.76	0.00	1,381.36	100.00%	5040404001 BLDG & GROUND REPAIRS - MAINT -	13,592.01	0.00	16,764.18	100.00%
6,505.56	10,000.00	5,074.94	-34.94%	5040416200 BLDG & GROUND REPAIRS - IT	86,465.42	50,000.00	78,335.30	72.93%
763.05	0.00	1,240.99	100.00%	5040416300 BLDG & GROUND REPAIRS - IT - NON	5,672.07	0.00	10,038.65	100.00%
0.00	4,166.67	0.00	-100.00%	5040416400 BLDG & GROUND REPAIRS - G&A - N	879.00	20,833.35	0.00	-95.78%
-4,834.67	0.00	-1,758.50	-100.00%	5040500001 REVENUE VEHICLE REPAIRS - CORE	-15,277.75	0.00	-16,356.75	-100.00%
85,053.46	158,333.33	121,237.64	-46.28%	5040504000 REVENUE VEHICLES - REPAIRS	600,329.68	791,666.65	559,993.90	-24.17%
3,808.79	2,083.33	538.71	82.82%	5040604000 NON REVENUE VEHICLES - REPAIRS	9,081.58	10,416.65	8,265.93	-12.82%
4,636.69	4,583.33	2,646.84	1.16%	5040704000 SERVICE SUPPLIES - MAINT	21,271.55	22,916.65	20,588.63	-7.18%
1,354.50	2,083.33	2,098.19	-34.98%	5040716200 SERVICE SUPPLIES - IT	8,277.41	10,416.65	9,173.91	-20.54%
1,498.62	3,333.33	1,275.03	-55.04%	5040801000 OFFICE SUPPLIES - OPS	8,455.84	16,666.65	8,387.11	-49.26%
726.76	2,083.33	1,142.95	-65.12%	5040804000 OFFICE SUPPLIES - MAINT	3,857.86	10,416.65	5,495.58	-62.96%
547.11	1,666.67	334.98	-67.17%	5040816000 OFFICE SUPPLIES - G&A	4,204.49	8,333.35	3,423.40	-49.55%
74.26	500.00	140.18	-85.15%	5040816200 OFFICE SUPPLIES - IT	853.21	2,500.00	1,274.11	-65.87%
1,481.60	0.00	1,043.33	100.00%	5040901000 COMPUTER & SERVER - MISC EXP'S -	9,388.10	0.00	3,724.45	100.00%
740.80	0.00	0.00	100.00%	5040904000 COMPUTER & SERVER - MISC EXP'S -	1,282.80	0.00	3,417.17	100.00%
3,980.51	0.00	0.00	100.00%	5040916000 COMPUTER & SERVER - MISC EXP'S -	12,393.58	0.00	6,254.28	100.00%
740.80	0.00	0.00	100.00%	5040916200 COMPUTER & SERVER - MISC EXP'S -	2,185.30	0.00	213.87	100.00%
0.00	0.00	100.00	0.00%	5041001000 SAFETY & TRAINING	0.00	0.00	502.76	0.00%
0.00	0.00	1,139.99	0.00%	5041004000 SAFETY & TRAINING - MAINT	7,500.00	0.00	1,139.99	100.00%
5,363.60	6,666.67	8,591.43	-19.55%	5041104000 PASSENGER SHELTER - REPAIRS	12,515.87	33,333.35	18,366.07	-62.45%
1,026.49	3,333.33	3,801.56	-69.21%	5041201000 SMALL TOOLS & EQUIP - OPS	1,331.20	16,666.65	10,075.80	-92.01%
2,985.16	3,333.33	6,635.23	-10.45%	5041204000 SMALL TOOLS & EQUIP - MAINT	14,362.74	16,666.65	9,153.87	-13.82%
615.33	1,666.67	0.00	-63.08%	5041216000 SMALL TOOLS & EQUIP - G&A	2,015.60	8,333.35	2,553.92	-75.81%
1,262.84	1,250.00	23.06	1.03%	5041216200 SMALL TOOLS & EQUIP - IT	6,513.92	6,250.00	302.06	4.22%
1,262.83	0.00	0.00	100.00%	5041216300 SMALL TOOLS & EQUIP - IT - NON REI	1,275.49	0.00	2,946.61	100.00%
0.00	0.00	0.00	0.00%	5041216400 SMALL TOOLS & EQUIP - G&A - NON	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5041304000 FAREBOX REPAIRS	0.00	0.00	0.00	0.00%
7,094.10	0.00	2,898.54	100.00%	5041404000 CAD/AVL,CAMERA,RADIO REPAIRS -	27,232.01	0.00	24,415.77	100.00%
13,869.22	0.00	4,826.88	100.00%	5041504000 ADA VEHICLE - REPAIRS - MAINT	25,932.38	0.00	16,563.72	100.00%

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305,000.52	524,114.65	303,557.28	-41.81%	5049999900 ** TOTAL MATERIAL & SUPPLIES	1,595,359.93	2,471,621.25	1,495,037.84	-35.45%
27,337.25	25,833.33	24,508.11	5.82%	5050216000 ** UTILITIES - G&A	122,238.17	129,166.65	116,859.91	-5.36%
5,644.88	8,750.00	5,349.42	-35.49%	5050216200 ** UTILITIES - IT	30,720.14	43,750.00	29,955.54	-29.78%
2,698.11	2,916.67	2,565.05	-7.49%	5050216300 ** UTILITIES - IT - NON REIMB	15,414.50	14,583.35	14,901.15	5.70%
346.72	0.00	0.00	100.00%	5050216400 ** UTILITIES - G&A - NON REIMB	598.76	0.00	0.00	100.00%
36,026.96	37,500.00	32,422.58	-3.93%	5059999900 **TOTAL UTILITIES	168,971.57	187,500.00	161,716.60	-9.88%
				5060000000 ** CASUALTY & LIABILITY COSTS				
4,025.96	4,166.67	6,668.10	-3.38%	5060104000 PHYSICAL DAMAGE PREMIUMS - MAI	20,977.66	20,833.35	21,551.06	0.69%
0.00	0.00	0.00	0.00%	5060116200 PHYSICAL DAMAGE PREMIUMS - IT	0.00	0.00	0.00	0.00%
-162.77	-2,083.33	-13,503.08	-92.19%	5060204000 PHYSICAL DAMAGE RECOVERIES - M	-51,924.14	-10,416.65	-24,211.52	398.47%
34,588.46	41,666.67	31,862.89	-16.99%	5060316000 PL & PD INSURANCE PREMIUMS - G&	173,002.44	208,333.35	159,461.77	-16.96%
0.00	0.00	0.00	0.00%	5060316200 PL & PD INSURANCE PREMIUMS - IT	0.00	0.00	0.00	0.00%
40,739.35	41,666.67	38,687.82	-2.23%	5060416000 UNINSURED PL & PD PAYOUTS - G&A	202,112.35	208,333.35	188,947.73	-2.99%
2,461.46	0.00	2,274.85	100.00%	5060816000 UNINSURED PL & PD PAYOUTS - G&A	12,307.30	0.00	11,374.25	100.00%
81,652.46	85,416.68	65,990.58	-4.41%	5069999900 ** TOTAL CASUALTY & LIABILITY	356,475.61	427,083.40	357,123.29	-16.53%
				5070000000 ** TAXES				
0.00	0.00	0.00	0.00%	5070316000 PROPERTY TAXES	7,136.19	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5070401000 VEHICLE LICENSING FEES - OPS	0.00	0.00	1,856.00	0.00%
0.00	0.00	0.00	0.00%	5070416000 VEHICLE LICENSING FEES - G&A	0.00	0.00	0.00	0.00%
2,990.34	3,750.00	3,010.89	-20.26%	5070501000 FUEL TAX	14,568.33	18,750.00	16,906.43	-22.30%
2,990.34	3,750.00	3,010.89	-20.26%	5079999900 ** TOTAL TAXES	21,704.52	18,750.00	18,762.43	15.76%



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5079999999 ***** E X P E N S E S ***								
5080100000 ** PURCHASED TRANSPORTATION								
12,839.50	14,583.33	12,030.50	-11.96%	5080116000 CABS	65,676.98	72,916.65	65,260.44	-9.93%
51,257.58	50,000.00	49,146.83	2.52%	5080216000 ADA CONTRACTS	256,287.90	250,000.00	245,734.15	2.52%
64,097.08	64,583.33	61,177.33	-0.75%	5089999900 **TOTAL PURCHASED TRANSPORTA	321,964.88	322,916.65	310,994.59	-0.29%
5090000000 ** MISCELLANEOUS EXPENSES								
6,921.80	6,250.00	5,359.66	10.75%	5090116000 DUES & SUBSCRIPTIONS - G&A	31,476.85	31,250.00	30,529.99	0.73%
11,641.82	7,333.33	362.30	58.75%	5090216000 TRAVEL & MEETINGS - G&A	37,096.58	36,666.65	23,634.90	1.17%
0.00	0.00	0.00	0.00%	5090716000 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00%
9,482.29	16,666.67	10,937.60	-43.11%	5090816000 ADVERTISING EXPENSES - G&A	76,633.34	83,333.35	100,240.53	-8.04%
0.00	0.00	0.00	0.00%	5090816200 ADVERTISING EXPENSES - IT	0.00	0.00	0.00	0.00%
0.00	666.67	0.00	-100.00%	5090916000 TRUSTEE COMPENSATION	1,550.00	3,333.35	1,800.00	-53.50%
29.68	666.67	841.83	-95.55%	5091016000 POSTAGE	2,076.84	3,333.35	2,248.85	-37.70%
0.00	0.00	0.00	0.00%	5091516000 LOSS/DISPOSAL FIXED ASSETS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5091616000 ADVERTISING SERVICES EXPENSE	0.00	0.00	0.00	0.00%
-965.50	0.00	2,244.30	-100.00%	5091716000 SUBSTANCE ABUSE PROGRAM	3,383.60	0.00	10,750.30	100.00%
933.28	1,666.67	1,059.41	-44.00%	5099901000 OTHER MISC EXPENSES - OPS	4,563.38	8,333.35	4,836.86	-45.24%
438.99	833.33	888.72	-47.32%	5099904000 OTHER MISC EXPENSES - MAINT	4,186.55	4,166.65	2,297.57	0.48%
2,507.60	9,083.33	3,613.95	-72.39%	5099916000 OTHER MISC EXPENSES - G&A	11,360.61	45,416.65	10,672.27	-74.99%
765.47	1,666.67	167.00	-54.07%	5099916200 OTHER MISC EXPENSES - IT	2,126.60	8,333.35	2,404.21	-74.48%
0.00	416.67	0.00	-100.00%	5099916300 OTHER MISC EXPENSES - IT - NON R	400.00	2,083.35	472.50	-80.80%
754.43	0.00	2,513.54	100.00%	5099916400 OTHER MISC EXPENSES - G&A - NON	4,034.11	0.00	9,925.57	100.00%
0.00	0.00	0.00	0.00%	5099926000 UNALLOCATED EXPENSES	0.00	0.00	0.00	0.00%
32,509.86	45,250.01	27,988.31	-28.16%	5099999900 ** TOTAL MISCELLANEOUS EXPENSE	178,888.46	226,250.05	199,813.55	-20.93%
5100000000 ** EXPENSE TRANSFERS								
0.00	0.00	0.00	0.00%	5109999900 ** TOTAL EXPENSE TRANSFERS	0.00	0.00	0.00	0.00%

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5109999999 * * * * E X P E N S E S * * *								
5110000000 ** INTEREST EXPENSES								
0.00	0.00	0.00	0.00%	5110116000 INTEREST - LONG-TERM DEBTS	0.00	0.00	0.00	0.00%
5,371.74	0.00	0.00	100.00%	5110216000 INTEREST - SHORT-TERM DEBTS	86,748.10	0.00	0.00	100.00%
5,371.74	0.00	0.00	100.00%	5119999900 ** TOTAL INTEREST	86,748.10	0.00	0.00	100.00%
5120000000 ** LEASE & RENTALS								
0.00	12,500.00	4,808.34	-100.00%	5120401000 PASSENGER REVENUE VEHICLES -	0.00	62,500.00	24,041.70	-100.00%
978.24	1,916.67	978.24	-48.96%	5120516000 SERVICE VEHICLE LEASES	4,891.20	9,583.35	4,891.20	-48.96%
2,168.21	2,333.33	2,288.12	-7.08%	5120704000 GARAGE EQUIPMENT LEASES - MAIN	10,841.05	11,666.65	10,892.44	-7.08%
0.00	0.00	0.00	0.00%	5120901000 RADIO EQUIPMENT LEASES - OPS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5121216000 G.A. FACILITIES LEASES	0.00	0.00	0.00	0.00%
9,996.69	0.00	6,285.00	100.00%	5121301000 MISCELLANEOUS LEASES - OPS	49,927.31	0.00	32,095.00	100.00%
262.85	0.00	0.00	100.00%	5121304000 MISCELLANEOUS LEASES - MAINT	1,499.00	0.00	0.00	100.00%
10,751.46	14,750.00	14,379.49	-27.11%	5121316000 MISCELLANEOUS LEASES - G&A	54,551.06	73,750.00	73,777.12	-26.03%
882.39	0.00	74.42	100.00%	5121316200 MISCELLANEOUS LEASES - IT	5,915.55	0.00	8,313.61	100.00%
0.00	0.00	0.00	0.00%	5121316300 MISCELLANEOUS LEASES - IT - NON	0.00	0.00	2,000.00	0.00%
0.00	0.00	0.00	0.00%	5121316400 MISCELLANEOUS LEASES - G&A - NO	0.00	0.00	3,000.00	0.00%
25,039.84	31,500.00	28,813.61	-20.51%	5129999900 ** TOTAL LEASE & RENTALS	127,625.17	157,500.00	159,011.07	-18.97%
5130000000 ** DEPRECIATION								
0.00	0.00	0.00	0.00%	5130201000 PASSENGER SHELTERS DEPR	44,994.01	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5130401000 REVENUE VEHICLE DEPRECIATION	1,115,073.59	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5130516000 SERVICE VEHICLE DEPRECIATION	11,972.43	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5130704000 GARAGE EQUIP. DEPRECIATION - MA	3,102.96	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5130901000 REVENUE VEHICLE RADIO EQUIP. DE	10,844.62	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5131016000 COMPUTER EQUIPMENT DEPRECIATI	20,391.12	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5131116000 REVENUE COLLECTION EQUIPMENT	14,297.69	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5131216000 G.A. FACILITIES DEPRECIATION	459,677.69	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5131316000 G.A. SYSTEM DEV.DEPRECIATION	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5131416000 MISCELLANEOUS EQUIPMENT DEPR	17,711.22	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5131516000 OFFICE EQUIPMENT DEPR.	698.54	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5139999900 ** TOTAL DEPRECIATION	1,698,763.87	0.00	0.00	100.00%

## Champaign Urbana Mass Transit District Budget Analysis Report

Fiscal Year: 2018		Period 5	Division: 00 Champaign Urbana Mass Transit District					As of: 12/19/2017	
November 2017	Budget This Period	November 2016	Act/Bgt Var %			2018 YTD	July Thru November Budget YTD	2017 YTD	Act/Bgt Var %
0.00	0.00	0.00	0.00%	5170116000	DEBT SERVICE ON EQUIPMENT & FA	0.00	0.00	0.00	0.00%
2,668,332.75	3,273,881.00	2,726,674.01	-18.50%	5999990000	**** TOTAL EXPENSES ****	15,623,567.30	16,203,931.00	13,535,280.13	-3.58%
578,392.93	423,694.00	1,118,757.84	36.51%	5999999800	NET SURPLUS (DEFICIT)	1,114,620.57	1,924,034.00	9,531,565.68	-42.07%

# Champaign Urbana Mass Transit District

## Budget Analysis Report

Fiscal Year: 2018		Period 6	Division: 00 Champaign Urbana Mass Transit District				As of: 01/16/2018	
December 2017	Budget This Period	December 2016	Act/Bgt Var %		2018 YTD	July Thru December Budget YTD	2017 YTD	Act/Bgt Var %
4000000000 ***** R E V E N U E *****								
4000000099 ** TRANSPORTATION REVENUE								
4010000000 * PASSENGER FARES								
43,956.46	61,666.67	51,866.17	-28.72%	4010100000 FULL ADULT FARES	313,425.16	370,000.02	381,808.91	-15.29%
1,109.00	1,500.00	930.00	-26.07%	4010300000 STUDENT FARES	7,661.00	9,000.00	7,593.00	-14.88%
0.00	0.00	-9.00	0.00%	4010700000 FARE REFUNDS	-22.00	0.00	-123.00	-100.00%
14,500.00	18,333.33	15,245.58	-20.91%	4010800000 ANNUAL PASS REVENUE	86,432.78	109,999.98	94,664.75	-21.42%
6,464.75	7,750.00	7,075.06	-16.58%	4011000000 HALF FARE CAB	39,303.24	46,500.00	39,705.28	-15.48%
4,506.00	4,291.67	3,039.00	4.99%	4011100000 ADA TICKETS & FARES	22,365.00	25,750.02	19,943.01	-13.15%
70,536.21	93,541.67	78,146.81	-24.59%	4019900099 * TOTAL PASSENGER FARES	469,165.18	561,250.02	543,591.95	-16.41%
472,581.16	446,400.00	502,142.84	5.86%	4020300000 U OF I CAMPUS SERVICE	3,024,912.04	2,861,800.00	2,884,047.03	5.70%
20,299.66	19,583.33	19,560.91	3.66%	4020500000 ADA - U I & DSC CONTRACTS	121,797.96	117,499.98	117,365.46	3.66%
62,214.00	60,000.00	59,271.00	3.69%	4030100000 SCHOOL SERVICE FARES	248,856.00	240,000.00	237,249.00	3.69%
2,613.55	0.00	1,812.85	100.00%	4060100000 I.T. COMMISSIONS	15,885.22	0.00	16,814.10	100.00%
16,052.77	25,000.00	15,168.05	-35.79%	4060300000 ADVERTISING REVENUE	164,759.93	150,000.00	166,913.44	9.84%
644,297.35	644,525.00	676,102.46	-0.04%	4069900099 ** TOTAL TRANSPORTATION REVEN	4,045,376.33	3,930,550.00	3,965,980.98	2.92%
4070000000 ** NON - TRANSPORTATION REVENUE								
2,558.92	1,666.67	448.83	53.53%	4070100000 SALE OF MAINTENANCE SERVICES	15,869.65	10,000.02	10,153.53	58.70%
0.00	0.00	0.00	0.00%	4070200000 RENTAL OF REVENUE VEHICLES	0.00	0.00	0.00	0.00%
39,781.45	35,416.67	36,910.39	12.32%	4070300000 BUILDING RENTAL - IL TERMINAL	231,028.76	212,500.02	215,878.27	8.72%
24,494.75	20,833.33	21,341.50	17.57%	4070300002 BUILDING RENTAL - 801 & 1101	154,874.05	124,999.98	128,049.00	23.90%
12,786.43	5,833.33	6,310.32	119.20%	4070400000 INVESTMENT INCOME	71,141.03	34,999.98	37,309.62	103.26%
-10,125.43	0.00	-20,275.28	-100.00%	4070400002 +/- FAIR VALUE OF INVESTMENT	-19,389.18	0.00	-25,300.87	-100.00%
0.00	0.00	58.00	0.00%	4070800000 OVER OR SHORT	-7.00	0.00	22.01	-100.00%
0.00	0.00	685.00	0.00%	4079800000 GAIN ON FIXED ASSET DISPOSAL	3,941.00	0.00	4,318.50	100.00%
4,789.70	0.00	3,739.49	100.00%	4079900001 OTHER NONTRANS. REVENUES	23,801.40	0.00	24,481.67	100.00%
74,285.82	63,750.00	49,218.25	16.53%	4079900099 ** TOTAL NON - TRANSPORTATION R	481,259.71	382,500.00	394,911.73	25.82%
718,583.17	708,275.00	725,320.71	1.46%	4079999999 *** TOTAL TRANS & NON - TRANS RE	4,526,636.04	4,313,050.00	4,360,892.71	4.95%

## Champaign Urbana Mass Transit District Budget Analysis Report

Fiscal Year: 2018		Period 6	Division: 00 Champaign Urbana Mass Transit District				As of: 01/16/2018	
December 2017	Budget This Period	December 2016	Act/Bgt Var %		2018 YTD	July Thru December Budget YTD	2017 YTD	Act/Bgt Var %
4080000000 ** TAXES LEVIED DIRECTLY								
650,000.00	625,000.00	637,671.25	4.00%	4080100000 PROPERTY TAX REVENUE	3,883,333.33	3,750,000.00	3,826,027.50	3.56%
0.00	0.00	0.00	0.00%	4080100001 PROPERTY TAX - UNCOLLECTIBLE R	0.00	0.00	0.00	0.00%
6,532.97	6,615.00	9,063.28	-1.24%	4080600000 REPLACEMENT TAX REVENUE	32,984.95	37,305.00	47,482.05	-11.58%
10,663.81	0.00	9,031.82	100.00%	4089900001 MISCELLANEOUS PROPERTY TAXES	16,498.51	0.00	16,172.26	100.00%
4110000000 ** STATE GRANTS & REIMBURSEMEN								
2,888,266.90	2,273,500.00	1,838,178.69	27.04%	4110100000 OPERATING ASSISTANCE - STATE	12,496,596.86	13,641,000.00	8,290,577.14	-8.39%
0.00	0.00	0.00	0.00%	4111000000 CAPITAL GRANTS - STATE	0.00	0.00	1,053,311.34	0.00%
0.00	0.00	0.00	0.00%	4111000001 CAPITAL GRANTS - STATE - PASS TH	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4112000000 COUNTY REIMBURSEMENTS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4119900000 STATE REIMBURSEMENTS	5,445.03	0.00	7,287.55	100.00%
0.00	0.00	0.00	0.00%	4119900001 STATE REIMB - PASS THRU'S	0.00	0.00	-7,287.55	0.00%
4130000000 ** FEDERAL GRANTS & REIMBURSEM								
0.00	0.00	0.00	0.00%	4130100000 OPERATING ASSISTANCE - FEDERAL	0.00	0.00	0.00	0.00%
260,352.00	0.00	0.00	100.00%	4130500000 CAPITAL GRANTS - FEDERAL	314,709.22	0.00	8,706,067.74	100.00%
0.00	0.00	0.00	0.00%	4130600000 FEDERAL GRANT PASS THROUGH \$'	-3,617.22	0.00	-14,419.18	-100.00%
0.00	0.00	0.00	0.00%	4139900000 FEDERAL REIMBURSEMENTS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4409900000 OTHER SOURCES/SUBSIDIES (PTA \$)	0.00	0.00	0.00	0.00%
4,534,398.85	3,613,390.00	3,219,265.75	25.49%	4999900099 **** TOTAL REVENUE ****	21,272,586.72	21,741,355.00	26,286,111.56	-2.16%

# Champaign Urbana Mass Transit District

## Budget Analysis Report

Fiscal Year: 2018		Period 6	Division: 00 Champaign Urbana Mass Transit District				As of: 01/16/2018	
December 2017	Budget This Period	December 2016	Act/Bgt Var %		2018 YTD	July Thru December Budget YTD	2017 YTD	Act/Bgt Var %
5000000000 **** E X P E N S E S ***								
5010000000 ** LABOR								
718,036.35	771,630.00	693,334.41	-6.95%	5010101000 OPERATORS WAGES	4,416,595.22	4,539,890.00	4,316,123.67	-2.72%
91,483.24	112,710.00	87,572.46	-18.83%	5010204000 MECHANICS WAGES - MAINT	584,472.12	663,520.00	531,920.95	-11.91%
53,030.82	60,690.00	49,072.33	-12.62%	5010304000 MAINTENANCE WAGES - MAINT	319,575.87	357,280.00	308,132.19	-10.55%
91,364.96	93,416.67	83,828.16	-2.20%	5010401000 SUPERVISORS SALARIES - OPS	572,770.39	560,500.02	510,549.65	2.19%
13,378.20	34,680.00	13,268.21	-61.42%	5010404000 SUPERVISORS SALARIES - MAINT	90,757.45	204,160.00	107,859.80	-55.55%
50,149.11	71,874.00	60,645.04	-30.23%	5010501000 OVERHEAD SALARIES - OPS	342,903.90	423,121.00	365,944.64	-18.96%
22,728.22	26,010.00	23,895.25	-12.62%	5010504000 OVERHEAD SALARIES - MAINT	148,133.09	153,120.00	123,277.82	-3.26%
82,140.16	100,000.00	89,724.78	-17.86%	5010516000 OVERHEAD SALARIES - G&A	558,962.95	600,000.00	488,140.22	-6.84%
7,264.74	11,833.33	7,387.38	-38.61%	5010516200 OVERHEAD SALARIES - IT	54,745.12	70,999.98	50,116.67	-22.89%
21,593.05	25,000.00	23,073.99	-13.63%	5010601000 CLERICAL WAGES - OPS	134,169.98	150,000.00	145,261.17	-10.55%
3,087.52	4,166.67	6,845.70	-25.90%	5010604000 CLERICAL WAGES - MAINT	28,376.43	25,000.02	26,187.76	13.51%
14,990.71	25,833.33	18,823.47	-41.97%	5010616000 CLERICAL WAGES - G&A	102,133.26	154,999.98	125,049.81	-34.11%
7,276.48	10,000.00	7,321.33	-27.24%	5010616200 CLERICAL WAGES - IT	43,291.08	60,000.00	40,835.31	-27.85%
9,738.33	11,666.67	10,394.40	-16.53%	5010716200 SECURITY WAGES - IT	60,022.90	70,000.02	60,992.43	-14.25%
-1,942.61	0.00	-2,389.75	-100.00%	5010801000 LABOR CREDIT - OPS	-22,893.39	0.00	-22,914.11	-100.00%
-3,357.93	0.00	-3,864.20	-100.00%	5010804000 LABOR CREDIT - MAINT	-23,778.39	0.00	-21,834.83	-100.00%
-351.22	0.00	-332.95	-100.00%	5010806000 LABOR CREDIT - G&A	-4,573.85	0.00	-6,829.79	-100.00%
11,785.25	11,250.00	11,416.73	4.76%	5010816200 MAINTENANCE WAGES - IT	63,790.26	67,500.00	67,306.39	-5.50%
1,192,395.38	1,370,760.67	1,180,016.74	-13.01%	5019999000 ** TOTAL LABOR	7,469,454.39	8,100,091.02	7,216,119.75	-7.79%
5020000000 ** FRINGE BENEFITS								
85,308.78	84,533.00	80,176.84	0.92%	5020101000 FICA - OPS	478,929.51	497,641.00	474,741.79	-3.76%
18,381.05	18,567.00	17,821.30	-1.00%	5020104000 FICA - MAINT	106,848.47	107,184.00	103,286.75	-0.31%
6,005.23	6,666.67	6,682.25	-9.92%	5020116000 FICA - G&A	41,727.07	40,000.02	34,965.66	4.32%
3,056.10	3,468.00	2,948.71	-11.88%	5020116200 FICA - IT	17,553.63	20,416.00	16,917.88	-14.02%
206,643.26	169,065.00	195,014.21	22.23%	5020201000 IMRF - OPS	861,617.89	995,280.00	840,280.26	-13.43%
43,194.38	49,853.00	41,925.94	-13.36%	5020204000 IMRF - MAINT	181,637.41	293,481.00	170,783.02	-38.11%
19,202.32	16,666.67	20,477.23	15.21%	5020216000 IMRF - G&A	85,125.08	100,000.02	78,146.40	-14.87%
7,223.97	5,636.00	7,302.46	28.18%	5020216200 IMRF - IT	31,285.99	33,177.00	29,202.56	-5.70%
240,811.55	234,000.00	232,603.60	2.91%	5020301000 MEDICAL INSURANCE - OPS	1,355,281.36	1,404,000.00	1,348,534.60	-3.47%
53,311.59	54,833.33	54,842.66	-2.78%	5020304000 MEDICAL INSURANCE - MAINT	297,099.16	328,999.98	298,272.40	-9.70%
23,554.50	22,916.67	19,834.69	2.78%	5020316000 MEDICAL INSURANCE - G&A	140,982.81	137,500.02	122,850.28	2.53%
14,893.67	12,500.00	13,446.36	19.15%	5020316200 MEDICAL INSURANCE - IT	81,819.58	75,000.00	72,757.03	9.09%
0.00	0.00	0.00	0.00%	5020401000 DENTAL INSURANCE - OPS	0.00	0.00	0.00	0.00%

# Champaign Urbana Mass Transit District

## Budget Analysis Report

Fiscal Year: 2018	Period 6	Division: 00 Champaign Urbana Mass Transit District					As of: 01/16/2018	
December 2017	Budget This Period	December 2016	Act/Bgt Var %		2018 YTD	July Thru December Budget YTD	2017 YTD	Act/Bgt Var %
0.00	0.00	0.00	0.00%	5020404000 DENTAL INSURANCE - MAINT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5020416000 DENTAL INSURANCE - G&A	0.00	0.00	0.00	0.00%
1,315.51	3,333.33	1,735.43	-60.53%	5020501000 LIFE INSURANCE - OPS	12,624.17	19,999.98	13,050.22	-36.88%
164.28	1,250.00	144.00	-86.86%	5020504000 LIFE INSURANCE - MAINT	3,318.37	7,500.00	2,884.41	-55.76%
263.26	416.67	370.08	-36.82%	5020516000 LIFE INSURANCE - G&A	2,158.29	2,500.02	2,396.58	-13.67%
20.16	0.00	18.00	100.00%	5020516200 LIFE INSURANCE - IT	693.30	0.00	599.77	100.00%
1,524.67	12,500.00	1,565.00	-87.80%	5020701000 UNEMPLOYMENT INSURANCE - OPS	3,036.44	25,000.00	3,523.50	-87.85%
392.08	3,000.00	423.28	-86.93%	5020704000 UNEMPLOYMENT INSURANCE - MAIN	670.41	6,000.00	982.52	-88.83%
16.06	750.00	27.84	-97.86%	5020716000 UNEMPLOYMENT INSURANCE - G&A	117.42	1,500.00	200.18	-92.17%
117.05	750.00	61.86	-84.39%	5020716200 UNEMPLOYMENT INSURANCE - IT	387.51	1,500.00	317.97	-74.17%
-5,108.72	16,666.67	8,927.10	-130.65%	5020801000 WORKERS COMP INSURANCE - OPS	50,659.79	100,000.02	55,253.20	-49.34%
144,985.60	18,750.00	21,668.78	673.26%	5020804000 WORKERS COMP INSURANCE - MAIN	205,538.63	112,500.00	127,807.81	82.70%
363.62	416.67	333.50	-12.73%	5020816000 WORKERS COMP INSURANCE - G&A	2,187.04	2,500.02	2,178.19	-12.52%
-6,866.07	4,166.67	2,070.83	-264.79%	5020816200 WORKERS COMP INSURANCE - IT	14,535.46	25,000.02	30,446.56	-41.86%
24,031.12	30,728.00	11,752.88	-21.79%	5021001000 HOLIDAYS - OPS	96,750.48	103,044.00	80,646.16	-6.11%
7,428.88	3,884.00	3,343.20	91.27%	5021004000 HOLIDAYS - MAINT	27,269.36	21,168.00	22,135.68	28.82%
183.36	0.00	0.00	100.00%	5021016000 HOLIDAYS - G&A	733.44	0.00	0.00	100.00%
0.00	388.00	529.60	-100.00%	5021016200 HOLIDAYS - IT	1,319.20	2,116.00	2,322.96	-37.66%
45,104.73	57,010.00	51,169.20	-20.88%	5021101000 VACATIONS - OPS	275,721.97	292,349.00	261,614.32	-5.69%
17,251.12	16,170.00	11,555.68	6.69%	5021104000 VACATIONS - MAINT	72,273.76	82,918.00	60,620.00	-12.84%
0.00	0.00	356.96	0.00%	5021116000 VACATION - G&A	916.80	0.00	356.96	100.00%
0.00	794.00	1,062.40	-100.00%	5021116200 VACATIONS - IT	4,038.80	4,069.00	2,593.76	-0.74%
3,035.52	3,191.67	4,011.36	-4.89%	5021201000 OTHER PAID ABSENCES - OPS	24,159.68	19,150.02	78,666.09	26.16%
699.44	1,250.00	542.16	-44.04%	5021204000 OTHER PAID ABSENCES - MAINT	3,699.20	7,500.00	11,907.68	-50.68%
0.00	0.00	0.00	0.00%	5021216000 OTHER PAID ABSENCES - G&A	183.36	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5021216200 OTHER PAID ABSENCES - IT	321.36	0.00	108.24	100.00%
1,970.43	4,083.33	1,758.37	-51.74%	5021301000 UNIFORM ALLOWANCES - OPS	20,873.81	24,499.98	13,930.54	-14.80%
542.28	2,583.33	1,099.46	-79.01%	5021304000 UNIFORM ALLOWANCES - MAINT	4,465.62	15,499.98	5,886.52	-71.19%
301.44	333.33	166.08	-9.57%	5021316200 UNIFORM ALLOWANCES - IT	1,022.93	1,999.98	756.77	-48.85%
84.00	1,666.67	756.67	-94.96%	5021401000 OTHER FRINGE BENEFITS - OPS	3,078.81	10,000.02	8,516.82	-69.21%
0.00	833.33	5,096.32	-100.00%	5021404000 OTHER FRINGE BENEFITS - MAINT	538.93	4,999.98	6,541.27	-89.22%
793.00	4,166.67	852.47	-80.97%	5021416000 OTHER FRINGE BENEFITS - G&A	21,903.09	25,000.02	14,883.86	-12.39%
0.00	916.67	46.97	-100.00%	5021416200 OTHER FRINGE BENEFITS - IT	228.11	5,500.02	622.82	-95.85%
203,613.81	201,959.00	160,564.04	0.82%	5021501000 EARNED TIME - OPS	739,982.08	981,596.00	752,655.35	-24.61%
32,271.11	25,943.00	31,361.45	24.39%	5021504000 EARNED TIME - MAINT	126,960.59	126,091.00	120,155.14	0.69%
4,552.32	922.00	1,781.25	393.74%	5021516200 EARNED TIME - IT	14,850.75	4,482.00	6,690.80	231.34%
0.00	0.00	125.00	0.00%	5021604000 TOOL ALLOWANCE - MAINT	9,998.42	8,804.00	9,364.31	13.57%
1,279.41	3,191.67	4,987.99	-59.91%	5021701000 DISABILITY - OPS	22,765.93	19,150.02	37,381.08	18.88%
0.00	583.33	1,724.07	-100.00%	5021704000 DISABILITY - MAINT	0.00	3,499.98	2,034.03	-100.00%

# Champaign Urbana Mass Transit District

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December 2017	Budget This Period	December 2016	Act/Bgt Var %		2018 YTD	July Thru December Budget YTD	2017 YTD	Act/Bgt Var %
0.00	0.00	0.00	0.00%	5021716200 DISABILITY - IT	0.00	0.00	0.00	0.00%
640.26	0.00	0.00	100.00%	5021801000 WORKERS COMP - PAYROLL - OPS	640.26	0.00	118.50	100.00%
1,273.92	0.00	0.00	100.00%	5021804000 WORKERS COMP - PAYROLL - MAINT	1,967.19	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5021816200 WORKERS COMP - PAYROLL - IT	0.00	0.00	0.00	0.00%
71,949.00	8,333.33	0.00	763.39%	5022001000 EARLY RETIREMENT PLAN - OPS	60,894.00	49,999.98	0.00	21.79%
0.00	3,750.00	0.00	-100.00%	5022004000 EARLY RETIREMENT PLAN - MAINT	0.00	22,500.00	0.00	-100.00%
0.00	0.00	0.00	0.00%	5022016000 EARLY RETIREMENT PLAN - G&A	9,828.00	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5022016200 EARLY RETIREMENT PLAN - IT	0.00	0.00	0.00	0.00%
1,275,779.05	1,113,386.68	1,025,065.53	14.59%	5029999900 ** TOTAL FRINGE BENEFITS	5,523,220.72	6,172,616.08	5,330,889.20	-10.52%
5030000000 ** SERVICES								
59,585.97	58,333.33	36,437.59	2.15%	5030316000 PROFESSIONAL SERVICES - G&A	277,312.55	349,999.98	212,059.68	-20.77%
0.00	250.00	0.00	-100.00%	5030316200 PROFESSIONAL SERVICES - IT	695.14	1,500.00	0.00	-53.66%
0.00	0.00	0.00	0.00%	5030316300 PROFESSIONAL SERVICES - IT - NON	0.00	0.00	0.00	0.00%
286,692.55	0.00	31,306.38	100.00%	5030316400 PROFESSIONAL SERVICES - G&A - N	324,843.99	0.00	69,091.76	100.00%
0.00	0.00	0.00	0.00%	5030404000 TEMPORARY HELP - MAINT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5030416000 TEMPORARY HELP - G&A	0.00	0.00	0.00	0.00%
256.49	0.00	255.67	100.00%	5030501000 CONTRACT MAINTENANCE - OPS	1,799.10	0.00	1,697.61	100.00%
4,589.92	10,000.00	6,460.60	-54.10%	5030504000 CONTRACT MAINTENANCE - MAINT	30,610.82	60,000.00	44,139.84	-48.98%
36,392.46	37,500.00	34,244.92	-2.95%	5030516000 CONTRACT MAINTENANCE - G&A	232,619.20	225,000.00	211,045.97	3.39%
2,246.32	3,333.33	2,071.88	-32.61%	5030516200 CONTRACT MAINTENANCE - IT	16,920.10	19,999.98	22,085.86	-15.40%
0.00	0.00	0.00	0.00%	5030516300 CONTRACT MAINTENANCE - IT - NON	0.00	0.00	569.20	0.00%
0.00	0.00	0.00	0.00%	5030604000 CUSTODIAL SERVICES - MAINT	0.00	0.00	1,800.00	0.00%
2,154.17	4,583.33	2,771.10	-53.00%	5030801000 PRINTING SERVICES - OPS	22,305.28	27,499.98	18,325.58	-18.89%
0.00	83.33	0.00	-100.00%	5030804000 PRINTING SERVICES - MAINT	0.00	499.98	118.00	-100.00%
0.00	0.00	0.00	0.00%	5030816000 PRINTING SERVICES - G&A	681.60	0.00	970.63	100.00%
0.00	0.00	0.00	0.00%	5030816200 PRINTING SERVICES - IT	75.65	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5030816300 PRINTING SERVICES - IT - NON REIM	0.00	0.00	0.00	0.00%
2,015.37	2,333.33	0.00	-13.63%	5039901000 OTHER SERVICES - OPS	5,286.10	13,999.98	3,831.63	-62.24%
0.00	416.67	0.00	-100.00%	5039904000 OTHER SERVICES - MAINT	394.61	2,500.02	0.00	-84.22%
1,131.80	3,333.33	1,019.90	-66.05%	5039916000 OTHER SERVICES - G&A	20,574.47	19,999.98	16,530.26	2.87%
217.99	583.33	457.99	-62.63%	5039916200 OTHER SERVICES - IT	1,307.94	3,499.98	1,547.94	-62.63%
359.37	0.00	423.42	100.00%	5039916300 OTHER SERVICES - IT - NON REIMB	2,780.37	0.00	2,529.57	100.00%
0.00	0.00	0.00	0.00%	5039916400 OTHER SERVICES - G&A - NON REIM	0.00	0.00	0.00	0.00%
395,642.41	120,749.98	115,449.45	227.65%	5039999900 ** TOTAL SERVICES	938,206.92	724,499.88	606,343.53	29.50%



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December 2017	Budget This Period	December 2016	Act/Bgt Var %		2018 YTD	July Thru December Budget YTD	2017 YTD	Act/Bgt Var %
5039999999 **** E X P E N S E S ****								
5040000000 ** MATERIALS & SUPPLIES CONSUM								
121,881.31	237,027.00	100,264.72	-48.58%	5040101000 FUEL & LUBRICANTS - OPS	680,663.73	1,519,540.00	636,171.67	-55.21%
9,247.03	8,691.00	7,686.29	6.40%	5040104000 FUEL & LUBRICANTS - MAINT	54,264.05	55,716.00	45,190.52	-2.61%
11,643.17	11,583.33	11,010.00	0.52%	5040201000 TIRES & TUBES - OPS - MB DO	70,757.22	69,499.98	70,106.90	1.81%
646.72	916.67	195.26	-29.45%	5040204000 TIRES & TUBES - MAINT - DR DO	6,251.70	5,500.02	1,885.21	13.67%
0.00	0.00	0.00	0.00%	5040206000 TIRES & TUBES - NON REVENUE VEH	0.00	0.00	0.00	0.00%
1,677.16	3,333.33	1,238.12	-49.69%	5040304000 GARAGE EQUIPMENT - REPAIRS - MA	20,301.01	19,999.98	19,254.68	1.51%
3,381.59	7,500.00	2,906.27	-54.91%	5040404000 BLDG & GROUND REPAIRS - MAINT -	40,007.84	45,000.00	40,715.23	-11.09%
4,813.02	0.00	1,360.87	100.00%	5040404001 BLDG & GROUND REPAIRS - MAINT -	18,405.03	0.00	18,125.05	100.00%
2,210.80	10,000.00	5,938.93	-77.89%	5040416200 BLDG & GROUND REPAIRS - IT	88,676.22	60,000.00	84,274.23	47.79%
868.07	0.00	0.00	100.00%	5040416300 BLDG & GROUND REPAIRS - IT - NON	6,540.14	0.00	10,038.65	100.00%
0.00	4,166.67	0.00	-100.00%	5040416400 BLDG & GROUND REPAIRS - G&A - N	879.00	25,000.02	0.00	-96.48%
-96.02	0.00	-1,568.75	-100.00%	5040500001 REVENUE VEHICLE REPAIRS - CORE	-15,373.77	0.00	-17,925.50	-100.00%
75,723.24	158,333.33	139,180.29	-52.17%	5040504000 REVENUE VEHICLES - REPAIRS	676,052.92	949,999.98	699,174.19	-28.84%
326.17	2,083.33	633.05	-84.34%	5040604000 NON REVENUE VEHICLES - REPAIRS	9,407.75	12,499.98	8,898.98	-24.74%
5,075.06	4,583.33	2,784.51	10.73%	5040704000 SERVICE SUPPLIES - MAINT	26,346.61	27,499.98	23,373.14	-4.19%
1,802.18	2,083.33	1,345.01	-13.50%	5040716200 SERVICE SUPPLIES - IT	10,079.59	12,499.98	10,518.92	-19.36%
1,230.74	3,333.33	1,156.63	-63.08%	5040801000 OFFICE SUPPLIES - OPS	9,686.58	19,999.98	9,543.74	-51.57%
356.49	2,083.33	154.16	-82.89%	5040804000 OFFICE SUPPLIES - MAINT	4,214.35	12,499.98	5,649.74	-66.29%
1,180.09	1,666.67	419.59	-29.19%	5040816000 OFFICE SUPPLIES - G&A	5,384.58	10,000.02	3,842.99	-46.15%
513.49	500.00	960.97	2.70%	5040816200 OFFICE SUPPLIES - IT	1,366.70	3,000.00	2,235.08	-54.44%
0.00	0.00	6,992.05	0.00%	5040901000 COMPUTER & SERVER - MISC EXP'S -	9,388.10	0.00	10,716.50	100.00%
7,450.74	0.00	245.39	100.00%	5040904000 COMPUTER & SERVER - MISC EXP'S -	8,733.54	0.00	3,662.56	100.00%
7,517.35	0.00	190.37	100.00%	5040916000 COMPUTER & SERVER - MISC EXP'S -	19,910.93	0.00	6,444.65	100.00%
1,390.00	0.00	128.93	100.00%	5040916200 COMPUTER & SERVER - MISC EXP'S -	3,575.30	0.00	342.80	100.00%
0.00	0.00	4,803.42	0.00%	5041001000 SAFETY & TRAINING	0.00	0.00	5,306.18	0.00%
0.00	0.00	0.00	0.00%	5041004000 SAFETY & TRAINING - MAINT	7,500.00	0.00	1,139.99	100.00%
7,684.90	6,666.67	3,484.30	15.27%	5041104000 PASSENGER SHELTER - REPAIRS	20,200.77	40,000.02	21,850.37	-49.50%
128.23	3,333.33	3,334.22	-96.15%	5041201000 SMALL TOOLS & EQUIP - OPS	1,459.43	19,999.98	13,410.02	-92.70%
8,306.44	3,333.33	275.00	149.19%	5041204000 SMALL TOOLS & EQUIP - MAINT	22,669.18	19,999.98	9,428.87	13.35%
10,508.65	1,666.67	0.00	530.52%	5041216000 SMALL TOOLS & EQUIP - G&A	12,524.25	10,000.02	2,553.92	25.24%
0.00	1,250.00	404.74	-100.00%	5041216200 SMALL TOOLS & EQUIP - IT	6,513.92	7,500.00	706.80	-13.15%
0.00	0.00	0.00	0.00%	5041216300 SMALL TOOLS & EQUIP - IT - NON REI	1,275.49	0.00	2,946.61	100.00%
0.00	0.00	0.00	0.00%	5041216400 SMALL TOOLS & EQUIP - G&A - NON	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5041304000 FAREBOX REPAIRS	0.00	0.00	0.00	0.00%
3,845.13	0.00	15,593.00	100.00%	5041404000 CAD/AVL,CAMERA,RADIO REPAIRS -	31,077.14	0.00	40,008.77	100.00%
1,949.94	0.00	1,164.42	100.00%	5041504000 ADA VEHICLE - REPAIRS - MAINT	27,882.32	0.00	17,728.14	100.00%

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291,261.69	474,134.65	312,281.76	-38.57%	5049999900 ** TOTAL MATERIAL & SUPPLIES	1,886,621.62	2,945,755.90	1,807,319.60	-35.95%
25,332.21	25,833.33	28,040.67	-1.94%	5050216000 ** UTILITIES - G&A	147,570.38	154,999.98	144,900.58	-4.79%
5,901.75	8,750.00	6,130.32	-32.55%	5050216200 ** UTILITIES - IT	36,621.89	52,500.00	36,085.86	-30.24%
2,896.83	2,916.67	3,081.57	-0.68%	5050216300 ** UTILITIES - IT - NON REIMB	18,311.33	17,500.02	17,982.72	4.64%
81.32	0.00	0.00	100.00%	5050216400 ** UTILITIES - G&A - NON REIMB	680.08	0.00	0.00	100.00%
34,212.11	37,500.00	37,252.56	-8.77%	5059999900 **TOTAL UTILITIES	203,183.68	225,000.00	198,969.16	-9.70%
				5060000000 ** CASUALTY & LIABILITY COSTS				
4,025.96	4,166.67	3,720.74	-3.38%	5060104000 PHYSICAL DAMAGE PREMIUMS - MAI	25,003.62	25,000.02	25,271.80	0.01%
0.00	0.00	0.00	0.00%	5060116200 PHYSICAL DAMAGE PREMIUMS - IT	0.00	0.00	0.00	0.00%
0.00	-2,083.33	-5,806.90	-100.00%	5060204000 PHYSICAL DAMAGE RECOVERIES - M	-51,924.14	-12,499.98	-30,018.42	315.39%
34,588.46	41,666.67	31,862.89	-16.99%	5060316000 PL & PD INSURANCE PREMIUMS - G&	207,590.90	250,000.02	191,324.66	-16.96%
0.00	0.00	0.00	0.00%	5060316200 PL & PD INSURANCE PREMIUMS - IT	0.00	0.00	0.00	0.00%
40,066.36	41,666.67	37,028.82	-3.84%	5060416000 UNINSURED PL & PD PAYOUTS - G&A	242,178.71	250,000.02	225,976.55	-3.13%
2,461.46	0.00	2,274.85	100.00%	5060816000 UNINSURED PL & PD PAYOUTS - G&A	14,768.76	0.00	13,649.10	100.00%
81,142.24	85,416.68	69,080.40	-5.00%	5069999900 ** TOTAL CASUALTY & LIABILITY	437,617.85	512,500.08	426,203.69	-14.61%
				5070000000 ** TAXES				
0.00	0.00	0.00	0.00%	5070316000 PROPERTY TAXES	7,136.19	0.00	0.00	100.00%
206.00	0.00	0.00	100.00%	5070401000 VEHICLE LICENSING FEES - OPS	206.00	0.00	1,856.00	100.00%
0.00	0.00	0.00	0.00%	5070416000 VEHICLE LICENSING FEES - G&A	0.00	0.00	0.00	0.00%
2,977.08	3,750.00	3,010.94	-20.61%	5070501000 FUEL TAX	17,545.41	22,500.00	19,917.37	-22.02%
3,183.08	3,750.00	3,010.94	-15.12%	5079999900 ** TOTAL TAXES	24,887.60	22,500.00	21,773.37	10.61%

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5079999999 **** E X P E N S E S ***								
5080100000 ** PURCHASED TRANSPORTATION								
12,929.50	14,583.33	14,150.12	-11.34%	5080116000 CABS	78,606.48	87,499.98	79,410.56	-10.16%
51,257.58	50,000.00	49,146.83	2.52%	5080216000 ADA CONTRACTS	307,545.48	300,000.00	294,880.98	2.52%
64,187.08	64,583.33	63,296.95	-0.61%	5089999900 **TOTAL PURCHASED TRANSPORTA	386,151.96	387,499.98	374,291.54	-0.35%
5090000000 ** MISCELLANEOUS EXPENSES								
4,671.80	6,250.00	5,566.66	-25.25%	5090116000 DUES & SUBSCRIPTIONS - G&A	36,148.65	37,500.00	36,096.65	-3.60%
3,544.38	7,333.33	3,264.44	-51.67%	5090216000 TRAVEL & MEETINGS - G&A	40,640.96	43,999.98	26,899.34	-7.63%
0.00	0.00	0.00	0.00%	5090716000 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00%
3,277.31	16,666.67	5,564.05	-80.34%	5090816000 ADVERTISING EXPENSES - G&A	79,910.65	100,000.02	105,804.58	-20.09%
0.00	0.00	0.00	0.00%	5090816200 ADVERTISING EXPENSES - IT	0.00	0.00	0.00	0.00%
2,200.00	666.67	0.00	230.00%	5090916000 TRUSTEE COMPENSATION	3,750.00	4,000.02	1,800.00	-6.25%
35.46	666.67	2.72	-94.68%	5091016000 POSTAGE	2,112.30	4,000.02	2,251.57	-47.19%
0.00	0.00	0.00	0.00%	5091516000 LOSS/DISPOSAL FIXED ASSETS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5091616000 ADVERTISING SERVICES EXPENSE	0.00	0.00	0.00	0.00%
2,192.40	0.00	0.00	100.00%	5091716000 SUBSTANCE ABUSE PROGRAM	5,576.00	0.00	10,750.30	100.00%
543.09	1,666.67	171.20	-67.41%	5099901000 OTHER MISC EXPENSES - OPS	5,106.47	10,000.02	5,008.06	-48.94%
441.06	833.33	1,210.11	-47.07%	5099904000 OTHER MISC EXPENSES - MAINT	4,627.61	4,999.98	3,507.68	-7.45%
3,207.48	9,083.33	5,362.65	-64.69%	5099916000 OTHER MISC EXPENSES - G&A	14,568.09	54,499.98	16,034.92	-73.27%
202.25	1,666.67	231.35	-87.87%	5099916200 OTHER MISC EXPENSES - IT	2,328.85	10,000.02	2,635.56	-76.71%
0.00	416.67	0.00	-100.00%	5099916300 OTHER MISC EXPENSES - IT - NON R	400.00	2,500.02	472.50	-84.00%
110.59	0.00	2,949.10	100.00%	5099916400 OTHER MISC EXPENSES - G&A - NON	4,144.70	0.00	12,874.67	100.00%
0.00	0.00	0.00	0.00%	5099926000 UNALLOCATED EXPENSES	0.00	0.00	0.00	0.00%
20,425.82	45,250.01	24,322.28	-54.86%	5099999900 ** TOTAL MISCELLANEOUS EXPENSE	199,314.28	271,500.06	224,135.83	-26.59%
5100000000 ** EXPENSE TRANSFERS								
0.00	0.00	0.00	0.00%	5109999900 ** TOTAL EXPENSE TRANSFERS	0.00	0.00	0.00	0.00%

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5109999999 **** E X P E N S E S ***									
5110000000 ** INTEREST EXPENSES									
0.00	0.00	0.00	0.00%	5110116000 INTEREST - LONG-TERM DEBTS	0.00	0.00	0.00	0.00%	
7,161.44	0.00	0.00	100.00%	5110216000 INTEREST - SHORT-TERM DEBTS	93,909.54	0.00	0.00	100.00%	
7,161.44	0.00	0.00	100.00%	5119999900 ** TOTAL INTEREST	93,909.54	0.00	0.00	100.00%	
5120000000 ** LEASE & RENTALS									
0.00	12,500.00	4,808.34	-100.00%	5120401000 PASSENGER REVENUE VEHICLES -	0.00	75,000.00	28,850.04	-100.00%	
978.24	1,916.67	978.24	-48.96%	5120516000 SERVICE VEHICLE LEASES	5,869.44	11,500.02	5,869.44	-48.96%	
2,168.21	2,333.33	2,168.21	-7.08%	5120704000 GARAGE EQUIPMENT LEASES - MAIN	13,009.26	13,999.98	13,060.65	-7.08%	
0.00	0.00	0.00	0.00%	5120901000 RADIO EQUIPMENT LEASES - OPS	0.00	0.00	0.00	0.00%	
0.00	0.00	-240.00	0.00%	5121216000 G.A. FACILITIES LEASES	0.00	0.00	-240.00	0.00%	
9,990.45	0.00	6,450.70	100.00%	5121301000 MISCELLANEOUS LEASES - OPS	59,917.76	0.00	38,545.70	100.00%	
265.61	0.00	0.00	100.00%	5121304000 MISCELLANEOUS LEASES - MAINT	1,764.61	0.00	0.00	100.00%	
10,773.00	14,750.00	14,139.49	-26.96%	5121316000 MISCELLANEOUS LEASES - G&A	65,324.06	88,500.00	87,916.61	-26.19%	
882.39	0.00	1,839.20	100.00%	5121316200 MISCELLANEOUS LEASES - IT	6,797.94	0.00	10,152.81	100.00%	
0.00	0.00	0.00	0.00%	5121316300 MISCELLANEOUS LEASES - IT - NON	0.00	0.00	2,000.00	0.00%	
0.00	0.00	0.00	0.00%	5121316400 MISCELLANEOUS LEASES - G&A - NO	0.00	0.00	3,000.00	0.00%	
25,057.90	31,500.00	30,144.18	-20.45%	5129999900 ** TOTAL LEASE & RENTALS	152,683.07	189,000.00	189,155.25	-19.22%	
5130000000 ** DEPRECIATION									
44,775.62	0.00	0.00	100.00%	5130201000 PASSENGER SHELTERS DEPR	89,769.63	0.00	0.00	100.00%	
978,849.88	0.00	0.00	100.00%	5130401000 REVENUE VEHICLE DEPRECIATION	2,093,923.47	0.00	0.00	100.00%	
11,972.41	0.00	0.00	100.00%	5130516000 SERVICE VEHICLE DEPRECIATION	23,944.84	0.00	0.00	100.00%	
3,102.94	0.00	0.00	100.00%	5130704000 GARAGE EQUIP. DEPRECIATION - MA	6,205.90	0.00	0.00	100.00%	
10,844.61	0.00	0.00	100.00%	5130901000 REVENUE VEHICLE RADIO EQUIP. DE	21,689.23	0.00	0.00	100.00%	
20,068.43	0.00	0.00	100.00%	5131016000 COMPUTER EQUIPMENT DEPRECIATI	40,459.55	0.00	0.00	100.00%	
14,297.69	0.00	0.00	100.00%	5131116000 REVENUE COLLECTION EQUIPMENT	28,595.38	0.00	0.00	100.00%	
458,584.43	0.00	0.00	100.00%	5131216000 G.A. FACILITIES DEPRECIATION	918,262.12	0.00	0.00	100.00%	
0.00	0.00	0.00	0.00%	5131316000 G.A. SYSTEM DEV.DEPRECIATION	0.00	0.00	0.00	0.00%	
17,711.22	0.00	0.00	100.00%	5131416000 MISCELLANEOUS EQUIPMENT DEPR	35,422.44	0.00	0.00	100.00%	
698.60	0.00	0.00	100.00%	5131516000 OFFICE EQUIPMENT DEPR.	1,397.14	0.00	0.00	100.00%	
1,560,905.83	0.00	0.00	100.00%	5139999900 ** TOTAL DEPRECIATION	3,259,669.70	0.00	0.00	100.00%	

## Champaign Urbana Mass Transit District Budget Analysis Report

Fiscal Year: 2018		Period 6	Division: 00 Champaign Urbana Mass Transit District					As of: 01/16/2018	
December 2017	Budget This Period	December 2016	Act/Bgt Var %			2018 YTD	July Thru December Budget YTD	2017 YTD	Act/Bgt Var %
0.00	0.00	0.00	0.00%	5170116000	DEBT SERVICE ON EQUIPMENT & FA	0.00	0.00	0.00	0.00%
4,951,354.03	3,347,032.00	2,859,920.79	47.93%	5999990000	**** TOTAL EXPENSES ****	20,574,921.33	19,550,963.00	16,395,200.92	5.24%
-416,955.18	266,358.00	359,344.96	-256.54%	5999999800	NET SURPLUS (DEFICIT)	697,665.39	2,190,392.00	9,890,910.64	-68.15%

**Champaign-Urbana Mass Transit District**  
**Accounts Payable Check Disbursement List**  
**BUSEY BANK OPERATING ACCOUNT**

From Date: 11/01/2017

Thru Date: 11/30/2017

Check #	Check Date	Ref #	Name	Total Paid	C-CARTS Portion	MTD Portion	Voided
11012017	01-Nov-17	S8030	** STATES DISBURSEMENT UNIT	\$2,232.76		\$2,232.76	
11031710	03-Nov-17	I5862	** INTERNAL REVENUE SERVICE	\$2,669.39	\$2,669.39	\$0.00	
11032017	03-Nov-17	I5862	INTERNAL REVENUE SERVICE	\$167,744.46		\$167,744.46	
11041710	03-Nov-17	I4826	** ILLINOIS DEPT OF REVENUE	\$543.88	\$543.88	\$0.00	
11042017	03-Nov-17	I4826	ILLINOIS DEPT OF REVENUE	\$28,062.52		\$28,062.52	
11091710	09-Nov-17	I4830	** I.M.R.F.	\$1,031.23	\$1,031.23	\$0.00	
11092017	09-Nov-17	I4830	I.M.R.F.	\$59,935.78		\$59,935.78	
11152017	15-Nov-17	S8030	** STATES DISBURSEMENT UNIT	\$2,232.76		\$2,232.76	
11171710	17-Nov-17	I5862	** INTERNAL REVENUE SERVICE	\$12,618.51	\$12,618.51	\$0.00	
11172017	17-Nov-17	I5862	INTERNAL REVENUE SERVICE	\$156,726.76		\$156,726.76	
11181710	17-Nov-17	I4826	** ILLINOIS DEPT OF REVENUE	\$537.62	\$537.62	\$0.00	
11182017	17-Nov-17	I4826	ILLINOIS DEPT OF REVENUE	\$27,872.21		\$27,872.21	
11292017	29-Nov-17	S8030	** STATES DISBURSEMENT UNIT	\$2,168.15		\$2,168.15	
139408	02-Nov-17	A4804	ALPHA CONTROLS & SERVICES LLC	\$308.86		\$308.86	
139409	02-Nov-17	A4820	AlphaVu	\$5,000.00		\$5,000.00	
139410	02-Nov-17	A7370	ARENDS HOGAN WALKER LLC	\$531.60		\$531.60	
139411	02-Nov-17	A8007	AT & T	\$455.65		\$455.65	
139412	02-Nov-17	B0431	BARCO PRODUCTS COMPANY	\$2,297.57		\$2,297.57	
139413	02-Nov-17	B2230	BERNS, CLANCY & ASSOC. PC	\$9,869.00		\$9,869.00	
139414	02-Nov-17	B7563	BETH BRUNK	\$160.00		\$160.00	
139415	02-Nov-17	B8500	BUMPER TO BUMPER	\$25.19		\$25.19	
139416	02-Nov-17	C0233	** CALIFORNIA STATE DISBURSEMENT UNIT	\$24.00		\$24.00	
139417	02-Nov-17	C0410	** CAVALRY PORTFOLIO SERVICES, LLC	\$271.95		\$271.95	
139418	02-Nov-17	C1560	CDC PAPER & JANITOR	\$461.08		\$461.08	
139419	02-Nov-17	C2165	CENTRAL ILLINOIS TRUCKS	\$0.00		\$0.00	X
139420	02-Nov-17	C2165	CENTRAL ILLINOIS TRUCKS	\$0.00		\$0.00	X
139421	02-Nov-17	C2165	CENTRAL ILLINOIS TRUCKS	\$0.00		\$0.00	X
139422	02-Nov-17	C2165	CENTRAL ILLINOIS TRUCKS	\$22,201.52		\$22,201.52	
139423	02-Nov-17	C3100	CHELSEA FINANCIAL GROUP, LTD.	\$16,153.87		\$16,153.87	
139424	02-Nov-17	C3105	CHEMICAL MAINTENANCE INC.	\$136.44		\$136.44	
139425	02-Nov-17	C4511	CLARKE POWER SERVICES, INC.	\$1,956.14		\$1,956.14	
139426	02-Nov-17	C4585	CLEAN EXHAUST SPECIALIST LLC	\$570.00		\$570.00	
139427	02-Nov-17	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$1,405.13		\$1,405.13	
139428	02-Nov-17	C6263	COMCAST CABLE	\$211.77		\$211.77	
139429	02-Nov-17	C6285	THOMAS C. CONRAD	\$40.00		\$40.00	
139430	02-Nov-17	C6290	CONG CONG	\$730.00		\$730.00	
139431	02-Nov-17	C6686	CONSTELLATION NEWENERGY - GAS DIV. LLC	\$1,337.60		\$1,337.60	
139432	02-Nov-17	C8500	CUMMINS CROSSPOINT	\$3,290.50		\$3,290.50	
139433	02-Nov-17	D2848	DETAILER'S TRAINING	\$209.85		\$209.85	
139434	02-Nov-17	D3630	DIXON GRAPHICS	\$75.65		\$75.65	
139435	02-Nov-17	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$475.14		\$475.14	
139436	02-Nov-17	E4595	ELECTRIC AUTO	\$985.00		\$985.00	
139437	02-Nov-17	F6367	FORD CITY	\$117.04	\$30.44	\$86.60	
139438	02-Nov-17	G3102	GHR ENGINEERS & ASSOCIATES, INC.	\$3,648.51		\$3,648.51	
139439	02-Nov-17	G4290	GLOBAL EQUIPMENT COMPANY	\$416.60		\$416.60	
139440	02-Nov-17	G6300	GOODYEAR TIRE & RUBBER CO	\$200.00		\$200.00	
139441	02-Nov-17	G7341	SUSAN GREER	\$40.00		\$40.00	
139442	02-Nov-17	G7375	GRIMCO, INC	\$166.81		\$166.81	
139443	02-Nov-17	I0025	** VANTAGEPOINT TRANSFER AGENTS - 301281	\$25,916.13		\$25,916.13	
139444	02-Nov-17	I1595	IDENTISYS INCORPORATED	\$677.41		\$677.41	
139445	02-Nov-17	I4747	ILLINI FS, INC.	\$15,738.51		\$15,738.51	
139446	02-Nov-17	I4790	ILLINOIS-AMERICAN WATER	\$2,673.74		\$2,673.74	
139447	02-Nov-17	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$998.64		\$998.64	
139448	02-Nov-17	J6133	ANDREW JOHNSON	\$1,338.47		\$1,338.47	
139449	02-Nov-17	K0272	MARK KANTNER	\$28.55		\$28.55	
139450	02-Nov-17	L6446	LOWE'S	\$541.73		\$541.73	
139451	02-Nov-17	M0452	MATTEX SERVICE CO., INC.	\$270.00		\$270.00	
139452	02-Nov-17	M2310	MEYER CAPEL	\$1,270.00		\$1,270.00	
139453	02-Nov-17	M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$128.25		\$128.25	
139454	02-Nov-17	M8518	MUNCIE RECLAMATION-SUPPLY	\$76.88		\$76.88	
139455	02-Nov-17	N0320	NAPA AUTO PARTS	\$0.00		\$0.00	X
139456	02-Nov-17	N0320	NAPA AUTO PARTS	\$82.21		\$82.21	
139457	02-Nov-17	N0387	NATIONAL COATINGS & SUPPLIES	\$241.49		\$241.49	

**Champaign-Urbana Mass Transit District**  
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Thru Date: 11/30/2017

Check #	Check Date	Ref #	Name	Total Paid	C-CARTS Portion	MTD Portion	Voided
139458	02-Nov-17	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00		\$0.00	X
139459	02-Nov-17	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$7,190.17		\$7,190.17	
139460	02-Nov-17	N9686	** NYS CHILD SUPPORT PROCESSING CENTER	\$60.00		\$60.00	
139461	02-Nov-17	P0990	PCM SALES, INC.	\$755.16		\$755.16	
139462	02-Nov-17	P2253	TRACEY PETTIGREW	\$40.00		\$40.00	
139463	02-Nov-17	P4521	CYNTHIA HOYLE	\$4,257.50		\$4,257.50	
139464	02-Nov-17	P6436	POWDER COATING & CUSTOM CHROME	\$424.18		\$424.18	
139465	02-Nov-17	R2015	REPUBLIC SERVICES	\$1,251.72		\$1,251.72	
139466	02-Nov-17	R3488	RILCO OF PEORIA, INC.	\$3,250.34		\$3,250.34	
139467	02-Nov-17	R6120	ROGARDS OFFICE PRODUCTS	\$312.97		\$312.97	
139468	02-Nov-17	S2020	DONAVYN L. SEAY	\$40.00		\$40.00	
139469	02-Nov-17	S3006	ADAM C. SHANKS	\$23.84		\$23.84	
139470	02-Nov-17	S3115	DANIEL J. HARTMAN	\$1,537.00		\$1,537.00	
139471	02-Nov-17	S5981	AMY L. SNYDER	\$80.00		\$80.00	
139472	02-Nov-17	T2205	TEPPER ELECTRIC SUPPLY CO	\$747.93		\$747.93	
139473	02-Nov-17	T2225	TERMINAL SUPPLY COMPANY	\$141.68		\$141.68	
139474	02-Nov-17	T7510	TROPHYTIME	\$37.60		\$37.60	
139475	02-Nov-17	T7590	TRUCK CENTERS, INC.	\$1,587.68		\$1,587.68	
139476	02-Nov-17	U5180	UNITED PARCEL SERVICE	\$29.96		\$29.96	
139477	02-Nov-17	U7357	CITY OF URBANA	\$40.50		\$40.50	
139478	02-Nov-17	U7359	** URBANA MUNICIPAL EMPL. CREDIT UNION	\$43,691.11		\$43,691.11	
139479	02-Nov-17	V6271	MONICA VONNER	\$319.20		\$319.20	
139480	02-Nov-17	W0159	** WALINSKI & ASSOCIATES, P.C.	\$153.81		\$153.81	
139481	02-Nov-17	W3588	PETER WITTMAN	\$298.18		\$298.18	
139482	02-Nov-17	W7421	JEFFERY G. WRIGHT	\$717.74		\$717.74	
139483	02-Nov-17	Z2333	ZF SERVICES NORTH AMERICA, LLC	\$1,333.88		\$1,333.88	
139484	02-Nov-17	M2160	MELVIN GOODWIN & ATTY PHILLIP PEAK	\$30,582.00		\$30,582.00	
139485	09-Nov-17	A0865	ABSOPURE WATER COMPANY	\$33.50		\$33.50	
139486	09-Nov-17	A5085	AMERENIP	\$7,573.19		\$7,573.19	
139487	09-Nov-17	A7370	AREND'S HOGAN WALKER LLC	\$598.71		\$598.71	
139488	09-Nov-17	A8007	AT & T	\$769.79		\$769.79	
139489	09-Nov-17	A8007	AT & T	\$85.32		\$85.32	
139490	09-Nov-17	A8155	ATLAS CAB	\$4,327.00		\$4,327.00	
139491	09-Nov-17	B3555	BIRKEY'S FARM STORE, INC.	\$631.48		\$631.48	
139492	09-Nov-17	B4510	BLACK & COMPANY	\$108.76		\$108.76	
139493	09-Nov-17	C0361	CARLE FOUNDATION HOSPITAL	\$672.14		\$672.14	
139494	09-Nov-17	C0363	CARLE PHYSICIAN GROUP	\$472.73		\$472.73	
139495	09-Nov-17	C1136	CCG, INC.	\$116.90		\$116.90	
139496	09-Nov-17	C1560	CDC PAPER & JANITOR	\$377.76		\$377.76	
139497	09-Nov-17	C2165	CENTRAL ILLINOIS TRUCKS	\$1,314.98		\$1,314.98	
139498	09-Nov-17	C2172	CMS/LGHP	\$382,944.00	\$1,952.00	\$380,992.00	
139499	09-Nov-17	C3072	VILAIVONE GRIMM	\$80.00		\$80.00	
139500	09-Nov-17	C3105	CHEMICAL MAINTENANCE INC.	\$638.16		\$638.16	
139501	09-Nov-17	C6258	COLUMBIA STREET ROASTERY	\$328.00		\$328.00	
139502	09-Nov-17	C6259	COMMERCE BANK	\$8,531.86		\$8,531.86	
139503	09-Nov-17	C6271	COMP MC	\$231.66		\$231.66	
139504	09-Nov-17	C6284	CONSOLIDATED COMMUNICATIONS ENTERPRISE S	\$7,644.51		\$7,644.51	
139505	09-Nov-17	C8500	CUMMINS CROSSPOINT	\$3,441.10		\$3,441.10	
139506	09-Nov-17	D0426	DAVIS-HOUK MECHANICAL, INC	\$275.00		\$275.00	
139507	09-Nov-17	D2848	DETAILER'S TRAINING	\$209.85		\$209.85	
139508	09-Nov-17	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$46.05		\$46.05	
139509	09-Nov-17	E4595	ELECTRIC AUTO	\$4,970.00		\$4,970.00	
139510	09-Nov-17	F0305	FARM & FLEET	\$51.92		\$51.92	
139511	09-Nov-17	F0365	FASTENAL COMPANY	\$8.69		\$8.69	
139512	09-Nov-17	F0367	FASTENERS ETC., INC.	\$33.50		\$33.50	
139513	09-Nov-17	F2055	FEDERAL EXPRESS CORP.	\$23.23		\$23.23	
139514	09-Nov-17	F3770	FIRST TRANSIT, INC.	\$24,328.00		\$24,328.00	
139515	09-Nov-17	F4595	FLEET-NET CORPORATION	\$2,160.00		\$2,160.00	
139516	09-Nov-17	F6332	DAVID L. FOOTE	\$5,919.12		\$5,919.12	
139517	09-Nov-17	F6367	FORD CITY	\$489.57		\$489.57	
139518	09-Nov-17	G3484	GILLIG LLC	\$1,114.70		\$1,114.70	
139519	09-Nov-17	G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$750.00		\$750.00	
139520	09-Nov-17	G6445	GOVCONNECTION, INC	\$116.52		\$116.52	

**Champaign-Urbana Mass Transit District**  
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Check #	Check Date	Ref #	Name	Total Paid	C-CARTS Portion	MTD Portion	Voided
139521	09-Nov-17	H2242	HERRIOTT'S RENTALS	\$142.00		\$142.00	
139522	09-Nov-17	H8360	HUBNER MANUFACTURING	\$745.83		\$745.83	
139523	09-Nov-17	H9538	HYDROTEX	\$4,898.82		\$4,898.82	
139524	09-Nov-17	I4747	ILLINI FS, INC.	\$14,814.58		\$14,814.58	
139525	09-Nov-17	I4761	ILLINI MEDIA	\$979.50		\$979.50	
139526	09-Nov-17	I4790	ILLINOIS-AMERICAN WATER	\$356.69		\$356.69	
139527	09-Nov-17	I4840	ILLINOIS OIL MARKETING	\$1,542.00		\$1,542.00	
139528	09-Nov-17	I5904	INTERSTATE BATTERIES	\$679.70		\$679.70	
139529	09-Nov-17	I8235	I3 BROADBAND - CU	\$217.99		\$217.99	
139530	09-Nov-17	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$138.45		\$138.45	
139531	09-Nov-17	K2190	KEN'S OIL SERVICE, INC.	\$31,486.86		\$31,486.86	
139532	09-Nov-17	M0368	MARK'S RADIATOR SHOP	\$100.00		\$100.00	
139533	09-Nov-17	M0452	MATTEX SERVICE CO., INC.	\$288.00		\$288.00	
139534	09-Nov-17	M2145	MEINEKE MUFFLERS	\$259.49		\$259.49	
139535	09-Nov-17	M2179	MENARD'S	\$119.21		\$119.21	
139536	09-Nov-17	M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$313.76		\$313.76	
139537	09-Nov-17	M6334	MORGAN DISTRIBUTING, INC.	\$15,314.61		\$15,314.61	
139538	09-Nov-17	N0320	NAPA AUTO PARTS	\$567.11		\$567.11	
139539	09-Nov-17	N0387	NATIONAL COATINGS & SUPPLIES	\$169.81		\$169.81	
139540	09-Nov-17	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00		\$0.00	X
139541	09-Nov-17	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$5,506.49		\$5,506.49	
139542	09-Nov-17	P2192	PEORIA CHARTER COACH CO.	\$1,195.00		\$1,195.00	
139543	09-Nov-17	P2255	PETTY CASH (GENERAL FUND)	\$645.56		\$645.56	
139544	09-Nov-17	P2257	PETTY CASH (MAINTENANCE)	\$234.69		\$234.69	
139545	09-Nov-17	P4522	SHERRY HELFER	\$398.83		\$398.83	
139546	09-Nov-17	R6120	ROGARDS OFFICE PRODUCTS	\$46.00		\$46.00	
139547	09-Nov-17	S0078	SAFETY-KLEEN CORP.	\$725.54		\$725.54	
139548	09-Nov-17	S2227	SERV-U	\$138.00		\$138.00	
139549	09-Nov-17	S3115	DANIEL J. HARTMAN	\$597.80		\$597.80	
139550	09-Nov-17	S3187	SHOE CARNAVAL, INC.	\$69.97		\$69.97	
139551	09-Nov-17	S8135	ROBERT W. STICKELS	\$40.00		\$40.00	
139552	09-Nov-17	T0007	TJ'S LAUNDRY & DRY CLEANING	\$55.25		\$55.25	
139553	09-Nov-17	T2064	TEE JAY CENTRAL, INC.	\$510.21		\$510.21	
139554	09-Nov-17	T2225	TERMINAL SUPPLY COMPANY	\$114.09		\$114.09	
139555	09-Nov-17	T3063	THERMO KING MIDWEST, INC.	\$110.00		\$110.00	
139556	09-Nov-17	U5180	UNITED PARCEL SERVICE	\$18.04		\$18.04	
139557	09-Nov-17	U7385	** URBANA TRUE TIRES	\$1,633.39	\$1,633.39	\$0.00	
139558	09-Nov-17	U7653	US BANK VENDOR SERVICES	\$2,735.97	\$105.98	\$2,629.99	
139559	09-Nov-17	V2233	VERIZON WIRELESS	\$1,285.91		\$1,285.91	
139560	09-Nov-17	V6271	MONICA VONNER	\$228.00		\$228.00	
139561	09-Nov-17	W0005	WDWS/WHMS/WUIL RADIO	\$722.96		\$722.96	
139562	09-Nov-17	W3485	CHARLES A. WILSON	\$270.00		\$270.00	
139563	09-Nov-17	W3586	BRADLEY P. WITT	\$193.14		\$193.14	
139564	09-Nov-17	W3588	PETER WITTMAN	\$298.18		\$298.18	
139565	09-Nov-17	W7421	JEFFERY G. WRIGHT	\$717.74		\$717.74	
139566	09-Nov-17	Y2150	YELLOW TRANSPORT, LTD.	\$9,079.50		\$9,079.50	
139567	14-Nov-17	I5800	TENISHA FLINTROY	\$1,149.09		\$1,149.09	
139568	16-Nov-17	A1934	ADVANCE AUTO PARTS	\$20.99		\$20.99	
139569	16-Nov-17	A2487	** AFLAC	\$9,518.12		\$9,518.12	
139570	16-Nov-17	A4702	ALL AMERICAN AIR FILTERS, INC.	\$341.90		\$341.90	
139571	16-Nov-17	A5085	AMERENIP	\$326.38		\$326.38	
139572	16-Nov-17	A7910	ASSURITY LIFE INSURANCE	\$3,045.37	\$43.35	\$3,002.02	
139573	16-Nov-17	A8011	AT&T MOBILITY-CC	\$104.20		\$104.20	
139574	16-Nov-17	B0427	** BARBECK COMMUNICATION	\$308.16	\$308.16	\$0.00	
139575	16-Nov-17	B2230	BERNS, CLANCY & ASSOC. PC	\$695.14		\$695.14	
139576	16-Nov-17	B3555	BIRKEY'S FARM STORE, INC.	\$781.94		\$781.94	
139577	16-Nov-17	B7464	ERIC M. BROGA	\$1,077.00		\$1,077.00	
139578	16-Nov-17	C0233	** CALIFORNIA STATE DISBURSEMENT UNIT	\$24.00		\$24.00	
139579	16-Nov-17	C0276	CCMSI-INDEX/OFAC	\$24.60		\$24.60	
139580	16-Nov-17	C0361	CARLE FOUNDATION HOSPITAL	\$127.73		\$127.73	
139581	16-Nov-17	C03650	CARLE HEALTHCARE INCORPORATED	\$140.64		\$140.64	
139582	16-Nov-17	C0410	** CAVALRY PORTFOLIO SERVICES, LLC	\$271.95		\$271.95	
139583	16-Nov-17	C1560	CDC PAPER & JANITOR	\$234.96		\$234.96	



**Champaign-Urbana Mass Transit District**  
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Check #	Check Date	Ref #	Name	Total Paid	C-CARTS Portion	MTD Portion	Voided
139584	16-Nov-17	C2165	CENTRAL ILLINOIS TRUCKS	\$1,482.01		\$1,482.01	
139585	16-Nov-17	C3078	CHAMPAIGN WEST ROTARY	\$420.00		\$420.00	
139586	16-Nov-17	C3105	CHEMICAL MAINTENANCE INC.	\$133.10		\$133.10	
139587	16-Nov-17	C6257	** MARSHA L. COMBS-SKINNER	\$290.76		\$290.76	
139588	16-Nov-17	C6258	COLUMBIA STREET ROASTERY	\$31.25		\$31.25	
139589	16-Nov-17	C6263	COMCAST CABLE	\$366.06		\$366.06	
139590	16-Nov-17	C6271	COMP MC	\$472.33		\$472.33	
139591	16-Nov-17	C6685	CONSTELLATION NEWENERGY, INC.	\$17,327.13		\$17,327.13	
139592	16-Nov-17	C8500	CUMMINS CROSSPOINT	\$911.00		\$911.00	
139593	16-Nov-17	C8515	MARK L. CUNNINGHAM	\$80.00		\$80.00	
139594	16-Nov-17	D0423	DAVE & HARRY LOCKSMITHS	\$3,639.87		\$3,639.87	
139595	16-Nov-17	D6450	MICHAEL G DOWNEN	\$161.46		\$161.46	
139596	16-Nov-17	E4595	ELECTRIC AUTO	\$1,795.00		\$1,795.00	
139597	16-Nov-17	E5110	EMERGENCY VEHICLE LIGHTING, LLC	\$2,193.60		\$2,193.60	
139598	16-Nov-17	F0367	FASTENERS ETC., INC.	\$206.00		\$206.00	
139599	16-Nov-17	F6367	FORD CITY	\$107.08		\$107.08	
139600	16-Nov-17	F6368	** FORD MOTOR CREDIT COMPANY LLC	\$800.63		\$800.63	
139601	16-Nov-17	F6404	4IMPRINT, INC.	\$647.74		\$647.74	
139602	16-Nov-17	G2275	GENERAL TRUCK PARTS	\$6,241.80		\$6,241.80	
139603	16-Nov-17	G3102	GHR ENGINEERS & ASSOCIATES, INC.	\$476.54		\$476.54	
139604	16-Nov-17	G7329	EARL J GRAY	\$49.04		\$49.04	
139605	16-Nov-17	I0025	** VANTAGEPOINT TRANSFER AGENTS - 301281	\$26,601.20		\$26,601.20	
139606	16-Nov-17	I4828	ILLINOIS HOME PAGE	\$400.00		\$400.00	
139607	16-Nov-17	I5562	INDIANA STANDARDS LABORATORY	\$196.00		\$196.00	
139608	16-Nov-17	I5801	GALLO - MILLER PAINT & COLLISION REPAIR	\$0.00		\$0.00	X
139609	16-Nov-17	K3461	JAN M. KIJOWSKI	\$40.00		\$40.00	
139610	16-Nov-17	K3569	ROBERT KIRKLAND	\$223.20		\$223.20	
139611	16-Nov-17	L6285	LOOMIS	\$280.20		\$280.20	
139612	16-Nov-17	L9642	LYNN A. UMBARGER	\$1,005.00		\$1,005.00	
139613	16-Nov-17	M0368	MARK'S RADIATOR SHOP	\$2,595.00		\$2,595.00	
139614	16-Nov-17	M1246	MCMaster-CARR SUPPLY CO.	\$78.61		\$78.61	
139615	16-Nov-17	M1269	MCS OFFICE TECHNOLOGIES	\$3,880.52		\$3,880.52	
139616	16-Nov-17	M2179	MENARD'S	\$450.70		\$450.70	
139617	16-Nov-17	M3015	MH EQUIPMENT COMPANY	\$1,449.78		\$1,449.78	
139618	16-Nov-17	M3588	MITCHELL PHARMACY SOLUTIONS	\$351.63		\$351.63	
139619	16-Nov-17	N0320	NAPA AUTO PARTS	\$609.76		\$609.76	
139620	16-Nov-17	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$8,624.89		\$8,624.89	
139621	16-Nov-17	N9686	** NYS CHILD SUPPORT PROCESSING CENTER	\$60.00		\$60.00	
139622	16-Nov-17	O4590	LISA OLSEN	\$40.00		\$40.00	
139623	16-Nov-17	P2256	PETTY CASH (CHANGE FUND)	\$294.00		\$294.00	
139624	16-Nov-17	P6385	POTTER ELECTRIC SERVICE INC.	\$494.00		\$494.00	
139625	16-Nov-17	P7372	PRESCRIPTION PARTNERS LLC	\$4,745.32		\$4,745.32	
139626	16-Nov-17	R2133	HARDY'S REINDEER RANCH	\$100.00		\$100.00	
139627	16-Nov-17	R2175	RELIABLE PLUMBING & HEATING COMPANY	\$2,053.50		\$2,053.50	
139628	16-Nov-17	R3488	RILCO OF PEORIA, INC.	\$6,215.55		\$6,215.55	
139629	16-Nov-17	R6120	ROGARDS OFFICE PRODUCTS	\$359.68	\$5.32	\$354.36	
139630	16-Nov-17	S0254	SAM'S CLUB	\$568.95		\$568.95	
139631	16-Nov-17	S3115	DANIEL J. HARTMAN	\$1,859.07	\$84.00	\$1,775.07	
139632	16-Nov-17	S3187	SHOE CARNIVAL, INC.	\$124.96		\$124.96	
139633	16-Nov-17	S5981	AMY L. SNYDER	\$221.13		\$221.13	
139634	16-Nov-17	S8506	JANE M. SULLIVAN	\$246.01		\$246.01	
139635	16-Nov-17	T0474	TAYLOR & BLACKBURN	\$1,076.43		\$1,076.43	
139636	16-Nov-17	T2064	TEE JAY CENTRAL, INC.	\$21.14		\$21.14	
139637	16-Nov-17	T2225	TERMINAL SUPPLY COMPANY	\$1,488.17		\$1,488.17	
139638	16-Nov-17	T3189	RAYMOND THOMAS	\$40.00		\$40.00	
139639	16-Nov-17	T7311	TRANSMART TECHNOLOGIES, INC.	\$3,307.98		\$3,307.98	
139640	16-Nov-17	T7455	TRIUNE HEALTH GROUP	\$1,458.22		\$1,458.22	
139641	16-Nov-17	U4910	UNIFIED HEALTH SERVICES	\$513.54		\$513.54	
139642	16-Nov-17	U5180	UNITED PARCEL SERVICE	\$67.74		\$67.74	
139643	16-Nov-17	U5996	UNIVERSITY OF ILLINOIS	\$433.00		\$433.00	
139644	16-Nov-17	U7355	U-C SANITARY DISTRICT	\$1,547.94		\$1,547.94	
139645	16-Nov-17	U7357	CITY OF URBANA	\$3,362.78		\$3,362.78	
139646	16-Nov-17	U7359	** URBANA MUNICIPAL EMPL. CREDIT UNION	\$44,837.41		\$44,837.41	

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139647	16-Nov-17	U7385	URBANA TRUE TIRES	\$1,933.21	\$323.36	\$1,609.85	
139648	16-Nov-17	W0003	WCIA-CHANNEL 3	\$1,400.00		\$1,400.00	
139649	16-Nov-17	W0159	** WALINSKI & ASSOCIATES, P.C.	\$151.94		\$151.94	
139650	16-Nov-17	W3455	UIF/WILL	\$470.00		\$470.00	
139651	16-Nov-17	W3588	PETER WITTMAN	\$298.18		\$298.18	
139652	16-Nov-17	W7421	JEFFERY G. WRIGHT	\$717.74		\$717.74	
139653	16-Nov-17	Z2195	ZEP SALES & SERVICE	\$511.57		\$511.57	
139654	16-Nov-17	A7910	ASSURITY LIFE INSURANCE	\$2,660.91	\$14.33	\$2,646.58	
139655	16-Nov-17	T3160	ASHLEIGH THOMAS	\$73.52		\$73.52	
139656	16-Nov-17	I5801	MONICA SLADE	\$672.99		\$672.99	
139657	23-Nov-17	A0865	ABSOPURE WATER COMPANY	\$9.00		\$9.00	
139658	23-Nov-17	A5085	AMERENIP	\$4,543.60		\$4,543.60	
139659	23-Nov-17	A7324	PDC/AREA COMPANIES	\$928.33		\$928.33	
139660	23-Nov-17	A8007	AT & T	\$143.57		\$143.57	
139661	23-Nov-17	B2180	BENEFIT PLANNING CONSULTANTS, INC.	\$793.00		\$793.00	
139662	23-Nov-17	B2230	BERNS, CLANCY & ASSOC. PC	\$6,042.31		\$6,042.31	
139663	23-Nov-17	B4910	JASON BLUNIER	\$40.00		\$40.00	
139664	23-Nov-17	B8501	BUMPER TO BUMPER	\$51.44		\$51.44	
139665	23-Nov-17	C0340	CARDINAL INFRASTRUCTURE, LLC	\$9,125.00		\$9,125.00	
139666	23-Nov-17	C1560	CDC PAPER & JANITOR	\$407.70		\$407.70	
139667	23-Nov-17	C3100	CHELSEA FINANCIAL GROUP, LTD.	\$12,460.07		\$12,460.07	
139668	23-Nov-17	C3105	CHEMICAL MAINTENANCE INC.	\$1,323.00		\$1,323.00	
139669	23-Nov-17	C3512	CINTAS FIRST AID & SAFETY	\$48.69		\$48.69	
139670	23-Nov-17	C6258	COLUMBIA STREET ROASTERY	\$364.00		\$364.00	
139671	23-Nov-17	C8450	CU HARDWARE COMPANY	\$54.76		\$54.76	
139672	23-Nov-17	D0423	DAVE & HARRY LOCKSMITHS	\$464.00		\$464.00	
139673	23-Nov-17	D2850	DEVELOPMENTAL SERVICES	\$39,460.25		\$39,460.25	
139674	23-Nov-17	D2942	DEX	\$338.60		\$338.60	
139675	23-Nov-17	D3630	DIXON GRAPHICS	\$145.00		\$145.00	
139676	23-Nov-17	E0373	SNYDER PROPERTIES TRUST	\$384.20		\$384.20	
139677	23-Nov-17	E3390	EIGHT 22, LLC	\$400.00		\$400.00	
139678	23-Nov-17	E4595	ELECTRIC AUTO	\$3,055.00		\$3,055.00	
139679	23-Nov-17	E4733	STEVEN F. ELLIS	\$1,614.63		\$1,614.63	
139680	23-Nov-17	F0365	FASTENAL COMPANY	\$471.85		\$471.85	
139681	23-Nov-17	F0367	FASTENERS ETC., INC.	\$321.02		\$321.02	
139682	23-Nov-17	F2013	F.E. MORAN, INC.	\$181.50		\$181.50	
139683	23-Nov-17	F4595	FLEET-NET CORPORATION	\$7,500.00		\$7,500.00	
139684	23-Nov-17	F6414	RANDAL FOUTS	\$40.00		\$40.00	
139685	23-Nov-17	G2320	GETZ FIRE EQUIPMENT CO.	\$413.50		\$413.50	
139686	23-Nov-17	G3484	GILLIG LLC	\$1,107.01		\$1,107.01	
139687	23-Nov-17	G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$1,795.16		\$1,795.16	
139688	23-Nov-17	G6300	GOODYEAR TIRE & RUBBER CO	\$12,092.20		\$12,092.20	
139689	23-Nov-17	G6445	GOVCONNECTION, INC	\$35.40		\$35.40	
139690	23-Nov-17	G73301	GRAYBAR ELECTRIC COMPANY	\$64.14		\$64.14	
139691	23-Nov-17	H2150	LARRY HELM	\$40.00		\$40.00	
139692	23-Nov-17	I4878	ILLINOIS PUBLIC TRANSPORTATION ASSN.	\$8,500.00		\$8,500.00	
139693	23-Nov-17	I5758	INIT INC.	\$11,462.00		\$11,462.00	
139694	23-Nov-17	I5904	INTERSTATE BATTERIES	\$117.95		\$117.95	
139695	23-Nov-17	J0310	JANEK CORPORATION	\$820.00		\$820.00	
139696	23-Nov-17	K2190	KEN'S OIL SERVICE, INC.	\$47,196.40		\$47,196.40	
139697	23-Nov-17	K3515	KIMBALL MIDWEST	\$484.87		\$484.87	
139698	23-Nov-17	M0375	MARTIN, HOOD, FRIESE & ASSOC. , LLC	\$9,612.00		\$9,612.00	
139699	23-Nov-17	M1090	MCCORMICK DISTRIBUTION & SERVICE	\$129.21		\$129.21	
139700	23-Nov-17	M1246	MCMMASTER-CARR SUPPLY CO.	\$108.08		\$108.08	
139701	23-Nov-17	M1269	MCS OFFICE TECHNOLOGIES	\$2,270.75		\$2,270.75	
139702	23-Nov-17	M2179	MENARD'S	\$191.87		\$191.87	
139703	23-Nov-17	M3375	MID ILLINOIS DEVELOPMENT, LLC	\$8,500.00		\$8,500.00	
139704	23-Nov-17	M6162	MOHAWK MFG. & SUPPLY CO.	\$305.75		\$305.75	
139705	23-Nov-17	M8518	MUNCIE RECLAMATION-SUPPLY	\$1,252.55		\$1,252.55	
139706	23-Nov-17	M9548	MYERS TIRE SUPPLY	\$690.50		\$690.50	
139707	23-Nov-17	N0320	NAPA AUTO PARTS	\$1,127.69		\$1,127.69	
139708	23-Nov-17	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$6,383.71		\$6,383.71	
139709	23-Nov-17	P2180	PENNELL FORKLIFT SERVICE, INC.	\$103.29		\$103.29	

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Check #	Check Date	Ref #	Name	Total Paid	C-CARTS Portion	MTD Portion	Voided
139710	23-Nov-17	P2256	PETTY CASH (CHANGE FUND)	\$98.00		\$98.00	
139711	23-Nov-17	P6436	POWDER COATING & CUSTOM CHROME	\$848.36		\$848.36	
139712	23-Nov-17	R6120	ROGARDS OFFICE PRODUCTS	\$259.67		\$259.67	
139713	23-Nov-17	R6482	MICHAEL JOSEPH ROYSE	\$2,250.00		\$2,250.00	
139714	23-Nov-17	S0060	SAFEWORKS ILLINOIS	\$500.00	\$100.00	\$400.00	
139715	23-Nov-17	S3187	SHOE CARNAVAL, INC.	\$59.98		\$59.98	
139716	23-Nov-17	S5191	STUART SMITH	\$80.00		\$80.00	
139717	23-Nov-17	S5192	S.J. SMITH WELDING SUPPLY	\$263.90		\$263.90	
139718	23-Nov-17	T9069	TWILIO INC	\$534.13		\$534.13	
139719	23-Nov-17	U5998	UNIVERSITY OF ILLINOIS	\$11,797.33		\$11,797.33	
139720	23-Nov-17	U60295	ULINE	\$82.50		\$82.50	
139721	23-Nov-17	U7385	URBANA TRUE TIRES	\$129.95		\$129.95	
139722	23-Nov-17	W3500	WIMACTEL INC.	\$13.69		\$13.69	
139723	23-Nov-17	W3588	PETER WITTMAN	\$298.18		\$298.18	
139724	23-Nov-17	W7421	JEFFERY G. WRIGHT	\$717.74		\$717.74	
139725	23-Nov-17	Z2195	ZEP SALES & SERVICE	\$395.75		\$395.75	
139726	30-Nov-17	A5002	AMAZON	\$1,863.92		\$1,863.92	
139727	30-Nov-17	A7545	ARROW GLASS COMPANY	\$91.20		\$91.20	
139728	30-Nov-17	A8007	AT & T	\$154.16		\$154.16	
139729	30-Nov-17	B4510	BLACK & COMPANY	\$70.20		\$70.20	
139730	30-Nov-17	B4788	BLOSSOM BASKET FLORIST	\$50.00		\$50.00	
139731	30-Nov-17	B8500	BUMPER TO BUMPER	\$134.94		\$134.94	
139732	30-Nov-17	C0233	** CALIFORNIA STATE DISBURSEMENT UNIT	\$24.00		\$24.00	
139733	30-Nov-17	C0410	** CAVALRY PORTFOLIO SERVICES, LLC	\$271.95		\$271.95	
139734	30-Nov-17	C1560	CDC PAPER & JANITOR	\$248.25		\$248.25	
139735	30-Nov-17	C2165	CENTRAL ILLINOIS TRUCKS	\$1,112.22		\$1,112.22	
139736	30-Nov-17	C3045	CITY OF CHAMPAIGN	\$95.00		\$95.00	
139737	30-Nov-17	C3105	CHEMICAL MAINTENANCE INC.	\$513.00		\$513.00	
139738	30-Nov-17	C4511	CLARKE POWER SERVICES, INC.	\$9,526.52		\$9,526.52	
139739	30-Nov-17	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$1,332.19		\$1,332.19	
139740	30-Nov-17	D0426	DAVIS-HOUK MECHANICAL, INC	\$537.87		\$537.87	
139741	30-Nov-17	D2012	DEAN'S GRAPHICS	\$222.00		\$222.00	
139742	30-Nov-17	D8520	DUNCAN SUPPLY CO. INC.	\$117.80		\$117.80	
139743	30-Nov-17	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$356.48		\$356.48	
139744	30-Nov-17	F0365	FASTENAL COMPANY	\$480.00		\$480.00	
139745	30-Nov-17	G2277	GENFARE	\$27.56		\$27.56	
139746	30-Nov-17	G6290	ANNETTE GOODRICH	\$40.00		\$40.00	
139747	30-Nov-17	G6300	GOODYEAR TIRE & RUBBER CO	\$300.00		\$300.00	
139748	30-Nov-17	G6445	GOVCONNECTION, INC	\$112.26		\$112.26	
139749	30-Nov-17	G7341	SUSAN GREER	\$40.00		\$40.00	
139750	30-Nov-17	H2251	HERTZ FURNITURE	\$2,525.67		\$2,525.67	
139751	30-Nov-17	H3360	HIBU INC.	\$118.00		\$118.00	
139752	30-Nov-17	I0025	** VANTAGEPOINT TRANSFER AGENTS - 301281	\$26,945.28		\$26,945.28	
139753	30-Nov-17	I1595	IDENTISYS INCORPORATED	\$1,007.74		\$1,007.74	
139754	30-Nov-17	I4747	ILLINI FS, INC.	\$112.00		\$112.00	
139755	30-Nov-17	I4790	ILLINOIS-AMERICAN WATER	\$652.98		\$652.98	
139756	30-Nov-17	I5562	INDIANA STANDARDS LABORATORY	\$118.00		\$118.00	
139757	30-Nov-17	I5904	INTERSTATE BATTERIES	\$843.60		\$843.60	
139758	30-Nov-17	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$549.03		\$549.03	
139759	30-Nov-17	K0340	KARI'S OCCASIONS	\$120.00		\$120.00	
139760	30-Nov-17	L0580	LB MEDWASTE SERVICES INC	\$25.00		\$25.00	
139761	30-Nov-17	M1090	MCCORMICK DISTRIBUTION & SERVICE	\$138.00		\$138.00	
139762	30-Nov-17	M2145	MEINEKE MUFFLERS	\$474.00		\$474.00	
139763	30-Nov-17	M2310	MEYER CAPEL	\$572.50		\$572.50	
139764	30-Nov-17	M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$1,010.34	\$739.69	\$270.65	
139765	30-Nov-17	M6018	FLEET SERVICES	\$20,370.32	\$9,124.59	\$11,245.73	
139766	30-Nov-17	M6162	MOHAWK MFG. & SUPPLY CO.	\$502.31		\$502.31	
139767	30-Nov-17	M6385	MOTION INDUSTRIES	\$110.80		\$110.80	
139768	30-Nov-17	M8518	MUNCIE RECLAMATION-SUPPLY	\$2,651.78		\$2,651.78	
139769	30-Nov-17	N0320	NAPA AUTO PARTS	\$568.70		\$568.70	
139770	30-Nov-17	N0387	NATIONAL COATINGS & SUPPLIES	\$271.87		\$271.87	
139771	30-Nov-17	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$4,225.57		\$4,225.57	
139772	30-Nov-17	N9686	** NYS CHILD SUPPORT PROCESSING CENTER	\$60.00		\$60.00	

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139773	30-Nov-17	R0272	JOSEPH S. RANK	\$40.00		\$40.00	
139774	30-Nov-17	R2015	REPUBLIC SERVICES	\$1,251.72		\$1,251.72	
139775	30-Nov-17	R2175	RELIABLE PLUMBING & HEATING COMPANY	\$3,535.00		\$3,535.00	
139776	30-Nov-17	R3488	RILCO OF PEORIA, INC.	\$3,485.26		\$3,485.26	
139777	30-Nov-17	S0078	SAFETY-KLEEN CORP.	\$518.12		\$518.12	
139778	30-Nov-17	S3115	DANIEL J. HARTMAN	\$1,511.00	\$108.00	\$1,403.00	
139779	30-Nov-17	S3187	SHOE CARNIVAL, INC.	\$579.88		\$579.88	
139780	30-Nov-17	S5175	AMANDA SMITH	\$170.00		\$170.00	
139781	30-Nov-17	S5192	S.J. SMITH WELDING SUPPLY	\$78.53		\$78.53	
139782	30-Nov-17	T2205	TEPPER ELECTRIC SUPPLY CO	\$603.68		\$603.68	
139783	30-Nov-17	T7510	TROPHYTIME	\$9.40		\$9.40	
139784	30-Nov-17	U5180	UNITED PARCEL SERVICE	\$19.37		\$19.37	
139785	30-Nov-17	U7359	** URBANA MUNICIPAL EMPL. CREDIT UNION	\$45,617.02		\$45,617.02	
139786	30-Nov-17	W3588	PETER WITTMAN	\$298.18		\$298.18	
139787	30-Nov-17	W7421	JEFFERY G. WRIGHT	\$717.74		\$717.74	
139788	30-Nov-17	W8564	WURTH USA MIDWEST, INC.	\$154.32		\$154.32	
				\$1,800,522.63	\$31,973.24	\$1,768,549.39	

**Champaign-Urbana Mass Transit District**  
**Accounts Payable Check Disbursement List**  
**BUSEY BANK OPERATING ACCOUNT**

From Date: 12/01/2017

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Check #	Check Date	Ref #	Name	Total Paid	C-CARTS Portion	MTD Portion	Voided
139789	07-Dec-17	A1934	ADVANCE AUTO PARTS	\$215.70		\$215.70	
139790	07-Dec-17	A2487	** AFLAC	\$9,544.50		\$9,544.50	
139791	07-Dec-17	A2488	** AFLAC GROUP INSURANCE	\$426.32		\$426.32	
139792	07-Dec-17	A4820	AlphaVu	\$5,000.00		\$5,000.00	
139793	07-Dec-17	A5085	AMERENIP	\$3,506.42		\$3,506.42	
139794	07-Dec-17	A8007	AT & T	\$453.80		\$453.80	
139795	07-Dec-17	A8007	AT & T	\$769.10		\$769.10	
139796	07-Dec-17	B0060	BACON & VAN BUSKIRK	\$360.00		\$360.00	
139797	07-Dec-17	B0164	VIVIAN BAILEY	\$349.98		\$349.98	
139798	07-Dec-17	B0427	BARBECK COMMUNICATION	\$308.16	\$308.16	\$0.00	
139799	07-Dec-17	B0438	JUSTIN BARNHART	\$129.00		\$129.00	
139800	07-Dec-17	B0475	BATTERY SOLUTIONS LLC	\$394.61		\$394.61	
139801	07-Dec-17	B3555	BIRKEY'S FARM STORE, INC.	\$1,358.34		\$1,358.34	
139802	07-Dec-17	B4512	RYAN BLACKMAN	\$636.44		\$636.44	
139803	07-Dec-17	B8575	THE BUS COALITION, INC.	\$3,000.00		\$3,000.00	
139804	07-Dec-17	C0276	CCMSI-INDEX/OFAC	\$24.60		\$24.60	
139805	07-Dec-17	C03650	CARLE HEALTHCARE INCORPORATED	\$188.67		\$188.67	
139806	07-Dec-17	C1136	CCG, INC.	\$116.90		\$116.90	
139807	07-Dec-17	C1560	CDC PAPER & JANITOR	\$529.01		\$529.01	
139808	07-Dec-17	C2995	PAUL CHAMBERLAIN	\$123.82		\$123.82	
139809	07-Dec-17	C3047	CHAMPAIGN COUNTY	\$600.00		\$600.00	
139810	07-Dec-17	C4511	CLARKE POWER SERVICES, INC.	\$10,131.98		\$10,131.98	
139811	07-Dec-17	C4585	CLEAN EXHAUST SPECIALIST LLC	\$270.00		\$270.00	
139812	07-Dec-17	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$46.88		\$46.88	
139813	07-Dec-17	C6258	COLUMBIA STREET ROASTERY	\$208.00		\$208.00	
139814	07-Dec-17	C6259	COMMERCE BANK	\$8,435.41		\$8,435.41	
139815	07-Dec-17	C6263	COMCAST CABLE	\$211.79		\$211.79	
139816	07-Dec-17	C6271	COMP MC	\$110.99		\$110.99	
139817	07-Dec-17	C6285	THOMAS C. CONRAD	\$40.00		\$40.00	
139818	07-Dec-17	C6686	CONSTELLATION NEWENERGY - GAS DIV. LLC	\$2,462.21		\$2,462.21	
139819	07-Dec-17	D0423	DAVE & HARRY LOCKSMITHS	\$120.00		\$120.00	
139820	07-Dec-17	D2848	DETAILER'S TRAINING	\$209.85		\$209.85	
139821	07-Dec-17	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$30.53		\$30.53	
139822	07-Dec-17	E0350	E-CONOLIGHT LLC	\$934.92		\$934.92	
139823	07-Dec-17	E3393	BRENDA EILBRACHT	\$540.00		\$540.00	
139824	07-Dec-17	F0025	FAAC INCORPORATED	\$11,194.00		\$11,194.00	
139825	07-Dec-17	F0305	FARM & FLEET	\$70.08		\$70.08	
139826	07-Dec-17	F0367	FASTENERS ETC., INC.	\$40.50		\$40.50	
139827	07-Dec-17	F6367	FORD CITY	\$566.40	\$547.20	\$19.20	
139828	07-Dec-17	G3484	GILLIG LLC	\$200.78		\$200.78	
139829	07-Dec-17	G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$3,019.10		\$3,019.10	
139830	07-Dec-17	G5519	KARL P. GNADT	\$841.70		\$841.70	
139831	07-Dec-17	G6290	ANNETTE GOODRICH	\$40.00		\$40.00	
139832	07-Dec-17	G6445	GOVCONNECTION, INC	\$1,242.61		\$1,242.61	
139833	07-Dec-17	G7336	GREATLAND	\$480.88		\$480.88	
139834	07-Dec-17	H6115	MIKE HOFFMANN	\$2,000.00		\$2,000.00	
139835	07-Dec-17	I1595	IDENTISYS INCORPORATED	\$788.00		\$788.00	
139836	07-Dec-17	I4747	ILLINI FS, INC.	\$15,580.55		\$15,580.55	
139837	07-Dec-17	I4790	ILLINOIS-AMERICAN WATER	\$2,984.65		\$2,984.65	
139838	07-Dec-17	I7667	ISAKSEN GLERUM WACHTER, LLC	\$18,673.76		\$18,673.76	
139839	07-Dec-17	I8235	I3 BROADBAND - CU	\$217.99		\$217.99	
139840	07-Dec-17	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$534.13		\$534.13	
139841	07-Dec-17	J6133	ANDREW JOHNSON	\$1,503.47		\$1,503.47	
139842	07-Dec-17	K2190	KEN'S OIL SERVICE, INC.	\$15,851.29		\$15,851.29	
139843	07-Dec-17	K3515	KIMBALL MIDWEST	\$87.39		\$87.39	
139844	07-Dec-17	K8564	KURLAND STEEL COMPANY	\$43.02		\$43.02	
139845	07-Dec-17	L3504	THE LINCOLN NATIONAL LIFE INSURANCE CO.	\$1,578.12	\$3.36	\$1,574.76	
139846	07-Dec-17	L6446	LOWE'S	\$556.03		\$556.03	
139847	07-Dec-17	M1090	MCCORMICK DISTRIBUTION & SERVICE	\$793.17		\$793.17	
139848	07-Dec-17	M1269	MCS OFFICE TECHNOLOGIES	\$5,060.00		\$5,060.00	
139849	07-Dec-17	M2114	LISA MEID	\$20.96		\$20.96	
139850	07-Dec-17	M2179	MENARD'S	\$279.08		\$279.08	
139851	07-Dec-17	M3401	MHSRA	\$250.00		\$250.00	

**Champaign-Urbana Mass Transit District**  
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Check #	Check Date	Ref #	Name	Total Paid	C-CARTS Portion	MTD Portion	Voided
139852	07-Dec-17	M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$372.77		\$372.77	
139853	07-Dec-17	M3589	BRIAN MITCHELL	\$24.34		\$24.34	
139854	07-Dec-17	M6162	MOHAWK MFG. & SUPPLY CO.	\$64.19		\$64.19	
139855	07-Dec-17	M8518	MUNCIE RECLAMATION-SUPPLY	\$6,094.65		\$6,094.65	
139856	07-Dec-17	N0320	NAPA AUTO PARTS	\$289.01		\$289.01	
139857	07-Dec-17	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00		\$0.00	X
139858	07-Dec-17	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$4,662.07		\$4,662.07	
139859	07-Dec-17	P2253	TRACEY PETTIGREW	\$80.00		\$80.00	
139860	07-Dec-17	P2254	PETTY CASH (CDL's)	\$105.00		\$105.00	
139861	07-Dec-17	P4521	CYNTHIA HOYLE	\$3,347.50		\$3,347.50	
139862	07-Dec-17	P7585	PRUDENTIAL INSURANCE CO.	\$13.00		\$13.00	
139863	07-Dec-17	R3488	RILCO OF PEORIA, INC.	\$379.99		\$379.99	
139864	07-Dec-17	R6120	ROGARDS OFFICE PRODUCTS	\$339.35		\$339.35	
139865	07-Dec-17	S0060	SAFEWORKS ILLINOIS	\$606.00	\$100.00	\$506.00	
139866	07-Dec-17	S0275	PATCHES A. SAPP	\$80.00		\$80.00	
139867	07-Dec-17	S1143	SCHINDLER ELEVATOR CORP.	\$1,621.44		\$1,621.44	
139868	07-Dec-17	S2020	DONAVYN L. SEAY	\$40.00		\$40.00	
139869	07-Dec-17	S3086	SHERWIN-WILLIAMS	\$768.90		\$768.90	
139870	07-Dec-17	S3115	DANIEL J. HARTMAN	\$708.99		\$708.99	
139871	07-Dec-17	S3487	SILVER MACHINE SHOP	\$232.00		\$232.00	
139872	07-Dec-17	S5192	S.J. SMITH WELDING SUPPLY	\$129.82		\$129.82	
139873	07-Dec-17	S8506	JANE M. SULLIVAN	\$1,122.08		\$1,122.08	
139874	07-Dec-17	T0007	TJ'S LAUNDRY & DRY CLEANING	\$55.25		\$55.25	
139875	07-Dec-17	T2205	TEPPER ELECTRIC SUPPLY CO	\$158.74		\$158.74	
139876	07-Dec-17	T7510	TROPHYTIME	\$18.80		\$18.80	
139877	07-Dec-17	T7590	TRUCK CENTERS, INC.	\$0.00		\$0.00	X
139878	07-Dec-17	T7590	TRUCK CENTERS, INC.	\$689.31		\$689.31	
139879	07-Dec-17	U7385	URBANA TRUE TIRES	\$970.52	\$63.90	\$906.62	
139880	07-Dec-17	U7653	US BANK VENDOR SERVICES	\$2,764.63	\$38.58	\$2,726.05	
139881	07-Dec-17	W3588	PETER WITTMAN	\$298.18		\$298.18	
139882	07-Dec-17	W7421	JEFFERY G. WRIGHT	\$717.74		\$717.74	
139883	14-Dec-17	A0025	A.N.F. ELECTRIC, INC.	\$968.37		\$968.37	
139884	14-Dec-17	A5085	AMERENIP	\$4,163.27		\$4,163.27	
139885	14-Dec-17	A5135	AMERICA'S FINANCIAL CHOICE, INC.	\$227.69		\$227.69	
139886	14-Dec-17	A5150	AMERICASH LOANS, LLC	\$172.26		\$172.26	
139887	14-Dec-17	A6790	APOLLO VIDEO TECHNOLOGY	\$1,331.31		\$1,331.31	
139888	14-Dec-17	A8007	AT & T	\$84.58		\$84.58	
139889	14-Dec-17	A8011	AT&T MOBILITY-CC	\$104.20		\$104.20	
139890	14-Dec-17	A8155	ATLAS CAB	\$3,504.00		\$3,504.00	
139891	14-Dec-17	B3555	BIRKEY'S FARM STORE, INC.	\$1,172.02		\$1,172.02	
139892	14-Dec-17	B7464	ERIC M. BROGA	\$1,205.33		\$1,205.33	
139893	14-Dec-17	B8500	BUMPER TO BUMPER	\$114.00		\$114.00	
139894	14-Dec-17	B8501	BUMPER TO BUMPER	\$93.74		\$93.74	
139895	14-Dec-17	C0233	** CALIFORNIA STATE DISBURSEMENT UNIT	\$24.00		\$24.00	
139896	14-Dec-17	C0410	CAVALRY PORTFOLIO SERVICES, LLC	\$271.95		\$271.95	
139897	14-Dec-17	C1560	CDC PAPER & JANITOR	\$205.21		\$205.21	
139898	14-Dec-17	C2165	CENTRAL ILLINOIS TRUCKS	\$315.22		\$315.22	
139899	14-Dec-17	C2172	CMS/LGHP	\$386,104.00	\$1,952.00	\$384,152.00	
139900	14-Dec-17	C3048	CHAMPAIGN COUNTY ECONOMIC	\$2,500.00		\$2,500.00	
139901	14-Dec-17	C3100	CHELSEA FINANCIAL GROUP, LTD.	\$8,187.77		\$8,187.77	
139902	14-Dec-17	C3105	CHEMICAL MAINTENANCE INC.	\$221.40		\$221.40	
139903	14-Dec-17	C3108	CHEMSTATION OF INDIANA	\$1,769.88		\$1,769.88	
139904	14-Dec-17	C4585	CLEAN EXHAUST SPECIALIST LLC	\$390.00		\$390.00	
139905	14-Dec-17	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$370.40		\$370.40	
139906	14-Dec-17	C8515	MARK L. CUNNINGHAM	\$40.00		\$40.00	
139907	14-Dec-17	D0423	DAVE & HARRY LOCKSMITHS	\$41.35		\$41.35	
139908	14-Dec-17	D3590	DISH PASSIONATE CUISINE	\$750.00		\$750.00	
139909	14-Dec-17	E4595	ELECTRIC AUTO	\$2,070.00		\$2,070.00	
139910	14-Dec-17	E4733	STEVEN F. ELLIS	\$80.00		\$80.00	
139911	14-Dec-17	F0365	FASTENAL COMPANY	\$571.73		\$571.73	
139912	14-Dec-17	F2055	FEDERAL EXPRESS CORP.	\$35.46		\$35.46	
139913	14-Dec-17	F4595	FLEET-NET CORPORATION	\$2,160.00		\$2,160.00	
139914	14-Dec-17	F6332	DAVID L. FOOTE	\$1,500.00		\$1,500.00	



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139915	14-Dec-17	F6367	FORD CITY	\$1,187.31		\$1,187.31	
139916	14-Dec-17	F6414	RANDAL FOUTS	\$40.00		\$40.00	
139917	14-Dec-17	G6445	GOVCONNECTION, INC	\$2,222.40		\$2,222.40	
139918	14-Dec-17	I0025	** VANTAGEPOINT TRANSFER AGENTS - 301281	\$26,962.44		\$26,962.44	
139919	14-Dec-17	I4747	ILLINI FS, INC.	\$196.00		\$196.00	
139920	14-Dec-17	I4750	ILLINI FIRE EQUIPMENT CO.	\$248.00		\$248.00	
139921	14-Dec-17	I4790	ILLINOIS-AMERICAN WATER	\$356.69		\$356.69	
139922	14-Dec-17	I4828	ILLINOIS HOME PAGE	\$400.00		\$400.00	
139923	14-Dec-17	I4840	ILLINOIS OIL MARKETING	\$4,096.17		\$4,096.17	
139924	14-Dec-17	J6133	ANDREW JOHNSON	\$140.35		\$140.35	
139925	14-Dec-17	K2190	KEN'S OIL SERVICE, INC.	\$30,854.13		\$30,854.13	
139926	14-Dec-17	L0440	LAWSON PRODUCTS, INC.	\$73.52		\$73.52	
139927	14-Dec-17	L0580	LB MEDWASTE SERVICES INC	\$90.57		\$90.57	
139928	14-Dec-17	L9642	LYNN A. UMBARGER	\$335.00		\$335.00	
139929	14-Dec-17	M0452	MATTEX SERVICE CO., INC.	\$2,835.00		\$2,835.00	
139930	14-Dec-17	M1269	MCS OFFICE TECHNOLOGIES	\$1,785.70		\$1,785.70	
139931	14-Dec-17	M2179	MENARD'S	\$521.50		\$521.50	
139932	14-Dec-17	M3015	MH EQUIPMENT COMPANY	\$1,449.78		\$1,449.78	
139933	14-Dec-17	M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$80.99		\$80.99	
139934	14-Dec-17	M6334	MORGAN DISTRIBUTING, INC.	\$15,746.25		\$15,746.25	
139935	14-Dec-17	M8518	MUNCIE RECLAMATION-SUPPLY	\$720.00		\$720.00	
139936	14-Dec-17	N0320	NAPA AUTO PARTS	\$711.72		\$711.72	
139937	14-Dec-17	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$8,492.46		\$8,492.46	
139938	14-Dec-17	N9686	** NYS CHILD SUPPORT PROCESSING CENTER	\$60.00		\$60.00	
139939	14-Dec-17	O6010	MARK OARE	\$1,183.99		\$1,183.99	
139940	14-Dec-17	O7450	ORKIN EXTERMINATING CO.	\$927.40		\$927.40	
139941	14-Dec-17	P0337	PAPERDIRECT, INC.	\$83.97		\$83.97	
139942	14-Dec-17	P2180	PENNELL FORKLIFT SERVICE, INC.	\$155.86		\$155.86	
139943	14-Dec-17	P2256	PETTY CASH (CHANGE FUND)	\$98.00		\$98.00	
139944	14-Dec-17	P4522	SHERRY HELFER	\$398.83		\$398.83	
139945	14-Dec-17	R0195	RAHN EQUIPMENT COMPANY	\$2,740.00		\$2,740.00	
139946	14-Dec-17	R3488	RILCO OF PEORIA, INC.	\$3,116.67		\$3,116.67	
139947	14-Dec-17	R6120	ROGARDS OFFICE PRODUCTS	\$61.99		\$61.99	
139948	14-Dec-17	R8487	BRIAN RULON	\$80.00		\$80.00	
139949	14-Dec-17	S0254	SAM'S CLUB	\$1,118.08		\$1,118.08	
139950	14-Dec-17	S3115	DANIEL J. HARTMAN	\$1,847.51		\$1,847.51	
139951	14-Dec-17	S8506	JANE M. SULLIVAN	\$80.00		\$80.00	
139952	14-Dec-17	S8508	SULLIVAN-PARKHILL	\$35.97		\$35.97	
139953	14-Dec-17	T0007	TJ'S LAUNDRY & DRY CLEANING	\$110.50		\$110.50	
139954	14-Dec-17	T2225	TERMINAL SUPPLY COMPANY	\$414.52		\$414.52	
139955	14-Dec-17	T3063	THERMO KING MIDWEST, INC.	\$92.28		\$92.28	
139956	14-Dec-17	T7590	TRUCK CENTERS, INC.	\$2,944.46		\$2,944.46	
139957	14-Dec-17	U5180	UNITED PARCEL SERVICE	\$58.55		\$58.55	
139958	14-Dec-17	U5996	UNIVERSITY OF ILLINOIS	\$433.00		\$433.00	
139959	14-Dec-17	U7357	CITY OF URBANA	\$2,990.34		\$2,990.34	
139960	14-Dec-17	U7359	** URBANA MUNICIPAL EMPL. CREDIT UNION	\$46,432.02		\$46,432.02	
139961	14-Dec-17	U7385	URBANA TRUE TIRES	\$1,777.44		\$1,777.44	
139962	14-Dec-17	U8040	UTC FIRE & SECURITY AMERICA'S CORP. INC.	\$2,175.00		\$2,175.00	
139963	14-Dec-17	V2233	VERIZON WIRELESS	\$934.52		\$934.52	
139964	14-Dec-17	W0003	WCIA-CHANNEL 3	\$900.00		\$900.00	
139965	14-Dec-17	W0005	WDWS/WHMS/WUIL RADIO	\$722.96		\$722.96	
139966	14-Dec-17	W0159	WALINSKI & ASSOCIATES, P.C.	\$133.77		\$133.77	
139967	14-Dec-17	W3588	PETER WITTMAN	\$298.18		\$298.18	
139968	14-Dec-17	W7421	JEFFERY G. WRIGHT	\$717.74		\$717.74	
139969	14-Dec-17	Y2150	YELLOW TRANSPORT, LTD.	\$9,335.50		\$9,335.50	
139970	14-Dec-17	S2040	SECRETARY OF STATE	\$206.00		\$206.00	
139971	21-Dec-17	A0865	ABSOPURE WATER COMPANY	\$9.00		\$9.00	
139972	21-Dec-17	A1934	ADVANCE AUTO PARTS	\$7.65		\$7.65	
139973	21-Dec-17	A5085	AMERENIP	\$414.57		\$414.57	
139974	21-Dec-17	A7324	PDC/AREA COMPANIES	\$930.12		\$930.12	
139975	21-Dec-17	A7545	ARROW GLASS COMPANY	\$212.40		\$212.40	
139976	21-Dec-17	A7910	ASSURITY LIFE INSURANCE	\$323.08		\$323.08	
139976	21-Dec-17	A7910	ASSURITY LIFE INSURANCE	(\$323.08)		(\$323.08)	X

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139977	21-Dec-17	A7910	ASSURITY LIFE INSURANCE	\$463.50		\$463.50	
139978	21-Dec-17	A8007	AT & T	\$143.57		\$143.57	
139979	21-Dec-17	B2180	BENEFIT PLANNING CONSULTANTS, INC.	\$812.50		\$812.50	
139980	21-Dec-17	B2227	BERG TANKS	\$500.00		\$500.00	
139981	21-Dec-17	B2230	BERNS, CLANCY & ASSOC. PC	\$11,130.95		\$11,130.95	
139982	21-Dec-17	B3555	BIRKEY'S FARM STORE, INC.	\$976.57		\$976.57	
139983	21-Dec-17	B8501	BUMPER TO BUMPER	\$173.70		\$173.70	
139984	21-Dec-17	C0365	CARLE PHYSICIAN GROUP	\$529.20		\$529.20	
139985	21-Dec-17	C1560	CDC PAPER & JANITOR	\$242.43		\$242.43	
139986	21-Dec-17	C3045	CITY OF CHAMPAIGN	\$51,998.39		\$51,998.39	
139987	21-Dec-17	C3105	CHEMICAL MAINTENANCE INC.	\$198.00		\$198.00	
139988	21-Dec-17	C3512	CINTAS FIRST AID & SAFETY	\$38.86		\$38.86	
139989	21-Dec-17	C4511	CLARKE POWER SERVICES, INC.	\$7,245.07		\$7,245.07	
139990	21-Dec-17	C6258	COLUMBIA STREET ROASTERY	\$189.25		\$189.25	
139991	21-Dec-17	C6263	COMCAST CABLE	\$366.06		\$366.06	
139992	21-Dec-17	C62630	COMMERCIAL BUILDERS, INC.	\$4,650.00		\$4,650.00	
139993	21-Dec-17	C6290	CONG CONG	\$255.00		\$255.00	
139994	21-Dec-17	C6685	CONSTELLATION NEWENERGY, INC.	\$16,180.18		\$16,180.18	
139995	21-Dec-17	C8450	CU HARDWARE COMPANY	\$30.86		\$30.86	
139996	21-Dec-17	C8500	CUMMINS CROSSPOINT	\$3,432.45		\$3,432.45	
139997	21-Dec-17	D0426	DAVIS-HOUK MECHANICAL, INC	\$1,582.73		\$1,582.73	
139998	21-Dec-17	D2850	DEVELOPMENTAL SERVICES	\$39,460.25		\$39,460.25	
139999	21-Dec-17	D3590	DISH PASSIONATE CUISINE	\$54.00		\$54.00	
140000	21-Dec-17	E3390	EIGHT 22, LLC	\$2,807.98		\$2,807.98	
140001	21-Dec-17	E4595	ELECTRIC AUTO	\$150.00		\$150.00	
140002	21-Dec-17	F0365	FASTENAL COMPANY	\$284.05		\$284.05	
140003	21-Dec-17	F6367	FORD CITY	\$549.69		\$549.69	
140004	21-Dec-17	G2275	GENERAL TRUCK PARTS	\$750.00		\$750.00	
140005	21-Dec-17	G2277	GENFARE	\$339.25		\$339.25	
140006	21-Dec-17	G3102	GHR ENGINEERS & ASSOCIATES, INC.	\$1,573.63		\$1,573.63	
140007	21-Dec-17	G3484	GILLIG LLC	\$6,185.68		\$6,185.68	
140008	21-Dec-17	G4290	GLOBAL EQUIPMENT COMPANY	\$606.36		\$606.36	
140009	21-Dec-17	G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$1,576.00		\$1,576.00	
140010	21-Dec-17	G6290	ANNETTE GOODRICH	\$40.00		\$40.00	
140011	21-Dec-17	G73301	GRAYBAR ELECTRIC COMPANY	\$23.64		\$23.64	
140012	21-Dec-17	H2235	HERITAGE PETROLEUM, LLC	\$15,077.84		\$15,077.84	
140013	21-Dec-17	H3564	HIRERIGHT SOLUTIONS INC.	\$310.98		\$310.98	
140014	21-Dec-17	I4747	ILLINI FS, INC.	\$14,270.32		\$14,270.32	
140015	21-Dec-17	I5562	INDIANA STANDARDS LABORATORY	\$329.00		\$329.00	
140016	21-Dec-17	I5758	INIT INC.	\$324.00		\$324.00	
140017	21-Dec-17	K3461	JAN M. KIJOWSKI	\$40.00		\$40.00	
140018	21-Dec-17	L2796	MICHAEL LEWALLEN	\$117.26		\$117.26	
140019	21-Dec-17	L6285	LOOMIS	\$256.49		\$256.49	
140020	21-Dec-17	M0377	MARTIN ONE SOURCE	\$576.83		\$576.83	
140021	21-Dec-17	M1269	MCS OFFICE TECHNOLOGIES	\$16,298.00		\$16,298.00	
140022	21-Dec-17	M2114	LISA MEID	\$80.00		\$80.00	
140023	21-Dec-17	M2179	MENARD'S	\$63.85		\$63.85	
140024	21-Dec-17	M3375	MID ILLINOIS DEVELOPMENT, LLC	\$8,500.00		\$8,500.00	
140025	21-Dec-17	M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$164.13		\$164.13	
140026	21-Dec-17	M6162	MOHAWK MFG. & SUPPLY CO.	\$278.18		\$278.18	
140027	21-Dec-17	M8518	MUNCIE RECLAMATION-SUPPLY	\$282.54		\$282.54	
140028	21-Dec-17	N0320	NAPA AUTO PARTS	\$89.27		\$89.27	
140029	21-Dec-17	N0387	NATIONAL COATINGS & SUPPLIES	\$140.53		\$140.53	
140030	21-Dec-17	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00		\$0.00	X
140031	21-Dec-17	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$10,863.09		\$10,863.09	
140032	21-Dec-17	N2295	THE NEWS GAZETTE	\$1,379.72		\$1,379.72	
140033	21-Dec-17	N6550	NUTOYS LEISURE PRODUCTS	\$1,030.00		\$1,030.00	
140034	21-Dec-17	P2180	PENNELL FORKLIFT SERVICE, INC.	\$421.24		\$421.24	
140035	21-Dec-17	P3568	PINNACLE DOOR	\$1,201.00		\$1,201.00	
140036	21-Dec-17	R0272	JOSEPH S. RANK	\$40.00		\$40.00	
140037	21-Dec-17	R0435	RATIO ARCHITECTS, INC.	\$7,500.00		\$7,500.00	
140038	21-Dec-17	R2175	RELIABLE PLUMBING & HEATING COMPANY	\$932.00		\$932.00	
140039	21-Dec-17	R6120	ROGARDS OFFICE PRODUCTS	\$190.73		\$190.73	



**Champaign-Urbana Mass Transit District**  
**Accounts Payable Check Disbursement List**  
**BUSEY BANK OPERATING ACCOUNT**

From Date: 12/01/2017

Thru Date: 12/31/2017

Check #	Check Date	Ref #	Name	Total Paid	C-CARTS Portion	MTD Portion	Voided
140040	21-Dec-17	R6482	MICHAEL JOSEPH ROYSE	\$2,250.00		\$2,250.00	
140041	21-Dec-17	S0060	SAFEWORKS ILLINOIS	\$737.00		\$737.00	
140042	21-Dec-17	S0078	SAFETY-KLEEN CORP.	\$422.33		\$422.33	
140043	21-Dec-17	S0260	SAMMY'S AUTO ELECTRIC	\$275.00		\$275.00	
140044	21-Dec-17	S3115	DANIEL J. HARTMAN	\$753.76	\$96.00	\$657.76	
140045	21-Dec-17	S3487	SILVER MACHINE SHOP	\$370.00		\$370.00	
140046	21-Dec-17	S3499	SIMPLEXGRINNELL LP	\$831.16		\$831.16	
140047	21-Dec-17	S5023	SMART GROWTH AMERICA	\$16,500.00		\$16,500.00	
140048	21-Dec-17	S5192	S.J. SMITH WELDING SUPPLY	\$131.66		\$131.66	
140049	21-Dec-17	S5981	AMY L. SNYDER	\$190.00		\$190.00	
140050	21-Dec-17	S8135	ROBERT W. STICKELS	\$40.00		\$40.00	
140051	21-Dec-17	T0007	TJ'S LAUNDRY & DRY CLEANING	\$55.25		\$55.25	
140052	21-Dec-17	T0474	TAYLOR & BLACKBURN	\$4,796.30		\$4,796.30	
140053	21-Dec-17	T2225	TERMINAL SUPPLY COMPANY	\$645.30		\$645.30	
140054	21-Dec-17	T3063	THERMO KING MIDWEST, INC.	\$42.12		\$42.12	
140055	21-Dec-17	T7590	TRUCK CENTERS, INC.	\$300.00		\$300.00	
140056	21-Dec-17	T9069	TWILIO INC	\$493.26		\$493.26	
140057	21-Dec-17	U5180	UNITED PARCEL SERVICE	\$126.37		\$126.37	
140058	21-Dec-17	U5998	UNIVERSITY OF ILLINOIS	\$11,797.33		\$11,797.33	
140059	21-Dec-17	U6560	UPS FREIGHT	\$150.92		\$150.92	
140060	21-Dec-17	U7355	U-C SANITARY DISTRICT	\$1,801.14		\$1,801.14	
140061	21-Dec-17	U7385	URBANA TRUE TIRES	\$646.72		\$646.72	
140062	21-Dec-17	V0348	VARSITY STRIPING & CONSTRUCTION	\$624.60		\$624.60	
140063	21-Dec-17	W3455	UIF/WILL	\$470.00		\$470.00	
140064	21-Dec-17	W7428	WRIGHT PHOTOGRAPHS	\$1,850.00		\$1,850.00	
140065	21-Dec-17	V6271	MONICA VONNER	\$319.20		\$319.20	
140066	21-Dec-17	W3588	PETER WITTMAN	\$298.18		\$298.18	
140067	21-Dec-17	W7421	JEFFERY G. WRIGHT	\$717.74		\$717.74	
140068	28-Dec-17	A5002	AMAZON	\$2,032.02		\$2,032.02	
140069	28-Dec-17	A5085	AMERENIP	\$5,710.47		\$5,710.47	
140070	28-Dec-17	A5150	AMERICASH LOANS, LLC	\$185.16		\$185.16	
140071	28-Dec-17	A7545	ARROW GLASS COMPANY	\$433.95		\$433.95	
140072	28-Dec-17	A8007	AT & T	\$154.16		\$154.16	
140073	28-Dec-17	B2230	BERNS, CLANCY & ASSOC. PC	\$286.33		\$286.33	
140074	28-Dec-17	B3555	BIRKEY'S FARM STORE, INC.	\$420.38		\$420.38	
140075	28-Dec-17	B4510	BLACK & COMPANY	\$167.53		\$167.53	
140076	28-Dec-17	B4910	JASON BLUNIER	\$40.00		\$40.00	
140077	28-Dec-17	B8500	BUMPER TO BUMPER	\$227.13		\$227.13	
140078	28-Dec-17	B8501	BUMPER TO BUMPER	\$301.83		\$301.83	
140079	28-Dec-17	C0233	** CALIFORNIA STATE DISBURSEMENT UNIT	\$24.00		\$24.00	
140080	28-Dec-17	C0340	CARDINAL INFRASTRUCTURE, LLC	\$13,150.00		\$13,150.00	
140081	28-Dec-17	C0410	CAVALRY PORTFOLIO SERVICES, LLC	\$299.76		\$299.76	
140082	28-Dec-17	C1560	CDC PAPER & JANITOR	\$604.24		\$604.24	
140083	28-Dec-17	C2165	CENTRAL ILLINOIS TRUCKS	\$0.00		\$0.00	
140084	28-Dec-17	C2165	CENTRAL ILLINOIS TRUCKS	\$11,774.77		\$11,774.77	
140085	28-Dec-17	C3005	CHAMP.CO.CHAMBER OF COMMERCE	\$325.00		\$325.00	
140086	28-Dec-17	C3100	CHELSEA FINANCIAL GROUP, LTD.	\$11,481.83		\$11,481.83	
140087	28-Dec-17	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$713.56		\$713.56	
140088	28-Dec-17	C6257	MARSHA L. COMBS-SKINNER	\$436.14		\$436.14	
140089	28-Dec-17	C6258	COLUMBIA STREET ROASTERY	\$119.75		\$119.75	
140090	28-Dec-17	C6262	** COMBINED CHARITABLE CAMPAIGN	\$5,620.74		\$5,620.74	
140091	28-Dec-17	D2942	DEX	\$239.60		\$239.60	
140092	28-Dec-17	D8520	DUNCAN SUPPLY CO. INC.	\$215.52		\$215.52	
140093	28-Dec-17	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$793.16		\$793.16	
140094	28-Dec-17	E4595	ELECTRIC AUTO	\$1,295.00		\$1,295.00	
140095	28-Dec-17	F2013	F.E. MORAN, INC.	\$210.00		\$210.00	
140096	28-Dec-17	F6367	FORD CITY	\$351.47		\$351.47	
140097	28-Dec-17	F6368	** FORD MOTOR CREDIT COMPANY LLC	\$1,038.99		\$1,038.99	
140098	28-Dec-17	G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$14.56		\$14.56	
140099	28-Dec-17	G6300	GOODYEAR TIRE & RUBBER CO	\$24,423.81		\$24,423.81	
140100	28-Dec-17	G6445	GOVCONNECTION, INC	\$194.48		\$194.48	
140101	28-Dec-17	H2150	LARRY HELM	\$40.00		\$40.00	
140102	28-Dec-17	H3360	HIBU INC.	\$119.77		\$119.77	

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**Champaign-Urbana Mass Transit District**  
**Accounts Payable Check Disbursement List**  
**BUSEY BANK OPERATING ACCOUNT**

From Date: 12/01/2017

Thru Date: 12/31/2017

Check #	Check Date	Ref #	Name	Total Paid	C-CARTS Portion	MTD Portion	Voided
140103	28-Dec-17	I0025	** VANTAGEPOINT TRANSFER AGENTS - 301281	\$29,835.11		\$29,835.11	
140104	28-Dec-17	I4747	ILLINI FS, INC.	\$14,775.54		\$14,775.54	
140105	28-Dec-17	I4790	ILLINOIS-AMERICAN WATER	\$622.82		\$622.82	
140106	28-Dec-17	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$527.77		\$527.77	
140107	28-Dec-17	K2190	KEN'S OIL SERVICE, INC.	\$15,412.54		\$15,412.54	
140108	28-Dec-17	K3515	KIMBALL MIDWEST	\$15.60		\$15.60	
140109	28-Dec-17	L4779	JOSEPH LLABORE	\$132.36		\$132.36	
140110	28-Dec-17	M0375	MARTIN, HOOD, FRIESE & ASSOC. , LLC	\$3,442.00		\$3,442.00	
140111	28-Dec-17	M1090	MCCORMICK DISTRIBUTION & SERVICE	\$184.00		\$184.00	
140112	28-Dec-17	M1269	MCS OFFICE TECHNOLOGIES	\$17,417.90		\$17,417.90	
140113	28-Dec-17	M2179	MENARD'S	\$44.84		\$44.84	
140114	28-Dec-17	M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$59.22		\$59.22	
140115	28-Dec-17	M6018	FLEET SERVICES	\$16,744.70	\$7,497.67	\$9,247.03	
140116	28-Dec-17	M6162	MOHAWK MFG. & SUPPLY CO.	\$195.78		\$195.78	
140117	28-Dec-17	M8518	MUNCIE RECLAMATION-SUPPLY	\$928.13		\$928.13	
140118	28-Dec-17	M9548	MYERS TIRE SUPPLY	\$347.42		\$347.42	
140119	28-Dec-17	N0320	NAPA AUTO PARTS	\$71.14		\$71.14	
140120	28-Dec-17	N0387	NATIONAL COATINGS & SUPPLIES	\$80.16		\$80.16	
140121	28-Dec-17	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$3,590.72		\$3,590.72	
140122	28-Dec-17	N9686	** NYS CHILD SUPPORT PROCESSING CENTER	\$60.00		\$60.00	
140123	28-Dec-17	R3488	RILCO OF PEORIA, INC.	\$3,067.45		\$3,067.45	
140124	28-Dec-17	R6120	ROGARDS OFFICE PRODUCTS	\$171.95		\$171.95	
140125	28-Dec-17	S3115	DANIEL J. HARTMAN	\$1,421.25		\$1,421.25	
140126	28-Dec-17	S3187	SHOE CARNIVAL, INC.	\$152.46		\$152.46	
140127	28-Dec-17	S5192	S.J. SMITH WELDING SUPPLY	\$250.00		\$250.00	
140128	28-Dec-17	T0007	TJ'S LAUNDRY & DRY CLEANING	\$55.25		\$55.25	
140129	28-Dec-17	T2064	TEE JAY CENTRAL, INC.	\$30.75		\$30.75	
140130	28-Dec-17	T7317	TRANSPORTATION FOR IL COALITION	\$1,000.00		\$1,000.00	
140131	28-Dec-17	T7590	TRUCK CENTERS, INC.	\$471.25		\$471.25	
140132	28-Dec-17	U7355	U-C SANITARY DISTRICT	\$2,395.29		\$2,395.29	
140133	28-Dec-17	U7359	** URBANA MUNICIPAL EMPL. CREDIT UNION	\$47,531.36		\$47,531.36	
140134	28-Dec-17	U7385	URBANA TRUE TIRES	\$2,072.58		\$2,072.58	
140135	28-Dec-17	V6271	MONICA VONNER	\$319.20		\$319.20	
140136	28-Dec-17	W0159	WALINSKI & ASSOCIATES, P.C.	\$73.30		\$73.30	
140137	28-Dec-17	W3500	WIMACTEL INC.	\$12.52		\$12.52	
140138	28-Dec-17	W3588	PETER WITTMAN	\$298.18		\$298.18	
140139	28-Dec-17	W7421	JEFFERY G. WRIGHT	\$717.74		\$717.74	
140140	28-Dec-17	W8564	WURTH USA MIDWEST, INC.	\$21.45		\$21.45	
12011710	01-Dec-17	I5862	** INTERNAL REVENUE SERVICE	\$2,465.81	\$2,465.81	\$0.00	
12012017	01-Dec-17	I5862	INTERNAL REVENUE SERVICE	\$166,627.45		\$166,627.45	
12021710	01-Dec-17	I4826	** ILLINOIS DEPT OF REVENUE	\$508.48	\$508.48	\$0.00	
12022017	01-Dec-17	I4826	** ILLINOIS DEPT OF REVENUE	\$27,826.94		\$27,826.94	
12052017	05-Dec-17	B8584	^^ BUSEY BANK	\$15,000,000.00		\$15,000,000.00	
12081710	08-Dec-17	I4830	** I.M.R.F.	\$1,045.11	\$1,045.11	\$0.00	
12082017	08-Dec-17	I4830	I.M.R.F.	\$60,548.02		\$60,548.02	
12132017	13-Dec-17	S8030	** STATES DISBURSEMENT UNIT	\$2,168.15		\$2,168.15	
12151710	15-Dec-17	I5862	** INTERNAL REVENUE SERVICE	\$2,836.24	\$2,836.24	\$0.00	
12152017	15-Dec-17	I5862	INTERNAL REVENUE SERVICE	\$194,338.76		\$194,338.76	
12161710	15-Dec-17	I4826	** ILLINOIS DEPT OF REVENUE	\$570.90	\$570.90	\$0.00	
12162017	15-Dec-17	I4826	** ILLINOIS DEPT OF REVENUE	\$32,580.59		\$32,580.59	
12271710	27-Dec-17	I4824	** ILLINOIS DEPARTMENT EMPLOYMENT SECURITY	\$175.05	\$175.05	\$0.00	
12272017	27-Dec-17	I4824	ILLINOIS DEPARTMENT EMPLOYMENT SECURITY	\$2,049.86		\$2,049.86	
12282017	28-Dec-17	S8030	** STATES DISBURSEMENT UNIT	\$2,023.85		\$2,023.85	
12291710	29-Dec-17	I5862	** INTERNAL REVENUE SERVICE	\$2,758.96	\$2,758.96	\$0.00	
12292017	29-Dec-17	I5862	INTERNAL REVENUE SERVICE	\$177,124.46		\$177,124.46	
12301710	29-Dec-17	I4826	** ILLINOIS DEPT OF REVENUE	\$555.47	\$555.47	\$0.00	
12302017	29-Dec-17	I4826	** ILLINOIS DEPT OF REVENUE	\$29,561.93		\$29,561.93	
12312017	29-Dec-17	B8584	^^ BUSEY BANK	\$413,859.21		\$413,859.21	
				\$17,419,125.99	\$21,522.89	\$17,397,603.10	

^^ Internal bank transfer

\*\* Pass through payment

**Champaign Urbana Mass Transit District**  
**Accounts Payable Check Disbursement List**

Checking Account #: 011-8189-0

FLEX CHECKING-BUSEY BANK

From Date: 11/8/2017

Thru Date: 11/30/2017

Check #	Check Date	Ref #	Name	Amount	Voided
11302017	11/30/2017	F4640	FLEX-EMPLOYEE REIMB.	\$20,767.43	
5437	11/8/2017	F4640	FLEX-EMPLOYEE REIMB.	\$230.76	
5438	11/22/2017	F4640	FLEX-EMPLOYEE REIMB.	\$2,033.96	
5439	11/22/2017	F4640	FLEX-EMPLOYEE REIMB.	\$1,400.00	
5440	11/29/2017	F4640	FLEX-EMPLOYEE REIMB.	\$393.40	
Total:				\$24,825.55	

**Champaign Urbana Mass Transit District**  
**Accounts Payable Check Disbursement List**

Checking Account #: 011-8189-0

FLEX CHECKING-BUSEY BANK

From Date: 12/20/2017

Thru Date: 12/31/2017

Check #	Check Date	Ref #	Name	Amount	Voided
12272017	12/27/2017	I4824	ILLINOIS DEPARTMENT EMPLOYMENT SECU	\$2,049.86 **	
12312017	12/31/2017	F4640	FLEX-EMPLOYEE REIMB.	\$16,377.14	
5441	12/20/2017	F4640	FLEX-EMPLOYEE REIMB.	\$200.00	
5442	12/20/2017	F4640	FLEX-EMPLOYEE REIMB.	\$140.00	
Total:				\$18,767.00	

\*\* This checks was entered against this account in error. It will be included on the January disbursement list as a "Voided" check.

**Champaign Urbana Mass Transit District**  
**Accounts Payable Check Disbursement List**

Checking Account #: 1005282347

FIRST BANK - OPERATING

From Date: 11/2/2017

Thru Date: 11/9/2017

Check #	Check Date	Ref #	Name	Amount	Voided
1019	11/2/2017	B8584	BUSEY BANK	\$3,000,000.00	
1020	11/2/2017	S2175	SENECA OIL EQUIPMENT	\$24,257.82	
1021	11/9/2017	F3612	FIRST BANK	\$297,465.69	
Total:				\$3,321,723.51	

**Champaign Urbana Mass Transit District**  
**Accounts Payable Check Disbursement List**

Checking Account #: 1005282347

FIRST BANK - OPERATING

From Date: 12/14/2017

Thru Date: 12/28/2017

Check #	Check Date	Ref #	Name	Amount	Voided
1022	12/14/2017	N2290	NEW FLYER INDUSTRIES	\$1,209,921.36	
1023	12/14/2017	R2175	RELIABLE PLUMBING & HEATING COMPANY	\$48,145.50	
1024	12/28/2017	S8034	STARK EXCAVATING, INC	\$71,985.90	
Total:				\$1,330,052.76	

All checks noted above were used for capital purchases that are 65% reimbursable from IDOT as eligible debt service expenses.



Financial Information	Fiscal Year 2018				
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Fiscal Year to Date
	Actual	Actual	Actual	Actual	Actual
Total Expenses (-)	\$165,333.68	\$166,294.64			\$331,628.32
Passenger Revenue (+)	\$38,480.70	\$43,332.68			\$81,813.38
IDOT Reimbursement (+) (DOAP & 5311 Funding)	\$126,852.98	\$122,961.96			\$249,814.94
Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Other Information	Fiscal Year 2018				
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Fiscal Year to Date
CUMTD G&A Hours	362	338			700
CUMTD G&A Cost	\$15,003.63	\$14,678.38			\$29,682.01
Ridership	5,554	6,259			11,813
Revenue Miles	96,367	94,887			191,254
Revenue Hours	4,205	4,245			8,450



## Account Summary

Basic Securities Account

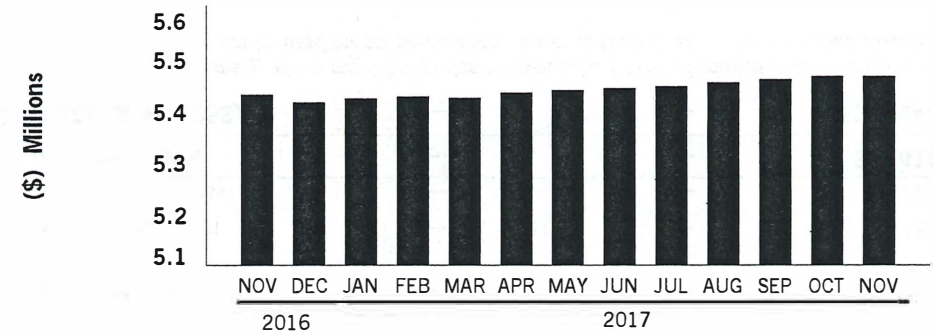
CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

### CHANGE IN VALUE OF YOUR ACCOUNTS (includes accrued interest)

	This Period (11/1/17-11/30/17)	This Year (1/1/17-11/30/17)
<b>TOTAL BEGINNING VALUE</b>	<b>\$5,465,317.63</b>	<b>\$5,414,448.72</b>
Credits	—	—
Debits	—	—
Security Transfers	—	—
<b>Net Credits/Debits/Transfers</b>	<b>—</b>	<b>—</b>
<b>Change in Value</b>	<b>76.46</b>	<b>50,945.37</b>
<b>TOTAL ENDING VALUE</b>	<b>\$5,465,394.09</b>	<b>\$5,465,394.09</b>

### MARKET VALUE OVER TIME

The below chart displays the most recent thirteen months of Market Value.

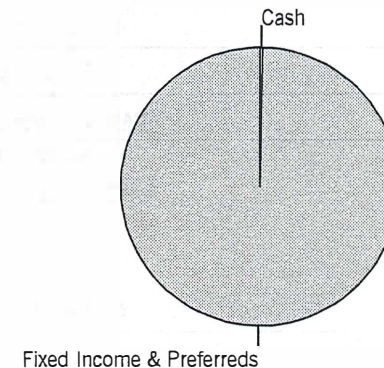


This chart does not reflect corrections to Market Value made subsequent to the dates depicted. It may exclude transactions in Annuities or positions where we are not the custodian, which could delay the reporting of Market Value.

### ASSET ALLOCATION (includes accrued interest)

	Market Value	Percentage
Cash	\$19,332.18	0.35
Fixed Income & Preferreds	5,446,061.91	99.65
<b>TOTAL VALUE</b>	<b>\$5,465,394.09</b>	<b>100.00%</b>

FDIC rules apply and Bank Deposits are eligible for FDIC insurance but are not covered by SIPC. Cash and securities (including MMFs) are eligible for SIPC coverage. See Expanded Disclosures. Values may include assets externally held, which are provided to you as a courtesy, and may not be covered by SIPC. For additional information, refer to the corresponding section of this statement.



This asset allocation represents holdings on a trade date basis, and projected settled Cash/BDP and MMF balances. These classifications do not constitute a recommendation and may differ from the classification of instruments for regulatory or tax purposes.



## Account Summary

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

## BALANCE SHEET (^ includes accrued interest)

	Last Period (as of 10/31/17)	This Period (as of 11/30/17)
Cash, BDP, MMFs	\$16,185.23	\$19,332.18
Certificates of Deposit ^	5,699,837.88	5,446,061.91
Net Unsettled Purchases/Sales	(250,705.48)	—
<b>Total Assets</b>	<b>\$5,465,317.63</b>	<b>\$5,465,394.09</b>
<b>Total Liabilities</b> (outstanding balance)	—	—
<b>TOTAL VALUE</b>	<b>\$5,465,317.63</b>	<b>\$5,465,394.09</b>

## INCOME AND DISTRIBUTION SUMMARY

	This Period (11/1/17-11/30/17)	This Year (1/1/17-11/30/17)
Interest	\$3,852.43	\$63,763.50
<b>Total Taxable Income And Distributions</b>	<b>\$3,852.43</b>	<b>\$63,763.50</b>
<b>Total Tax-Exempt Income</b>	—	—
<b>TOTAL INCOME AND DISTRIBUTIONS</b>	<b>\$3,852.43</b>	<b>\$63,763.50</b>

Taxable and tax exempt income classifications are based on the characteristics of the underlying securities and not the taxable status of the account.

## ADDITIONAL ACCOUNT INFORMATION

Category	This Period (11/1/17-11/30/17)	This Year (1/1/17-11/30/17)
Accrued Interest Paid	—	\$526.03

## CASH FLOW

	This Period (11/1/17-11/30/17)	This Year (1/1/17-11/30/17)
<b>OPENING CASH, BDP, MMFs</b>	<b>\$16,185.23</b>	<b>\$12,032.21</b>
Purchases	—	(1,946,463.53)
Sales and Redemptions	250,000.00	1,890,000.00
Prior Net Unsettled Purch/Sales	(250,705.48)	N/A
Income and Distributions	3,852.43	63,763.50
<b>Total Investment Related Activity</b>	<b>\$3,146.95</b>	<b>\$7,299.97</b>
<b>Total Cash Related Activity</b>	—	—
<b>CLOSING CASH, BDP, MMFs</b>	<b>\$19,332.18</b>	<b>\$19,332.18</b>

## GAIN/(LOSS) SUMMARY

	Realized This Period (11/1/17-11/30/17)	Realized This Year (1/1/17-11/30/17)	Unrealized Inception to Date (as of 11/30/17)
Short-Term Gain	—	—	\$482.50
Short-Term (Loss)	—	—	(4,606.69)
<b>Total Short-Term</b>	—	—	<b>\$(4,124.19)</b>
Long-Term Gain	—	—	2,352.50
Long-Term (Loss)	—	—	(8,772.36)
<b>Total Long-Term</b>	—	—	<b>\$(6,419.86)</b>
<b>TOTAL GAIN/(LOSS)</b>	—	—	<b>\$(10,544.05)</b>

The Gain/(Loss) Summary, which may change due to basis adjustments, is provided for informational purposes and should not be used for tax preparation. Refer to Gain/(Loss) in the Expanded Disclosures.



## Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHTInvestment Objectives (in order of priority)<sup>†</sup>: Income, Aggressive Income, Capital Appreciation

Brokerage Account

<sup>†</sup> Inform us if your investment objectives, as defined in the Expanded Disclosures, change.

## HOLDINGS

This section reflects positions purchased/sold on a trade date basis. "Market Value" and "Unrealized Gain/(Loss)" may not reflect the value that could be obtained in the market. Fixed Income securities are sorted by maturity or pre-refunding date, and alphabetically within date. Estimated Annual Income a) is calculated on a pre-tax basis, b) does not include any reduction for applicable non-US withholding taxes, c) may include return of principal or capital gains which could overstate such estimates, and d) for securities that have a defined maturity date within the next 12 months, is reflected only through maturity date. Actual income or yield may be lower or higher than the estimates. Current yield reflects the income generated by an investment, and does not reflect changes in its price. Structured Investments, identified on the Position Description Details line as "Asset Class: Struct Inv," may appear in various statement product categories. When displayed, the accrued interest, annual income and current yield for those with a contingent income feature (e.g., Range Accrual Notes or Contingent Income Notes) are estimates and assume specified accrual conditions are met during the relevant period and payment in full of all contingent interest. For Floating Rate Securities, the accrued interest, annual income and current yield are estimates based on the current floating coupon rate and may not reflect historic rates within the accrual period.

## CASH, BANK DEPOSIT PROGRAM AND MONEY MARKET FUNDS

Cash, Bank Deposit Program, and Money Market Funds are generally displayed on a settlement date basis. You have the right to instruct us to liquidate your bank deposit balance(s) or shares of any money market fund balance(s) at any time and have the proceeds of such liquidation remitted to you. Estimated Annual Income, Accrued Interest, and APY% will only be displayed for fully settled positions.

Description	Market Value	7-Day Current Yield %	Est Ann Income	APY %
MORGAN STANLEY BANK N.A. #	\$19,332.18	—	\$4.00	0.020
	Market Value		Est Ann Income	
CASH, BDP, AND MMFs	\$19,332.18		\$4.00	

# Bank Deposits are held at Morgan Stanley Bank, N.A. and/or Morgan Stanley Private Bank, National Association, affiliates of Morgan Stanley Smith Barney LLC and each a national bank and FDIC member.

## CERTIFICATES OF DEPOSIT

Security Description	Trade Date	Face Value	Orig Unit Cost Adj Unit Cost	Unit Price	Orig Total Cost Adj Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
TEXAS EXCHANGE CROWLEY TX CD	4/5/16	250,000.000	\$100.220	\$99.952	\$250,550.00			\$833.00	0.33
Coupon Rate 1.000%; Matures 03/29/2018; CUSIP 88241TAN0			\$100.037		\$250,091.36	\$249,880.00	\$(211.36) LT	—	
Interest Paid Monthly Apr 30; Yield to Maturity 1.146%; Issued 03/31/16; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
ALLY BK MIDVALE UT CD	4/2/15	250,000.000	100.000	99.930	250,000.00			1,375.00	0.55
Coupon Rate 1.100%; Matures 04/09/2018; CUSIP 02006LPY3			100.000		250,000.00	249,825.00	(175.00) LT	392.85	
Int. Semi-Annually Apr/Oct 09; Yield to Maturity 1.295%; Issued 04/09/15; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
FLUSHING BK NY CD FLUSHING NY CD	4/2/15	250,000.000	100.000	99.923	250,000.00			1,146.00	0.45
Coupon Rate 1.100%; Matures 04/16/2018; CUSIP 34387ABH1			100.000		250,000.00	249,807.50	(192.50) LT	114.50	
Interest Paid Monthly May 15; Yield to Maturity 1.304%; Issued 04/15/15; Maturity Value = \$250,000.00; Asset Class: FI & Pref									

## Account Detail

## Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

Security Description	Trade Date	Face Value	Orig Unit Cost Adj Unit Cost	Unit Price	Orig Total Cost Adj Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
<b>ROLLSTONE BANK FITCHBURG MA CD</b>	4/2/15	250,000.00	100.000	99.922	250,000.00			1,375.00	0.55
Coupon Rate 1.100%; Matures 04/16/2018; CUSIP 77579ABL9			100.000		250,000.00	249,805.00	(195.00) LT	347.52	
<i>Int. Semi-Annually Apr/Oct 15; Yield to Maturity 1.307%; Issued 04/15/15; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>comenity bank SALT LAKE CITY UT CD</b>	10/25/16	50,000.00	100.000	99.793	50,000.00			229.00	0.45
Coupon Rate 1.100%; Matures 04/30/2018; CUSIP 20033ASY3			100.000		50,000.00	49,896.50	(103.50) LT	—	
<i>Interest Paid Monthly Nov 30; Yield to Maturity 1.599%; Issued 10/31/16; Maturity Value = \$50,000.00; Asset Class: FI &amp; Pref</i>									
<b>JPM COLUMBUS OH CD</b>	10/10/16	250,000.00	100.000	99.481	250,000.00			3,000.00	1.20
Coupon Rate 1.200%; Matures 10/19/2018; CUSIP 48126XGP4			100.000		250,000.00	248,702.50	(1,297.50) LT	342.39	
<i>Interest Paid Quarterly Jan 19; Callable \$100.00 on 01/19/18; Yield to Maturity 1.791%; Issued 10/19/16; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>Merrick Bank SOUTH JORDAN UT CD</b>	10/12/16	250,000.00	100.000	99.473	250,000.00			2,635.00	1.05
Coupon Rate 1.150%; Matures 10/19/2018; CUSIP 59013JUF4			100.000		250,000.00	248,682.50	(1,317.50) LT	87.81	
<i>Interest Paid Monthly Nov 19; Yield to Maturity 1.750%; Issued 10/19/16; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>COMENITY BANK JUMBO (FORMERLY WORLD FINL NETWORK BANK) DE CD</b>	10/14/15	200,000.00	100.000	100.065	200,000.00			3,117.00	1.55
Coupon Rate 1.700%; Matures 10/22/2018; CUSIP 20099AYI2			100.000		200,000.00	200,130.00	130.00 LT	264.32	
<i>Interest Paid Monthly Nov 02; Yield to Maturity 1.626%; Issued 10/21/15; Maturity Value = \$200,000.00; Asset Class: FI &amp; Pref</i>									
<b>First Bank PR SANTURCE PR CD</b>	10/14/15	250,000.00	100.000	100.015	250,000.00			3,552.00	1.42
Coupon Rate 1.550%; Matures 10/22/2018; CUSIP 33767AQP9			100.000		250,000.00	250,037.50	37.50 LT	96.82	
<i>Interest Paid Monthly Nov 21; Yield to Maturity 1.533%; Issued 10/21/15; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>CUSTOMERS BANK PHOENIXVILLE PA CD</b>	10/10/16	250,000.00	100.000	99.454	250,000.00			2,875.00	1.15
Coupon Rate 1.150%; Matures 10/29/2018; CUSIP 23204HEL8			100.000		250,000.00	248,635.00	(1,365.00) LT	268.54	
<i>Int. Semi-Annually Apr/Oct 27; Yield to Maturity 1.753%; Issued 10/27/16; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>bmw SALT LAKE CITY UT CD</b>	3/15/16	250,000.00	100.000	99.712	250,000.00			3,250.00	1.30
Coupon Rate 1.300%; Matures 03/18/2019; CUSIP 05580ADW1			100.000		250,000.00	249,280.00	(720.00) LT	655.38	
<i>Int. Semi-Annually Mar/Sep 18; Yield to Maturity 1.524%; Issued 03/18/16; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>BANK NEW ENG SALEM NH CD</b>	10/12/16	250,000.00	100.000	99.118	250,000.00			2,750.00	1.10
Coupon Rate 1.100%; Matures 04/18/2019; CUSIP 063847AN7			100.000		250,000.00	247,795.00	(2,205.00) LT	68.70	
<i>Interest Paid Monthly Nov 21; Yield to Maturity 1.748%; Issued 10/21/16; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>WHITNEY BANK GULFPORT MS CD</b>	4/11/17	250,000.00	100.000	99.962	250,000.00			4,125.00	1.65
Coupon Rate 1.650%; Matures 04/22/2019; CUSIP 966594AY9			100.000		250,000.00	249,905.00	(95.00) ST	464.62	
<i>Int. Semi-Annually Apr/Oct 20; Yield to Maturity 1.677%; Issued 04/20/17; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>wells fargo cd SIOUX FALLS SD CD</b>	4/15/16	250,000.00	100.000	99.604	250,000.00			3,125.00	1.25
Coupon Rate 1.250%; Matures 04/22/2019; CUSIP 9497484N4			100.000		250,000.00	249,010.00	(990.00) LT	86.75	
<i>Interest Paid Monthly May 20; Yield to Maturity 1.538%; Issued 04/20/16; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>CAPITAL ONE NA MCLEAN VA CD</b>	10/14/15	250,000.00	100.000	100.437	250,000.00			4,875.00	1.94
Coupon Rate 1.950%; Matures 10/21/2019; CUSIP 14042RBA8			100.000		250,000.00	251,092.50	1,092.50 LT	535.71	
<i>Int. Semi-Annually Apr/Oct 21; Yield to Maturity 1.714%; Issued 10/21/15; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									



## Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

Security Description	Trade Date	Face Value	Orig Unit Cost Adj Unit Cost	Unit Price	Orig Total Cost Adj Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
<b>Goldman Sachs NEW YORK NY CD</b>	10/14/15	250,000.000	100.000	100.437	250,000.00			4,875.00	1.94
Coupon Rate 1.950%; Matures 10/21/2019; CUSIP 38148JU58			100.000		250,000.00	<b>251,092.50</b>	1,092.50 LT	535.71	
<i>Int. Semi-Annually Apr/Oct 21; Yield to Maturity 1.714%; Issued 10/21/15; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>HSBC BANK USA MCLEAN VA CD</b>	4/11/17	250,000.000	100.000	99.821	250,000.00			4,250.00	1.70
Coupon Rate 1.700%; Matures 10/24/2019; CUSIP 40434YHQ3			100.000		250,000.00	<b>249,552.50</b>	(447.50) ST	432.00	
<i>Int. Semi-Annually Apr/Oct 24; Callable \$100.00 on 04/24/18; Yield to Maturity 1.796%; Issued 04/24/17; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>SALLIE MAE BK CD SALT LAKE CITY UT CD</b>	4/11/17	250,000.000	100.175	99.782	250,437.50			4,500.00	1.80
Coupon Rate 1.800%; Matures 03/23/2020; CUSIP 795450ZV0			100.139		250,346.32	<b>249,455.00</b>	(891.32) ST	857.73	
<i>Int. Semi-Annually Mar/Sep 22; Yield to Maturity 1.896%; Issued 03/22/17; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>discover GREENWOOD DE CD</b>	6/23/17	250,000.000	100.000	99.452	250,000.00			4,375.00	1.75
Coupon Rate 1.750%; Matures 07/06/2020; CUSIP 2546725C8			100.000		250,000.00	<b>248,630.00</b>	(1,370.00) ST	1,747.62	
<i>Int. Semi-Annually Jan/Jul 06; Yield to Maturity 1.967%; Issued 07/06/17; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>CAPITAL ONE BANK GLEN ALLEN VA CD</b>	10/31/17	250,000.000	100.200	99.896	250,500.00			5,000.00	2.00
Coupon Rate 2.000%; Matures 10/19/2020; CUSIP 1404205P1			100.195		250,486.87	<b>249,740.00</b>	(746.87) ST	590.65	
<i>Int. Semi-Annually Apr/Oct 18; Yield to Maturity 2.037%; Issued 10/18/17; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>BANK BARODA NEW YORK BRH CD</b>	4/11/17	250,000.000	100.000	100.193	250,000.00			5,375.00	2.14
Coupon Rate 2.150%; Matures 04/19/2021; CUSIP 06062Q3C6			100.000		250,000.00	<b>250,482.50</b>	482.50 ST	649.72	
<i>Int. Semi-Annually Apr/Oct 17; Yield to Maturity 2.090%; Issued 04/17/17; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>BARCLAYS BANK CD WILMINGTON DE CD</b>	7/18/17	250,000.000	100.000	99.796	250,000.00			5,125.00	2.05
Coupon Rate 2.050%; Matures 07/26/2021; CUSIP 06740KKQ9			100.000		250,000.00	<b>249,490.00</b>	(510.00) ST	1,768.68	
<i>Int. Semi-Annually Jan/Jul 26; Yield to Maturity 2.108%; Issued 07/26/17; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>third federal CLEVELAND OH CD</b>	10/16/17	195,000.000	100.000	99.720	195,000.00			3,997.00	2.05
Coupon Rate 2.050%; Matures 10/27/2021; CUSIP 88413QBT4			100.000		195,000.00	<b>194,454.00</b>	(546.00) ST	373.39	
<i>Int. Semi-Annually Apr/Oct 27; Yield to Maturity 2.125%; Issued 10/27/17; Maturity Value = \$195,000.00; Asset Class: FI &amp; Pref</i>									

	Percentage of Holdings	Face Value	Orig Total Cost Adj Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
<b>CERTIFICATES OF DEPOSIT</b>		<b>5,445,000.000</b>	<b>\$5,446,487.50</b>			<b>\$75,759.00</b>	<b>1.39%</b>
			<b>\$5,445,924.55</b>	<b>\$5,435,380.50</b>	<b>\$(6,419.86) LT</b> <b>\$(4,124.19) ST</b>	<b>\$10,681.41</b>	
<b>TOTAL CERTIFICATES OF DEPOSIT</b>	<b>99.65%</b>			<b>\$5,446,061.91</b>			
(includes accrued interest)							

## Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
TOTAL VALUE		\$5,445,924.55	\$5,454,712.68	\$(6,419.86) LT \$(4,124.19) ST	\$75,763.00 \$10,681.41	1.39%
TOTAL VALUE (includes accrued interest)	100.00%		\$5,465,394.09			

Unrealized Gain/(Loss) totals only reflect positions that have both cost basis and market value information available. Cash, MMF, Deposits and positions stating 'Please Provide' or 'Pending Corporate Actions' are not included.

## ALLOCATION OF ASSETS (^includes accrued interest)

	Cash	Equities	Fixed Income & Preferred Securities	Alternatives	Annuities & Insurance	Structured Investments	Other
Cash, BDP, MMFs	\$19,332.18	—	—	—	—	—	—
Certificates of Deposit ^	—	—	\$5,446,061.91	—	—	—	—
<b>TOTAL ALLOCATION OF ASSETS ^</b>	<b>\$19,332.18</b>	<b>—</b>	<b>\$5,446,061.91</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

## ACTIVITY

## CASH FLOW ACTIVITY BY DATE

Activity Date	Settlement Date	Activity Type	Description	Comments	Quantity	Price	Credits/(Debits)
11/1		Interest Income	TEXAS EXCHANGE 1000 18MH29	CUSIP: 88241TAN0			\$212.33
11/2		Interest Income	Bank of China 0800 17NV02	CUSIP: 06426TU31			2,000.00
11/2		Interest Income	COMENITY BANK CD 1700 18OC22	CUSIP: 20099AYI2			288.77
11/2	11/2	Redemption	Bank of China 0800 17NV02	REDEMPTION OF MATURED BOND CUSIP: 06426TU31	250,000.000	100.0000	250,000.00
11/15		Interest Income	FLUSHING BK NY CD 1100 18AP16	CUSIP: 34387ABH1			233.56
11/20		Interest Income	wells fargo cd 1250 19AP22	CUSIP: 9497484N4			265.41
11/20		Interest Income	Merrick Bank 1150 18OC19	CUSIP: 59013JUF4			244.18
11/21		Interest Income	First Bank PR 1550 18OC22	CUSIP: 33767AQP9			329.11
11/21		Interest Income	BANK NEW ENG CD 1100 19AP18	CUSIP: 063847AN7			233.56
11/30		Interest Income	comenity bank 1100 18AP30	CUSIP: 20033ASY3			45.21
11/30		Interest Income	MORGAN STANLEY BANK N.A. (Period 11/01-11/30)				0.30
<b>NET CREDITS/(DEBITS)</b>							<b>\$253,852.43</b>



## Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

## MONEY MARKET FUND (MMF) AND BANK DEPOSIT PROGRAM ACTIVITY

Activity Date	Activity Type	Description	Credits/(Debits)
11/1	Automatic Investment	BANK DEPOSIT PROGRAM	\$212.33
11/2	Automatic Investment	BANK DEPOSIT PROGRAM	1,583.29
11/15	Automatic Investment	BANK DEPOSIT PROGRAM	233.56
11/20	Automatic Investment	BANK DEPOSIT PROGRAM	509.59
11/21	Automatic Investment	BANK DEPOSIT PROGRAM	562.67
11/30	Automatic Investment	BANK DEPOSIT PROGRAM	45.21
11/30	Automatic Investment	BANK DEPOSIT PROGRAM	0.30
NET ACTIVITY FOR PERIOD			\$3,146.95

## REALIZED GAIN/(LOSS) DETAIL

## SHORT-TERM GAIN/(LOSS)

Security Description	Date Acquired	Date Sold	Quantity	Sales Proceeds	Orig / Adj Total Cost	Realized Gain/(Loss)	Comments
Bank of China .800 11-02-17	10/25/16	11/02/17	250,000.000	\$250,000.00	\$250,000.00	\$0.00	
Short-Term This Period				\$250,000.00	\$250,000.00	\$0.00	
Short-Term Year to Date				\$250,000.00	\$250,000.00	\$0.00	
Net Realized Gain/(Loss) This Period				\$250,000.00	\$250,000.00	\$0.00	
Net Realized Gain/(Loss) Year to Date				\$1,890,000.00	\$1,890,000.00	\$0.00	

Treasury regulations require that we report on Form 1099-B a) adjusted cost basis on the sale of covered securities acquired on or after 1/1/11 (or the applicable date for the type of security), b) the gain or loss as either long-term or short-term, and c) basis adjustments on covered securities due to wash sales, certain corporate actions and transfers by gift or inheritance. This section may not reflect all the basis adjustments required when filing your tax return. Refer to the Expanded Disclosures.

## Account Summary

Basic Securities Account

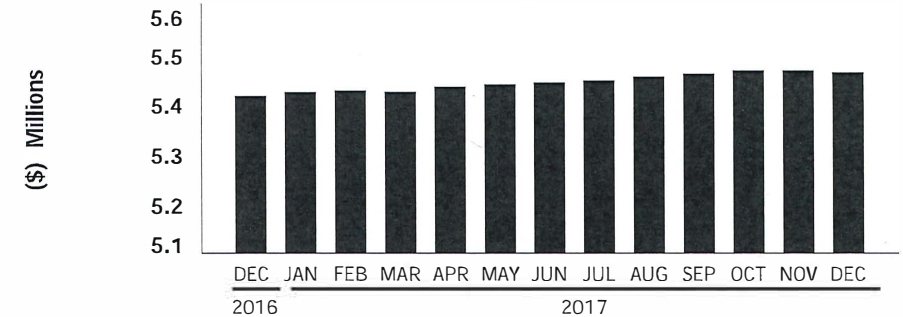
CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

### CHANGE IN VALUE OF YOUR ACCOUNTS (includes accrued interest)

	This Period (12/1/17-12/31/17)	This Year (1/1/17-12/31/17)
<b>TOTAL BEGINNING VALUE</b>	<b>\$5,465,394.09</b>	<b>\$5,414,448.72</b>
Credits	—	—
Debits	—	—
Security Transfers	—	—
<b>Net Credits/Debits/Transfers</b>	<b>—</b>	<b>—</b>
<b>Change in Value</b>	<b>(3,193.72)</b>	<b>47,751.65</b>
<b>TOTAL ENDING VALUE</b>	<b>\$5,462,200.37</b>	<b>\$5,462,200.37</b>

### MARKET VALUE OVER TIME

The below chart displays the most recent thirteen months of Market Value.

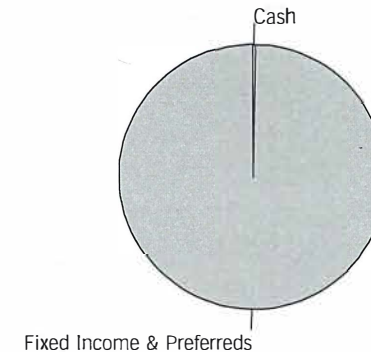


This chart does not reflect corrections to Market Value made subsequent to the dates depicted. It may exclude transactions in Annuities or positions where we are not the custodian, which could delay the reporting of Market Value.

### ASSET ALLOCATION (includes accrued interest)

	Market Value	Percentage
Cash	\$21,081.18	0.39
Fixed Income & Preferreds	5,441,119.19	99.61
<b>TOTAL VALUE</b>	<b>\$5,462,200.37</b>	<b>100.00%</b>

FDIC rules apply and Bank Deposits are eligible for FDIC insurance but are not covered by SIPC. Cash and securities (including MMFs) are eligible for SIPC coverage. See Expanded Disclosures. Values may include assets externally held, which are provided to you as a courtesy, and may not be covered by SIPC. For additional information, refer to the corresponding section of this statement.



This asset allocation represents holdings on a trade date basis, and projected settled Cash/BDP and MMF balances. These classifications do not constitute a recommendation and may differ from the classification of instruments for regulatory or tax purposes.



## Account Summary

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

## BALANCE SHEET (^ includes accrued interest)

	Last Period (as of 11/30/17)	This Period (as of 12/31/17)
Cash, BDP, MMFs	\$19,332.18	\$21,081.18
Certificates of Deposit ^	5,446,061.91	5,441,119.19
<b>Total Assets</b>	<b>\$5,465,394.09</b>	<b>\$5,462,200.37</b>
<b>Total Liabilities</b> (outstanding balance)	—	—
<b>TOTAL VALUE</b>	<b>\$5,465,394.09</b>	<b>\$5,462,200.37</b>

## INCOME AND DISTRIBUTION SUMMARY

	This Period (12/1/17-12/31/17)	This Year (1/1/17-12/31/17)
Interest	\$1,749.00	\$65,512.50
<b>Total Taxable Income And Distributions</b>	<b>\$1,749.00</b>	<b>\$65,512.50</b>
<b>Total Tax-Exempt Income</b>	—	—
<b>TOTAL INCOME AND DISTRIBUTIONS</b>	<b>\$1,749.00</b>	<b>\$65,512.50</b>

Taxable and tax exempt income classifications are based on the characteristics of the underlying securities and not the taxable status of the account.

## ADDITIONAL ACCOUNT INFORMATION

Category	This Period (12/1/17-12/31/17)	This Year (1/1/17-12/31/17)
Accrued Interest Paid	—	\$526.03

## CASH FLOW

	This Period (12/1/17-12/31/17)	This Year (1/1/17-12/31/17)
<b>OPENING CASH, BDP, MMFs</b>	<b>\$19,332.18</b>	<b>\$12,032.21</b>
Purchases	—	(1,946,463.53)
Sales and Redemptions	—	1,890,000.00
Income and Distributions	1,749.00	65,512.50
<b>Total Investment Related Activity</b>	<b>\$1,749.00</b>	<b>\$9,048.97</b>
<b>Total Cash Related Activity</b>	<b>—</b>	<b>—</b>
<b>CLOSING CASH, BDP, MMFs</b>	<b>\$21,081.18</b>	<b>\$21,081.18</b>

## GAIN/(LOSS) SUMMARY

	Realized This Period (12/1/17-12/31/17)	Realized This Year (1/1/17-12/31/17)	Unrealized Inception to Date (as of 12/31/17)
Short-Term (Loss)	—	—	\$(10,618.50)
Long-Term Gain	—	—	610.00
Long-Term (Loss)	—	—	(10,660.98)
<b>Total Long-Term</b>	<b>—</b>	<b>—</b>	<b>\$(10,050.98)</b>
<b>TOTAL GAIN/(LOSS)</b>	<b>—</b>	<b>—</b>	<b>\$(20,669.48)</b>

The Gain/(Loss) Summary, which may change due to basis adjustments, is provided for informational purposes and should not be used for tax preparation. Refer to Gain/(Loss) in the Expanded Disclosures.

005073 MSADD341



## Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

Investment Objectives (in order of priority)<sup>†</sup>: Income, Aggressive Income, Capital Appreciation

Brokerage Account

<sup>†</sup> Inform us if your investment objectives, as defined in the Expanded Disclosures, change.

## HOLDINGS

This section reflects positions purchased/sold on a trade date basis. "Market Value" and "Unrealized Gain/(Loss)" may not reflect the value that could be obtained in the market. Fixed Income securities are sorted by maturity or pre-refunding date, and alphabetically within date. Estimated Annual Income a) is calculated on a pre-tax basis, b) does not include any reduction for applicable non-US withholding taxes, c) may include return of principal or capital gains which could overstate such estimates, and d) for securities that have a defined maturity date within the next 12 months, is reflected only through maturity date. Actual income or yield may be lower or higher than the estimates. Current yield reflects the income generated by an investment, and does not reflect changes in its price. Structured Investments, identified on the Position Description Details line as "Asset Class: Struct Inv," may appear in various statement product categories. When displayed, the accrued interest, annual income and current yield for those with a contingent income feature (e.g., Range Accrual Notes or Contingent Income Notes) are estimates and assume specified accrual conditions are met during the relevant period and payment in full of all contingent interest. For Floating Rate Securities, the accrued interest, annual income and current yield are estimates based on the current floating coupon rate and may not reflect historic rates within the accrual period.

## CASH, BANK DEPOSIT PROGRAM AND MONEY MARKET FUNDS

Cash, Bank Deposit Program, and Money Market Funds are generally displayed on a settlement date basis. You have the right to instruct us to liquidate your bank deposit balance(s) or shares of any money market fund balance(s) at any time and have the proceeds of such liquidation remitted to you. Estimated Annual Income, Accrued Interest, and APY% will only be displayed for fully settled positions.

Description		Market Value	7-Day Current Yield %	Est Ann Income	APY %
MORGAN STANLEY BANK N.A. #		\$21,081.18	—	\$6.00	0.030
	Percentage of Holdings	Market Value		Est Ann Income	
CASH, BDP, AND MMFs	0.39%	\$21,081.18		\$6.00	

# Bank Deposits are held at Morgan Stanley Bank, N.A. and/or Morgan Stanley Private Bank, National Association, affiliates of Morgan Stanley Smith Barney LLC and each a national bank and FDIC member.

## CERTIFICATES OF DEPOSIT

Security Description	Trade Date	Face Value	Orig Unit Cost Adj Unit Cost	Unit Price	Orig Total Cost Adj Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
TEXAS EXCHANGE CROWLEY TX CD	4/5/16	250,000.000	\$100.220	\$99.935	\$250,550.00			\$833.00	0.33
Coupon Rate 1.000%; Matures 03/29/2018; CUSIP 88241TAN0			\$100.027		\$250,067.98	\$249,837.50	\$(230.48) LT	\$6.50	
Interest Paid Monthly Apr 30; Yield to Maturity 1.266%; Issued 03/31/16; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
ALLY BK MIDVALE UT CD	4/2/15	250,000.000	100.000	99.914	250,000.00			1,375.00	0.55
Coupon Rate 1.100%; Matures 04/09/2018; CUSIP 02006LPY3			100.000		250,000.00	249,785.00	(215.00) LT	627.06	
Int. Semi-Annually Apr/Oct 09; Yield to Maturity 1.416%; Issued 04/09/15; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
FLUSHING BK NY CD FLUSHING NY CD	4/2/15	250,000.000	100.000	99.906	250,000.00			917.00	0.36
Coupon Rate 1.100%; Matures 04/16/2018; CUSIP 34387ABH1			100.000		250,000.00	249,765.00	(235.00) LT	118.19	
Interest Paid Monthly May 15; Yield to Maturity 1.422%; Issued 04/15/15; Maturity Value = \$250,000.00; Asset Class: FI & Pref									

## Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

Security Description	Trade Date	Face Value	Orig Unit Cost Adj Unit Cost	Unit Price	Orig Total Cost Adj Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
<b>ROLLSTONE BANK FITCHBURG MA CD</b>	4/2/15	250,000.00	100.000	99.906	250,000.00			1,375.00	0.55
Coupon Rate 1.100%; Matures 04/16/2018; CUSIP 77579ABL9			100.000		250,000.00	<b>249,765.00</b>	(235.00) LT	581.73	
<i>Int. Semi-Annually Apr/Oct 15; Yield to Maturity 1.422%; Issued 04/15/15; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>comenity bank SALT LAKE CITY UT CD</b>	10/25/16	50,000.00	100.000	99.796	50,000.00			229.00	0.45
Coupon Rate 1.100%; Matures 04/30/2018; CUSIP 20033ASY3			100.000		50,000.00	<b>49,898.00</b>	(102.00) LT	1.43	
<i>Interest Paid Monthly Nov 30; Yield to Maturity 1.719%; Issued 10/31/16; Maturity Value = \$50,000.00; Asset Class: FI &amp; Pref</i>									
<b>JPM COLUMBUS OH CD</b>	10/10/16	250,000.00	100.000	99.450	250,000.00			3,000.00	1.20
Coupon Rate 1.200%; Matures 10/19/2018; CUSIP 48126XGP4			100.000		250,000.00	<b>248,625.00</b>	(1,375.00) LT	595.10	
<i>Interest Paid Quarterly Jan 19; Callable \$100.00 on 01/19/18; Yield to Maturity 1.893%; Issued 10/19/16; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>Merrick Bank SOUTH JORDAN UT CD</b>	10/12/16	250,000.00	100.000	99.441	250,000.00			2,396.00	0.96
Coupon Rate 1.150%; Matures 10/19/2018; CUSIP 59013JUF4			100.000		250,000.00	<b>248,602.50</b>	(1,397.50) LT	92.70	
<i>Interest Paid Monthly Nov 19; Yield to Maturity 1.854%; Issued 10/19/16; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>COMENITY BANK JUMBO (FORMERLY WORLD FINL NETWORK BANK) DE CD</b>	10/14/15	200,000.00	100.000	99.902	200,000.00			2,833.00	1.41
Coupon Rate 1.700%; Matures 10/22/2018; CUSIP 20099AYI2			100.000		200,000.00	<b>199,804.00</b>	(196.00) LT	264.92	
<i>Interest Paid Monthly Nov 02; Yield to Maturity 1.821%; Issued 10/21/15; Maturity Value = \$200,000.00; Asset Class: FI &amp; Pref</i>									
<b>First Bank PR SANTURCE PR CD</b>	10/14/15	250,000.00	100.000	99.934	250,000.00			3,229.00	1.29
Coupon Rate 1.550%; Matures 10/22/2018; CUSIP 33767AQP9			100.000		250,000.00	<b>249,835.00</b>	(165.00) LT	104.11	
<i>Interest Paid Monthly Nov 21; Yield to Maturity 1.632%; Issued 10/21/15; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>CUSTOMERS BANK PHOENIXVILLE PA CD</b>	10/10/16	250,000.00	100.000	99.419	250,000.00			2,875.00	1.15
Coupon Rate 1.150%; Matures 10/29/2018; CUSIP 23204HEL8			100.000		250,000.00	<b>248,547.50</b>	(1,452.50) LT	513.39	
<i>Int. Semi-Annually Apr/Oct 27; Yield to Maturity 1.858%; Issued 10/27/16; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>bmw SALT LAKE CITY UT CD</b>	3/15/16	250,000.00	100.000	99.559	250,000.00			3,250.00	1.30
Coupon Rate 1.300%; Matures 03/18/2019; CUSIP 05580ADW1			100.000		250,000.00	<b>248,897.50</b>	(1,102.50) LT	933.70	
<i>Int. Semi-Annually Mar/Sep 18; Yield to Maturity 1.668%; Issued 03/18/16; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>BANK NEW ENG SALEM NH CD</b>	10/12/16	250,000.00	100.000	98.981	250,000.00			2,750.00	1.11
Coupon Rate 1.100%; Matures 04/18/2019; CUSIP 063847AN7			100.000		250,000.00	<b>247,452.50</b>	(2,547.50) LT	73.87	
<i>Interest Paid Monthly Nov 21; Yield to Maturity 1.898%; Issued 10/21/16; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>WHITNEY BANK GULFPORT MS CD</b>	4/11/17	250,000.00	100.000	99.776	250,000.00			4,125.00	1.65
Coupon Rate 1.650%; Matures 04/22/2019; CUSIP 966594AY9			100.000		250,000.00	<b>249,440.00</b>	(560.00) ST	815.93	
<i>Int. Semi-Annually Apr/Oct 20; Yield to Maturity 1.823%; Issued 04/20/17; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>wells fargo cd SIOUX FALLS SD CD</b>	4/15/16	250,000.00	100.000	99.437	250,000.00			3,125.00	1.25
Coupon Rate 1.250%; Matures 04/22/2019; CUSIP 9497484N4			100.000		250,000.00	<b>248,592.50</b>	(1,407.50) LT	92.34	
<i>Interest Paid Monthly May 20; Yield to Maturity 1.686%; Issued 04/20/16; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>CAPITAL ONE NA MCLEAN VA CD</b>	10/14/15	250,000.00	100.000	100.122	250,000.00			4,875.00	1.94
Coupon Rate 1.950%; Matures 10/21/2019; CUSIP 14042RBA8			100.000		250,000.00	<b>250,305.00</b>	305.00 LT	950.89	
<i>Int. Semi-Annually Apr/Oct 21; Yield to Maturity 1.880%; Issued 10/21/15; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									

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## Account Detail

## Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

Security Description	Trade Date	Face Value	Orig Unit Cost Adj Unit Cost	Unit Price	Orig Total Cost Adj Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
<b>Goldman Sachs NEW YORK NY CD</b>	10/14/15	250,000.000	100.000	100.122	250,000.00			4,875.00	1.94
Coupon Rate 1.950%; Matures 10/21/2019; CUSIP 38148JU58			100.000		250,000.00	250,305.00	305.00 LT	950.89	
<i>Int. Semi-Annually Apr/Oct 21; Yield to Maturity 1.880%; Issued 10/21/15; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>HSBC BANK USA MCLEAN VA CD</b>	4/11/17	250,000.000	100.000	99.531	250,000.00			4,250.00	1.70
Coupon Rate 1.700%; Matures 10/24/2019; CUSIP 40434YHQ3			100.000		250,000.00	248,827.50	(1,172.50) ST	793.95	
<i>Int. Semi-Annually Apr/Oct 24; Callable \$100.00 on 04/24/18; Yield to Maturity 1.964%; Issued 04/24/17; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>SALLIE MAE BK CD SALT LAKE CITY UT CD</b>	4/11/17	250,000.000	100.175	99.450	250,437.50			4,500.00	1.80
Coupon Rate 1.800%; Matures 03/23/2020; CUSIP 795450ZV0			100.133		250,333.72	248,625.00	(1,708.72) ST	1,243.09	
<i>Int. Semi-Annually Mar/Sep 22; Yield to Maturity 2.053%; Issued 03/22/17; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>discover GREENWOOD DE CD</b>	6/23/17	250,000.000	100.000	99.139	250,000.00			4,375.00	1.76
Coupon Rate 1.750%; Matures 07/06/2020; CUSIP 2546725C8			100.000		250,000.00	247,847.50	(2,152.50) ST	2,116.16	
<i>Int. Semi-Annually Jan/Jul 06; Yield to Maturity 2.103%; Issued 07/06/17; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>CAPITAL ONE BANK GLEN ALLEN VA CD</b>	10/31/17	250,000.000	100.200	99.588	250,500.00			5,000.00	2.00
Coupon Rate 2.000%; Matures 10/19/2020; CUSIP 1404205P1			100.189		250,472.83	248,970.00	(1,502.83) ST	1,016.48	
<i>Int. Semi-Annually Apr/Oct 18; Yield to Maturity 2.152%; Issued 10/18/17; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>BANK BARODA NEW YORK BRH CD</b>	4/11/17	250,000.000	100.000	99.806	250,000.00			5,375.00	2.15
Coupon Rate 2.150%; Matures 04/19/2021; CUSIP 06062Q3C6			100.000		250,000.00	249,515.00	(485.00) ST	1,107.48	
<i>Int. Semi-Annually Apr/Oct 17; Yield to Maturity 2.211%; Issued 04/17/17; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>BARCLAYS BANK CD WILMINGTON DE CD</b>	7/18/17	250,000.000	100.000	99.371	250,000.00			5,125.00	2.06
Coupon Rate 2.050%; Matures 07/26/2021; CUSIP 06740KKQ9			100.000		250,000.00	248,427.50	(1,572.50) ST	2,200.40	
<i>Int. Semi-Annually Jan/Jul 26; Yield to Maturity 2.234%; Issued 07/26/17; Maturity Value = \$250,000.00; Asset Class: FI &amp; Pref</i>									
<b>third federal CLEVELAND OH CD</b>	10/16/17	195,000.000	100.000	99.249	195,000.00			3,997.00	2.06
Coupon Rate 2.050%; Matures 10/27/2021; CUSIP 88413QBT4			100.000		195,000.00	193,535.55	(1,464.45) ST	713.83	
<i>Int. Semi-Annually Apr/Oct 27; Yield to Maturity 2.256%; Issued 10/27/17; Maturity Value = \$195,000.00; Asset Class: FI &amp; Pref</i>									

	Percentage of Holdings	Face Value	Orig Total Cost Adj Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
<b>CERTIFICATES OF DEPOSIT</b>		5,445,000.000	\$5,446,487.50 \$5,445,874.53	\$5,425,205.05	\$(10,050.98) LT \$(10,618.50) ST	\$74,684.00 \$15,914.14	1.38%
<b>TOTAL CERTIFICATES OF DEPOSIT</b>	99.61%			\$5,441,119.19			
(includes accrued interest)							



## Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

	Percentage of Holdings	Total Cost	Market Value	Unrealized Gain/(Loss)	Est Ann Income Accrued Interest	Current Yield %
TOTAL VALUE		\$5,445,874.53	\$5,446,286.23	\$(10,050.98) LT \$(10,618.50) ST	\$74,690.00 \$15,914.14	1.37%
TOTAL VALUE (includes accrued interest)	100.00%		\$5,462,200.37			

Unrealized Gain/(Loss) totals only reflect positions that have both cost basis and market value information available. Cash, MMF, Deposits and positions stating 'Please Provide' or 'Pending Corporate Actions' are not included.

## ALLOCATION OF ASSETS (^ includes accrued interest)

	Cash	Equities	Fixed Income & Preferred Securities	Alternatives	Annuities & Insurance	Structured Investments	Other
Cash, BDP, MMFs	\$21,081.18	—	—	—	—	—	—
Certificates of Deposit ^	—	—	\$5,441,119.19	—	—	—	—
TOTAL ALLOCATION OF ASSETS ^	\$21,081.18	—	\$5,441,119.19	—	—	—	—

## ACTIVITY

## CASH FLOW ACTIVITY BY DATE

Activity Date	Settlement Date	Activity Type	Description	Comments	Quantity	Price	Credits/(Debits)
12/1		Interest Income	TEXAS EXCHANGE 1000 18MH29	CUSIP: 88241TANO			\$205.48
12/4		Interest Income	COMENITY BANK CD 1700 18OC22	CUSIP: 20099AYI2			279.45
12/15		Interest Income	FLUSHING BK NY CD 1100 18AP16	CUSIP: 34387ABH1			226.03
12/19		Interest Income	Merrick Bank 1150 18OC19	CUSIP: 59013JUF4			236.30
12/20		Interest Income	wells fargo cd 1250 19AP22	CUSIP: 9497484N4			256.85
12/21		Interest Income	First Bank PR 1550 18OC22	CUSIP: 33767AQP9			318.49
12/21		Interest Income	BANK NEW ENG CD 1100 19AP18	CUSIP: 063847AN7			226.03
12/29		Interest Income	MORGAN STANLEY BANK N.A. (Period 12/01-12/31)				0.37

NET CREDITS/(DEBITS)

\$1,749.00

## MONEY MARKET FUND (MMF) AND BANK DEPOSIT PROGRAM ACTIVITY

Activity Date	Activity Type	Description	Credits/(Debits)
12/1	Automatic Investment	BANK DEPOSIT PROGRAM	\$205.48
12/4	Automatic Investment	BANK DEPOSIT PROGRAM	279.45
12/15	Automatic Investment	BANK DEPOSIT PROGRAM	226.03
12/19	Automatic Investment	BANK DEPOSIT PROGRAM	236.30



## Account Detail

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT**MONEY MARKET FUND (MMF) AND BANK DEPOSIT PROGRAM ACTIVITY (CONTINUED)**

Activity			
Date	Activity Type	Description	Credits/(Debits)
12/20	Automatic Investment	BANK DEPOSIT PROGRAM	256.85
12/21	Automatic Investment	BANK DEPOSIT PROGRAM	544.52
12/29	Automatic Investment	BANK DEPOSIT PROGRAM	0.37
<b>NET ACTIVITY FOR PERIOD</b>			<b>\$1,749.00</b>

**MESSAGES****FINRA BrokerCheck**

FINRA has established the public disclosure program, known as BrokerCheck, to provide certain information regarding the disciplinary history of FINRA members and their associated persons. The BrokerCheck Hotline Number is 1-800-289-9999. The FINRA web site address is [www.finra.org](http://www.finra.org). An investor brochure that includes information describing FINRA BrokerCheck may be obtained from FINRA.

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## CLIENT STATEMENT

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## Fiscal Review Ending 12/31/17

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

The Fiscal Review, which is provided only for informational purposes, and included as part of the last account statement of your Fiscal Year. For accounts opened less than one year, this Fiscal Review covers only the activity since the first statement you received from us. Clients with an account subject to IRS reporting should note that IRS Form(s) 1099 are based on calendar year activity and are provided in the year following the calendar year close.

Clients with accounts subject to IRS reporting should note that this Review may contain a recap of prior calendar year purchases, sales, redemptions, income and distributions. Some distributions reportable for the prior year, but payable in the current year may not have been included. Further, the year-to-date amounts may differ from the amounts that will be reported on IRS Form(s) 1099. **In all cases, we recommend that you wait for your IRS Form(s) 1099 before completing your tax returns.**

This Fiscal Review is not a substitute for the official account statements that you have received throughout the year from us. Certain information is subject to adjustment and correction. To the extent there are any discrepancies between your monthly account(s) statement and the information in this Review, you should rely on the account statement(s) you have previously received.

## FISCAL YEAR CASH FLOW

	Fiscal Period (1/1/17-12/31/17)
OPENING CASH, BDP, MMFs	\$12,032.21
<b>Total Investment Related Activity</b>	<b>\$9,048.97</b>
Purchases	(1,946,463.53)
Sales and Redemptions	1,890,000.00
Income and Distributions	65,512.50
<b>Total Cash Related Activity</b>	<b>—</b>
CLOSING CASH, BDP, MMFs	\$21,081.18

## INVESTMENT RELATED ACTIVITY

## PURCHASES

Activity Date	Settlement Date	Activity Type	Description	Comments	Quantity	Price	Inflows/(Outflows)
4/11/17	4/17/17	Bought	SALLIE MAE BK CD 1800 20MH23	ACTED AS PRINCIPAL ACCRUED INTEREST 320.55	250,000.000	\$100.1750	\$(250,758.05)
4/11/17	4/17/17	Bought	BANK BARODA NY CD 2150 21AP19	ACTED AS PRINCIPAL	250,000.000	100.0000	(250,000.00)
4/11/17	4/24/17	Bought	HSBC BANK USA 1700 *190C24	ACTED AS PRINCIPAL	250,000.000	100.0000	(250,000.00)
4/11/17	4/20/17	Bought	WHITNEY BANK 1650 19AP22	ACTED AS PRINCIPAL	250,000.000	100.0000	(250,000.00)
6/23/17	7/6/17	Bought	discover 1750 20JL06	ACTED AS PRINCIPAL	250,000.000	100.0000	(250,000.00)
7/18/17	7/26/17	Bought	BARCLAYS BANK CD 2050 21JL26	ACTED AS PRINCIPAL	250,000.000	100.0000	(250,000.00)
10/16/17	10/27/17	Bought	third federal 2050 210C27	ACTED AS PRINCIPAL	195,000.000	100.0000	(195,000.00)
10/31/17	11/2/17	Bought	CAPITAL ONE BANK 2000 200C19	ACTED AS PRINCIPAL ACCRUED INTEREST 205.48	250,000.000	100.2000	(250,705.48)
<b>TOTAL PURCHASES</b>							<b>\$(1,946,463.53)</b>

## Fiscal Review Ending 12/31/17

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

### SALES/REDEMPTIONS

Activity Date	Settlement Date	Activity Type	Description	Comments	Quantity	Price	Inflows/(Outflows)
4/10/17	4/10/17	Redemption	SYNOVUS BANK CD 0800 17AP10	REDEMPTION OF MATURED BOND CUSIP: 87164DGY0	250,000.000	\$100.0000	\$250,000.00
4/10/17	4/10/17	Redemption	discover 0850 17AP10	REDEMPTION OF MATURED BOND CUSIP: 254672LJ5	250,000.000	100.0000	250,000.00
4/13/17	4/13/17	Redemption	EVERBANK CD 0800 17AP13	REDEMPTION OF MATURED BOND CUSIP: 29976DWK2	250,000.000	100.0000	250,000.00
4/17/17	4/17/17	Redemption	Peoples United 0750 17AP17	REDEMPTION OF MATURED BOND CUSIP: 71270QM06	250,000.000	100.0000	250,000.00
6/28/17	6/28/17	Redemption	INVESTORS SVGS BK 0750 17JN28	REDEMPTION OF MATURED BOND CUSIP: 46176PEX9	250,000.000	100.0000	250,000.00
7/24/17	7/24/17	Redemption	GEORGIA BANK CD 0800 17JL24	REDEMPTION OF MATURED BOND CUSIP: 373128FG7	250,000.000	100.0000	250,000.00
10/23/17	10/23/17	Redemption	AMEX CENTURION 1150 17OC23	REDEMPTION OF MATURED BOND CUSIP: 02587DD96	140,000.000	100.0000	140,000.00
11/2/17	11/2/17	Redemption	Bank of China 0800 17NV02	REDEMPTION OF MATURED BOND CUSIP: 06426TU31	250,000.000	100.0000	250,000.00

### TOTAL SALES/REDEMPTIONS

\$1,890,000.00

### INCOME AND DISTRIBUTIONS

#### TAXABLE INTEREST

Activity Type	Description	Inflows/(Outflows)	Activity Type	Description	Inflows/(Outflows)
Interest Income	ALLY BK 1100 18AP09	\$2,750.00	Interest Income	AMEX CENTURION 1150 17OC23	\$1,618.82
Interest Income	BANK BARODA NY CD 2150 21AP19	2,694.86	Interest Income	BANK NEW ENG CD 1100 19AP18	2,750.00
Interest Income	Bank of China 0800 17NV02	2,000.00	Interest Income	CAPITAL ONE NA CD 1950 19OC21	4,875.00
Interest Income	COMENITY BANK CD 1700 18OC22	3,400.01	Interest Income	CUSTOMERS BANK 1150 18OC29	2,875.00
Interest Income	EVERBANK CD 0800 17AP13	986.30	Interest Income	FLUSHING BK NY CD 1100 18AP16	2,750.00
Interest Income	First Bank PR 1550 18OC22	3,874.99	Interest Income	GEORGIA BANK CD 0800 17JL24	1,161.62
Interest Income	Goldman Sachs 1950 19OC21	4,875.00	Interest Income	HSBC BANK USA 1700 *19OC24	2,130.82
Interest Income	INVESTORS SVGS BK 0750 17JN28	1,402.39	Interest Income	JPM 1200 *18OC19	3,000.00
Interest Income	MORGAN STANLEY BANK N.A.	7.61	Interest Income	MORGAN STANLEY PRIVATE BANK NA	0.95
Interest Income	Merrick Bank 1150 18OC19	2,875.01	Interest Income	Peoples United 0750 17AP17	945.21
Interest Income	ROLLSTONE BANK 1100 18AP16	2,750.00	Interest Income	SALLIE MAE BK CD 1800 20MH23	2,268.49
Interest Income	SYNOVUS BANK CD 0800 17AP10	1,002.74	Interest Income	TEXAS EXCHANGE 1000 18MH29	2,500.01
Interest Income	WHITNEY BANK 1650 19AP22	2,068.15	Interest Income	bmw 1300 19MH18	3,250.00



## CLIENT STATEMENT

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Fiscal Review Ending 12/31/17

Basic Securities Account

CHAMPAIGN URBANA MASS TRANSIT DIST  
C/O KARL GNADT & BRENDA E EILBRACHT

### INCOME AND DISTRIBUTIONS (CONTINUED)

#### TAXABLE INTEREST (CONTINUED)

Activity Type	Description	Inflows/(Outflows)	Activity Type	Description	Inflows/(Outflows)
Interest Income	comenity bank 1100 18AP30	503.29	Interest Income	discover 0850 17AP10	1,071.23
Interest Income	wells fargo cd 1250 19AP22	3,125.00			

TOTAL TAXABLE INTEREST \$65,512.50

**TOTAL INCOME AND DISTRIBUTIONS \$65,512.50**

**TOTAL INVESTMENT RELATED ACTIVITY \$9,048.97**



# Law Office of Jack Waaler

1104 Scovill Street  
Urbana, IL 61801-6855

Phone: 217/384-2464  
Fax: 217/384-2460

## MEMORANDUM

TO: Board of Directors  
Champaign-Urbana Mass Transit District

FROM: Jack Waaler, Attorney at Law

DATE: January 25, 2018

RE: Review of Minutes of Closed Sessions

The Open Meetings Act requires that the minutes of closed sessions be reviewed semiannually to determine if “the need for confidentiality still exists.” The last review by the Board was July 26, 2017. The attachment lists all closed session minutes that have not been released together with my recommendation.

I recommend that no additional minutes should be released at this time. Most of those minutes recommended to remain confidential out of privacy concerns because they relate to worker’s compensation cases that are less than 20 years old.

The statutes permit the destruction of verbatim recordings of closed sessions if they are not less than 18 months old and the written minutes have been approved. Attached is a list of those closed meetings that meet that test and should be destroyed. (Attachment 3)

I attach a suggested motion for the Board’s action.

All of the unreleased minutes are available for your inspection in Beth’s office.

---

Jack Waaler, Attorney at Law

JW/enb

### **SUGGESTED WRITTEN MOTION**

The Board of Trustees hereby determines as follows:

- A. That the need for confidentiality still exists as to the minutes, or portion thereof, of the closed session meetings of the Board listed on "Attachment 2" marked "Remain Confidential".
- B. That the verbatim recordings of the following listed closed session minutes, "Attachment 3", all of which are not less than 18 months old and the written minutes of which have been approved are authorized to be destroyed.

**ATTACHMENT 1 - RELEASE**

None

## **ATTACHMENT 2 – REMAIN CONFIDENTIAL**

May 1, 1996  
November 3, 2004  
September 28, 2005  
November 29, 2006  
May 30, 2007  
June 25, 2008  
February 29, 2012  
September 26, 2012  
December 5, 2012  
January 30, 2013  
January 29, 2014  
October 29, 2014  
December 10, 2014  
May 31, 2017

### **ATTACHMENT 3 – VERBATIM RECORDINGS TO BE DESTROYED**

January 27, 2016 (2 sessions)

March 30, 2016

April 27, 2016

May 12, 2016

May 25, 2016

June 29, 2016



To: Board of Trustees  
From: Jane Sullivan, Grant Manager/Sustainability Planner  
Date: January 25, 2018  
Subject: Approval of 2017 Leasing Services Agreement

---

- A. Introduction** – The purpose of the bidding process for a leasing arrangement is to meet Illinois Department of Transportation (IDOT) requirements for reimbursement of operating leases and the District’s own procurement policies for calendar year 2018 leasing services. The purpose of the Agreement is to formalize the terms of the lease arrangement with lessor.
- B. Recommended Action:** Staff recommends authorization of the Managing Director to enter into an agreement for Leasing Services with Ontario Investments, Inc. for the period February 1, 2018 through January 31, 2019.
- C. Prior Trustee Action**
- On January 25, 2017 the Board of Trustees authorized the Managing Director to enter into an agreement for Leasing Services with Chelsea Management Group for 2.4588% with a lease factor of Prime Rate plus 0.85%.
  - On January 27, 2016 the Board of Trustees authorized the Managing Director to enter into an agreement for Leasing Services with Chelsea Management Group for 2.4468% with a lease factor of Prime Rate plus 0.85%.
  - On January 28, 2015 the Board of Trustees authorized the Managing Director to enter into an agreement for Leasing Services with Chelsea Management Group for 2.4155% with a lease factor of the Prime Rate plus 0.5%.
- D. Summary:** Two proposals were received in response to Request for Proposal 18-001 for the provision of leasing services for the period February 1, 2018 to January 31, 2019. The proposal with the lowest leasing rate was submitted by Ontario Investments, Inc. with a leasing rate of 2.388%.
- E. Background:** Leasing of equipment, vehicles, and associated capital items qualify as an eligible expense for the Illinois Downstate Operating Assistance Program (DOAP). Up to 65% of eligible expenses are reimbursed by the State through this program.

In order for a lease to qualify as an eligible expense the total cost of the item including all lease payments must be greater than \$10,000 and the following must be true:

- The transfer of ownership of the property to the District at the end of the lease may *not* be a term of the agreement;
- Lease may *not* contain a bargain purchase option; and
- The lease term must be for a period of time which is less than 75% of the estimated useful life of the leased property.

The District accepts proposals for leasing services annually. The term generally begins in February and runs through the following January.

**F. Alternatives – advantages/disadvantages**

1. Approve the Leasing Services Agreement with Ontario Investments, Inc. for 2.388% of equipment cost. The advantage of approving this agreement is the ability for the District to continue leasing equipment and vehicles in calendar year 2018.
2. Do not approve the Leasing Services Agreement and provide further direction to staff. Our current Leasing Services Agreement with expire on January 31, 2018 and lack of approval will suspend the District's ability to enter into new leases.

**G. Budget & Staffing Impacts:** Staff does not anticipate an additional cost or staffing impacts related to the approval of the Leasing services Agreement.



Date: January 10, 2018

To: Ms. Jane Sullivan  
Champaign-Urbana Mass Transit District

From: Jim Marsallo, Jr.  
Ontario Investments, Inc.

Re: Response to RFP 18-001 Leasing Services 6.1.1 Cover Letter

Ms. Sullivan:

Thank you for allowing Ontario Investments, Inc. the opportunity to offer our leasing services to the Champaign-Urbana Mass Transit District (CUMTD).

Ontario was founded in 1985 and has transacted over 300 million dollars' worth of leases. Our niche market is working with state and local public entities throughout the United States. Customers choose our leasing services for the combination of reliability, stability, price and most importantly our customer service. From the largest state agencies to the smallest local town governments, Ontario provides exceptional service at an outstanding value.

Please review Ontario's attached proposal. We are committed to working diligently with all parties (Lessor, Lessee and the Vendor) to ensure that everyone is on the same page and that the leasing process runs smoothly.

As your point of contact, I will be more than happy to answer any questions that you may have regarding the proposal. I can be contacted at (315) 431-4676.

Sincerely,

A handwritten signature in black ink that reads 'Jim Marsallo Jr.' with a stylized flourish at the end.

Jim Marsallo, Jr.  
Ontario Investments, Inc.





Please accept this correspondence as Ontario's proposal to provide Leasing Services as required under RFP 18-001 sections 6.1.2, 6.1.3, 6.1.4, 6.1.5 and 7.2:

- **6.1.2 Statement of Qualifications and Experience:**  
Jim Marsallo, Jr., Vice President, will be the main point of contact for the Champaign-Urbana Mass Transit District (CUMTD). I have been with Ontario Investments, Inc. since 1994 and a partner since 2011.  
Should there be a need, a second point of contact will be Contracts Administrator, Michele Seelman.
- **6.1.3 Statement of Acceptance of Line of Credit Amount and Term:**  
Ontario Investments, Inc. is offering a line of credit of \$500,000 to be drawn upon by CUMTD for the leasing of equipment. This amount may be increased at any time during the Contract Term provided there is mutual consent. The lease line of credit will be for 12 months effective February 1, 2018 - January 31, 2019.
- **6.1.4 Lease Payment Factors:**  
36-month monthly-in-advance lease rate factor = .02388  
Interest rate used = 4.50%  
First payment due upon Acceptance of Equipment.
- **6.1.5 Purchase Options:**  
Purchase price will be the fair market value of the equipment leased.  
The value will be determined by the Lessor and Lessee.
- **7.2 Addendum No.1:**  
Please see executed Certification of Compliance form.

We are prepared to move forward with the Lease Line of Credit effective February 1, 2018 and look forward to working with the Champaign-Urbana Mass Transit District.

# Certification of Compliance

Illinois Department of Transportation Lease/Purchase Agreements

**Must be complete and submitted with proposal.**

Offeror hereby certifies that the Master Lease Agreement will adhere to the following requirements.

Terms of the agreement may **not** include the following:

- 1) Ownership of the property is transferred to the lessee at the end of the lease term as a term of the agreement.
- 2) The lease contains a bargain purchase option. A bargain purchase option is when the lessee's option to purchase the leased item at the end of the lease is set at a sufficiently low price, making the purchase almost certain. Typically, this price is far below the fair market value of the leased item as determined at the end of the lease term.
- 3) The lease term is for a period of time which is greater than 75% of the estimated useful life of the leased property.

BY: James Marsallo, Jr.  
(Signature)

DATE: 1/10/18

JAMES MARSALLO, JR  
(Printed Name)

Vice President  
(Title)

## BID TABULATION

Project: 2018 Leasing Services

Architect/Engineer: N/A

Bid Opening: January 12, 2018 2:00 PM

Independent Cost Estimate: N/A

Bidder	Lease Payment Factor	Addendum #1	Responsive	Responsible
Ontario Investments, Inc.	2.388% (rate does not fluctuate)	Yes	Yes	Yes
Chelsea Financial Group, LLC	2.4994% (fluctuates with the Prime Rate on acceptance date)	Yes	Yes	Yes

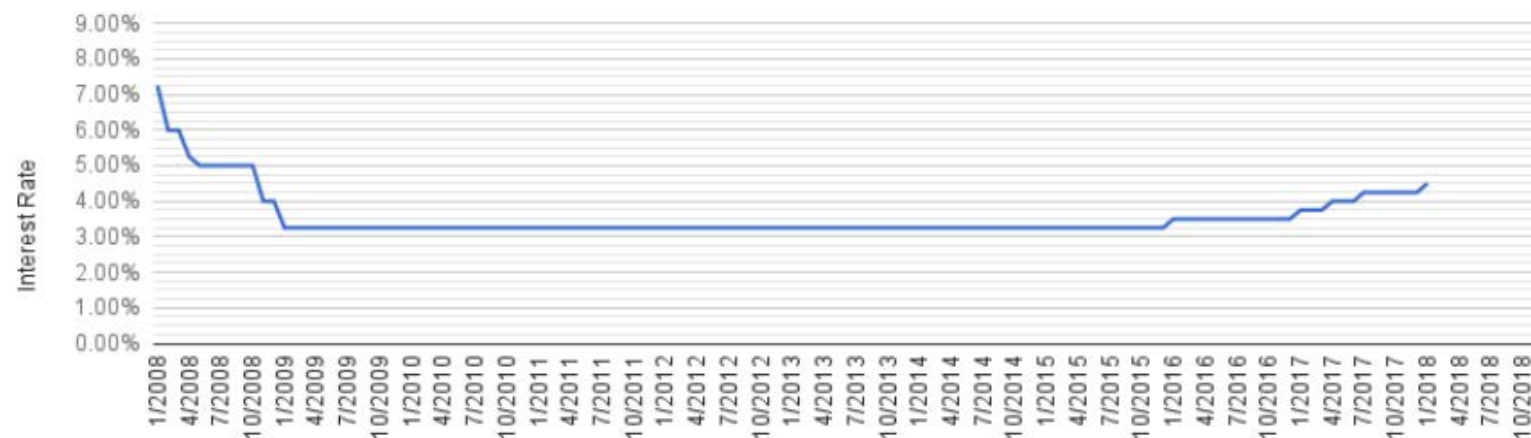
Signature of authorized official of the Champaign-Urbana Mass Transit District:

1/12/2018

  
Jane Sullivan, Grant Manager

Date

## Prime Rate



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## Prime Rate

Month	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Jan-1	7.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	3.75%	4.50%
Feb-1	6.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	3.75%	
Mar-1	6.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	3.75%	
Apr-1	5.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	4.00%	
May-1	5.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	4.00%	
Jun-1	5.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	4.00%	
Jul-1	5.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	4.25%	
Aug-1	5.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	4.25%	
Sep-1	5.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	4.25%	
Oct-1	5.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	4.25%	
Nov-1	4.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	4.25%	
Dec-1	4.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.50%	4.25%	

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Source: Federal Reserve Board, Proprietary Bank Surveys



To: Board of Trustees  
From: Jane Sullivan, Grant Manager/Sustainability Planner  
Date: January 25, 2018  
Subject: Review and Approval of Revisions to Procurement Manual

---

**A. Introduction** – The purpose of the Procurement Manual is to reflect the District’s policies, procedures, and practices for the procurement of equipment, services, and supplies which ensure compliance to applicable federal, state, and local laws and regulations.

**B. Recommended Action:** Staff recommends approval of the Procurement Manual dated January 2018 and granting Managing Director authority to approve updates to appendices, other than those identified as policies, as needed.

**C. Prior Trustee Action**

- On July 27, 2016 the Board of Trustees reviewed and approved changes to the Procurement Manual.
- On January 28, 2015 the Board of Trustees reviewed and approved changes to the Procurement Manual.
- On January 26, 2011 the Board of Trustees reviewed and approved changes to the Procurement Manual.
- On June 28, 2006 the Board of Trustees reviewed and approved changes to the Procurement Manual.

**D. Summary:** This update to the Procurement Manual offers many improvements. The format has changed from one large Manual document to a more concise Manual with support documentation referred to as appendices. Staff believe this to be more user friendly. Staff recommend the Board grant the Managing Director authority to approve changes to appendices without presenting for Board approval. As changes occur in the Federal, State, and local laws and regulations related to CUMTD’s procurement process, all necessary documentation will be revised to reflect those changes. Key changes include:

- i. Formatting: to align with ISO documentation, addition of appendices, etc.
- ii. FTA-defined micro-purchase threshold changed from \$3,000 to \$3,500 (to adjust for inflation).
- iii. Increase Managing Director’s spending authority to \$50,000.

**E. Background:** The United States Department of Transportation’s Federal Transit Administration (FTA), and the Illinois Department of Transportation’s Office of Intermodal Project Implementation (IPI) annually provide Federal and State financial assistance to the District to support the continued operation of the public transit system. To receive these allocations of formula and discretionary funds, the District must adhere to various Federal and State requirements that address both service delivery and procurement. The Procurement Manual considers all of those requirements that pertain to the District’s maintenance of a procurement procedure that is satisfactory to the FTA and the IPI.

**F. Alternatives – advantages/disadvantages**

1. Approve the Procurement Manual dated January 2018. This promotes universal understanding throughout the District of our policies, procedures, and practices related to procurement.

2. Do not approve the Procurement Manual and provide further direction to staff. Lack of an up-to-date and approved Procurement Manual will risk the Districts compliance with federal, state, and local laws and regulations.

**G. Community Input:** No additional input from the community has been sought by staff on this topic.

**H. Budget & Staffing Impacts:** Staff does not anticipate an additional cost or staffing impacts related to the approval of the Procurement Manual.



Originated	Revision #4
K. Gnadt	J. Sullivan
06/28/2006	01/05/2018

# Procurement Manual

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

1101 EAST UNIVERSITY AVENUE

URBANA, ILLINOIS 61802-2009

(217) 384-8188

JANUARY 2018

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## SECTION 1: INTRODUCTION

This Procurement Manual is a guide for those persons involved with the procurement of equipment, services, and supplies for the Champaign-Urbana Mass Transit District (“MTD” or “the District”). The Champaign-Urbana Mass Transit District utilizes the following procurement procedures which conform to applicable Federal, State, and local laws and regulations.

The governing documents used to formulate this Procurement Manual are the rules, regulations, laws, and guidelines contained in the following:

- Federal Transit Administration (FTA) Circular 4220.1F, Third Party Procurement ([Rev. 4, March 18, 2013](#));
- FTA Master Agreement ([FTA MA\(23\) updated October 1, 2016](#));
- Illinois Department of Transportation – Office of Intermodal Project Implementation (IDOT-IPI) Capital Improvement Grants Manual ([September, 1982](#));
- Illinois Grant Accountability and Transparency Act (GATA) ([44 Ill. Adm. Code 7000 Subtitle F](#)); and
- Other Federal and State governing rules, acts, regulations, and laws may also be incorporated or referenced, as appropriate, within this Procurement Manual.

## SECTION 2: PLANNING

### 2.1 Organizational Roles and Responsibilities

The District maintains adequate third party contracting capability to undertake procurements effectively and efficiently in compliance with applicable Federal, State, and local requirements. No employee undertakes any procurement function without delegated authority and guidelines.

Refer to **Appx. 2.1 Procurement Roles & Responsibilities** for an outline of the roles and responsibilities of individuals involved in procurement-related activities.

### 2.2 Standards of Conduct

MTD maintains written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts. In general, District employees must strictly avoid any conflict of interest or the appearance of a conflict of interest in recipient-contractor relationships. Refer to **Appx. 2.2 Procurement Ethics Policy**.

### 2.3 Competition

All procurement transactions must be conducted in a manner providing full and open competition. Refer to **Appx. 2.3 Competition Policy**.

### 2.4 Organizational Conflicts of Interest

Engaging in practices that result in organizational conflicts of interest is prohibited. Refer to **Appx. 2.2 Procurement Ethics Policy**.

## 2.5 Disadvantaged Business Enterprise (DBE)

The District takes all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Refer **Appx. 2.5 Disadvantaged Business Enterprise Policy**.

## 2.6 FTA Certifications & Assurances

As a recipient of federal assistance, MTD must annually certify compliance with the Certifications and Assurances within 90 days from the date they are published in the Federal Register. Refer to **Appx. 2.6 FTA Certifications & Assurances**.

## 2.7 Pass-Through Requirements

The District may serve as a pass-through entity to a subrecipient. MTD is responsible for ensuring that subrecipients administer procurements in accordance with Federal and State requirements. Refer to **Appx. 2.7 Oversight of FTA Subrecipients**.

## 2.8 Contract Provisions

MTD's Federal- and State-funded contracts must contain the applicable provisions described in the following:

- a) For Federally-funded contracts, refer to FTA Contract Provisions.
- b) For State-funded contracts, refer to IDOT Contract Provisions.

## 2.9 Federal Awarding Agency or Pass-Through Entity Review

The District understands that it must make available upon request, for the Federal awarding agency or pass-through entity, pre-procurement review, procurement documents, such as requests for proposals or invitations for bids, or independent cost estimates, when:

- a) MTD's procurement procedures or operation fails to comply with the Federal procurement standards;
- b) The procurement is expected to exceed \$150,000 (the Federal Simplified Acquisition Threshold) and is to be awarded without competition or only one bid or offer is received in response to a solicitation;
- c) The procurement, which is expected to exceed \$150,000 (the Federal Simplified Acquisition Threshold) specifies a "brand name" product;
- d) The proposed contract is more than \$150,000 (the Federal Simplified Acquisition Threshold) and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or
- e) A proposed contract modification changes the scope of a contract or increases the contract amount by more than \$150,000 (the Federal Simplified Acquisition Threshold).

## SECTION 3: TYPES OF CONTRACTS

### 3.1 Procurement Thresholds and Methods

The anticipated dollar amount of the procurement and the source of funding determines the District's options for the appropriate procurement method(s). Refer to **Appx. 3.1a Procurement Thresholds**. The District utilizes one of the following methods of procurement outlined in **Appx. 3.1b Procurement Methods**.

#### 3.1.1 Time and Materials Contract

MTD may use a time and materials type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk.

#### 3.1.2 Avoid Unnecessary or Duplicative Items

MTD's practice is to avoid acquisition of unnecessary or duplicative items. Consideration is always given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis is made of lease versus purchase alternatives, and any other appropriate analysis, to determine the most economical approach.

#### 3.1.3 Promote Shared Services

To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across the Federal Government, staff understand the District is encouraged to:

- a) Enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services;
- b) Use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs;
- c) Use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost; and
- d) For reasons of economy, FTA permits the assignment of unneeded contract rights ("piggybacking"). However, FTA discourages the assignment of another recipient's contract rights as a substitute for stand-alone procurement. Refer to **Appx. 3.1b Procurement Methods**.

### 3.2 Construction Contracts

Construction contracts mandate specific third party contracting requirements. Refer to **Appx. 3.2 Construction Contracts**.

### 3.3 Rolling Stock Contracts

Rolling stock contracts mandate specific third party contracting requirements. Refer to **Appx. 3.3a Rolling Stock Procurement**.

The term “rolling stock” applies to vehicles used to transport passengers and includes buses, vans, or sedans. Light duty vehicles such as vans, sedans, and pick-up trucks used for administrative and maintenance purposes are considered equipment.

### 3.4 Architectural & Engineering (A&E) Services

When procuring A&E services for an FTA-funded project, a qualifications-based method must be used. A&E services includes the following:

- a) Program management
- b) Architectural engineering
- c) Construction management
- d) Feasibility study
- e) Preliminary engineering, design, architectural, engineering, surveying, mapping, or related services

Refer to **Appx. 3.1b Procurement Methods** and **Appx. 3.4 Qualifications-Based Procurements for A&E (RFQ)**.

### 3.5 Options Policy

The District must ensure that options in contracts reflect reasonably foreseeable need and are evaluated prior to contract award. Refer to **Appx. 3.3a Rolling Stock Procurement**.

## SECTION 4: EVALUATION OF PROPOSALS AND CONTRACT AWARD

### 4.1 Responsibility of Contractor

The District will only make awards to responsible contractors possessing the ability, willingness, and integrity to perform successfully under the terms and conditions of the contract. Refer to **Appx. 4.1 Determination of Bidder Responsibility**.

### 4.2 Evaluation Process

The District follows documented evaluation processes for competitive sealed bids, competitive proposals, two-step procurement, and sole source proposals. Refer to the following for the appropriate evaluation process for each procurement method:

- **Appx. 4.2a Competitive Sealed Bids (IFB)**
- **Appx. 4.2b Competitive Proposals (RFP)**
- **Appx. 4.2c Two-Step Procurement**
- **Appx. 4.2d Sole Source Procurement**

#### 4.3 Cost & Price Analysis

MTD performs a cost or price analysis in connection with every Federal procurement action in excess of \$150,000 (the Federal Simplified Acquisition Threshold) including contract modifications. The District must make independent cost estimates before receiving bids or proposals. After receiving bids or proposals, the District conducts either a cost or price analysis. Refer to **Appx. 4.3 Cost and Price Analysis**.

#### 4.4 Award Procedures

Offerors should be advised not to start work until a contract has been signed by both parties.

The Managing Director has the authority to approve and execute contracts less than \$50,000, or when an emergency procurement is required. The Managing Director has the authority to make the determination of an emergency procurement. Refer to **Appx. 3.1a Procurement Thresholds**.

Contract awards generally follow one of the following procedures:

- a) Offer and Acceptance - When the District is fully in agreement with all of the terms and conditions of the offer and desires to make an immediate contract award it may use a simple offer and acceptance form as the awarding document. For example, when a Purchase Order is issued, rather than a comprehensive contract.
  - i. All that is required is that the District official sign the "acceptance" block on the form and issue it to the contractor. The form may reference documents such as the RFP, which contains the terms and conditions upon which the offer is based.
- b) Bilateral Contract - In many cases there will have been changes to the RFP terms or the proposal terms during the course of discussions and negotiations with the offerors.
  - i. In such cases the District may want to issue a preliminary notice of award notifying the successful offeror that it has been selected for award and that an integrated bilateral contract document will be forthcoming.
  - ii. This integrated contract would incorporate the final negotiated terms and conditions, including price, specifications, warranty provisions, etc. Having the offeror sign the contract with the final terms and conditions avoids the problem of confusion as to what the final agreement actually was, which could happen if the offer and acceptance format were used after revisions were discussed.

#### 4.5 Protest Procedures

The District is responsible, in accordance with good administrative practice and sound business judgement, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims.

Refer to **Appx. 4.5 Protest Procedures** for further detail.

## SECTION 5: CONTRACT AND GRANT ADMINISTRATION

### 5.1 Contractor Oversight

MTD maintains oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of the District's contracts and purchase orders.

### 5.2 Contract Changes

The District is responsible for issuing, evaluating, and making necessary decisions involving any change to third party contracts, and any change orders or modifications issued. The cost of the change, modification, change order, or constructive change must be allowable, allocable, within the scope of the grant, and reasonable for the completion of project scope. It is the responsibility of the Grant Manager and the Project Manager (if applicable) to:

- a) Ensure that executed change orders are within the scope of the original contract; and
- b) Evaluate and document change orders including cost justification and approval by authorized official (Managing Director).

### 5.3 Claims, Grievances, and Other Disputes with Contractors

MTD alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. Refer to **Appx. 5.3 Contractor Disputes**.

### 5.4 Monitoring and Reporting Program Performance

The District is responsible for oversight of the operations of the Federal or State award supported activities. MTD must monitor its activities under Federal and State awards to assure compliance with applicable requirements and performance expectations are being achieved. Monitoring by MTD must cover each program, function or activity.

Refer to **Appx. 5.4a Managing FTA Funds** and **Appx. 5.4b FTA Reporting Requirements**.

### 5.5 Procurement History

The District maintains and makes available to FTA and IDOT written records detailing the history of each procurement action associated with FTA or IDOT funding for a period of three years after a final expenditure report is submitted. Note that different retention periods may apply in the event of litigation or other limited circumstances. Refer to **Appx. 4.2a Competitive Sealed Bids (IFB)** and **Appx. 4.2b Competitive Proposals (RFP)** for detailed documentation requirements for these specific procurements.

These records include, but are not necessarily limited to, the following:

- a) Rationale for method of procurement
- b) Selection of contract type

- c) Contractor selection or rejection
- d) Basis for contract price

#### 5.6 Internal Controls

The following internal controls exist:

- a) The District's accounting system identifies the receipt and expenditure of program funds separately for each grant/contract;
- b) The District's accounting system allows for adequate controls to prevent improper payment amounts, duplicate payments, and insufficient documentation;
- c) Transactions for State or Federally-funded expenditures must obtain multiple approvals. Refer to **Appx. 5.6 Payment Request Form**;
- d) The Chart of Accounts is adequate to ensure that transactions are properly recorded according to categories of the approved budget;
- e) General ledger accounts are reconciled on a monthly basis;
- f) Annual financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP);
- g) MTD maintains performance measures that tie to financial data;
- h) The accounting system includes organizational budgetary controls to monitor incurring expenses in excess of total funds available for a grant;
- i) Adequate controls are in place to ensure necessary budget revisions receive prior approval from the grantor;
- j) Requirements for cost principles are understood by all staff with grant administration duties.
- k) Fiscal staff are trained to determine allowability of cost;
- l) Only necessary, reasonable, and allowable costs are charged to grant awards;
- m) Accounting staff ensures that costs are reported net of credits, including discounts, refunds, rebates, and insurance recoveries;
- n) Credits are excluded from costs and not applied to meet cost sharing or matching requirements of other state or federally financed awards; and
- o) The Board of Trustees is actively engaged in the approval of organizational budgets and always approves major expenditures. Financial information is provided to the Board of Trustees regularly.





## Appendix 2.1 Procurement Roles and Responsibilities

Originated	Revision #
J. Sullivan	
01/02/2018	

The District maintains adequate third party contracting capability to undertake procurements effectively and efficiently in compliance with applicable Federal, State, and local requirements. No employee will undertake any procurement function without delegated authority and guidelines. The following outlines the general roles and responsibilities of individuals involved in procurement-related activities.

	Requiring Activity			Procurement Activity					Payment Activity
	Identification of Need	Procurement Planning	Preparation of Specification	Solicitation of Offers	Communications with Offerors	Evaluation of Offers	Approve Contract Award	Contract/Project Administration	Release of Funds
Board of Trustees	•						•		
Managing Director/CEO	•	•					•		
Chief Admin. Officer	•	•	•						
Chief Operating Officer	•	•							
Comptroller									•
Department Director	•					•		•	
Grant Manager			•	•	•	•		•	
Inventory Supervisor				•	•	•		•	

*Department Director* includes Customer Service Director, Facilities Director, Maintenance Director, Operations Director, Safety & Training Director.

### Internal Controls

- 1) Individuals listed above may designate an individual to complete the activity on behalf of him/herself as long as internal controls are maintained.
- 2) It is important that all procurement responsibilities are carried out without undue influence by MTD's internal customers and users of the goods and services procured.
- 3) Autonomy enables procurement personnel to give unbiased consideration to procurement principles and requirements, as well as to the schedule, budget, functional and other requirements of the internal customers.
- 4) Personnel conducting procurement activities must be free from undue influence or pressure in the award and administration of contracts.



Originated	Revision #
J. Sullivan	
1/4/2018	

## Appendix 2.2 Procurement Ethics Policy

The following policies apply to MTD employees engaged in the selection, award, and administration of contracts. Refer to **Appx. 2.1 Procurement Roles & Responsibilities** for applicability.

- I. General Policy
- II. Standards of Conduct
- III. Organizational Conflict of Interest
- IV. Fraud Waste and Abuse

Reference MTD Policy No. 12 *Ethics and Integrity* (Approved 4/26/2017).

### I. General Policy

- 1) The interests of MTD are considered first in all transactions, and that the employee will abide by the established policies;
- 2) Staff will be receptive to competent counsel from his/her colleagues, and be guided by such counsel without impairing the dignity and responsibility of his/her position within the agency;
- 3) Purchases will be made without prejudice in order to obtain the maximum value for each dollar expended;
- 4) Staff will consistently strive to obtain additional knowledge about the materials and processes of manufacture and service delivery, particularly for equipment, services, and supplies that are purchased on a recurring basis;
- 5) Staff will subscribe to and work for honesty and truth in buying and selling, and denounce all forms and manifestations of commercial bribery;
- 6) Staff will accord a prompt and courteous reception, so far as conditions permit, to all contractors/vendors who telephone or visit on a legitimate business mission;
- 7) Staff will avoid unethical practices;
- 8) Staff will counsel and assist fellow employees involved with procurements in the performance of their duties, whenever appropriate; and
- 9) Staff will cooperate with all organizations and individuals engaged in activities designed to enhance the development and improvement of MTD's procurement practices.

### II. Standards of Conduct

Standards of Conduct training has been established by the District and training is provided in employee orientation and annually thereafter.

- 1) In general, District employees must strictly avoid any conflict of interest or the appearance of a conflict of interest in contractor relationships.
- 2) No employee, officer, agent, board member, or immediate family member, partner, or organization that employs or is about to employ any of the parties listed above may participate in the selection, award, or administration of a contract if a conflict of interest, real or apparent, is involved. Such a conflict would arise when any of those individuals listed has a financial or other interest in the firm selected for award. No MTD employee shall knowingly do any of the following:
  - a) Authorize, imply the authority or influence of his/her position to secure authorization of, participate in the selection or award of, or participate in the administration of any

- contract or purchase in which he/she, any family member, any business associate, or any organization which employs or is about to employ him/her has a interest.
- b) Have an interest in the profits or benefits of a contract entered into by or for the use of MTD.
  - c) Have an interest in the profits or benefits of a MTD contract, which was not issued through competitive pricing, formal bidding, or competitive proposal.
- 3) The District's officers, employees, agents, or Trustees may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.
- a) MTD employees and officials are subject to the provisions of the State of Illinois' Gift Ban Act, Public Act 90-737. This Act also applies to spouses and immediate family members living with the official or employee.
  - b) Disciplinary actions will be applied for violations of such standards by officers, employees, agents, or Trustees of MTD and its subrecipients.
  - c) An exception to this policy is that officials and employees may accept promotional items of nominal costs, such as pens, pencils, notepads, calendars, etc., that a vendor provides for general distribution, which do not exceed \$10 in value, and which are not contrary to disallowed gifts, as defined in the State Gift Ban Act.

A MTD employee, family member, or business associate may have an interest in a contract when all of the following apply:

- 1) The subject of the contract is supplies or services necessary for MTD;
- 2) The contract is let by competitive bidding at established competition levels;
- 3) The supplies or services are unavailable elsewhere for the same or a lower cost;
- 4) The treatment accorded MTD by the employee is either preferential to or the same as that accorded by the employee to his/her other customers or clients in similar transactions;
- 5) The entire transaction is conducted at arms length, with full knowledge by MTD of the interest of the employee, family member or business associate;
- 6) The employee takes no part in the deliberations or decision of MTD with respect to the contract; and
- 7) The contract is approved by the MTD Managing Director and its Board of Trustees.

### III. Organizational Conflicts of Interest

Engaging in practices that result in organizational conflicts of interest is prohibited. MTD makes every effort to avoid, identify and prevent real and apparent organizational conflicts of interest.

An organizational conflict of interest occurs where a contractor is unable, or potentially unable, to render impartial assistance or advice to the recipient due to activities, relationships, contracts, or circumstances which may impair the contractor's objectivity; or a contractor has an unfair competitive advantage. Organizational conflicts of interest can cause two distinct problems: bias and unfair competitive advantage.

### *Bias*

- 1) Arises when a contractor is placed in a situation in which it may have an incentive to distort its advice or decisions.
- 2) Whenever MTD is awarding a contract that involves the rendering of advice, procurement staff must consider whether there exists the potential for a conflict of interest on the part of the contractor rendering the advice.

### *Unfair Competitive Advantage*

- 1) Occurs when one contractor has information not available to other contractors in the normal course of business or has/had access to nonpublic information.
- 2) An unfair competitive advantage would occur when a contractor developing specifications or work statements has access to information that MTD has paid the contractor to develop, or information which the recipient has furnished to the contractor for its work when that information has not been made available to the public.
  - a. Because this information enhances the contractor's competitive position in the procurement process, it represents an unfair competitive advantage.
  - b. One solution to this problem is to fully disclose all information to all prospective offerors for a reasonable period of time prior to the recipient's receipt of proposals for the follow-on work.
- 3) An unfair competitive advantage would arise is when a contractor is allowed to write specifications or statements of work and then compete for a future contract based on those specifications.
  - a. The contractor would have an unfair advantage in the future procurement because it had the opportunity to write specifications or statements around its own or an affiliate's corporate strengths or products.
  - b. The District can prevent such an unfair advantage by placing reasonable restrictions or even a prohibition on the contractor's involvement in the subsequent procurement.
- 4) MTD exercises care that specifications do not provide an unfair competitive advantage to any party.
- 5) The District stays alert to affiliations among contractors that might give one contractor an unfair competitive advantage over others.

Note that a contractor may have a *fair* competitive advantage by virtue of its prior experience, its expertise, its more efficient operations, etc. Occasionally an incumbent contractor may have what appears to be an insurmountable competitive advantage by virtue of its previous work for the transit agency. An advantage of this type may not necessarily be *unfair*.

### **IV. Fraud Waste and Abuse**

MTD makes every effort to avoid and identify fraudulent, wasteful, and abusive activity within the District. A Fraud Awareness Program has been established for the District. The program is regularly communicated to employees and subrecipients. This includes an anonymous method for reporting fraud, waste, and abuse.



## Appendix 2.3 Competition Policy

Originated	Revision #
J. Sullivan	
12/20/2017	

This document outlines MTD's competition policy for all procurement transactions. It covers the following topics:

- I. Full and open competition
- II. Exclusionary or Discriminatory Specifications
- III. No Geographical Preferences
- IV. Competitive Bidding
- V. Qualified, Responsible Contractors/Suppliers

### I. Full and Open Competition

All procurement transactions must be conducted in a manner providing full and open competition. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations for bids, or requests for proposals must be excluded from competing for such procurements.

Some of the situations considered to be restrictive of competition include but are not limited to:

- 1) Placing unreasonable requirements on firms in order for them to qualify to do business;
- 2) Requiring unnecessary experience and excessive bonding;
- 3) Noncompetitive pricing practices between firms or between affiliated companies;
- 4) Noncompetitive contracts to consultants that are on retainer contracts;
- 5) Organizational conflicts of interest;
- 6) Specifying only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance or other relevant requirements of the procurement; and
- 7) Any arbitrary action in the procurement process.

### II. Exclusionary or Discriminatory Specifications

Procurement solicitations and transactions must be conducted in a manner providing for full and open competition, and may not contain exclusionary or discriminatory specifications, terms, conditions, or clauses.

#### *Contractor Responsibility*

- 1) Contractors must agree to refrain from the use of any exclusionary or discriminatory terms, conditions, clauses, or specifications in any subcontracted work or the provision of products under any procurement contract or agreement using funds received as a result of any contract award between the contractor and the purchaser.
- 2) Any funds received from such contract award may not be used to support exclusionary or discriminatory practices by the contractor.
- 3) As a condition of Bid or Proposal submittal, the selected Contractor agrees to include Exclusionary or Discriminatory Specification clause in all subcontracted work contracts or agreements.

### III. No Geographical Preferences

The use of statutorily or administratively imposed state or local geographical preferences is prohibited in the evaluation of bids or proposals. Except under the following conditions:

- 1) In those cases where applicable Federal statutes expressly mandate or encourage geographic preference.
- 2) When contracting for architectural and engineering (A&E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

#### *Contractor Responsibility*

As a condition of Bid or Proposal submittal, the selected Contractor agrees to include No Geographic Preferences clause in all subcontracted work contracts or agreements.

### IV. Competitive Bidding

Equipment, services, or supplies with an estimated unit cost, or with an anticipated cumulative rolling-twelve-months annual cost, that meet or exceed the threshold for informal purchases, will be competitively bid or competitively negotiated by MTD in accordance with FTA and IDOT guidelines. MTD applies the stricter of either Federal or State thresholds for formal bidding, if both types of funds are utilized in procurement. Refer to **Appx. 3.1b Procurement Methods**.

### V. Qualified, Responsible Contractors/Suppliers

Purchases shall be made from qualified suppliers whose reputations, financial capacities/positions, and price structures are sufficiently adequate for consideration as logical sources of supply. Contracts are only awarded to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Refer to **Appx. 4.1 Determination of Bidder Responsibility**.

1. In cases of competitive bidding, a product or service will be obtained from the responsible bidder submitting the lowest responsive bid. Refer to **Appx. 4.2a Competitive Sealed Bids (IFB)**.
2. In the case of procurement by competitive proposals, an award will be made to the responsible firm whose proposal is most advantageous to MTD, when considering price and other pre-determined evaluation or selection criteria. Refer to **Appx. 4.2b Competitive Proposals (RFP) Procedure**.



## Appendix 2.5 Disadvantaged Business Enterprise Policy

Originated	Revision #1
T. Costello	J. Sullivan
7/18/2012	12/20/2017

It is the policy of MTD to actively encourage and assist Disadvantaged Business Enterprises (DBEs) to participate competitively in all procurement actions in accordance with Federal Transit Administration regulations. This is accomplished with the following actions:

- 1) The District's DBE Officer will annually review MTD's DBE Program with the Managing Director and Grant Manager, and recommend appropriate organizational DBE goals, based upon anticipated procurement actions and available certified DBE contractors and vendors.
- 2) MTD will monitor its contracts for equipment, services, and supplies to ensure that contractors and vendors address the District annual DBE goals, or provide written documentation that good faith efforts were made to engage DBE-certified firms in the manufacture of the product or the delivery of the service.
- 3) The District takes all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps include:
  - a. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
  - b. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
  - c. 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;
  - d. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
  - e. 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; and
  - f. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.
- 4) Procurement staff ensure nondiscrimination in the award and administration of contracts.



## Appendix 2.6 FTA Certifications & Assurances Procedure

Originated	Revision #1
J. Sullivan	J. Sullivan
03/30/2016	12/29/2017

As a recipient of federal assistance, MTD must annually certify that we are in compliance with the Certifications & Assurances within 90 days from the date they are published in the Federal Register, following the procedure below.

- 1) When Certifications & Assurances are made available by FTA, the system will send an email to MTD's Grants Point of Contact (Grant Manager), as well as users with the 'Official' and 'Attorney' roles in [TrAMS](#).
- 2) The Certifications & Assurances must be selected and signed by a grantee's Official and Attorney. MTD has defined these roles as the following:
  - a. Official: Managing Director
  - b. Attorney: Corporate Counsel
- 3) The Certifications & Assurances that apply to MTD must be selected by the Official and the Attorney.
  - a. MTD's practice is to make a single selection that will encompass all categories of Certifications & Assurances that apply to FTA's various programs.
- 4) To approve the set of Certifications & Assurances for the current fiscal year, Managing Director and Corporate Counsel must log in to [TrAMS](#) and select the following items:
  - a. Records → Recipient Organization → Champaign-Urbana Mass Transit District → Related Actions → Certifications & Assurances → select current fiscal year and select Continue
  - b. Select checkbox next to 'Category' to select all checkboxes at once for all Certifications & Assurances.
  - c. Enter your PIN and select 'Certify'.
- 5) As an alternative to Corporate Counsel following the procedure in 4), Grant Manager can assist in the following manner:
  - a. Grant Manager provides Corporate Counsel with detailed listing of Certifications & Assurances.
  - b. Upon review, Corporate Counsel completes the Affirmation of Applicant's Attorney section on the Signature Page (final page of FTA's Certifications & Assurances PDF document).
  - c. Grant Manager may then log in to TrAMS on behalf of Corporate Counsel and follow the procedure outlined in 4) above.





Originated	Revision #1
J. Sullivan	J. Sullivan
12/03/2014	07/05/2016

## Appendix 2.7 Oversight of FTA Subrecipients

This document includes MTD's procedure on oversight of MTD's subrecipients of FTA funding.

- 1) MTD must ensure that every subaward is clearly identified to the subrecipient as a subaward. MTD must enter into a written agreement with each subrecipient which includes the following information at the time of subaward:
  - a. Federal Award Identification: required information listed in [2 CFR 200.331 \(a\)](#);
  - b. All requirements imposed by MTD on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award;
  - c. Any additional requirements that MTD imposes on the subrecipient in order for MTD to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;
  - d. An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between MTD and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in §200.414 Indirect (F&A) costs, paragraph (f);
  - e. A requirement that the subrecipient permit MTD and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and
  - f. Appropriate terms and conditions concerning closeout of the subaward.
- 2) MTD will evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring, which may include consideration of such factors as listed in [2 CFR 200.331 \(b\)](#)
  - a. Based on the review of risk, MTD may consider imposing specific subaward conditions upon a subrecipient if appropriate as described in [2 CFR 200.207 Specific conditions](#).
- 3) MTD will monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. This may be accomplished through on-site review, review of prior monitoring, or desk/quantitative review, as necessary. Monitoring of the subrecipient must include the following:
  - a. Reviewing financial and performance reports required by MTD.
  - b. Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from MTD detected through audits, on-site reviews, and other means.
  - c. Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from MTD as required by [2 CFR 200.521 Management decision](#).
- 4) MTD will verify that every subrecipient is audited as required by Subpart F—Audit Requirements when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in [2 CFR 200.501 Audit requirements](#).

- a. MTD will consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.
- 5) MTD may consider taking enforcement action against noncompliant subrecipients as described in [2 CFR 200.338 Remedies for noncompliance](#).
- 6) MTD must report subawards over \$25,000
  - a. This must be reported by the end of the month following the month we make the award (not the month after FTA awarded the direct grant).
  - b. The report is made to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) at [www.fsrs.gov](http://www.fsrs.gov)
- 7) Grant Manager ensures that subrecipient has the financial management systems to carry out the programs and to receive and disperse federal funds.
  - a. Subrecipient is required to supply year-end financial statements certified by auditor
  - b. Annually, we certify to FTA (as part of the annual certifications and assurances process) that our subrecipients have the financial capacity to carry out its proposed program of projects.
  - c. We must obtain and maintain sufficient documentation from each subrecipient to support its certification to FTA.
- 8) Grant Manager ensures that subrecipient has the technical capacity to carry out the proposed projects.
  - a. Technical capacity involves the capability to properly carry out the projects and manage FTA grants in accordance with the grant agreement and with all applicable laws and regulations using sound management practices.
  - b. Through the grant application and oversight, Grant Manager should notice and ensure that the subrecipient has the required technical capacity.
  - c. Grant Manager may evaluate technical capacity using criteria such as:
    - i. Staffing levels
    - ii. Staff training and experience
    - iii. Level of documentation of procedures
    - iv. Ability to submit required reports correctly and on time
    - v. Ability to maintain project equipment
    - vi. Ability to comply with FTA and MTD requirements
  - d. If necessary, subrecipient may build technical capacity through training programs.
- 9) Grant Manager ensures that only eligible expenses are charged to grants by subrecipients and that actual expenses compare to budgets. Variances must be identified and resolved immediately.
- 10) Grant Manager must ensure that each subrecipient has or will have the required local match for the project
  - a. Grant Manager must ensure that subrecipients use only eligible funds as local match and that volunteer or in-kind services are fully documented.
  - b. All of the local share must come from non-U.S. DOT sources. FTA permits the use of the following as local share: cash/in-kind contribution; non-farebox revenues from transit operations; amounts received under a service contract with a state, local, or private social service agency or organization; undistributed cash surpluses, replacement or depreciation cash funds, reserves available in cash or new capital; in-kind contributions; revenue bond proceeds; transportation development (toll) credits; program income generated from an earlier grant; and non-DOT Federal funds if authorized by the originated program to be used for transportation.

- c. In-kind contribution are only eligible if the following is true:
    - i. The value of each contribution is documented and supported;
    - ii. The contribution represents a cost which would otherwise be eligible under the program; and
    - iii. The contribution is included in the net project costs in the project budget.
- 11) If subrecipient is charging indirect costs to a grant, Grant Manager must:
- a. Understand the process for preparing, updating, and reviewing the CAP and reporting the current rate in the FFR
    - i. An indirect cost rate proposal must be developed annually to distribute administrative support/overhead costs of that agency to the programs that benefit from them
  - b. Ensure that the CAP submission has been acknowledged and/or approved by the appropriate agency
    - i. A government unit for which a federal cognizant agency has been designated must submit its indirect cost rate proposal to its federal cognizant agency annually
    - ii. A governmental agency that does not have a cognizant federal agency identified by OMB must develop an indirect cost rate proposal annually and maintain the proposal and related supporting documentation for audit.
  - c. Ensure that updates are submitted to FTA or another cognizant agency when:
    - i. The subrecipient has made a change in its accounting system, thereby affecting the previously approved CAP/indirect cost rate and its basis of application
    - ii. The subrecipient proposed CAP/indirect cost rate exceeds the amounts approved previously by the cognizant agency by more than 20%
    - iii. The subrecipient changes the CAP/indirect cost rate proposal methodology
- 12) If subrecipient expends \$750,000 or more in federal awards in a federal fiscal year, Grant Manager must ensure that annual independent audits are conducted in accordance with OMB Circular A0133
- a. Grant Manager must review audits and ensure that subrecipients resolve audit findings related to FTA funded programs
- 13) Grant Manager monitors subrecipient to ensure compliance with applicable DBE requirements.
- a. Grant Manager provides oversight of subrecipients to ensure inclusion of required contract clauses and monitoring of contractors for adherence to DBE commitments.
  - b. Prior to awarding a contract with a DBE goal to a contractor, we must ensure that the subrecipient collects the following information from the awardee:
    - i. Names and addresses of DBE firms that will participate in the contract
    - ii. A description of the work that each DBE will perform
    - iii. The dollar amount of the participation of each DBE firm participating
    - iv. Written documentation of the bidder's commitment to use the DBE subcontractor whose participation it submits to meet a contract goal
    - v. Written confirmation from the DBE that it is participating in the contract as provided in the prime contractor's commitment
  - c. We must document efforts to monitor that prime contractors are maintaining their commitments to use the DBEs noted in contract award documents for the types and dollar amounts of work detailed.
  - d. The Grant Manager communicates the following requirements to the subrecipient regarding DBE substitution:

- i. It is required that a prime contractor does not terminate or substitute a DBE subcontractor listed on a contract with a DBE goal without good cause and prior written consent from the District.
- ii. It is also required that the prime contractor make good faith efforts to find another DBE subcontractor to substitute for the original DBE.

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## Appendix 3.1a Procurement Threshold Policy

This document outlines the requirements for procurements based on the funding source and amount. If more than one funding source is used, the more restrictive requirements must be followed, unless otherwise approved by the funding agency. Purchases may not be split to avoid requirements. All purchases must be made in accordance with the **Appx. 2.3 Competition Policy**.

State Funding		
Amount	Requirements for Procurement or Construction	Requirements for Services (A&E, Appraisal, Inspection)
\$0 - \$5,000	Contracts may be negotiated. Constitutes as an eligible operating expense under the Downstate Operating Assistance Program (DOAP). Managing Director has authority to approve contract.	All contracts or agreements may be negotiated.
\$5,000 - \$10,000	May be awarded based on informal bidding (quotes by letter, email, phone). Bids must be obtained from at least three suppliers and contract must be awarded to lowest bidder. The District must retain record of bids received. Constitutes as an eligible operating expense under DOAP. <b>Appx. 3.1c Purchase Order Procedure</b> must be followed. Managing Director has authority to approve contract.	The District shall obtain formal proposals from at least three sources.
10,000+	<p>Must be awarded to the lowest responsible bidder based on free and open bidding, through formal advertisement, solicitation, and formal bid opening. Refer to <b>Appx. 4.2a Competitive Sealed Bids (IFB)</b>. Methods other than open-bid third-party contracts may be used with IDOT concurrence, such as competitive proposals (RFP), two-step procurement, or sole source procurement, as appropriate. Managing Director has authority to approve contracts less than \$50,000. If greater than \$50,000, Board of Trustees approval required prior to award.</p> <p><u>IDOT Concurrence Requirements</u></p> <ul style="list-style-type: none"> <li>- Pre-bid</li> </ul> <p>\$10,000 - \$100,000:</p> <ul style="list-style-type: none"> <li>- Pre-award only if awarding to other than the apparent low bidder or if other than open-third-party contract</li> <li>- Post award notification always required</li> </ul> <p>\$100,000+:</p> <ul style="list-style-type: none"> <li>- Pre-award Concurrence always required</li> </ul>	<p>Refer to Competitive Proposals (RFP) Procedure and <b>Appx. 3.4 Qualifications-Based Procurements for A&amp;E (RFQ)</b>.</p> <p>Managing Director has the authority to approve contracts less than \$50,000. If greater than \$50,000, Board of Trustees approval required prior to award.</p> <p><u>IDOT Concurrence Requirements</u></p> <ul style="list-style-type: none"> <li>- Pre-bid</li> <li>- Pre-award</li> </ul>

Federal Funding	
Amount	Requirements
\$0 - \$3,500 <i>Micro-Purchase</i>	Determine price to be fair and reasonable and supplier to be qualified, obtaining competitive quotes is not required. These purchases should be distributed equitably among qualified suppliers in the local area. Davis-Bacon prevailing wage requirements will apply to construction contracts exceeding \$2,000. Managing Director has the authority to approve contract.
\$3,500 - \$150,000 <i>Small Purchase</i>	Obtain quotes from an adequate number (typically three) of qualified sources. Managing Director has the authority to approve contracts less than \$50,000. If greater than \$50,000, Board of Trustees approval required prior to award.
\$150,000+	Must use competitive sealed bids (IFB), competitive proposals (RFP), two-step procurement, or sole source procurement, as appropriate. Board of Trustees approval required prior to award.

Local Funding	
Amount	Requirements
\$0 - \$5,000	Determine price to be fair and reasonable and supplier to be qualified, obtaining competitive quotes is not required. Managing Director has the authority to approve contract.
\$5,000 - \$50,000	Obtain quotes from an adequate number (typically three) of qualified sources. <b>Appx. 3.1c Purchase Order Procedure</b> must be followed. Managing Director has the authority to approve contract.
\$50,000+	Must use competitive sealed bids (IFB), competitive proposals (RFP), two-step procurement, or sole source procurement, as appropriate. Board of Trustees approval required prior to award.



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## Appendix 3.1b Procurement Methods

There are multiple methods of competitive procurement and one method of noncompetitive procurement, outlined in detail below.

- I. Competitive Sealed Bids (IFB)
- II. Competitive Proposals (RFP)
- III. Two-Step Procurement
- IV. Qualifications-Based Procurements for A&E Services
- V. Noncompetitive Proposal (Sole Source)
- VI. Acquisition Through Assigned Contract Rights ("Piggybacking")
- VII. State Cooperative Purchasing Contracts
- VIII. Capital Lease

### I. Competitive Sealed Bids (IFB)

Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the lowest responsive, responsible bidder. Sealed bidding does not allow the District to evaluate the merits of technical proposals and to pay more for a higher quality product. It requires the award be made to the bidder who meets the technical requirements of the solicitation, even if the product is only minimally acceptable. The contract specifications should precisely describe the minimum requirements that the contractor will be contractually bound to meet.

Refer to **Appx. 4.2a Competitive Sealed Bids (IFB)** for detailed procedure.

### II. Competitive Proposals (RFP)

This method is used when the nature of the procurement does not lend itself to sealed bidding and the District expects that more than one course will be willing and able to submit a proposal. Refer to **Appx. 4.2b Competitive Proposals (RFP)** for detailed procedure.

FTA does not require use of competitive negotiations for any particular procurement, this method is simply one of many that may be used.

### *Applicability*

Competitive proposal procurement method may be used when the following circumstances are present:

- 1) The property or services to be acquired are described in a performance or functional specification; or, if described in detailed technical specifications, other circumstances such as the need for discussions or the importance of basing the contract award on factors other than price alone are present.
- 2) Uncertainty about whether more than one bid will be submitted in response to an IFB, and the recipient lacks the authority or flexibility under State or local law to negotiate the contract price if it receives only a single bid.
- 3) Due to the nature of the procurement, contract award need not be based exclusively on price or price-related factors. The less definitive the requirements, the more development work required, or, the greater the performance risk, the more technical or past performance

considerations play a dominant role in source selection. All of these considerations tend to supersede the need for the low-priced bid.

- 4) Separate discussions with individual offerors are expected to be necessary after receipt of proposals. This contrasts with the sealed bid procedures in which discussions with individual bidders are not permitted, as award of the contract is based on price and price-related factors alone.

#### *Advantages*

- 1) Affords the District and the offerors the opportunity to discuss/negotiate important aspects of the project, including the impact that the offeror's perceived performance and schedule risks have on the price being offered.
- 2) Discussions may result in negotiated adjustments to the specifications, delivery schedule, etc. and thus a more cost-effective approach to accomplishing the project objectives.
- 3) Allows the District to choose the winning proposal on the basis of factors other than price alone. MTD may choose the proposal that represents the "best value" to the District. Under this method, MTD makes tradeoffs between price and technical factors in determining the best overall value to the agency.

### III. Two-Step Procurement

This is a variation in the sealed bid procurement, conducted in two phases. This offers flexibility when discussions may be necessary with bidders, as is the case when procuring non-standard equipment or services, while also preserving the benefits of sealed bidding. Refer to **Appx. 4.2c Two-Step Procurement** for detailed procedure.

Phase one: bidders submit technical proposals describing how they intend to meet the requirements.

Phase two: only those firms that have been found to be technically qualified in the first phase are invited to submit sealed bids with pricing information as though it were a sealed-bid procurement.

Award is made to the lowest, responsive and responsible bidder.

#### *Applicability*

This method is generally used when the following conditions are present:

- 1) It is not practical to prepare a definitive purchase or contract description that is suitable for award on price alone;
- 2) Available specifications are not definite or complete or may be too restrictive without technical evaluation (and any necessary discussion) to ensure mutual understanding of the technical requirements between each source and the recipient;
- 3) Definite criteria exist for evaluating technical proposals;
- 4) More than one technically-qualified source is expected to respond;
- 5) Sufficient time will be available for use of the two-step method; and
- 6) A firm fixed price contract or a fixed price contract with economic price adjustment will be used.



## *Advantages*

- 1) Obtains the benefit of sealed bidding by award of a contract to the lowest responsive, responsible bidder.
- 2) Obtains the benefit of the competitive proposal method of procurement through the solicitation of technical offers and conducting discussions to determine the acceptability of the technical offers.

## IV. Qualifications-Based Procurements for A&E Services

FTA's enabling legislation at 49 U.S.C. § 5325(b)(1) requires the use of the qualifications-based procurement procedures contained in the Brooks Act, 40 U.S.C. §§ 1101-1104, to acquire Architectural and Engineering (A&E) services for an FTA-funded project. The nature of the services to be performed and its relationship to construction, not the nature of the prospective contractor, determines whether qualifications-based procurement procedures may be used.

Refer to **Appx. 3.4 Qualifications-Based Procurements for A&E (RFQ)** for detailed procedure.

## *Applicability*

- 1) A&E services includes the following services performed specifically for an FTA-funded project:
  - a. Program management
  - b. Architectural engineering
  - c. Construction management
  - d. Feasibility study
  - e. Preliminary engineering, design, architectural, engineering, surveying, mapping, or related services.
- 2) Only to be used for those services that directly support or are directly connected or related to construction, alteration, or repair of real property.
  - a. If services are not directly in support of, directly connected to, or directly related to, or lead to construction, alteration, or repair of real property, then the District may not use qualifications-based procurement procedures to select the contractor that will perform those services.
- 3) A project involving construction (including an ITS project) does not always require the use of qualifications-based procurement procedures.
  - a. Whether qualifications-based procurement procedures may be used depends on the actual services to be performed in connection with the construction project, not the firm providing the service.
  - b. Unless FTA determines otherwise in writing, a recipient may not use qualifications-based procurement procedures to acquire other types of services if those services are not directly in support of, directly connected to, directly related to, or do not lead to construction, alteration, or repair of real property.
  - c. Even if a contractor has performed services listed herein in support of a construction, alteration, or repair project involving real property, selection of that contractor to

perform similar services not relating or leading to construction may not be made through the use of qualifications-based procurement procedures.

V. Noncompetitive Proposal (Sole Source)

This procurement method is through solicitation of a proposal from only one source ("sole source").

*Applicability*

Noncompetitive/sole source procurements may be used only when one or more of the following conditions apply:

- 1) The item is available only from a single source. Unique capability or availability must be definitively established.
- 2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- 3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
- 4) After solicitation of a number of sources, competition is determined inadequate. If the District is satisfied about the bidding environment and the reasons why it only received one bid, it can negotiate a sole source contract to arrive at a reasonably priced contract.

Refer to **Appx. 4.2d Sole Source Procurement** for detailed procedure.

VI. Acquisition Through Assigned Contract Rights ("Piggybacking")

The District may find it useful to acquire contract options through assignment by another recipient. This practice also is known as "piggybacking." MTD must obtain contractual rights through assignment and determine the following:

- 1) that the original contract price remains fair and reasonable;
  - a. MTD does not need to perform a second price analysis if one was performed for the original contract. FTA does, however, expect the recipient to determine whether the contract price or prices that were established under the original agreement are still fair and reasonable.
- 2) that the original contract provisions comply with all applicable Federal requirements; and
- 3) that the assigning recipient originally procured quantities necessary for their needs (i.e., they did not procure unreasonably large quantities).
- 4) Before proceeding with the assignment, MTD procurement staff must review the original contract to be sure that the quantities the assigning recipient acquired, together with the quantities the acquiring recipient seeks, do not exceed the amounts available under the assigning recipient's contract.
- 5) MTD accepts separate responsibility for ensuring that the contractor complies with FTA's Buy America requirements for the assigned quantities.

- 6) The District must be mindful that piggybacking on contracts with the pre-FAST Act domestic content requirement of more than 60 percent may be restricted as well. For further information on Buy America and piggybacking, consult FTA's website's Buy America page.

#### VII. State Cooperative Purchasing Contracts

Under Section 3019 of the FAST Act, grantees may purchase rolling stock and related equipment from a State cooperative procurement contract. A "cooperative procurement contract" means a contract entered into between a State government or eligible nonprofit entities and 1 or more vendors under which the vendors agree to provide an option to purchase rolling stock and related equipment to multiple participants. The contract term for a cooperative procurement contract may be for an initial term of not more than two years and may include three optional extensions of one year each. A lead procurement agency or lead nonprofit entity in such a procurement may charge participants in the contract no more than 1 percent of the total value of the contract.

Under prior law, FTA referred to these types of State contracts as "State purchasing schedules" and, as such, were only available to recipients within that State. Under the FAST Act, a grantee may purchase rolling stock and related equipment from any State's cooperative procurement contract or schedule.

State cooperative purchasing contracts or state schedules are subject to federal requirements, including, but not limited to, full and open competition, no geographic preferences, Buy America, and bus testing, and must include all FTA required clauses and certifications with its purchase orders issued under the State contract. Pursuant to Section 3019 of the FAST Act, recipients may purchase from another State's schedule.

#### VIII. Capital Lease

Federal funds may be used to lease rather than purchase capital needs. Leases are considered third party contracts.

Federally-funded capital leases: Notably, Buy America requirements apply to capital leases. The FAST Act made several changes to Federal transit law as it relates to capital leases; recipients should reach out to their FTA regional office for assistance if contemplating a capital lease of rolling stock.

State-funded capital leases: refer to IDOT Capital Improvement Grants Manual.



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### Appendix 3.1c Purchase Order Request Procedure

This procedure must be utilized for purchases \$5,000 - \$10,000 (\$5,000 - \$50,000 if 100% Local funding is used) unless the Inventory Supervisor is purchasing vehicle-related equipment/parts.

MTD will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. Refer to **Appx. 4.1 Determination of Bidder Responsibility**.

All procurement transactions must be conducted in a manner providing full and open competition. Refer to **Appx. 2.3 Competition Policy**.

Step 1: Request quotes for your project, as necessary.

- a) See Page 3, *Item 1* for information on the requirements for your project.
- b) If solicitation of quotes is required, use the Request for Quotes template to solicit quotes. This document must be included in your submittal of backup.
- c) If you believe your procurement is considered a Sole Source Procurement, reference Page 3, *Item 2* for determination.

Step 2: Upon decision of award, complete **Appx. 3.1d Purchase Order Request Form**. Detailed directions on completing this form are outlined on Page 2 in red.

Step 3: Submit the completed form to Grant Manager as a Microsoft Word Document including all required backup information.

- a) Grant Manager reviews and submits to the Managing Director for approval.
- b) Upon approval, Grant Manager will submit a Purchase Order Requisition in Fleet-Net.
- c) The Accounting Department will respond to the requisition by issuing a Purchase Order.

Step 4: Upon receipt of final Purchase Order, Project Manager may proceed with the purchase. Request the PO# to be referenced on the invoice.

## Section 1: Project Information

Project Title: Choose a brief descriptive title for your project

Associated Project? No ☐ Yes ☐

Project Title: \_\_\_\_\_

If this procurement is connected to a later project (example: Maintenance Facility Expansion) check "Yes" here and provide the project title. If not, check "No".

Funding Source: \_\_\_\_\_

If you are unsure, ask Jane or leave this blank.

Requested Awardee: \_\_\_\_\_

Price Quoted: \$ \_\_\_\_\_

## Section 2: Backup Information

Justification for Award (check one):

- ☐ Lowest responsible, responsive bid
- ☐ Other than lowest responsible, responsive bid (explanation required, attach here)  
This option is chosen when you receive 3 bids but you do not choose to go with the lowest bid. Your reason for choosing to award to someone other than the low bid must be included as an attachment.
- ☐ Single responsive, responsible bid (documentation required, attach here)  
This option is chosen when you solicit bids and only receive one. Proof of your efforts to collect an adequate number of bids and an explanation of why you think only one bid was submitted must be included as an attachment. Appx. 3.1e **Single Source Documentation** may be used.
- ☐ Single source procurement (explanation required, attach here)  
This option is chosen when you determine that only one company has the ability to fulfil the procurement. See Page 3, Item 2 for accepted circumstances for single source procurement. An explanation must be included using the Sole Source Memo.

The following items must be submitted with this request form:

- ☐ Specifications used to identify all requirements which the offerors must fulfil.  
Use Request for Quotes template to solicit quotes.
- ☐ All quotations received and/or required explanation.

## Section 3: Review & Approval

Project Manager: Your name here.



#### Appendix 3.1d

### Purchase Order Request Form

The following form must be utilized for purchases \$5,000 - \$10,000 (\$5,000 - \$50,000 if Local funding is used) unless the Inventory Supervisor is purchasing vehicle-related equipment/parts.

#### Section 1: Project Information

Project Title: \_\_\_\_\_

Associated Project? No \_\_\_\_\_ Yes \_\_\_\_\_  
Project Title: \_\_\_\_\_

Funding Source: \_\_\_\_\_

Requested Awardee: \_\_\_\_\_

Price Quoted: \$ \_\_\_\_\_

#### Section 2: Backup Information

Justification for Award (check one):

- \_\_\_\_\_ Lowest responsible, responsive bid  
\_\_\_\_\_ Other than lowest responsible, responsive bid (explanation required, attach here)  
\_\_\_\_\_ Single responsive, responsible bid (explanation required, attach here)  
\_\_\_\_\_ Single source procurement (explanation required, attach here)

The following items must be submitted with this request form:

- \_\_\_\_\_ Specifications used to identify all requirements which the offerors must fulfil.  
\_\_\_\_\_ All quotations received and/or required explanation.

#### Section 3: Review & Approval

Project Manager: \_\_\_\_\_

Grant Manager Review: \_\_\_\_\_  
Initial Date

Approval obtained from Managing Director or Chief Administrative Officer:

\_\_\_\_\_  
Signature Date



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## Appendix 3.1e Single Source Documentation

This form may be completed by Grant Manager (or designee) to document the reason for receipt of single bid/proposal/quote in response to a competitive procurement.

Project Title: \_\_\_\_\_  
Single Bidder/Offeror: \_\_\_\_\_ Date of Submittal: \_\_\_\_\_  
Number of firms directly notified: \_\_\_\_\_  
Method of advertisement: \_\_\_\_\_  
Total number of bids/proposals received: \_\_\_\_\_  
Total number of responsive/responsible bids/proposals: \_\_\_\_\_

### Determination of Adequate Competition

The offer submitted has been reviewed and the offeror has been determined to be a responsible Contractor based upon the following:

- ☐ A review of the specifications for undue restrictiveness was conducted, resulting in the determination of full and open competition. Refer to **Appx. 2.3 Competition Policy**.
- ☐ Survey of potential bidders/proposers was completed, resulting in the following determination (attach documentation of survey—phone log, notes, email correspondence, etc.).
  - ☐ Unrelated factors beyond the District's control caused the potential sources not to submit a bid or proposal.
  - ☐ Survey of potential bidders/proposers confirms that the specifications were not too restrictive or written around a single source.

### Cost Analysis

- ☐ A cost analysis has been performed (attached) and the single bid is determined to be fair and reasonable. Refer to **Appx. 4.3 Cost and Price Analysis**.

OR

### Compelling Urgency

- ☐ A delay resulting from issuing a subsequent competitive solicitation would cause significant harm to the District, or a public exigency exists (attach further information).

Single source determination completed by:

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Single source award approved by:

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_



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## Appendix 3.2 Construction Contract Policy

The following items are unique to construction projects, detailed in this document.

- I. Project delivery method
- II. Value Engineering
- III. Special Contract Provisions
- IV. Accessibility

### I. Project Delivery Methods

FTA does not require the use of any particular project delivery method on FTA funded construction projects, but it does require that the District justify any innovative approach used in order to ensure that there is legal authority under state law to proceed with the proposed alternative delivery method and to ensure risk is carefully managed so as not to negatively impact a project's scope, schedule, and budget.

Construction project delivery methods include the following:

- 1) Design-Bid-Build
- 2) Design-Build
- 3) Construction Manager/General Contractor
- 4) Design-Build-Operate and Maintain
- 5) Joint Development

All procurement transaction must be conducted in a manner providing full and open competition consistent with the standards of 2 CFR 200.309. Refer to **Appx. 2.3 Competition Policy**.

### II. Value Engineering

Value engineering (VE) is the systematic, multi-disciplined approach designed to optimize the value of each dollar spent. The District is encouraged to use VE clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Elements of VE are outlined below.

- 1) Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.
- 2) To accomplish value engineering, a team of architects/engineers identifies, analyzes, and establishes a value for a function of an item or system.
- 3) The objective of VE is to satisfy the required function at the lowest total cost over the life of a project consistent with the requirements of performance, reliability, maintainability, safety, and aesthetics.
- 4) VE must be used by recipients on major capital projects and is encouraged on all other construction projects, including but not limited to bus maintenance and storage facilities, intermodal facilities, transfer facilities, railcar acquisition and rehabilitation, and offices, with the level of VE study to be commensurate with the size of the project.
- 5) When constructing major capital projects, MTD should consult the guidance and requirements for that program, which can be found on FTA's website.
- 6) Some contractual arrangements (e.g., design-build contracts) may include value engineering. Where this is the case, separate and additional value engineering proposals, change orders, or other processes may not be needed.



Advantages - Contractors may be reluctant to propose changes that will reduce their contract price and have the effect of reducing their profit on the contract. VE is a technique designed to overcome this disincentive by offering contractors a share of the savings resulting from their change proposals. It is designed to incentivize contractors to submit change proposals that reduce the cost of contract performance by promising the contractor a share of the savings. Contractors can often find less expensive ways to perform their contracts than the methods prescribed in the contract specifications.

Disadvantages – VE should be performed early in the design process before major decisions have been completely incorporated into the design, at or near the end of project development. The District's project management team must proactively manage the VE process to ensure that time and effort are not wasted and that the outcomes from the VE process do not have a negative impact on the project's scope, schedule, and budget. On small projects, the cost of doing a VE review may not yield substantial savings.

### III. Special Contract Provisions

Refer to FTA Contract Provisions and IDOT Contract Provisions for full list of required contract clauses. Construction contracts require certain contract provisions that are unique to that activity. The following requirements may affect FTA assisted construction procurements.

- 1) Bonding
- 2) Seismic Safety
- 3) Equal Employment Opportunity
- 4) Prevailing Wage/Davis-Bacon
- 5) Anti-Kickback
- 6) Contract Work Hours and Construction Safety Buy America

### IV. Accessibility

Facilities to be used in public transportation service must comply with the Americans with Disabilities Act, 42 U.S.C. § 12101 et seq.; DOT regulations, "Transportation Services for Individuals with Disabilities (ADA)," 49 C.F.R. part 37; and Joint Access Board/DOT regulations, "Americans with Disabilities (ADA) Accessibility Specifications for Transportation Vehicles," 36 C.F.R. part 1192 and 49 C.F.R. part 38.

Notably, DOT incorporated by reference into Appendix A of its regulations at 49 C.F.R. part 37 the Access Board's "Americans with Disabilities Act Accessibility Guidelines" (ADAAG), revised July 2004, which include accessibility guidelines for buildings and facilities. DOT also added specific provisions to Appendix A of 49 C.F.R. part 37 modifying the ADAAG with the result that buildings and facilities must comply with both the ADAAG and the DOT amendments.



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## Appendix 3.3a Rolling Stock Procurement Procedure

The following items are unique to a rolling stock procurement, detailed in this document.

- I. Procurement Methods
- II. Multiyear Rolling Stock (Options)
- III. Special Contract Provisions
- IV. Pre-Award and Post-Delivery Audits
- V. Bus Testing Reports

### I. Procurement Methods

The District may use any of the following procurement methods for acquiring rolling stock:

- 1) Competitive bids or proposals: refer to **Appx. 4.2a Competitive Sealed Bids (IFB)** and **Appx. 4.2b Competitive Proposals (RFP)**.
- 2) Joint procurements: two or more grantees issue a single solicitation document and enter into a single contract with a vendor or vendors for rolling stock in a fixed quantity, which may be expressed with both a total minimum and total maximum.
- 3) Exercise of options: see *Multiyear Rolling Stock* section below.
- 4) Acquisition Through Assigned Contract Rights ("Piggybacking")
- 5) State Cooperative Purchasing Contracts
- 6) Capital Lease

Refer to **Appx. 3.1a Procurement Thresholds** for additional detail.

All procurement transaction must be conducted in a manner providing full and open competition consistent with the standards of 2 CFR 200.309. Refer to **Appx. 2.3 Competition Policy**.

### II. Multiyear Rolling Stock (Options)

The District may make a multiyear contract to buy the rolling stock and replacement parts under which the recipient has an option to buy additional rolling stock or replacement parts with the following limitations:

- 1) Reasonably foreseeable: must ensure that options in contract reflect reasonable foreseeable need.
- 2) Evaluate options before award: the original contract award must be made on the total price of all items, both base and option, even if the base items' prices being offered by the overall low bidder are higher than those offered by another bidder.
- 3) Not to exceed five years: options for the procurement of buses or replacement parts must not extend for more than five years after the date of the original contract.
- 4) Consistency with the underlying contract: the terms and conditions of the option must be substantially similar to the terms and conditions of the option as stated in the original contract at the time it was awarded.
- 5) Price: the recipient may not exercise an option unless it has determined that the option price is better than prices available in the market, or that when it intends to exercise the option, the option is more advantageous than what can be obtained in the open market.

### III. Special Contract Provisions

Refer to FTA Contract Provisions and DOT Contract Provisions for full list of required contract clauses. Rolling stock procurements require certain contract provisions that are unique to that activity, including the following:

- 1) Accessibility
- 2) Transit vehicle manufacturer compliance with DBE requirements
- 3) Minimum useful life
- 4) Spare ratios
- 5) Air pollution and fuel economy
- 6) Bus testing (refer to *Bus Testing Reports* section below)
- 7) In-state dealers
- 8) Basis for contract award
- 9) Time limits for options
- 10) Buy America
- 11) Pre-award and post-delivery reviews (refer to *Audits* section below)

Refer to the current version of FTA's Best Practices Procurement Manual for details.

#### IV. Audits

##### *Pre-Award*

When purchasing revenue service rolling stock with FTA funds, MTD must ensure that a pre-award audit is complete before entering into a formal contract for the purchase of such rolling stock. This includes:

- a) Buy America Certification
- b) Purchaser's Requirements Certification
- c) Manufacturer's Federal Motor Vehicle Safety Certification

Refer to **Appx. 3.3b Pre-Award Audit Template**.

##### *Post-Delivery*

When purchasing revenue service rolling stock with FTA funds, MTD must ensure that a post-delivery audit is complete before title to the rolling stock is transferred to the recipient.

- a) Post-delivery Buy America
- b) Post-delivery Purchaser's Requirements Certification
- c) Manufacturer's Federal Motor Vehicle Safety Certification

Note: 49 CFR 663.37 states that for procurements of twenty vehicles or fewer serving urbanized areas of 200,000 people or fewer, only a visual inspection and road testing of the vehicles is required to fulfil post-delivery purchaser's Requirements Certification.

Refer to **Appx. 3.3c Post-Delivery Audit Template**.

Written certifications are completed and maintained for each audit.

If the District cannot complete a post-delivery audit because MTD staff or its agent cannot certify Buy America compliance or that the rolling stock meets the purchaser's requirements specified in the contract, the rolling stock may be rejected and final acceptance by the recipient will not be required. The District may exercise any legal rights it has under the contract or at law.

V. Bus Testing Reports

All bus procurements must include proof the vehicle has complied with the Altoona or other mandated bus testing requirements. Invitation for Bid packages for buses and other support or fleet vehicles must include all the necessary FTA certification forms.

The District must possess a copy of the Altoona Bus Testing Report before final acceptance of the first vehicle. Reports can be found at [altoonabustest.psu.edu/buses](http://altoonabustest.psu.edu/buses).

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## Appendix 3.3b

### Pre-Award Audit

#### Project Information

Proposed Manufacturer: *Insert here*

Vehicles to be purchased: *Insert here*

Anticipated Contract Period: *Insert here*

#### Buy America Certification

Choose one of the following:

- ☐ The District is satisfied that the rolling stock to be purchased meets the requirements of section 165(a) or (b)(s) of the Surface Transportation Assistance Act of 1982, as amended, after having reviewed itself or through an audit (prepared by someone other than the manufacturer or its agent) documentation provided by the manufacturer which lists the following:
  - 1) Component and subcomponent parts of the rolling stock to be purchased identified by manufacturer of the parts, their country of origin, and costs; and
  - 2) The location of the final assembly point and the cost of final assembly.
- ☐ There is a letter from FTA which grants a waiver to the rolling stock to be purchased from the Buy America requirements.

#### Purchaser's Requirements Certification

Confirm the following:

- ☐ The rolling stock MTD is contracting for is the same product described in the solicitation specification.
- ☐ The proposed manufacturer is a responsible manufacturer with the capability to produce a vehicle that meets MTD's specification set forth in the solicitation.

#### Federal Motor Vehicle Safety Standards (FMVSS)

- ☐ The District has received a copy of the manufacturer's self-certification information that the vehicle complies with relevant FMVSS.
- ☐ The District has received a statement from the manufacturer indicating that the vehicle is not subject to FMVSS.

The above is certified to be true before entering into a contract for the purchase of rolling stock.

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Date*



### Appendix 3.3c

### Post Delivery Audit

#### Project Information

Manufacturer: *Insert here*

Vehicles purchased: *Insert here*

#### Buy America Certification

Choose one of the following:

- ☐ The District is satisfied that the rolling stock received meets the requirements of section 165(a) or (b)(s) of the Surface Transportation Assistance Act of 1982, as amended, after having reviewed itself or through an audit (prepared by someone other than the manufacturer or its agent) documentation provided by the manufacturer which lists the following:
  - 1) Component and subcomponent parts of the rolling stock identified by manufacturer of the parts, their country of origin, and costs; and
  - 2) Actual location of the final assembly point and the cost of final assembly.
- ☐ There is a letter from FTA which grants a waiver to the rolling stock to be purchased from the Buy America requirements.

#### Purchaser's Requirements Certification

Confirm the following:

*For procurements of twenty vehicles or fewer:*

- ☐ After visually inspecting and road testing the delivered vehicles, the vehicles meet the contract specifications.

*For procurements of more than twenty vehicles:*

- ☐ A resident inspector (other than an agent or employee of the manufacturer) was at the manufacturing site throughout the period of manufacture of the rolling stock to be purchased and monitored and completed a report on the manufacture of such rolling stock. Such a report must:
  - (1) provide accurate records of all vehicle construction activities; and
  - (2) address how the construction and operation of the vehicles fulfills the contract specifications.
- ☐ After reviewing the report and visually inspecting and road testing the delivered vehicles, the vehicles meet the contract specifications.

#### Federal Motor Vehicle Safety Standards (FMVSS)

Choose one of the following:

- ☐ The District has received a copy of the manufacturer's self-certification information that the vehicle complies with relevant FMVSS.
- ☐ The District has received a statement from the manufacturer indicating that the vehicle is not subject to FMVSS.

The above is certified to be true before the title to the rolling stock is transferred to MTD.

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Title*

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Date*

#### Appendix 3.4 Qualifications-Based Procurements for A&E (RFQ)

Refer to **Appx. 3.1b Procurement Methods** to determine the applicability of the qualifications-based procurement method. The following procedure applies to qualifications-based procurements:

- 1) An offeror's qualifications are evaluated to determine contract award. Price must be excluded as an evaluation factor.
- 2) Negotiations are first conducted with only the most qualified offeror.
  - a) Only after failing to agree on a fair and reasonable price may negotiations be conducted with the next most qualified offeror. Then, if necessary, negotiations with successive offerors in descending order may be conducted until contract award can be made to the offeror whose price the recipient believes is fair and reasonable.
- 3) As required by 49 U.S.C. § 5325(b)(2), the following requirements apply to a third-party contract for program management, architectural engineering, construction management, feasibility studies, preliminary engineering, design, architectural, engineering, surveying, mapping, or related services:
  - a) Performance of Audits: The third-party contract or subcontract must be performed and audited in compliance with FAR part 31 cost principles.
  - b) Indirect Cost Rates: The recipient, third party contractor and its subcontractors, if any, must accept FAR indirect cost rates for the one-year applicable accounting periods established by a cognizant Federal or State government agency, if those rates are not currently under dispute.
  - c) Application of Rates: After a firm's indirect cost rates established as described above are accepted, those rates will apply for purposes of contract estimation, negotiation, administration, reporting, and payments, and will not be limited by administrative or de facto ceilings.
  - d) Pre-notification; Confidentiality of Data: Before requesting or using cost or rate data described above, a recipient must notify the affected firm(s). That data must be kept confidential and may not be accessible by or provided by the agency or group of agencies that share cost data, except by written permission of the audited firm. If prohibited by law, that cost and rate data may not be disclosed under any circumstances.

#### *Single Offer Evaluation*

If a single offer is received in response to an RFQ, the following steps must be followed in addition to determining whether the offer is responsive and responsible (above).

- 1) MTD must determine whether or not competition is adequate. Refer to **Appx. 2.3 Competition Policy**. This might include the following:
  - a) Review specifications to determine whether they are unduly restrictive.
  - b) Survey potential sources that chose not to submit a bid to find out why they did not respond to the solicitation. The results should be documented and included in the procurement history.
- 1) **Appx. 3.1e Single Source Documentation** may be used to document this evaluation.
- 2) If it is determined that competition is adequate, and the price is reasonable, the procurement will qualify as a valid competitive award.



#### Appendix 4.1 Determination of Bidder Responsibility

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The District will only make awards to responsible contractors possessing the ability, willingness, and integrity to perform successfully under the terms and conditions of the contract.

This form may be completed by Grant Manager (or designee) to determine whether the bidder/offeror qualifies as responsible. The completed form shall be maintained as a record in the procurement file.

Project Title:

Bidder/Offeror:

Date of Submittal:

The offer submitted has been reviewed and the offeror has been determined to be a responsible Contractor based upon the following:

- (1) ☐ Has sufficient financial resources to complete the work.
- (2) ☐ Has the ability to meet the required delivery or performance schedule, taking into consideration all existing commitments.
- (3) ☐ Has satisfactory performance record, including a satisfactory record of integrity and business ethics.
- (4) ☐ Is not debarred nor suspended from Federal programs under DOT regulations or at the State level. (SAM.gov report attached).
- (5) ☐ Has the necessary organization, experience, accounting and operational controls, and technical skills or the ability to obtain them.
- (6) ☐ Is in compliance with applicable licensing and tax laws and regulations.
- (7) ☐ Has the necessary production, construction, and technical equipment and facilities, or the ability to obtain them.
- (8) ☐ Offeror has sufficient staff/resources (both project team and support staff and backup resources) to do the work.
- (9) ☐ Is in compliance with applicable Disadvantaged Business Enterprise (DBE) requirements. (DBE forms located in bid/proposal submittal).
- (10) ☐ Has all other qualifications necessary to receive an award under applicable laws and regulations.
- (11) ☐ Can provide the required bonds (if applicable).
- (12) ☐ Has fulfilled any special standards specific to this procurement.

Signature\_\_\_\_\_

Title\_\_\_\_\_

Date\_\_\_\_\_





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## Appendix 4.2a Competitive Sealed Bids (Invitation for Bid)

A contract resulting from an Invitation for Bid (IFB) is typically awarded to the lowest offer submitted by a responsive and responsible bidder. This document outlines the following:

- I. Applicability
- II. Step 1: Invitation for Bid
- III. Step 2: Bid Opening
- IV. Step 3: Evaluation
- V. Step 4: Contract Award
- VI. Required Documentation

### I. Applicability

In order for competitive sealed bids to be feasible, appropriate conditions must be present, including the following:

- 1) A complete, adequate and realistic specification or purchase description is available;
- 2) Two or more responsible suppliers are willing and able to effectively compete for MTD's business;
- 3) The purchase lends itself to a firm-fixed-price contract; and
- 4) The selection of the successful bidder can be appropriately made on the basis of price.

Refer to **Appx. 3.1b Procurement Methods** to determine the applicability of the competitive proposal procurement method.

Refer to **Appx. 3.3a Rolling Stock Procurement** for competitive procurements of rolling stock.

This procedure also serves as Step Two of a Two-Step Procurement. Refer to **Appx. 4.2c Two-Step Procurement**.

### II. Step 1: Invitation for Bid (IFB)

- 1) Prepare specification, ensuring no organizational conflict of interest exist and that full and open competition is provided. Refer to **Appx. 2.3 Competition Policy**.
- 2) The IFB, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond. The package must include, at a minimum, the following:
  - a) Contract period of performance limitations
  - b) Written procurement selection criteria
  - c) Fixed contract price
  - d) Selection on price / no negotiation necessary
  - e) Liquidated damages (only if applicable and necessary)
  - f) Advance payments of progress payments (if applicable)
  - g) Required Federal and State clauses, as applicable.
- 3) Prepare Independent Cost Estimate (ICE)
- 4) Approval may be required from IDOT or FTA before solicitation of RFP. Refer to **Appx. 3.1a Procurement Thresholds**.
- 5) The IFB must be publicly advertised and solicited from an adequate number of known suppliers, providing sufficient response time prior to the date set for opening the bids.

III. Step 2: Bid Opening

- 1) All bids must be date and time stamped when received.
- 2) It is MTD's policy that bids received after the exact time set for bid opening are late and will not be considered under any circumstances.
- 3) Prior to bid opening, information as to the number or identity of bidders must remain confidential.
- 4) A public opening is required even if only one bid is received.
- 5) At the designated time, the District may announce to those in attendance that the time set for receipt of bids has arrived and that no further bids will be received.
- 6) The District (or its representative) then publicly opens bids, publicly announce bid prices, and bids are available for review by interested persons.
- 7) In the event that a bid is cancelled, each submission should be returned to the bidder.
- 8) If irregularities or discrepancies are discovered during the public reading, Grant Manager (or designee) should note them and not discuss these in public.

IV. Step 3: Evaluation Process

*Multiple Bid Evaluation*

- 1) Identify the lowest bid.
- 2) Determine if the bidder is responsive and responsible. Refer to **Appx. 4.1 Determination of Bidder Responsibility**.
  - a) If the initial low bidder is not responsive and responsible, MTD will consider the next lowest bid.
- 3) Any or all bids may be rejected if there is sound documented reason.

*Single Bid Evaluation*

If a single bid is received in response to a solicitation, the following steps must be followed in addition to determining whether the bid is responsive and responsible (above).

- 1) MTD must determine whether or not competition is adequate. Refer to **Appx. 2.3 Competition Policy**. This might include the following:
  - a) Review specifications to determine whether they are unduly restrictive.
  - b) Survey potential sources that chose not to submit a bid to find out why they did not respond to the solicitation. The results should be documented and included in the procurement history.
- 2) MTD must determine that the bid price is reasonable by conducting a price analysis. Refer to **Appx. 4.3 Cost and Price Analysis**.
- 3) **Appx. 3.1e Single Source Documentation** may be used to document this evaluation.
- 4) If it is determined that competition is adequate and the price is reasonable, the procurement will qualify as a valid competitive award.

V. Step 4: Contract Award

- 1) Approval may be required from IDOT or FTA before contract award. Refer to **Appx. 3.1a Procurement Thresholds**.
- 2) A recommended award to other than the lowest bidder must be justified with written documentation and the approval of FTA and/or IDOT, as appropriate.

- 3) If contract exceeds \$50,000 approval of contract award is always required from the Board of Trustees, unless an emergency purchase is determined by Managing Director.
- 4) Conduct pre-award Buy America Review or obtain waiver (if applicable).
- 5) Prepare purchase order or contract documents, ensuring sound and complete agreement. Refer to FTA Contract Provisions and IDOT Contract Provisions.
- 6) A firm fixed price contract award will be made in writing to the single bidder.

#### VI. Required Documentation

At the time of bid opening there should be a public reading of the bids and a recording of them, usually referred to as an Abstract of Bid, which becomes a part of the written record for the procurement action. The decisions made throughout the award process are also included in the written record.

Elements of the award decision that need to be included in the documentation include:

- 1) A tabulation and evaluation of bids.
  - a) This will include a determination that the low bid is fully responsive to the IFB.
  - b) When there are lower bids than the one that is accepted for award, the award decision document must give the reasons for rejecting the lower bids.
  - c) When there are equal low bids, the documentation must describe how the tie was broken.
- 2) A determination that the low bidder is responsible. Refer to **Appx. 4.1 Determination of Bidder Responsibility**.
- 3) A determination of the reasonableness of the price.
  - a) Refer to **Appx. 4.3 Cost and Price Analysis**.
  - b) The starting point for this cost or price analysis should be the independent cost estimate or ICE, which is prepared prior to advertisement of the contract. Significant differences between the independent cost estimate and the low bid need to be discussed.



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## Appendix 4.2b Competitive Proposals (Request for Proposals)

A contract resulting from a Request for Proposals (RFP) is awarded to the responsible firm whose proposal is most advantageous to the District with price and other factors considered. This document outlines the following:

- I. Applicability
- II. Step 1a: Request for Proposals
- III. Step 1b: Establish Evaluation Process
- IV. Step 2: Proposal Opening
- V. Step 3: Evaluation
- VI. Step 4: Contract Award
- VII. Required Documentation

### I. Applicability

An RFP is used when the following conditions exist:

- 1) Proposer input is needed to define work
- 2) Two or more responsible proposers are willing to compete
- 3) Price is only one factor in source selection
- 4) Discussion is needed with proposers after proposal submission
- 5) Fixed price can be set after discussions

Refer to **Appx. 3.1b Procurement Methods** to determine the applicability of the competitive proposal procurement method.

### II. Step 1a: Request for Proposals (RFP)

- 1) Prepare RFP, ensuring no organizational conflict of interest exist and that full and open competition is provided. Refer to **Appx. 2.3 Competition Policy**.
- 2) The RFP must define the items or services in order for the offeror to properly respond. The package must include, at a minimum, the following:
  - a. Clear instructions to offerors including how proposal should be submitted including timeline, references, cost/price proposal, number of copies, format, page limitations as necessary, references to forms to be completed, mandatory submission requirements.
  - b. Clear, unambiguous scope of work.
  - c. Defined deliverables and delivery dates.
  - d. Required Federal and State clauses, as applicable.
  - e. Evaluation criteria (see Step 1b below)
  - f. Whether or not oral discussions or presentations are anticipated. However, it is advantageous to note that award may be made without discussion of proposals received, and that proposals should be submitted with the most favorable terms possible.
- 3) Prepare Independent Cost Estimate (ICE)
- 4) Approval may be required from IDOT or FTA before solicitation of RFP. Refer to **Appx. 3.1a Procurement Thresholds**.
- 5) The RFP must be publicly advertised and solicited from an adequate number of known offerors, providing sufficient response time prior to the date set for opening the proposals.

III. Step 1b: Establish Evaluation Process

- 1) The evaluation process should be determined while developing the RFP. The evaluation factors and their relative importance must be outlined in the RFP package, including whether the determination will be “best value” or “lowest price, technically acceptable proposal” (refer to item 3). Numerical or percentage rating or weights need not be disclosed.
- 2) Establish evaluation team.
- 3) Determine whether a “best value” or “lowest price, technically acceptable proposal” will be utilized.
  - a. A “best value” RFP provides MTD the right to select the offer deemed most advantageous and of greatest value to the District. The award selection is based upon consideration of a combination of technical and price factors. The evaluation factors for a specific procurement should reflect the subject matter and the elements that are most important to the District.
  - b. A “lowest price, technically acceptable proposal” requires selection of the lowest price proposal meeting the minimum RFP requirements.
- 4) Identify the evaluation criteria. The following items are generally included:
  - a. Past performance
  - b. Technical criteria
  - c. Key Personnel
  - d. Cost or Price (must be considered in every procurement other than A&E services). The solicitation must advise offerors whether price is approximately equal to, less than, or greater in importance than the non-price evaluation factors as a whole.

IV. Step 2: Proposal Opening

- 1) All proposals should be date and time stamped when received.
- 2) It is MTD’s policy that proposals received after the exact time set for bid opening are late and will not be considered under any circumstances.
- 3) Prior to proposal opening, information as to the number or identity of bidders must remain confidential.
- 4) In the event that the RFP is cancelled, each submission should be returned to the offeror.

V. Step 3: Evaluation

- 1) The evaluation team must use the criteria outlined in the RFP to evaluate proposals. Any rating method or combination of rating methods may be used, including: adjectival ratings, numerical weights, and ordinal rankings. A statement of the relative strengths, deficiencies, significant weaknesses, and risks supporting the evaluation rating must be documented in the procurement file.
- 2) The evaluation team may decide to conduct negotiations only with offerors determined to be within the competitive range. Competitive range determinations can be made using cost/price, technical, and other factors identified in the solicitation.
- 3) Written and/or oral discussion (or presentations) may be conducted with all offerors determined to be within the competitive range.
- 4) If it is determined that there is a significant mistake or aspect of a particular proposal that the evaluation team does not understand, the team may allow the offeror an opportunity to correct its proposal. However, discussions must be reopened with all offerors in the competitive range who, in turn, must be permitted to submit revised proposals as well.

- 5) At the conclusion of discussions with offerors within the competitive range, the Grant Manager (or designee) may ask all offerors to submit their best and final offers (BAFO) in writing.
- 6) Determine fair and reasonable price of chosen proposal and maintain record of determination in procurement file. Refer to **Appx. 4.3 Cost and Price Analysis**.
- 7) MTD may award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Refer to **Appx. 4.1 Determination of Bidder Responsibility**.
- 8) Adequate documentation from the evaluation team for selecting a proposal or ranking offerors must be maintained as a record in the procurement file.

#### *Single Proposal Evaluation*

If a single proposal is received in response to a solicitation, the following steps must be followed:

- 1) MTD must determine whether or not competition is adequate. Refer to **Appx. 2.3 Competition Policy**. This might include the following:
  - a. Review specifications to determine whether they are unduly restrictive.
  - b. Survey potential sources that chose not to submit a bid to find out why they did not respond to the solicitation. The results should be documented and included in the procurement history.
- 2) MTD must determine that the proposal price is reasonable by conducting a price analysis. Refer to **Appx. 4.3 Cost and Price Analysis**.
- 3) **Appx. 3.1e Single Source Documentation** maybe used to document this evaluation.
- 4) If it is determined that competition is adequate, and the price is reasonable, the procurement will qualify as a valid competitive award.

#### VI. Step 4: Contract Award

- 1) Approval may be required from IDOT or FTA before contract award. Refer to **Appx. 3.1a Procurement Thresholds**.
- 2) If contract exceeds \$50,000, approval of contract award is always required from the Board of Trustees, unless an emergency purchase is determined by Managing Director.
- 3) Prepare contract documents, ensuring sound and complete agreement. Refer to FTA Contract Provisions and DOT Contract Provisions.

#### VII. Required Documentation

Having considered all of the available proposal evaluation data, the Grant Manager (or designee) must document the basis for the decision to select that offeror whose proposal is most advantageous to the District with price and other factors considered. The procurement file documentation should include the following:

- 1) Determination of Competitive Range
  - a) The Competitive Range Determination identifies those proposals that had a reasonable chance of being selected for award given their relative technical strengths and weaknesses, and their relative prices.
- 2) The Technical Evaluation
  - a) The technical evaluation information indicates the relative strengths and weaknesses of the proposals together with the technical risks (if any) of the various approaches.
- 3) A Cost/Price Analysis—Refer to **Appx. 4.3 Cost and Price Analysis**.

- a) In all instances, the procurement file must reflect evidence of a cost or price analysis having been completed. The District may wish to prepare a separate Cost/Price Analysis memorandum analyzing the costs or prices proposed against: (a) the independent cost estimate prepared prior to solicitation; (b) specific company information in the proposals, such as the particular technical approach being offered; and (c) any other pertinent information such as a technical evaluation of the cost proposal, an advisory audit of the offeror's cost proposal, or a comparison of prices offered with prior procurements.
  - b) If the contract being awarded is a cost-reimbursement type, the Cost/Price Analysis needs to address the realism of the various cost elements proposed. Where the costs are unrealistically low, an adjustment should be made to reflect what the agency believes the effort will actually cost given the offeror's specific technical approach as well as its direct and indirect cost rates. This cost realism assessment must be carefully considered when determining which offeror's proposal represents the best value for the procuring agency. All too often contractors are unrealistically optimistic in estimating costs in competitive cost-type situations (known as "buying in"). The result is that the lowest proposed/estimated cost is not necessarily the most advantageous choice for the procuring agency.
- 4) Documentation regarding the selected contractor's responsibility should be included in the file. Refer to **Appx. 4.1 Determination of Bidder Responsibility**.



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This is a variation in the sealed bid procurement, conducted in two phases. Refer to **Appx. 3.1b Procurement Methods** to determine the two-step procurement method.

### Step One

#### *Step 1a: Solicitation*

A solicitation is used, following the requirements of an Invitation to Bid (IFB). Refer to Step 1 of **Appx. 4.2a Competitive Sealed Bids (IFB)**. In addition to the requirements for an IFB, the two-step procurement solicitation requires the following:

- 1) That unpriced technical offers are requested;
- 2) That the procurement is a two-step sealed bid procurement and that priced bids will be considered in the second step and only from those bidders whose unpriced technical offers are found to be acceptable in the first step;
- 3) The criteria to be used in evaluating the unpriced technical offers;
- 4) That the transit agency, to the extent determined to be necessary, may conduct oral or written discussions regarding the technical offers;
- 5) A statement that bidders should submit proposals that are acceptable without additional explanation or information and that the transit agency may make a final determination regarding the acceptability of the proposals based solely on the basis of the proposals as submitted, and may proceed with the second step without requesting further information from any bidder;
- 6) That bidders may designate those portions of the technical offers which contain trade secrets or other proprietary data which are to remain confidential; and
- 7) That the item being procured will be furnished generally in accordance with the bidder's technical offer as found to be technically acceptable and will meet the requirements of the solicitation.

Amendments issued prior to the receipt of technical offers are important to all prospective bidders as in a "normal" IFB. Amendments issued after receipt of the technical offers need be submitted only to those bidders who submitted unpriced technical offers and they should be allowed to submit new technical offers or amend those previously submitted.

#### *Step 1b: Bid Opening*

Unless required by law, unpriced technical offers need not be publicly opened. Offers are typically opened in front of two or more authorized agency employees as witnesses. Offers usually are not disclosed to unauthorized persons.

#### *Step 1c: Evaluation Process*

Evaluation of unpriced technical offers should be in accordance with the criteria set forth in the solicitation. The unpriced technical offers should be categorized as:

- 1) Acceptable.
- 2) Potentially acceptable (i.e., reasonably likely it can be made acceptable); or



- 3) Unacceptable, in which case the contracting officer records in writing the basis for this finding and makes it part of the procurement file.
  - a. Any proposal which modifies or fails to conform to the essential requirements or specifications of the solicitation can be considered nonresponsive and categorized as unacceptable.
  - b. When an unpriced technical offer has been determined to be unacceptable, the bidder may be notified of that fact and is not normally afforded additional opportunities to submit supplemental information amending its technical offer.

#### *Step 1d: Discussions*

Discussions involving unpriced technical offers may be conducted with any offeror who submitted an acceptable or potentially acceptable technical offer.

- 1) Discussions can be conducted in accordance with the principles discussed in Section 4.3.6 (Discussion with Offerors) involving the competitive proposal method of procurement.
- 2) Once discussions have commenced, any offeror who has not been notified that its offer has been found unacceptable may submit supplemental information amending its technical offer at any time until the closing date established.
- 3) Such submission may be made at the request of the Contracting Officer, or upon the offeror's own initiative.

Step two of the process may be initiated without discussions if there are a sufficient number of acceptable proposals to ensure adequate price competition.

#### Step Two

- 1) Based upon the results of Step One, the recipient may wish to revise the technical specifications (minimum technical requirements) in Step Two in a manner that does not conflict with the final unpriced proposals.
- 2) Only those firms that have been found to be technically qualified in the first phase are invited to submit sealed bids with pricing information as though it were a sealed-bid procurement.
- 3) The IFB should state that the bidder will comply with the specifications and the offeror's acceptable technical proposal. No additional public notice or advertisement of the solicitation is necessary because such notice was given during Step One.
- 4) Step Two should follow the procedure of competitive sealed bids. Refer to Step 2 through Step 4 of **Appx. 4.2a Competitive Sealed Bids (IFB)**.



## Appendix 4.2d Sole Source Procurement

Originated	Revision #
J. Sullivan	
01/03/2018	

Refer to **Appx. 3.1b Procurement Methods** to determine the applicability of sole source procurement method.

- 1) FTA and IDOT specifies that non-competitive procurements may only be used when award is infeasible under conventional procurement methods and requires a cost analysis be conducted.
- 2) Sole source justification is required.
- 3) Regardless of the justification for proceeding with a sole source contract, the District is required to obtain a proposal from the contractor.
- 4) Grant Manager (or designee) must perform the requisite cost analysis to ensure the cost is fair and reasonable. Refer to **Appx. 4.3 Cost and Price Analysis**.
- 5) Prior written approval by FTA or IDOT must be obtained before awarding a contract or issuing a Purchase Order for an item or service utilizing the non-competitive procurement process.

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## Appendix 4.3 Cost and Price Analysis Policy

Originated	Revision #
J. Sullivan	
12/20/2017	

MTD must perform a cost or price analysis in connection with every procurement action in excess of \$150,000 (the Federal Simplified Acquisition Threshold) including contract modifications. The District must make independent cost estimates before receiving bids or proposals. After receiving bids or proposals, the District conducts either a cost or price analysis.

### I. Price Analysis

A price analysis is conducted in a competitive situation and in situations where items are being procured which are sold in the commercial marketplace to the general public. A price analysis must be conducted in the case of a competitive procurement in which a single bid was received. This is the process of examining and evaluating a proposed price without evaluating its separate cost and profit elements. Price analysis is based on data that are verifiable independently from the offeror's data. A price analysis evaluates the offeror's price relative to the prices being offered by other vendors and being paid by the general public for the same or similar items.

In order to conduct a price analysis, the following factors must be present:

- 1) The product must be a "commercial product" (i.e., one for which there is a basis of comparison in the commercial marketplace).
  - a. Price analysis would not be suitable, for example, for research and development items, or for one-of-a-kind items for which there was no basis of comparison.
- 2) It is not necessary that competing products be exactly identical to the product being offered, but you must be able to compare the products' capabilities and their respective price differences in light of those varying capabilities. By such comparisons one is able to make value judgments that a particular product's performance capabilities warrant a higher or lower price than a competing product.

### II. Cost Analysis

A cost analysis is required whenever a price analysis cannot be performed. This is a process that entails the review and evaluation of the separate cost elements and the proposed profit of an offeror's cost or pricing data and the judgmental factors applied in estimating the costs. A cost analysis is generally conducted to form an opinion on the degree to which the proposed cost, including profit, represents what the performance of the contract should cost, assuming reasonable economy and efficiency.

A cost analysis is appropriate in the following situations:

- 1) When adequate price competition is lacking, such as when the product or service being offered is not susceptible to being evaluated against other commercially available items of similar products or services.
  - a. For example: procurement for professional services where no competing price proposals are submitted, as in a procurement for architectural-engineering services where only one cost proposal is solicited from the highest-ranking firm, or a sole-source procurement for other types of services.
- 2) For sole-source procurements, including contract modifications or change orders.

The District must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the

contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

Costs or prices based on estimated costs for contracts under grants will be allowable only to the extent that costs incurred, or cost estimates included in negotiated prices are consistent with Federal cost principles.

The cost plus a percentage of cost and percentage of construction cost methods of contracting shall not be used.

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Originated	Revision #
J. Sullivan	
01/05/2018	

## Appendix 4.5 Protest Policy

MTD alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. The Federal awarding agency will not substitute its judgment for that of MTD unless the matter is primarily a Federal concern. Violations of law will be referred to the local, state, or Federal authority having proper jurisdiction.

### I. General Protest Policy

In general, protests will only be accepted from prospective bidders or offerors whose direct economic interest would be affected by the award of a contract or refusal to award a contract. The Grant Manager will consider all such protests, whether submitted before or after the award of a contract. If oral objections are raised and the matter cannot be resolved to the satisfaction of the objector, a written protest shall be required before any further consideration is given. Protest submissions should be concise, logically arranged, and clearly state the grounds for the protest. Protests must include at least the following information:

- 1) Name, address, and telephone number of protestor; Identification of the solicitation or contract number;
- 2) A detailed statement of the legal and factual grounds of protest including copies of relevant documents; and,
- 3) A statement as to what relief is requested.

All protest documents received shall be stamped with date and time received and logged into a protest file folder.

### II. Protests Before Award

Protests before award must be submitted within the times specified in the solicitation documents. If the written protest is not received by the time specified, evaluation process shall continue in the normal manner unless the Grant Manager, upon investigation, finds that remedial action is desirable, in which event such action shall be taken.

Any protest addressing the adequacy of Invitation for Bids, RFP's, including, without limitation, the pre-award procedure, the Instructions to Bidders, General Terms and Conditions, Specifications and Scope of Work, must be filed with the Procurement Department no later than three days before the scheduled bid opening or proposal due date. Thereafter, such issues are deemed waived by all interested parties.

Notice of protest and the basis therefor shall be given to all bidders or offerors. In addition, when a protest against the making of an award is received and the Grant Manager determines to withhold the award pending disposition of the protest, the bidders whose bids might become eligible for award shall be requested, before expiration of the time for acceptance of their bids, to extend the time for acceptance (with consent of sureties, if any) to avoid the need for re-advertising.

When a written protest against the making of an award is received, award shall not be made until five days after the matter is resolved, unless the Grant Manager determines that the items to be procured

are urgently required; or delivery or performance will be unduly delayed by failure to make the award promptly; or failure to make prompt award will otherwise cause undue harm to MTD or the State or the Federal Government.

In the event the Grant Manager determines that the award is to be made during the five-day period or during the pendency of a protest, he/she shall notify FTA prior to making such award. FTA reserves the right not to participate in such procurements.

If award is made, the Grant Manager shall document the file to explain the need for an award, and shall give written notice of the decision to proceed with the award to the protestor and, as appropriate, to all others concerned.

### III. Protests After Award

Protests against award must be filed with the Procurement Department within fifteen (15) calendar days immediately following the award. The Grant Manager shall review the protests. The contractor shall be furnished with the notice of protest and the basis therefor. Also, when it appears likely that an award may be invalidated and a delay in receiving the supplies or services is not prejudicial to MTD's interest, the Grant Manager shall inform the contractor that MTD will not be responsible if the award is set aside and that the contractor proceeds with performance at his/her own risk.

### IV. Decision on Protest

The Grant Manager shall forward all protests to the Managing Director, with all applicable supporting documentation, who will review the reasons for the protest and will respond to each issue noted in the protest. The Contracting Officer will discuss his/her findings with the MTD Board of Trustees before a final decision is made concerning the protest.

The Grant Manager shall provide a final decision to the protesting Vendor/Contractor in writing within thirty (30) calendar days from the receipt of the written protest and shall provide notice of such decision to all interested parties.

If Federal funding is used, following an adverse decision by the Grant Manager, the protestor may file a protest with FTA. FTA Circular 4220.1F, as amended, states that FTA will only review protests regarding the alleged failure of a grantee to have written protest procedures or alleged failure to follow such procedures.



Originated	Revision #
J. Sullivan	
01/05/2018	

## Appendix 5.3 Contractor Dispute Policy

MTD alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. The following topics are detailed in this document:

- I. Steps to be taken prior to negotiations
- II. Negotiations
- III. FTA Concurrence Requirements
- IV. Engaging Outside Counsel
- V. Alternative Dispute Resolution

### I. Steps to be Taken Prior to Negotiations

When a claim and/or grievance is initiated by one of the parties, the District takes the following steps:

- 1) Request from the contractor a written detailed position on each separate claim setting forth the amount and rationale for the contractor's positions on each item.
- 2) List all the counterclaims by the District setting forth the amount and rationale for the District's position on each item.
- 3) Perform a price or cost, technical, and legal analysis, as required, for each claim and/or grievance presented by the parties.
- 4) Establish its best position assuming it prevails on all of its claims and the other party loses all of its claims before a court or arbitration panel. This is considered the District's "best" position.
- 5) Determine the contractor's best position, assuming the contractor prevails on all its claims before a court or arbitration panel. This is the District's "worst" position.
- 6) Establish a "realistic" position based on the District's best judgment as to each item in issue, by attempting to anticipate the outcome of a determination by a court or arbitration panel. The "realistic" position should result from consideration of all the arguments and facts gathered through the analysis above.
- 7) Consider and handle each claim or grievance separately in preparation for negotiations with the contractor.
- 8) Undertake a complete analysis of how liquidated damages were determined if they are involved in the claim or grievance settlement.
  - a) Since the Government has a vested interest in the liquidated damages this analysis is required if it is a Federal- or State-funded procurement.
  - b) Once assessed, liquidated damages may not be waived by the District without prior FTA concurrence. However, with FTA approval, a valid "set-off" against some other contract claims or other tradeoff for other contractual deliverables may be appropriate. Liquidated damages are considered assessed when a written notification is sent to the contractor.
- 9) Notify FTA before a matter is submitted to arbitration. This presumes that an arbitration clause was included in the third-party contract. FTA must concur in any arbitration award before it becomes final and Federal funds are released. Refer to *FTA Concurrence Requirement* section.

## II. Negotiations

- 1) Negotiations should be undertaken on an item-by-item basis with written arguments for each side.
- 2) Districts should aggressively pursue all claims and counterclaims as well as defend against all claims and counterclaims of the contractor.
- 3) The final position arrived at through the negotiations should be set forth and justified in writing.
- 4) If diligent efforts to settle the claims and/or disputes on an item-by-item basis have failed to resolve all the items, then a determination can be made regarding the feasibility of a total cost or other type of settlement.
- 5) If the determination is made by the parties to go to a total cost or other type of settlement, MTD should write a detailed explanation of how the parties arrived at the conclusion that the total cost or the other type of settlement was the best way to proceed.
- 6) The District should provide a complete explanation of how the final settlement figure was reached, and how each item in the claim/dispute was considered.
- 7) The District should not accept a contractor's claim for its cost without having conducted an appropriate review and analysis.
  - a. If a District is unable to verify the cost prior to accepting it, MTD should conditionally accept it subject to later audit verification.

## III. FTA Concurrence Requirements

If FTA requests to review the proposed settlement between the District and its contractor before it is implemented, the District should send a detailed summary of the proposed settlement to the FTA Regional Office, and include as backup the negotiation memorandum and all the pre-negotiation analyses described above that led to the negotiations. In addition, the District should provide a written Opinion of Counsel that explains why the proposed settlement is fair and reasonable, consistent with State law, and in the best interests of the District and the Government.

MTD has the authority and responsibility to settle protests, claims, and disputes with their third party contractors, and are required to notify FTA of any current or prospective major dispute, breach, default, or litigation pertaining to the FTA funded project. If MTD seeks to name the Federal Government as a party to the litigation for any reason, the District must inform FTA before doing so.

FTA reserves the right to concur in any compromise of settlement of any claim involving the Project and the District. Due to FTA's financial interest in the settlement of third party contract claims and litigation and concerns about matters with significant policy consequences to the Federal Government, FTA expects MTD to maintain sufficient records to demonstrate that reasonable and prudent measures to prevent or offset the actions or circumstances resulting in the underlying protest, dispute, claim, or litigation were taken by the District.

FTA requires MTD to secure FTA review and concurrence in a proposed claim settlement before using Federal funds in the following instances:



- 1) When the negotiated settlement exceeds \$100,000. This includes any situation when the District is waiving liquidated damages in an amount over \$100,000. The Government has a vested interest in the recovery of liquidated damages, and the general rule is that liquidated damages may not be waived. Districts may, however, “set-off” the liquidated damages against some other valid claim of the contractor; provided FTA has concurred with the proposed “set-off.”
- 2) When insufficient funds remain in the approved grant to cover the settlement. The Government cannot be obligated to pay the District an amount that would exceed the funds obligated on the grant. To do so would be a violation of the Anti-Deficiency Act.
- 3) Where a special Federal interest is declared because of program management concerns, possible mismanagement, impropriety, waste or fraud. FTA could notify the District that it wishes to review and concur in any particular claim or dispute settlement based on the criteria stated here. Even more broadly, FTA may initiate a review of District claims under a particular grant whenever it deems a review to be necessary.
- 4) The requirement for FTA concurrence also applies to any settlement arrived at by arbitration, mediation, etc. Districts must advise their contractors that any decisions reached through arbitration must be reviewed and approved by FTA. The reason for this is that an arbitrator may require the District to pay for something that is ineligible for funding (unallowable cost) under the terms of the grant. The arbitrator may also require the District to pay its contractor an amount that would cause the funding limit of the grant to be exceeded, thus violating the Anti-Deficiency Act.

There are certain situations that MTD must seek to avoid because they may result in the District being liable to its contractor but unable to recover from FTA. These circumstances may give rise to an FTA review through its Project Management Offices, and other oversight reviews before FTA will participate in the cost of settling the claim or dispute. If MTD encounters any of these situations and they believe the claim to be legitimate, they should be prepared to support a challenge by FTA. If the District’s claim records substantiate that reasonable and prudent measures were taken to prevent or offset the causes underlying the claim, FTA may participate in the negotiated cost.

#### IV. Engaging Outside Counsel

If it becomes necessary for MTD to engage outside counsel to handle the settlement negotiations or, if necessary, to litigate or arbitrate the case, the District must, if grant funds are requested to cover the legal costs, obtain FTA’s concurrence in advance.

- 1) MTD must first demonstrate to FTA that their own legal resources are inadequate to handle the issues at hand, whether because of the nature of the claim, the training and experience of its personnel, or the potential strain on the District’s staff resources.
- 2) Outside counsel must be selected through a competitive process that may range from being very informal to very formal.
  - a) A qualifications-based selection procedure, such as is permitted for A&E procurements, is not permitted for legal services;
  - b) Cost/price proposals must be requested and evaluated as a part of the selection process.

- c) The fee arrangement with outside counsel cannot be based upon a contingency or percentage of recovery methodology.

#### V. Alternative Dispute Resolution

FTA encourages Districts to use alternative dispute resolution procedures, as appropriate. The alternatives to litigation that are most commonly used are arbitration and mediation.

MTD is cautious in the decisions to use arbitration. In cases that are complex, arbitration may not be preferable over litigation because arbitrators frequently have limitations on the amount of time they can devote to any individual case. As a result, if the case is complex and time-consuming, it may be necessary to change arbitrators during the proceedings, and this can be very disruptive to the parties and the case. Arbitration may be more advisable for disputes that are not complex and do not involve a great deal of facts that must be determined in order to settle the claim.

MTD will carefully and thoroughly review the case and consult with their legal counsel before deciding whether or not to litigate.

DRAFT



Originated	Revision #1
J. Sullivan	J. Sullivan
12/04/2014	12/18/2017

## Appendix 5.4a Managing FTA Funds Policy

This document includes MTD's procedure on managing funds from the Federal Transit Administration (FTA), including the following:

- 1) Receiving and dispersing FTA funds;
- 2) Ensuring only eligible expenses are charged to grants;
- 3) Tracking drawdowns by activity line item;
- 4) Closing out grants; and
- 5) General grant management practices.

### 1) Receiving and Dispersing FTA Funds

- a) Invoice is reviewed by Grant Manager to determine reasonableness, allowability, and allocability of cost based on the terms and conditions of the grant agreement and 2 CFR 200.302(b)(7).
- b) Grant Manager completes *Payment Request Form*, obtaining approval from project manager (if applicable), Chief Administrative Officer (if applicable), and Managing Director/CEO.
- c) Grant Manager provides approved invoice to Comptroller and requests proof of payment
  - i. Accounting staff write and mail payment to contractor on the following Thursday
  - ii. Once proof of payment is received by Grant Manager, *ECHO Request Approval Form* is completed by Grant Manager and approved by Managing Director/CEO.
    - Grant Manager must verify in TrAMS that funds are available for the project before they are requested. Funds should not be requested in amounts greater than the "Available Funds" reported in TrAMS.
    - Funds are requested through the U.S Department of Treasury Electronic Clearing House Operation (ECHO) system. ECHO-web Payment Report is printed and maintain as a record.
    - Federal funds must not be held more than three days before dispersed to contractor.
  - iii. Accounting staff enter requisition into Accounts Receivable System
  - iv. FTA makes payments by the Treasury's Automated Clearing House (ACH) by electronically sending payment to our bank for deposit into bank account.
  - v. Once funds are received from FTA, Accounting staff post corresponding Cash Receipt

### 2) Ensuring Only Eligible Expenses are charged to Grants

- a) The registered ECHO approving official is the Managing Director. The funds are drawn by Grant Manager.
- b) Grant Manger verifies that our records support ECHO requests by tracing the information back to invoices and supported by information from accounting system.

### 3) Tracking Drawdowns by Activity Line Item

- a) Grant Manager conducts frequent reconciling of internal grant balances with those in TrAMS to identify and address any discrepancies quickly and prevent discrepancies from delaying grant close outs.

- b) Grant Manager monitors expenses outside of TrAMS to track drawdowns by ALI to know where FTA approval may be needed to request a budget amendment or budget revision that exceeds 20% scope.

#### 4) Closing out Grants

- a) FTA places a priority on closing out grants for which activity has been ceased. FTA identifies grants that should be potentially closed out as those that are 100 percent dispersed or those that were obligated more than three years before and have not had a disbursement within the past 12 months.
- b) Grants that have been inactive for a substantial length of time should also be closed unless we have a good explanation and activity is likely to resume soon. Grant inactivity may be a result of delays in project implementation or lack of resources.
- c) If a grant has been delayed for a substantial period of time without a reasonable explanation, FTA may determine that the funds should be deobligated and the grant closed.

#### 5) General Grant Management Practices

- a) Identify available funds in existing grants before applying for new funds
- b) Spend oldest funds first for on-going expenses
- c) Tie third party contracts to projects that are then tied to grants
- d) Set project time limits that are less than two years
- e) Transfer small remaining balances to new line items
- f) Deobligate project balances and reapply for funds if within period of availability and allowed by the FTA regional office
- g) Regularly reconcile grant balances with those in TrAMS
- h) When funding a project out of multiple grants, develop a grant drawdown plan
- i) When funding a project out of multiple Federal grants, charge retainage to the newest Federal grant and report it as an unliquidated obligation to enable the closing of older grants.
- j) It is FTA Region V's preference to group projects with similar timelines together under a single grant award. Even if projects have vastly different scope, different funding sources, or slightly different timelines, the Region requests that multiple projects are created in TrAMS under a single grant.



Originated	Revision #1
J. Sullivan	J. Sullivan
12/03/2014	12/18/2017

## Appendix 5.4b FTA Reporting Requirements

The District is responsible for oversight of the operations of the Federal award supported activities. MTD must monitor its activities under Federal awards to assure compliance with applicable Federal requirements and performance expectations are being achieved. Monitoring by MTD must cover each program, function or activity. This document includes procedures for the following:

- I. Grant Award Reporting
  - 1) Federal Financial Reports
  - 2) Milestone Progress Reports
- II. Civil Rights Reports
  - 1) Equal Employment Opportunity
  - 2) Disadvantaged Business Enterprise
- III. National Transit Database (NTD) Reports

### I. Grant Award Reporting

Grantees in areas with less than 200,000 in population submit FFRs and MPRs annually. Annual reports are due October 30, one month after the Federal fiscal year ends. Although MTD has less than 200,000 in population, we report on a quarterly basis. Quarterly reports are due to FTA within 30 days after the end of each calendar quarter: January 30, April 30, July 30, and October 30.

- 1) Federal Financial Reports (FFR) are submitted quarterly for each active grant to monitor project funds by Grant Manager.
  - a) Reports are submitted electronically in TrAMS by the Grant Manager after review and approval of the Comptroller.
  - b) The FFR provides a current, complete, and accurate financial picture of the grant.
  - c) This report is prepared on the accrual basis of accounting; that is, income is recorded when earned instead of when received, and expenses are recorded when incurred instead of when paid.
  - d) Requirements for FFRs can be found in [FTA Circular 5010.1D "Grant Management Requirements"](#)
- 2) Milestone Progress Reports (MPR) are submitted quarterly for each active grant by Grant Manager.
  - a) Reports are submitted electronically in TrAMS.
  - b) Requirements for MPRs can be found in [FTA Circular 5010.1D "Grant Management Requirements"](#)

### II. Civil Rights Reports

Civil Rights Reports must be submitted on a triennial basis on compliance with the objectives of the current Circular 4702.1, "Title VI and Title VI Dependent Guidelines for FTA Recipients."

- 1) Equal Employment Opportunity (EEO) reports must be submitted every three years by the Chief Administrative Officer.

- a) FTA's EEO program reporting requirements apply to grantees employing 50 or more people and receiving \$1 million or more of FTA assistance.
- 2) Disadvantaged Business Enterprise (DBE) goals are provided to FTA on an annual basis by the Chief Administrative Officer.
  - a) Grantees who meet the \$250,000 funding threshold of FTA's Disadvantaged Business Enterprise regulations must submit annual DBE goals to FTA by August 1 of each Fiscal Year.
  - b) If we do not anticipate reaching the threshold, then we are not required to develop annual goal for that fiscal year in which the contracting opportunities are not available.
  - c) Reports and goals are submitted to the Regional Civil Rights Officer.
  - d) Grantees must also submit semi-annual DBE progress reports to the Regional Office.

### III. National Transit Database (NTD) Reports

- 1) Planner submits annual reports which include financial and non-financial data. Specific report requirements are described in the NTD Annual Manual, published by FTA each year.
- 2) Planner submits monthly reports on transit operations. Specific report requirements are described in the NTD Monthly Manual, published by FTA each year.
- 3) Safety and Training Director submits safety and training reports monthly. Specific report requirements are described in the NTD Safety & Security Manual, published by FTA each year.



## Appendix 5.6

## Payment Request

Project Title:

Invoice Total:	Payee:
Invoice #:	Period:
Contract Total: \$	MTD FY Q
Balance to finish: \$	FED FY Q

## Cost Share

Source	Total \$ this invoice	Percentage	Grant Number
State			
Federal			
Local			

## Approvals

	Initial	Date	Action	Title	Requirement
1			<b>Review*</b>	<b>Grant Manager</b>	<b>Yes</b>
2			Review and Approval	Project Manager	If applicable
3			Review and Approval	CAO	If applicable
4			<b>Approval for Payment</b>	<b>CEO</b>	<b>Yes</b>
5			<b>Process for Payment**</b>	<b>Comptroller (or designee)</b>	<b>Yes</b>

\*Grant Manager review includes determination of the reasonableness, allowability, and allocability of cost based on the terms and conditions of the grant agreement and, if federal funding is used, [2 CFR 200.302\(b\)\(7\)](#).

\*\*If project includes federal funding, proof of payment must be provided to Grant Manager. Grant Manager must then follow ECHO Request Approval Process.

Brief description of work completed this period:

Percentage of Project Complete:

## Additional Notes



To: Board of Trustees  
From: Brenda Eilbracht, Chief Administrative Officer  
Date: January 25, 2018  
Subject: Resolution approving a policy prohibiting Sexual Harassment

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- A. Introduction:** This Resolution codifies the District’s policy prohibiting all forms of harassment. Although the District currently has both a Sexual Harassment Policy and a Productive Work Environment Policy in place, the recently enacted Public Act 100-0554 necessitates an update to existing policies.
- B. Recommended Action:** Staff recommends that the Board of Trustees adopt Resolution No. 2018-1.
- C. Prior Trustee Action:** The District has a previously adopted Sexual Harassment Policy.
- D. Alternatives – advantages/disadvantages:** Adopting this policy will allow the District to be in compliance with Public Act 100-0554. It provides a comprehensive policy that prohibits all forms of harassment and promotes a productive work environment for all District employees.
- E. Summary:** This resolution allows the District to conform to the requirements of Public Act 100-0554. The updated Harassment Policy incorporates all aspects of the two existing policies it is replacing, provides a clear method for reporting any occurrences of harassment and provides for harassment prevention training for all District employees.



## **RESOLUTION NO. 2018-1**

### **A RESOLUTION APPROVING A POLICY PROHIBITING SEXUAL HARASSMENT**

**WHEREAS**, the Illinois General Assembly recently enacted Public Act 100-0554 which became effective on the date it was signed by the Governor on November 16, 2017; and

**WHEREAS**, pursuant to the Act, each governmental unit is required to adopt an ordinance or resolution establishing a policy to prohibit sexual harassment in compliance with Public Act 100-0554; and

**WHEREAS**, the Champaign-Mass Transit District (MTD) currently maintains personnel policies which prohibit sexual harassment, and the MTD wishes to update its personnel policies to conform to the requirements of Public Act 100-0554;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of the Champaign-Urbana Mass Transit District, as follows:

**Section 1.** That the policy prohibiting sexual harassment attached hereto as Exhibit A is hereby adopted as the MTD's policy, the Board of Trustees finding that such policy fully complies with Public Act 100-0554. Such policy will be incorporated into the MTD's personnel policies.

**Section 2.** That this policy shall be applicable to all employees of the MTD.

**Section 3.** That the policy may be amended from time to time at the sole discretion of the Managing Director to update the policy to stay current with any changes in the law and to alter procedures as the Managing Director deems appropriate. Any such amendment shall be sent to the Board of Trustees prior to its taking effect.

**Section 4.** That this policy shall be effective immediately upon passage.

This Resolution is hereby passed by the affirmative vote, the “Ayes” and “Nays” being called, of a majority of the members of the Board of Trustees of the Champaign-Urbana Mass Transit District at a duly called regular meeting of the said Board of Trustees on the \_\_\_\_ day of \_\_\_\_\_, 2018.

“Ayes”: \_\_\_\_\_

“Nays”: \_\_\_\_\_

“Abstained”: \_\_\_\_\_

CHAMPAIGN-URBANA MASS TRANSIT  
DISTRICT,

BY: \_\_\_\_\_  
Bradley Diel, Chair

APPROVED by the Board of Trustees of the Champaign-Urbana Mass Transit District  
this \_\_\_\_ day of \_\_\_\_\_, 2018.

CHAMPAIGN-URBANA MASS  
TRANSIT DISTRICT,

BY: \_\_\_\_\_  
Jack Waaler, Secretary

**Champaign-Urbana Mass Transit District (CUMTD)****Policies and Procedures No. #13:****Board Approval:** January 25, 2018**SUBJECT:** HARASSMENT POLICY**PURPOSE:**

It is the policy of the District to promote a productive work environment and not to tolerate verbal or physical conduct by any employee which harasses, disrupts, or interferes with another's work performance or which creates an intimidating, offensive, or hostile environment. It is the policy of the Champaign-Urbana Mass Transit District (District) that all of its employees should be able to perform their work in an atmosphere that is free from all forms of illegal discrimination, including sexual harassment. This policy shall apply to all present employees of the District, including the Managing Director, as well as members of the Board of Trustees, regardless of gender.

The Policy provides a procedure to address complaints of harassment in the workplace and provides for the reporting and prompt investigation of harassment allegations. Employees found to have committed an act of harassment will be subject to discipline up to and including discharge from employment.

**SCOPE:**

This policy covers any allegations or acts of harassment that occur within the context of District operations and service delivery. The policy applies to all District employees, agencies, agents, and officials, including the Managing Director and Board of Trustees, as well as contractors, vendors, or volunteers performing services or acting on behalf of the District, whether interacting with other employees, citizens, or vendors, when directly related to the workplace.

**DEFINITION:**

1. *"Complainant"* The person making a complaint of harassment.
2. *"Respondent"* The person alleged to have committed an act or acts of harassment.
3. *"Harassment"* Actions or statements which create a hostile work environment which are based wholly or partially on the perception of an individual based on race, color, creed, national origin, religion, sex, age, marital status, physical, or mental disability, personal appearance, sexual preference, family responsibilities, matriculation, political affiliation, prior arrest or conviction record, or source of income.
4. *"Sexual Harassment"* Any unwelcome sexual advances or requests for sexual favors or any conduct of a sexual nature when (1) submission to such conduct is made whether explicitly or implicitly a term or condition of an individual's employment; (2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.
5. *"Hostile Work Environment"* An intimidating, hostile, or offensive working environment that interferes with an individual's work performance.

## RESPONSIBILITY:

The Managing Director supervises and directs all employees of the District in the performance of their duties, and to that end is responsible for ensuring that employees of the District are able to perform those duties free of harassment. It is the responsibility of each employee to abide by this policy. The Managing Director, Chief Officers, and all Supervisors are responsible for receiving, documenting and investigating complaints, maintaining confidential files, reporting the findings, and making recommendations consistent with the procedures provided for in this policy.

## POLICY:

1. The District prohibits any harassment of or by its employees.
2. It is a violation of District policy and values to harass another employee, member of the Board of Trustees, citizen, or vendor.
3. Any employee found in violation of this policy will be subject to discipline up to and including discharge from employment.
4. Each employee and member of the Board of Trustees is responsible for taking actions within their authority to prevent and eliminate harassment.
5. Each employee should report harassment by other employees, citizens, vendors, or members of the Board of Trustees to the employee's Supervisor, Chief Officer, or the Managing Director, who will take appropriate action to prevent a recurrence.
6. Members of the Board of Trustees should report harassment by employees, citizens, vendors, other Board members, or other persons to the Managing Director.

## PROCEDURES:

1. Reporting Complaints of Harassment.
  - a. An employee or Board member who experiences or witnesses harassment is encouraged to directly and clearly communicate to the Respondent that this conduct is unwelcome and not allowed.
  - b. A complaint must be filed within 180 days from the incident unless it is a continuing offense.
  - c. Harassment by an employee, a vendor, or citizen, shall be reported to a Supervisor, Chief Officer, or the Managing Director.
  - d. If the Respondent is the employee's supervisor, then the harassment shall be reported to the Managing Director.
  - e. If the Respondent is the Managing Director, then the complaint shall be reported to the Chief Administrative Officer. The Chief Administrative Officer shall consult with the District's attorney to investigate the complaint, which may include, but not be limited to, retention of independent counsel for the investigation.
  - f. If a member of the Board of Trustees is the Complainant or the Respondent, the complaint shall be reported to the Managing Director.

- g. Should an individual have concerns about privacy, confidentiality, potential retaliation, or for any other reasons the individual deems it necessary or appropriate, the individual may make a confidential complaint directly to a Chief Officer, the Managing Director, or the District's attorney.

## 2. Investigation of Allegations of Harassment.

- a. Complaints of harassment shall be treated seriously and with respect.
- b. Immediate and appropriate action to address the complaint and eliminate or prevent further harassment shall be taken by the person to whom it was reported.
- c. Upon receipt of a complaint of harassment, the Supervisor, Chief Officer, or Managing Director as appropriate will promptly and thoroughly investigate the complaint. The complaint and all investigative steps shall be thoroughly documented and shall support the findings, conclusions, and recommendations for action in response to the complaint.
- d. After the investigation has been concluded, the findings and any disciplinary recommendations shall be submitted to the Chief Administrative Officer and Managing Director for review. The Chief Administrative Officer and Managing Director shall review the findings and recommendations for conformity with this policy within 10 business days after receiving them. The 10-day period may be extended by agreement of both the Complainant and Respondent.
- e. The Chief Administrative Officer shall work with the Supervisor, Managing Director, and others involved in the process to ensure that appropriate action, including employee discipline if warranted, is taken. The Chief Administrative Officer is also responsible for ensuring that the findings and actions taken in response to the complaint and appropriately communicated to persons involved in the process. In the event the Chief Administrative Officer is the Respondent, the Managing Director shall ensure that follow-up actions and communication steps are completed.
- f. The Chief Administrative Officer, along with any Supervisor involved, shall ensure that employee discipline, if warranted, is administered in a timely manner. If termination of employment is recommended, the investigation file and recommendation for termination shall be sent to the Managing Director for approval.
- g. If a member of the Board of Trustees is the Complainant or the Respondent, the allegations will be processed by the Managing Director. The Managing Director retains discretion in the method of processing the complaint, including but not limited to retaining a neutral outside investigator to investigate the complaint or referring the matter to the Illinois Department of Human Rights or EEOC. The Managing Director will report all findings to the Chair of the Board of Trustees for further action in accordance with State and Federal law, as appropriate.

## 3. Review of Investigation.

- a. Either the Complainant or the Respondent may request a review of the findings and recommendations by the Managing Director.
- b. The Managing Director may refer the findings and recommendations back to the Supervisor, Chief Administrative Officer, or Supervisor for clarification or for further investigation.

4. **Notice and Posting.** All employees should receive a copy of this policy upon adoption and be provided a new copy whenever the policy is revised. This notice may be provided in hard copy or electronic format. The policy shall also be provided to all new employees during their employee orientation. Additionally, a copy of this policy should be posted in all divisions in a location that is easily accessible to employees of all work units. Any questions regarding the policy or procedures should be directed to the Chief Administrative Officer.
5. **Training.** The Chief Administrative Officer shall discuss the provisions of this policy with all newly hired employees during their employee orientation. The Chief Administrative Officer shall also ensure that regular employee training is provided to ensure employees understand their rights and responsibilities under this policy. Employees shall be provided with an opportunity to participate in harassment prevention training, and training shall be offered no less than every two years. All Supervisors and Chief Officers shall be required to complete harassment prevention training and training on this policy.
6. **Reporting Options.** Nothing in this policy is intended to establish a sole means of reporting or investigating a complaint if the means prescribed would require the Complainant to report the complaint directly to the Respondent. If that situation occurs, the employee or elected or appointed official shall report the complaint promptly to a person of equal or higher authority than that of Respondent.
7. **Retaliation.** No individual making a report in good faith under this policy shall be subject to any negative employment consequences based upon that report, even if the report is unsubstantiated. In addition, any witness will be protected from retaliation in accordance with the State Officials and Employees Ethics Act (5ILCS 430/15-10), the Whistleblower Act (740 ILCS 174/15), and the Illinois Human Rights Act (775 ILCS 5/6-101).
8. **False Reports.** Employees and members of the Board of Trustees are prohibited from making knowingly false reports of harassment. If an employee knowingly makes a false report, the reporting employee will be subject to discipline up to and including discharge. A report made in good faith but which cannot be substantiated is not a false report.
9. **External Reporting.** All District employees and members of the Board of Trustees have the right to contact the Illinois Department of Human Rights (IDHR) or the Equal Employment Opportunity Commission (EEOC) for information regarding filing a formal complaint with those entities. An IDHR complaint must be filed within one hundred eighty (180) days of the alleged incident unless it is a continuing offense. A complaint with the EEOC must be filed within three hundred (300) days.
10. **Passenger Complaints.** It is further the official policy of this District that in their relations with passengers on District vehicles, all employees shall refrain from making any unwelcome sexual advances or requests for sexual favors or any other conduct of a sexual or harassing nature where such conduct has the purpose or effect of creating an offensive traveling environment for the person(s) to whom such comments or conduct is directed while riding as a passenger on the District vehicle.

Any passenger complaint for a violation of this policy shall be promptly investigated as the circumstances require, and dealt with in accordance with the employee disciplinary procedure of the District. Furthermore, however, District employees who feel they have been subjected to unwelcome sexual advances or harassment from passengers are encouraged to report such conduct or comments to their supervisors. The District shall make every reasonable effort to investigate such reports and to protect the employee from further harassment.

Original Policy Adopted on January 25, 2018  
Policy Revised on N.A.