



CHAMPAIGN-URBANA MASS TRANSIT DISTRICT BOARD MEETING AGENDA

Wednesday, December 9, 2020 – 3:00 p.m.

Board of Trustees:

Dick Barnes
Linda Bauer
Margaret Chaplan – Vice Chair
Tomas Delgado

Bradley Diel - Chair
Phil Fiscella
Bruce Hannon

Advisory Board:

Lowa Mwilambwe/Marty Paulins
Emily Hutchinson

In accordance with Governor Pritzker's Executive Order 2020-07 (COVID-19 Executive Order No. 5) which temporarily suspends the requirement of the Illinois Open Meetings Act requiring in-person attendance by members of a public body, this meeting will be held using a virtual meeting platform:

Streamed live on YouTube accessible in two ways:

- <https://youtu.be/VgFC7PMcGHo>
- MTD's website <https://mtd.org/inside/board/meetings/2020/December-9-2020/>

The video/audio will also be posted to the website www.mtd.org after the meeting.

Public Comment Modifications

Since the Board meeting will not be open to the public due to Governor Pritzker's social distancing requirements, comments may be emailed to public@mtd.org. They will be read aloud in the applicable Public Hearing or Audience Participation portion of the meeting in the order that they were received. Email submissions will be accepted until the time reserved for Audience Participation is over. Each comment will be limited to 5 minutes.

Pages

1. Call to Order
2. Roll Call
3. Approval of Agenda
4. Public Hearing on General Tax Levy Ordinance for 2020
5. Audience Participation
6. Approval of Minutes
 - A. Board Meeting (Open Session) – October 28, 2020 1-6
 - B. Board Meeting (Closed Session) – October 28, 2020 Distributed Prior to Mtg
7. Communications
8. FY2020 MTD Audit Presentation by Martin Hood LLC 7-96
9. Reports
 - A. Managing Director
 - 1) Operating Notes 97-100
 - 2) Ridership Data 101-102
 - 3) Route Performance 103-106
 - 4) District Operating Revenue/Expenses 107



CHAMPAIGN-URBANA MASS TRANSIT DISTRICT BOARD MEETING
AGENDA

Wednesday, December 9, 2020 – 3:00 p.m.

Page 2

	<u>Pages</u>
5) Illinois Terminal Operating Revenue/Expenses	108
6) Statistical Summary	109
7) Budget Analysis	110-118
8) Accounts Payable/Check Disbursements	119-126
9) Morgan Stanley Statement	127-132
 10. Action Items	
A. Ordinance 2020-3 – General Tax Levy Ordinance for 2020	133-140
B. Harassment Policy Update	141-145
C. Healing Illinois Grant Award	146-147
 11. Next Meeting	
A. Regular Board of Trustees Meeting – Wednesday, January 27, 2021 – 3:00 p.m. – See https://mtd.org/inside/board/meetings for more information on viewing this virtual meeting	
 12. Adjournment	



Champaign-Urbana Mass Transit District (MTD) Board of Trustees Meeting

MINUTES – SUBJECT TO REVIEW AND APPROVAL

DATE: Wednesday, October 28, 2020

TIME: 3:00 p.m.

PLACE: This meeting was held electronically in accordance with the Governor's Executive Orders and social distancing requirements.

The video of this meeting can be found at:

www.mtd.org/inside/board/meetings/

Trustees:

Present	Absent
Dick Barnes	
Linda Bauer	
Margaret Chaplan (Vice-Chair)	
Tomas Delgado	
Bradley Diel (Chair)	
Phil Fiscella	
Bruce Hannon	

Advisory Board:

Present	Absent
Marty Paulins	
Emily Hutchinson	

MTD Staff: Karl Gnadt (Managing Director), Amy Snyder (Chief of Staff), Jane Sullivan (Grants & Governmental Affairs Director), Michelle Wright (Finance Director), Jay Rank (Operations Director), Evan Alvarez (Special Services Manager), Fred Stavins (Counsel), Beth Brunk (Clerk)

Others Present: James Gamez, Ian Kolesinskas, Eryn Rosenblum (Nelson Nygaard)

MINUTES

1. Call to Order

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

2. Roll Call

Present (7) –Barnes, Bauer, Chaplan, Delgado, Diel, Fiscella, Hannon

Absent (0)

A quorum was declared present.

3. Approval of Agenda

MOTION by Mr. Barnes to approve the agenda as distributed; seconded by Mr. Fiscella.

Roll Call:

Aye (6) –Barnes, Bauer, Chaplan, Delgado, Diel, Fiscella

Nay (0)
Absent (1) Hannon

MOTION CARRIED.

4. Audience Participation

Since the Board meeting was not open to the public due to Governor Pritzker's social distancing requirements, comments can be emailed to public@mtd.org.

No comments were received.

5. Approval of Minutes

A. Board Meeting Open Session – September 30, 2020

MOTION by Mr. Fiscella to approve the minutes of the September 30, 2020 open session MTD Board meeting as distributed; seconded by Ms. Chaplan.

Roll Call:

Aye (6) –Barnes, Bauer, Chaplan, Delgado, Diel, Fiscella
Nay (0)
Absent (1) Hannon

MOTION CARRIED.

B. Board Meeting Closed Session – September 30, 2020

MOTION by Mr. Fiscella to approve the minutes of the September 30, 2020 closed session MTD Board meeting as distributed; seconded by Ms. Chaplan.

Roll Call:

Aye (7) –Barnes, Bauer, Chaplan, Delgado, Diel, Fiscella
Nay (0)
Absent (1) Hannon

MOTION CARRIED.

6. Communications

Darlene Bailey commended MTD for their Operators that go out of their way to help passengers.

7. Nelson Nygaard Route Analysis

Nelson Nygaard associates presented their route analysis to the Board. Their service recommendations included: streamline indirect routes, implement new cross town routes, simplify schedules, serve low-density, outlying areas with on-demand service, explore changes to route naming/numbering convention, and increase night and weekend service on community routes. Jay Rank, Operations Director, indicated that no changes will be made at this time with the pandemic in place. When things return to normal, staff will decide, with public input, what changes to phase in.

8. Reports

A. Managing Director

Mr. Gnadt reviewed September statistics. Ridership was down 74.7% from last year. Staff is doing an excellent job in holding down expenses. The first draft of the environmental

assessment of the Illinois Terminal expansion at The Yards was submitted to the Federal Transit Administration (FTA). Based on the draft report, the project is not expected to have a significant impact on the environment. Final determination on this analysis is loosely expected from the FTA in summer 2021.

Mr. Fiscella would like to move more of MTD's reserve money into local banks. Ms. Wright, Finance Director, noted that the investment policy will be updated in the near future to include language for the Illinois Sustainable Investing Act, and the Board will have a chance to review it.

9. Action Item

A. Resolution 2020-4 – Determining Amount of Money Necessary to be Raised by the Tax Levy

Annually, MTD complies with taxation laws by Board approval of an estimated tax levy. Mr. Gnadt noted that the proposed amount of money to be raised by the tax levy is an 18.14% increase from last year. With this amount, the District will be able to capture newly assessed value from properties coming on the tax rolls including Carle and OSF properties if they become non-tax exempt. This court case is still being decided, as the latest ruling has been appealed. The actual tax levy ordinance will be considered at the December Board meeting. A public hearing is scheduled during the December Board meeting which will be announced in the local newspaper.

MOTION by Mr. Fiscella to approve the proposed amount of money to be raised by the tax levy to be 5% above last year's levy totaling \$9,950,421; motion not seconded.
The MOTION FAILED.

MOTION by Ms. Chaplan to adopt Resolution No. 2020-4 determining \$11,195,377 to be the amount of money necessary to be raised by the tax levy for revenue year 2020 payable 2021; seconded by Ms. Bauer.

Roll Call:

Aye (6) – Barnes, Bauer, Chaplan, Delgado, Diel, Hannon

Nay (1) – Fiscella

The MOTION CARRIED.

B. Village of Rantoul Eagle Express Transportation Service (C-CARTS) Intergovernmental Agreement

Evan Alvarez explained that this renewal will continue bus service in Rantoul. The one-year agreement is primarily the same as the last contract except for a few scheduling changes and COVID contingencies. Ridership has increased as the service is geared toward factories deemed essential and the suspension of fare collection.

MOTION by Mr. Barnes to authorize the Managing Director to execute Rantoul Transportation Service Program (C-CARTS) Intergovernmental Agreement between MTD, Rural Transit Advisory Group, Champaign County Regional Planning Commission, and Village of Rantoul; seconded by Ms. Bauer.

Roll Call:

Aye (7) – Barnes, Bauer, Chaplan, Delgado, Diel, Fiscella, Hannon

Nay (0)

The MOTION CARRIED unanimously.

C. Urbana-Champaign Sanitary District (UCSD)/MTD Intergovernmental Cooperation Agreement for Solar Facilities and Operations

MTD applied for a capital grant to fund a solar array that will power the hydrogen production station. Ms. Sullivan has received unofficial word that the grant will be funded. The array will be located on property owned by the UCSD across the street from MTD offices in Urbana. A 30-year lease agreement with UCSD includes terms of \$20,000/yr plus an annual 2.25% increase in years 1-10. In years 11-30, MTD will pay UCSD 25% of the annual production value of the solar array.

MOTION by Ms. Chaplan to authorize the Managing Director to execute the Intergovernmental Cooperation Agreement for Solar Facilities and Operations; seconded by Mr. Barnes.

Roll Call:

Aye (7) – Barnes, Bauer, Chaplan, Delgado, Diel, Fiscella, Hannon

Nay (0)

The MOTION CARRIED unanimously.

Mr. Hannon left the meeting at this time.

D. City of Urbana/MTD Right-of-Way License Agreement

In connection with the solar array project, MTD will need to run conduit in the City of Urbana right-of-way (ROW) along Hickory Street to join the solar array to the hydrogen station across the street. To do this, MTD/City of Urbana will sign a ROW License Agreement that includes an annual fee of \$967.20 (adjusted annually by the CPI) and a one-time fee of \$54.00.

MOTION by Ms. Bauer to authorize the Managing Director to execute the Right-of-Way License Agreement with the City of Urbana; seconded by Mr. Fiscella.

Roll Call:

Aye (6) – Barnes, Bauer, Chaplan, Delgado, Diel, Fiscella

Nay (0)

Absent (1) Hannon

The MOTION CARRIED unanimously.

E. Hydrogen Production Station Fence Change Order

Ms. Sullivan presented a change order for the construction of a block wall around three sides and a louvered fence around one side of the hydrogen production station. The additional cost of the fence is estimated not to exceed \$482,562.95. The fencing will enhance security, durability, safety, appearance, and noise reduction. A federal grant will fund 100% of the cost.

MOTION by Ms. Chaplan to authorize the Managing Director to execute a change order in an amount not to exceed \$482,562.95 with Trillium to construct a wall/fence around the hydrogen production station; seconded by Mr. Barnes.

Roll Call:

Aye (5) – Barnes, Bauer, Chaplan, Delgado, Diel

Nay (1)- Fiscella

Absent (1) Hannon

The MOTION CARRIED.

F. Busey Insured Cash Sweep (ICS) Agreement

Ms. Wright explained that MTD currently has approximately \$27 million on deposit at Busey Bank. By utilizing ICS, the \$27M would be placed in other ICS network institutions for a maximum deposit of \$250,000 per institution so FDIC insurance would cover the whole deposit. The primary relationship is still with Busey Bank. The loss of fares and uncertainty of state funding during the pandemic require the District to focus on liquidity and preservation of funds rather than other investment alternatives. Ms. Wright will find out if there are different interest rates for each ICS institution.

MOTION by Mr. Fiscella to authorize the Managing Director to execute Busey Bank's Insured Cash Sweep agreement for the District; seconded by Ms. Chaplan.

Roll Call:

Aye (6) – Barnes, Bauer, Chaplan, Delgado, Diel, Fiscella

Nay (0)

Absent (1) Hannon

The MOTION CARRIED unanimously.

10. Next Meeting

- A. Public Hearing for Tax Levy and Regular Board of Trustees Meeting – Wednesday, December 9, 2020 – 3:00 p.m. – Virtual meeting – see MTD website - www.mtd.org/inside/board/meetings/

11. Adjourn into Closed Session to Consider the Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees of the District and to Consider Deliberations Concerning Salary Schedules for One or More Classes of Employees followed by Adjournment

MOTION by Ms. Chaplan to adjourn into closed session to consider the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District and to consider deliberations concerning salary schedules for one or more classes of employees followed by adjournment; seconded by Mr. Fiscella.

Roll Call:

Aye (6) – Barnes, Bauer, Chaplan, Delgado, Diel, Fiscella

Nay (0)

Absent (1) Hannon

The MOTION CARRIED unanimously.

Mr. Diel adjourned the meeting at 4:55 p.m. to enter into closed session.

Submitted by:

Clerk

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Approved:

Board of Trustees Chair

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

Urbana, Illinois

**Financial Statements
and Supplementary Information**

For the Years Ended

June 30, 2020 and 2019

C O N T E N T S

	<i>Page</i>
INDEPENDENT AUDITOR’S REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS.....	4-15
 BASIC FINANCIAL STATEMENTS	
Statements of Net Position <i>(Exhibit A)</i>	16
Statements of Revenues, Expenses, and Changes in Net Position <i>(Exhibit B)</i>	17
Statements of Cash Flows <i>(Exhibit C)</i>	18-19
Notes to Basic Financial Statements.....	20-47
 REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Changes in the Net Pension Liability and Related Ratios – IMRF (Unaudited)	48
Schedule of Employer Contributions – IMRF (Unaudited).....	49
Notes to Required Supplementary Information – IMRF (Unaudited)	50
Schedule of Changes in Total OPEB Liability and Related Ratios – Other Post-Employment Benefits – (Unaudited).....	51
 SUPPLEMENTARY INFORMATION	
Schedules of Operating Expenses <i>(Schedule 1)</i>	52-57
Illinois Grant Accountability and Transparency – Consolidated Year-End Financial Report <i>(Schedule 2)</i>	58
 ILLINOIS DEPARTMENT OF TRANSPORTATION	
Schedule of Revenues and Expenses under Downstate Operating Assistance Grant OP-20-45-IL <i>(Schedule 3)</i>	59

Schedule of Prior Audit Findings – Downstate Operating Assistance Grant OP-20-45-IL (Schedule 4)	60
---	----

Schedule of Auditor Assurances Applicable to Downstate Operating Assistance Grant OP-20-45-IL (Schedule 5)	61
--	----

C-CARTS SCHEDULES

Section 5311 Annual Financial Report (Schedule 6)	62-63
--	-------

Required Audited Schedule of Revenue and Expenses Under The CARES Act Grant IL-2020-034-00 (Schedule 7)	64-65
---	-------

Schedule of Revenues and Expenses under Downstate Operating Assistance Grant OP-20-05-IL (Schedule 8)	66-67
---	-------

Schedule of Prior Audit Findings – Downstate Operating Assistance Grant OP-20-05-IL (Schedule 9)	68
--	----

Schedule of Auditor Assurances Applicable to Downstate Operating Assistance Grant OP-20-05-IL (Schedule 10)	69
---	----

REPORT ON FEDERAL AWARDS

Schedule of Expenditures of Federal Awards (Schedule 11)	70
---	----

Schedule of Findings and Questioned Costs (Schedule 12)	71
--	----

Summary Schedule of Prior Audit Findings (Schedule 13)	72
---	----

ADDITIONAL REPORTS REQUIRED UNDER *GOVERNMENT AUDITING STANDARDS* AND THE UNIFORM GUIDANCE

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	73-74
---	-------

Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	75-77
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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 years ended June 30, 2020 and 2019, 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 audits. We conducted our audits 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 audits 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

- 1 -

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, 2020 and 2019, and the changes in its financial position and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Changes in the Net Pension Liability and Related Ratios - IMRF, Schedule of Employer Contributions - IMRF, Notes to the Required Supplementary Information - IMRF, and Schedule of Changes in the Total OPEB Liability and Related Ratios – Other Post-Employment Benefits, 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 audits were 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 Schedule 2 is presented for purposes of additional analysis as required by the State of Illinois Grant Accountability and Transparency Act. The accompanying Schedules 3 through 10 are presented for the purpose of additional analysis as required by the Illinois Department of Transportation. Accompanying Schedules 11 through 13, including the Schedule of Expenditures of Federal

Awards, 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 13 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information including the information in the Schedule of Expenditures of Federal Awards, is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2020, 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.



Champaign, Illinois
November 25, 2020



Helping our neighbors, friends,
families, and community thrive.



Management's Discussion & Analysis

Champaign-Urbana Mass Transit District

*Financial Audit
June 30, 2020 and 2019*

Champaign-Urbana Mass Transit District
1101 E. University Avenue, Urbana, IL 61802 | 217.384.8188 | mtd.org

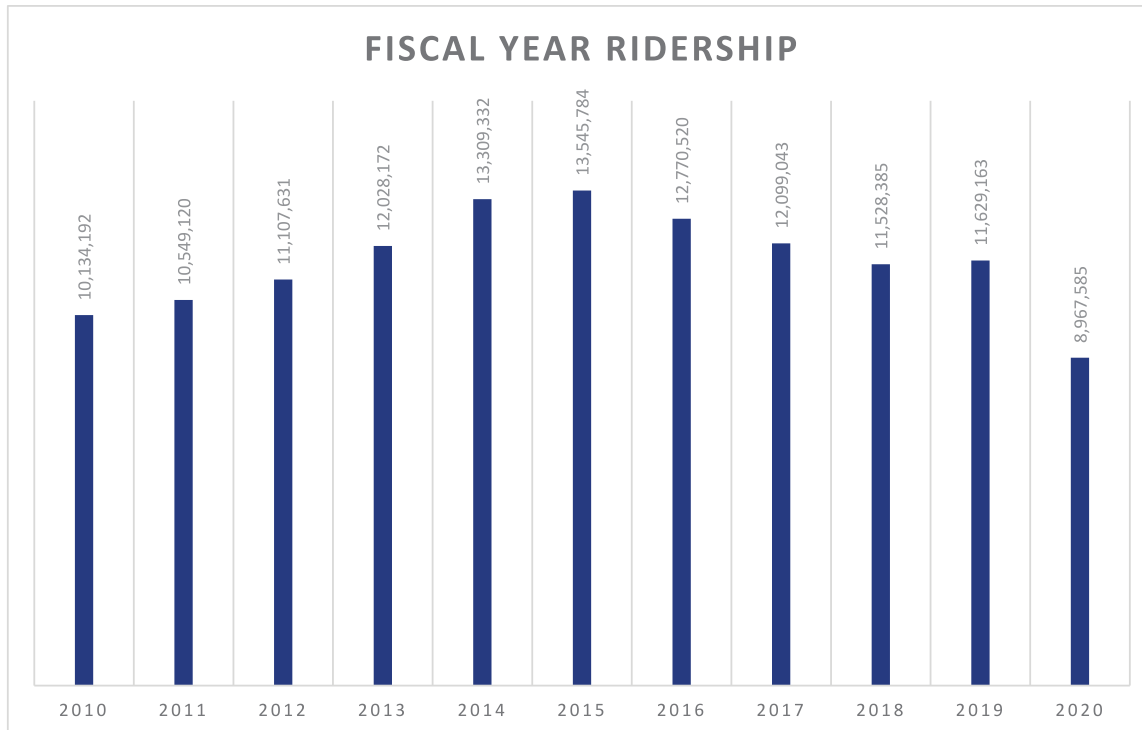


**CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
MANAGEMENT'S DISCUSSION & ANALYSIS
June 30, 2020 and 2019**

As management of the Champaign-Urbana Mass Transit District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District's fiscal years ended June 30, 2020 and 2019. You are invited to read this narrative in conjunction with the District's financial statements.

Financial Highlights

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$98,982,987 (net position). The unrestricted net position, which represents the amounts available to meet the District's ongoing obligations, was a surplus of \$31,692,664 as of June 30, 2020 and a surplus of \$20,643,716 as of June 30, 2019.
- The District's total net position increased \$13,213,545 primarily because five (5) 40-foot hybrid buses and six (6) 60-foot hybrid buses were purchased in fiscal year (FY) 2020.
- The District's property tax and replacement tax revenue increased \$267,900 (3%) in FY2020 from the previous year.
- The COVID-19 pandemic caused a \$504,918 decrease in operating revenue in FY2020 from the previous year due to the suspension of fare enforcement in March 2020 along with a reduction in contract revenue after the closure of the University of Illinois campus. Upon request from the University of Illinois, the District provided a discount to the contracted service for the final four months (March, April, May, and June) of FY2020.
- The District was awarded \$12,144,666 in March 2020 from the federal Coronavirus Aid, Relief, and Economic Security Act (CARES) in response to the pandemic with \$2,784,568 CARES revenue recorded in FY2020.
- Non-operating revenues (expenses) increased by \$10,655,213 in FY2020 from the previous year primarily due to debt service funding from the Illinois Department of Transportation (IDOT) towards the purchase of five (5) 40-foot hybrid buses and six (6) 60-foot hybrid buses and the start of the hydrogen fuel cell project.
 - IDOT debt service funding of the hydrogen fuel cell project will continue in FY2021 for the modification of the maintenance garage, construction of a hydrogen production and fueling station, and the purchase of two (2) hydrogen fuel cell buses.
- The District was awarded a \$17,275,000 million grant from the Federal Transit Administration (FTA) in FY2019. The grant enables the District to move forward with plans to renovate and expand Illinois Terminal, the District's intermodal facility, and partner with a private developer to construct a mixed-use structure for retail, residential, and parking accommodations. Construction could begin in FY2022.



Overview of the Financial Statements

The District's fiscal year ridership was on a steady upward trajectory for fiscal years 2010 through 2015. Fiscal years 2016 through 2018 were challenged by the extensive street closures and extended construction periods caused by the Multimodal Corridor Enhancement (MCORE) Project. Funding for MCORE was provided by federal grant funds as well as the District, the cities of Champaign and Urbana, and the University of Illinois. As some resulting reroutes lifted in FY2019, passengers began enjoying restored access and improved amenities as ridership was again on the rise. Unfortunately, the onset of the COVID-19 pandemic dramatically impacted ridership in the final four months of FY2020.

The District employs approximately 360 employees and provides several mobility services including fixed-route buses, direct van service, ADA Paratransit service, a Half-Fare Cab program, and a late-night SafeRides service. 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. The direct van service, called West Connect, transports passengers from a fixed boundary in west Champaign to one of two transfer points so passengers may then access fixed-route service. 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 District boundaries to seniors 65 and older and to riders with disabilities. SafeRides is a program that provides safe nighttime transportation to individuals who are generally traveling alone, when no other means of safe transportation are available within designated SafeRides boundaries.



The District manages the Champaign-County Area Rural Transit System (C-CARTS) under an intergovernmental agreement with Champaign County. Similar to the District, C-CARTS provides two types of transportation service, demand response and fixed route. Demand response 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. Fixed route provides services within the Village of Rantoul. C-CARTS expenses are 100% funded by state and federal operating grants, subsidies from the entities receiving the service, and fare collections resulting in a net zero cost to the District. C-CARTS was awarded \$579,840 in March 2020 from the federal Coronavirus Aid, Relief, and Economic Security Act (CARES) in response to the pandemic with \$357,169 CARES revenue recorded in FY2020.

The District focuses on improving mobility in the region, with a particular emphasis on public transportation services. Partnering with city and county planners, state and federal agencies, school districts, the University of Illinois, and other organizations, the District 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.

This discussion and analysis provided are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of the *statement of net position*, *statement of revenues, expenses and changes in net position*, and *statement of cash flows*.

The *statement of net position* presents financial information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of revenues, expenses, and changes in net position* presents information showing how the District's net position changed during the fiscal year, which is the twelve-month period ending June 30. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods.

The *statement of cash flows* presents the increase or decrease in cash and cash equivalents during the fiscal year resulting from operating activities, noncapital financing activities, capital and related financing activities, and investing activities of the District.

The *notes to the financial statements* provide additional information that is necessary to acquire a full understanding of the data provided in the financial statements.

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the District's progress in funding its obligations to provide pension and other post-employment benefits (OPEB) to its employees.



Financial Analysis

A summary of the District's Statements of Net Position is presented in Table 1.

Table 1

<u>Net Position (In Millions)</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>
Current and other assets	\$ 52.8	\$ 42.0	\$ 40.6
Capital assets	72.9	65.1	67.2
Deferred outflows of resources	<u>4.6</u>	<u>10.2</u>	<u>3.4</u>
Total assets and deferred outflows	<u>130.3</u>	<u>117.3</u>	<u>111.2</u>
Current and other liabilities	12.5	7.2	9.3
Long-term liabilities	13.5	21.5	9.7
Deferred inflows of resources	<u>5.3</u>	<u>2.8</u>	<u>7.3</u>
Total liabilities and deferred inflows	<u>31.3</u>	<u>31.5</u>	<u>26.3</u>
Net position			
Net investment in capital assets	67.3	65.1	64.1
Restricted by enabling legislation	-	-	.7
Unrestricted	<u>31.7</u>	<u>20.7</u>	<u>20.1</u>
Total net position	<u>\$ 99.0</u>	<u>\$ 85.8</u>	<u>\$ 84.9</u>

Fiscal Year 2020

Current and other assets increased by \$10.8 million from the prior year primarily due to larger receivables for debt service funding from IDOT and CARES funding.

Capital assets in FY2020 were \$ 7.8 million higher than in the prior year due to the purchase of five (5) 40-foot hybrid buses and six (6) 60-foot hybrid buses and the start of the hydrogen fuel cell project.

Deferred outflows of resources decreased by \$5.6 million from FY2019 to FY2020 due to significant improvement in actual pension investment performance favorably impacting funding obligations to provide pension and OPEB benefits to the District's employees.

The balance of the District's revolving line of credit was \$5.6 million as of June 30, 2020, causing a \$5.3 million increase in current and other liabilities from FY2019 to FY2020. No amount was owed on the revolving line of credit as of June 30, 2019.

Long-term liabilities decreased by \$8 million and deferred inflows of resources increased by \$2.5 million from the prior year due to significant improvement in actual pension investment



performance favorably impacting funding obligations to provide pension and OPEB benefits to the District's employees.

Fiscal Year 2019

Current and other assets increased by \$ 1.4 million from the prior year primarily due to larger receivables for property tax caused by a billing delay.

Capital assets in FY2019 were \$ 2.1 million lower than in the prior year. The District invested \$ 2.5 million for leasehold improvements to the Commercial Driver License (CDL) training center at 1207 E. University in FY2018.

Deferred outflows of resources increased by \$6.8 million from FY2018 to FY2019 related to changes in assumptions for funding obligations to provide pension and OPEB benefits to the District's employees and the underperformance of actual pension investments compared to expectations.

The balance of the District's revolving line of credit was \$3.1 million as of June 30, 2018, contributing to a \$2.1 million decrease in current and other liabilities from FY2018 to FY2019. No amount was owed on the revolving line of credit as of June 30, 2019.

Long-term liabilities increased by \$11.8 million and deferred inflows of resources decreased by \$4.5 million due to changes in assumptions for funding obligations to provide pension and OPEB benefits to the District's employees and the underperformance of actual pension investments compared to expectations.

Net Position

The District's overall net position in FY2020 increased by \$13.2 million from the prior fiscal year. The reasons for this overall increase are discussed in the following sections.



A summary of the District's Statements of Revenues, Expenses, and Changes in Net Position is presented in Table 2.

Table 2

<u>Changes in Net Position (In Millions)</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>
<u>Operating revenues</u>			
Revenues from transportation			
Services	\$ 6.9	\$ 7.4	\$ 7.8
C-CARTS	0.1	0.2	0.2
Other operating revenues	<u>1.0</u>	<u>0.9</u>	<u>1.1</u>
Total operating revenues	<u>8.0</u>	<u>8.5</u>	<u>9.1</u>
<u>Operating expenses</u>			
Operations	24.0	23.0	22.7
Maintenance	7.5	7.1	7.0
General administration and			
Illinois Terminal	6.2	7.5	6.6
C-CARTS	0.8	0.7	0.7
Depreciation	<u>6.6</u>	<u>6.9</u>	<u>6.6</u>
Total operating expenses	<u>45.1</u>	<u>45.2</u>	<u>43.6</u>
<u>Operating loss</u>	<u>(37.1)</u>	<u>(36.7)</u>	<u>(34.5)</u>
<u>Non-Operating Revenues</u>			
Taxes	9.3	9.0	8.7
Assistance Grants - CUMTD	35.5	25.6	26.3
Assistance Grants – C-CARTS	0.7	0.5	0.5
Other Non-Operating Revenues	<u>0.6</u>	<u>0.3</u>	<u>(0.0)</u>
Total non-operating revenues	<u>46.1</u>	<u>35.4</u>	<u>35.5</u>
Income (loss) before capital contributions	9.0	(1.3)	1.0
<u>Capital contributions</u>			
Capital grants	<u>4.2</u>	<u>2.2</u>	<u>1.0</u>
Change in net position	13.2	0.9	2.0
Net position, beginning of year	<u>85.8</u>	<u>84.9</u>	<u>82.9</u>
Net position, end of year	<u>\$ 99.0</u>	<u>\$ 85.8</u>	<u>\$ 84.9</u>



Fiscal Year 2020

Operating revenues and operating expenses had little change from FY2019 to FY2020. Non-operating revenue increased by \$10.7 million from the prior year primarily due to debt service funding from the IDOT towards the purchase of five (5) 40-foot hybrid buses and six (6) 60-foot hybrid buses and the start of the hydrogen fuel cell project.

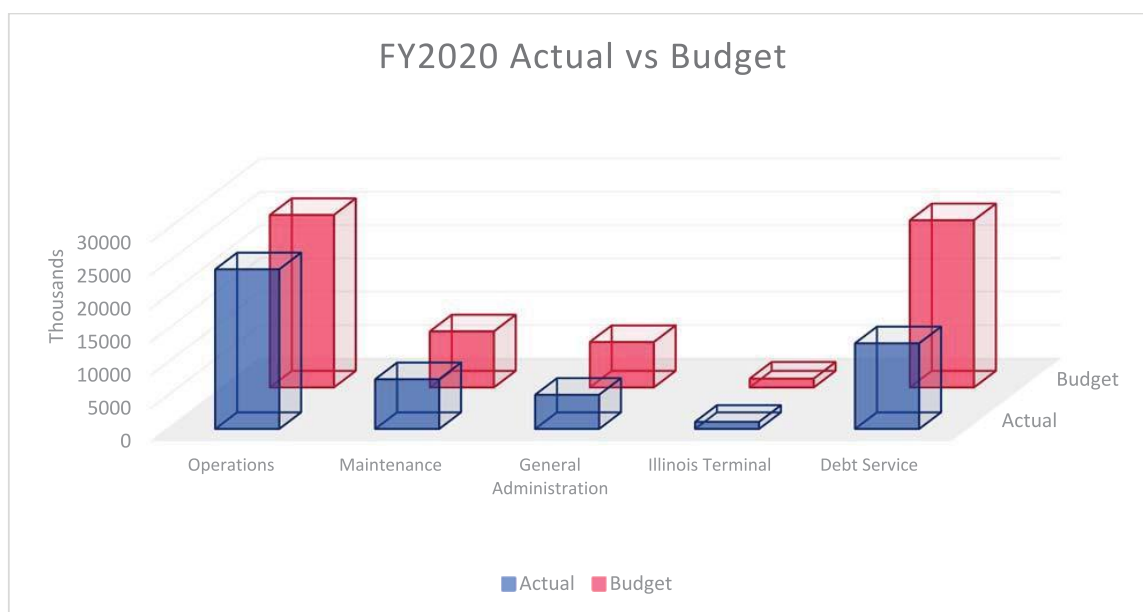
Fiscal Year 2019

Operating revenues, operating expenses, and non-operating revenues (expenses) had little change from FY2018 to FY2019.

Budgetary Highlights

Fiscal Year 2020

The Board of Trustees approved the District's budget for FY2020 on June 26, 2019. The budget included operating expenses of \$67.6 million, excluding depreciation and C-CARTS operating expenses, and including \$25.1 million of debt service.

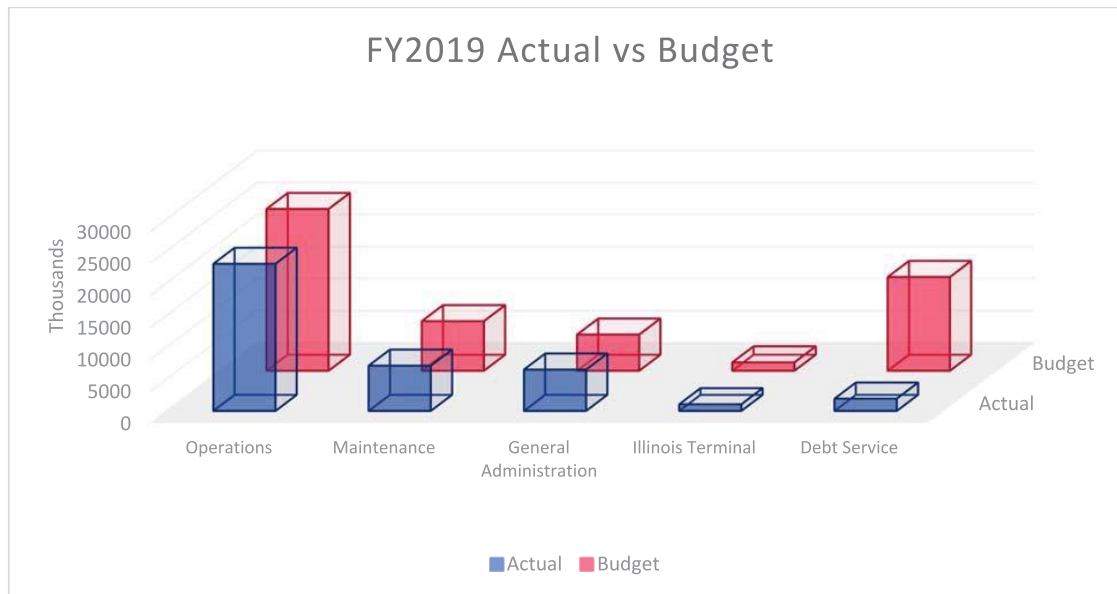


Operating expenses for Operations, Maintenance, General Administration, and Illinois Terminal were all below budget in FY2020.

Debt service of \$13.1 million was under the budget of \$25.1 million due to delayed timing of the hydrogen fuel project. Additional progress is planned for the hydrogen fuel project in FY2021.

Fiscal Year 2019

The Board of Trustees approved the District's budget for FY2019 on June 27, 2018. The budget included operating expenses of \$54.6 million, excluding depreciation and C-CARTS operating expenses, and included \$14.6 million of debt service.



Operating expenses for Operations, Maintenance, and Illinois Terminal were all below budget in FY2019.

General Administration was over budget in FY2019 due to \$1.3 million in Professional Services for the District's FY2019 contribution to the Multimodal Corridor Enhancement (MCOE) project. The District, in partnership with the City of Champaign, the City of Urbana, and the University of Illinois at Urbana-Champaign (Illinois) secured a \$15.7 million federal Transportation Investment Generating Economic Recovery (TIGER VI) Grant to expand mobility choices and increase access to employers, education, healthcare, and other services along five core transit corridors in the University District. MCOE construction will bring streets to a state of good repair and enhance connections between the cities' downtowns and the Illinois campus. MCOE began in 2017 with completion expected in 2021.

Debt service of \$1.9 million was under the budget of \$14.6 million due to delayed timing of the hydrogen fuel project. Additional progress is planned for the hydrogen fuel project in FY2020 and FY2021.



Capital Assets and Debt Administration

Capital Assets:

A summary of the District's Capital Assets is presented in Table 3.

Table 3

<u>Capital Assets</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>
Land	\$2,297,236	\$2,297,236	\$2,297,236
Construction in Progress	13,373,022	1,338,930	1,142,500
Land Improvements	271,445	279,445	43,028
Office, Garage, and Buildings	47,744,479	47,686,538	47,681,424
Leasehold Improvements	2,640,906	2,640,906	2,514,564
Revenue Vehicles	63,518,237	65,261,120	63,912,643
Service Vehicles	634,986	634,986	573,989
Passenger Shelters	4,163,632	2,958,773	2,876,529
Intangibles	191,582	176,200	-
Other Equipment	<u>6,587,256</u>	<u>5,504,110</u>	<u>5,392,398</u>
	141,422,781	128,778,244	126,434,311
Less: Accumulated Depreciation	<u>68,524,637</u>	<u>63,652,518</u>	<u>59,253,832</u>
Net Capital Assets	<u>\$72,898,144</u>	<u>\$65,125,726</u>	<u>\$67,180,479</u>

The District's investment in capital assets is \$72.9 million (net of accumulated depreciation) as of June 30, 2020, and \$65.1 million (net of accumulated depreciation) as of June 30, 2019. This investment in capital assets includes land, buildings, construction in progress, vehicles, equipment, leasehold improvements, passenger shelters, and intangibles. The total net increase in capital assets for the current fiscal year is 12%.

A summary of the District's Fiscal Year 2020 Major Additions is presented in Table 4.

Table 4

<u>FY2020 Major Additions</u>	
Procurement of 6 Hybrid Buses – 60-foot	\$ 5,874,521
Procurement of 5 Hybrid Buses – 40-foot	3,380,156
Hydrogen Fuel Cell Project	<u>2,137,885</u>
Total	<u>\$ 11,392,562</u>



A summary of the District's Fiscal Year 2020 budget for Locally Funded Capital Projects is presented in Table 5.

Table 5

Architectural & Engineering	\$ 1,500,000
Passenger Shelters, Bus Stops, and Associated Work	300,000
Miscellaneous Facility Improvements	200,000
51 E. Chester Rehabilitation	1,000,000
MCORE - Multimodal Corridor Enhancement	<u>332,000</u>
Total	<u>\$ 3,332,000</u>

The District's FY2020 capital budget called for \$3.3 million in local dollars plus \$25.1 million of State of Illinois debt service funds.

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

A summary of the District's Fiscal Year 2019 Major Additions is presented in Table 6.

Table 6

<u>FY2019 Major Addition</u>	
Procurement of 5 Hybrid Buses – 40-foot	<u>\$ 3,086,223</u>

The District's FY2019 capital budget called for \$1.8 million in local dollars plus \$14.6 million of State of Illinois debt service funds.

A summary of the District's Fiscal Year 2019 budget for Locally Funded Capital Projects is presented in Table 7.

Table 7

Architectural & Engineering	\$ 500,000
Passenger Shelters, Bus Stops, and Associated Work	300,000
Miscellaneous Facility Improvements	200,000
MCORE Multimodal Corridor	<u>800,000</u>
Total	<u>\$ 1,800,000</u>

Short-term Debt: At the end of the current fiscal year, the District had total short-term debt outstanding of \$5.6 million compared to \$0 short-term debt outstanding in the prior fiscal year. The increase is due to the timing of debt service funding for the bus purchases near the end of FY2020.

The District maintained two lines of credit with a local bank during FY2020. The first is a \$10 million straight line of credit secured by substantially all the District's assets. The second line of credit is a \$6 million revolving line of credit secured by substantially all the District's assets.

Long-term Debt: The District has three long-term debt obligations: an early retirement plan liability, a pension liability, and other postemployment benefits (OPEB) liability.

The early retirement plan liability increased \$0.1 million during FY2020. 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 \$8 million during FY2020. Net pension liability recognition began in FY2015 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.

The OPEB liability increased \$.04 million during FY2020. GASB Statement 75 was adopted effective July 1, 2017 and a cumulative OPEB liability of \$1.5 million was recorded as of that date. No OPEB liabilities had been recorded prior to FY2018 under the previous accounting standard. More detailed information about the District's OPEB liability is presented in Note 12.

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

- Funding, ridership, and level of service are uncertain due to the economic and social impact of the COVID-19 pandemic.
- The District's total appropriations budget for FY2021 is \$61.8 million. This consists of \$1.6 million in locally funded projected capital expenditures as well as \$60.2 million in projected operating expenses, including \$16.7 million in debt service, excluding depreciation.
- The State of Illinois Operating Assistance budget for FY2021 has been approved. The contract was fully executed on August 27, 2020 for eligible operating expense reimbursement up to \$40 million, including \$17.7 million of debt service.
- The obligations of the State of Illinois to fund the Illinois Downstate Operating Assistance Program were met in FY2020, but concerns remain as the state's tax revenues continue to decline due to the COVID-19 pandemic.
- The District's Federal Section 5307 formula funds apportioned during Federal FY2021 (October 2020 through September 2021) will be based on FY2019 data reported to the National Transit Database (NTD) so that funding is not impacted by reduced service during the COVID-19 pandemic. Federal Section 5307 Formula funds are typically based on the prior year's NTD data.
- The Fixing America's Surface Transportation (FAST) Act, set to expire in October 2020, was extended through Federal FY2021. This extension will fund transit programs at FY2020 FAST Act levels. The District is advocating for long-term Surface Transportation Authorization Legislation upon expiration of the FAST Act in October 2021.
- The Federal government passed a Continuing Resolution (CR) to maintain funding through December 11, 2020, but Congress still needs to pass a full FY2021 budget (or another CR) for the District to receive its Federal Section 5307 appropriation in FY2021.
- The District is advocating for additional COVID-19 pandemic relief funding to be distributed through existing formulas in the same manner as the CARES Act.
- Upon request from the University of Illinois, the District provided another discount to the



contracted service that affects the entirety of FY2021. A discount was provided for July 2020, no discount was given for August, and a discount was provided for the entire Fall 2020 Semester (September through December). The Spring 2021 Semester and second half of FY2021 (January through June) were also renegotiated with another reduction in payments. The District has continually reduced campus service in response to the decreased revenue.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Managing Director or Finance Director, Champaign-Urbana Mass Transit District, 1101 East University Avenue, Urbana, IL 61802.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Net Position
June 30, 2020 and 2019

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	2020	2019
Current Assets		
Cash and Cash Equivalents	\$ 3,660,681	\$ 3,023,483
Receivables		
Property Tax, Net of Allowance of \$73,656 and \$16,576, Respectively	6,368,355	6,740,823
State Operating Assistance Grant - CUMTD, Net of Grant Payables	11,236,965	7,462,861
Other Grants	4,812,427	-
Other	536,690	581,004
Inventories	1,807,420	1,542,868
Prepaid Expenses	1,648,811	1,338,490
Total Current Assets	<u>30,071,349</u>	<u>20,689,529</u>
Capital Assets		
Land and Construction in Progress, Not Being Depreciated	15,670,258	3,636,166
Other Property and Equipment, Net of Depreciation	57,227,886	61,489,560
Total Capital Assets	<u>72,898,144</u>	<u>65,125,726</u>
Other Assets		
Capital Reserves:		
Cash and Cash Equivalents	19,098,821	15,657,281
Investments	3,657,155	5,655,481
Total Other Assets	<u>22,755,976</u>	<u>21,312,762</u>
Total Assets	<u>125,725,469</u>	<u>107,128,017</u>
Deferred Outflows of Resources		
Deferred Amount Related to Net Pension Liability	4,440,895	10,091,039
Deferred Amount Related to OPEB Liability	192,033	39,627
Total Deferred Outflows of Resources	<u>4,632,928</u>	<u>10,130,666</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 130,358,397</u>	<u>\$ 117,258,683</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

Current Liabilities		
Accounts Payable	\$ 1,199,032	\$ 2,124,066
Accrued Expenses	4,218,254	3,310,400
Unredeemed Yearly Passes and Tokens	40,827	78,317
Accrued Interest	4,995	5,601
Workers' Compensation Liability	207,764	72,678
Obligations Under Incentive and Early Retirement Plans	349,795	173,317
Notes Payable	5,607,821	-
Other Current Liabilities	898,636	1,406,151
Total Current Liabilities	<u>12,527,124</u>	<u>7,170,530</u>
Long-Term Liabilities		
Net Pension Liability	11,473,061	19,459,759
OPEB Liability	1,677,699	1,640,865
Obligations Under Incentive and Early Retirement Plans, Net of Current	362,823	439,342
Total Long-Term Liabilities	<u>13,513,583</u>	<u>21,539,966</u>
Total Liabilities	<u>26,040,707</u>	<u>28,710,496</u>
Deferred Inflows of Resources		
Deferred Amount Related to Net Pension Liability	5,314,417	2,755,828
Deferred Amount Related to OPEB Liability	20,286	22,917
Total Deferred Inflows of Resources	<u>5,334,703</u>	<u>2,778,745</u>
Net Position		
Net Investment in Capital Assets	67,290,323	65,125,726
Unrestricted	31,692,664	20,643,716
Total Net Position	<u>98,982,987</u>	<u>85,769,442</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 130,358,397</u>	<u>\$ 117,258,683</u>

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended June 30, 2020 and 2019

	2020	2019
Operating Revenues		
Yearly Passes	\$ 5,365,829	\$ 5,686,191
Student Fares and School Bus Service	732,318	706,354
Full Adult Fares	447,607	626,315
Rental of Equipment and Buildings	455,630	492,047
ADA Services	325,135	358,000
Advertising	320,048	230,070
C-CARTS	145,823	174,465
Half-Fare Cab	52,674	72,427
Miscellaneous	125,438	129,551
Total Operating Revenues	<u>7,970,502</u>	<u>8,475,420</u>
Operating Expenses		
Operations	23,957,946	22,979,464
Maintenance	7,489,729	7,095,679
General Administration	5,147,864	6,482,237
Illinois Terminal	1,069,780	1,046,709
C-CARTS	767,739	666,640
Depreciation	6,619,835	6,894,467
Total Operating Expenses	<u>45,052,893</u>	<u>45,165,196</u>
Operating Loss	<u>(37,082,391)</u>	<u>(36,689,776)</u>
Non-Operating Revenues (Expenses)		
Property Taxes	9,075,460	8,824,664
State Replacement Taxes	227,526	210,422
Government Grants and Assistance		
State Operating Assistance - CUMTD	32,526,952	25,607,142
Federal Operating Assistance - CUMTD	2,936,762	-
State Operating Assistance - C-CARTS	204,462	366,272
Federal Operating Assistance - C-CARTS	511,040	153,871
Gain (Loss) on Disposal of Property and Equipment	8,737	(25,754)
Interest Expense	(2,479)	(80,266)
Investment Income	573,342	350,238
Total Non-Operating Revenues	<u>46,061,802</u>	<u>35,406,589</u>
Net Income (Loss) Before Capital Contributions	8,979,411	(1,283,187)
Capital Contributions		
Capital Grants	<u>4,234,134</u>	<u>2,153,932</u>
Change in Net Position	13,213,545	870,745
Net Position, Beginning of Year	<u>85,769,442</u>	<u>84,898,697</u>
Net Position, End of Year	<u>\$ 98,982,987</u>	<u>\$ 85,769,442</u>

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Cash Flows
For the Years Ended June 30, 2020 and 2019

	2020	2019
Cash Flows From Operating Activities		
Receipts from Customers	\$ 7,971,815	\$ 8,732,905
Payments to Vendors	(19,444,292)	(17,689,382)
Payments to Employees	(20,004,190)	(18,945,266)
Net Cash Used in Operating Activities	<u>(31,476,667)</u>	<u>(27,901,743)</u>
Cash Flows From Non-Capital and Related Financing Activities		
State Operating Assistance Grants Proceeds Received	28,957,310	25,109,205
Federal Operating Assistance Grant Proceeds Received	2,840,164	153,871
Tax Proceeds Received	9,675,454	6,228,376
Advances on Notes Payable for Non-Capital Purposes	-	512,346
Principal Paid on Notes Payable	-	(562,346)
Net Cash Provided by Non-Capital and Related Financing Activities	<u>41,472,928</u>	<u>31,441,452</u>
Cash Flows From Capital and Related Financing Activities		
Proceeds from Capital Grants	29,345	1,814,881
Proceeds from the Sale of Property and Equipment	16,737	32,320
Purchases of Property and Equipment	(8,519,017)	(2,632,361)
Payments of Accounts Payable for Capital Asset Additions Prior to Fiscal Year	(18,682)	(136,684)
Principal Advances on Notes Payable	321,235	-
Principal Paid on Notes Payable	(321,235)	(5,199,378)
Interest Paid on Notes Payable	(3,085)	(81,587)
Net Cash Used in Capital and Related Financing Activities	<u>(8,494,702)</u>	<u>(6,202,809)</u>
Cash Flows From Investing Activities		
Proceeds from Sales and Maturities of Investments	1,998,326	2,200,000
Purchase of Investments	-	(2,408,674)
Interest Received	578,853	349,321
Net Cash Provided by Investing Activities	<u>2,577,179</u>	<u>140,647</u>
Increase (Decrease) in Cash and Cash Equivalents	4,078,738	(2,522,453)
Cash and Cash Equivalents - Beginning of Year	18,680,764	21,203,217
Cash and Cash Equivalents - End of Year	<u>\$ 22,759,502</u>	<u>\$ 18,680,764</u>
Presented on the Statement of Net Position as Follows:		
Cash and Cash Equivalents	\$ 3,660,681	\$ 3,023,483
Capital Reserves-Cash and Cash Equivalents	19,098,821	15,657,281
Total	<u>\$ 22,759,502</u>	<u>\$ 18,680,764</u>
Noncash Capital and Related Financing Activities		
Capital Assets Acquired Through Grants	\$ -	\$ 339,051
Capital Assets Acquired Through Accounts Payable	\$ 273,415	\$ 71,395
Capital Assets Related Accounts Payable Converted to Debt	\$ 71,395	\$ 307,702
Capital Assets Acquired Through Debt Issuance	<u>\$ 5,607,821</u>	<u>\$ 1,854,981</u>

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Cash Flows
For the Years Ended June 30, 2020 and 2019

	2020	2019
Reconciliation of Operating Loss to Net Cash Used in Operating Activities		
Operating Loss	\$ (37,082,391)	\$ (36,689,776)
Adjustments to Reconcile Operating Loss to Net Cash Used in Operating Activities		
Depreciation	6,619,835	6,894,467
Changes in Assets and Liabilities:		
Other Receivables	38,803	269,344
Inventories	(264,552)	(298,690)
Prepaid Expenses	(310,321)	9,252
Deferred Outflow of Resources Related to Net Pension Liability	5,650,144	(6,681,643)
Deferred Outflow of Resources Related to OPEB Liability	(152,406)	(39,627)
Accounts Payable and Accrued Expenses	(136,827)	1,349,160
Unredeemed Yearly Passes and Tokens	(37,490)	(11,859)
Net Pension Liability	(7,986,698)	11,855,610
OPEB Liability	36,834	77,775
Obligations Under Incentive and Early Retirement Plans	99,959	(61,151)
Other Current Liabilities	(507,515)	(80,922)
Deferred Inflows of Resources Related to Net Pension Liability	2,558,589	(4,491,452)
Deferred Inflows of Resources Related to OPEB Liability	(2,631)	(2,231)
Net Adjustments	5,605,724	8,788,033
Net Cash Used in Operating Activities	\$ (31,476,667)	\$ (27,901,743)

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Notes to Basic Financial Statements
June 30, 2020 and 2019

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 provides two types of transportation service, demand response and fixed route. Demand response 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, and fixed route provides services within the Village of Rantoul. C-CARTS expenses are funded by state and federal operating grants, subsidies from the entities receiving services, and fare collections resulting in a net zero cost to the District.

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 Governmental 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 2019 tax levy was passed by the Board of Trustees on December 11, 2019. 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 typically 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, 2020 and 2019 was from the 2019 and 2018 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 \$601,688 and \$1,119,155 for the years ended June 30, 2020 and 2019, respectively, that represent 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. 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 two items that qualify for reporting in this category, pension related deferred outflows and other postemployment benefits (OPEB) 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, 2019 and 2018, but before the end of the District's reporting periods of June 30, 2020 and 2019, respectively. This item will be included in the net pension liability and pension expense calculation in subsequent fiscal years. The OPEB-related deferred outflow consists of unrecognized items not yet charged to OPEB expense. This item will be included in the OPEB liability and OPEB expense calculations 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 two types of items that qualify for reporting in this category, pension related deferred inflows and other postemployment benefits 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. The OPEB-related deferred inflow consists of unrecognized items not yet charged to OPEB expense. This item will be included in the OPEB liability and OPEB expense calculations in subsequent fiscal years.

- h. The District calculates the liability for unused vacation and earned time 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.
- i. 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. There was no restricted net position at June 30, 2020.
 - 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.

- j. Revenue from the corporate personal property replacement tax is recognized in the period when the taxes have been collected by the state of Illinois.
- k. 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.
- l. Operating grant revenue is recognized as it is earned. Capital grant revenue is recorded as capital grant expenditures are incurred.
- m. 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.
- n. 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.
- o. 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.
- p. 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, 2020 include the allowance for uncollectible receivables, the useful lives of capital assets, the valuation of the liability for pensions, the valuation of the liability for other post-employment benefits and the allowable expenses charged to grants.

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, 2020, \$24,936,733 of the District's \$29,229,269 bank balance, which reconciled to a book balance of \$22,759,502 of cash and cash equivalents and \$3,657,155 of investments, was exposed to custodial credit risk. Of the amount exposed, \$24,502,456 was collateralized by securities and an irrevocable letter of credit pledged by the financial institutions, and \$434,277 was uninsured and uncollateralized. 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 statement of net position. As of June 30, 2020 and 2019, the District held \$3,649,619 and \$4,819,514, respectively, in negotiable certificates of deposits. At June 30, 2020 and 2019, the District also held \$7,536 and \$835,967, respectively, in cash in its investment brokerage account.

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, 2020 and 2019:

		June 30, 2020		
		Fair Value Measurement		
	Total	Level 1	Level 2	Level 3
Investments by Fair Value Level				
Certificates of Deposit				
(Negotiable)	\$ 3,649,619	\$ -	\$ 3,649,619	\$ -
Cash	7,536		Not Applicable	
Total	<u>\$ 3,657,155</u>			
		June 30, 2019		
		Fair Value Measurement		
	Total	Level 1	Level 2	Level 3
Investments by Fair Value Level				
Certificates of Deposit				
(Negotiable)	\$ 4,819,514	\$ -	\$ 4,819,514	\$ -
Cash	835,967		Not Applicable	
Total	<u>\$ 5,655,481</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, 2020 and 2019.

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, 2020, the District held the following investments subject to interest rate risk:

	June 30, 2020	
	Carrying Value	Weighted Average Maturity (Yrs)
Negotiable Certificates of Deposit	\$ 3,649,619	1.17

Custodial Credit Risk – Investments

At June 30, 2020, the District had \$3,149,590 in excess of insurance coverage provided by the Securities Investor Protection Corporation. The District's investment policy does not address the custodial credit risk of investment.

4. Receivables

State Operating Grants Assistance

During the years ended June 30, 2020 and 2019, 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, 2020 and 2019, the estimated amounts (due to) and due from IDOT, respectively, are as follows:

	2020	2019
Fiscal Year 2020 Grant Agreement	\$ 10,137,362	\$ -
Fiscal Year 2019 Grant Agreement	28,805	6,392,063
Fiscal Year 2018 Grant Agreement	(486,652)	(486,652)
Fiscal Year 2017 Grant Agreement	2,578,294	2,578,294
Fiscal Year 2016 Grant Agreement	(340,718)	(340,718)
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>\$ 11,236,965</u>	<u>\$ 7,462,861</u>

Subsequent to June 30, 2020, and prior to the date of the Independent Auditor's Report, the District collected \$9,748,264 of the net amount due from IDOT. The timing of the collection of the remaining \$1,488,701 due from IDOT is uncertain, however, the District's management believes these funds will be collected or offset against future amounts due from IDOT. The receivable has been presented as current to reflect IDOT's contractual right to offset the receivable with operating grant payments to be made in Fiscal Year 2021.

Other Receivables

Other receivables consist of the following at June 30, 2020 and 2019:

	2020	2019
Due from Other Governments	\$ 239,988	\$ 213,384
Trade Receivables, Net	155,548	141,127
Employees	25,833	3,919
Replacement Tax	32,443	33,666
Interest Receivable	16,860	22,371
Miscellaneous	66,018	166,537
Total Other Receivables	<u>\$ 536,690</u>	<u>\$ 581,004</u>

5. Inventories

Inventories consist of the following at June 30, 2020 and 2019:

	2020	2019
Materials and Supplies	\$ 1,764,052	\$ 1,464,197
Fuel and Lubricant	43,368	78,671
Total Inventories	<u>\$ 1,807,420</u>	<u>\$ 1,542,868</u>

6. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	June 30, 2019	Additions and Adjustments	Disposals and Adjustments	June 30, 2020
Not Being Depreciated:				
Land	\$ 2,297,236	\$ -	\$ -	\$ 2,297,236
Construction in Progress	1,338,930	14,466,727	2,432,635	13,373,022
Being Depreciated:				
Land Improvements	279,445	-	8,000	271,445
Office, Garage, and Buildings	47,686,538	57,941	-	47,744,479
Leasehold Improvements	2,640,906	-	-	2,640,906
Revenue Vehicles	65,261,120	-	1,742,883	63,518,237
Service Vehicles	634,986	-	-	634,986
Passenger Shelters	2,958,773	1,209,691	4,832	4,163,632
Intangibles	176,200	15,382	-	191,582
Other Equipment	5,504,110	1,083,146	-	6,587,256
Total Cost	128,778,244	16,832,887	4,188,350	141,422,781
Less: Accumulated Depreciation	63,652,518	6,619,835	1,747,716	68,524,637
Property and Equipment, Net	<u>\$65,125,726</u>	<u>\$10,213,052</u>	<u>\$ 2,440,634</u>	<u>\$72,898,144</u>

Capital asset activity for the year ended June 30, 2019 was as follows:

	June 30, 2018	Additions and Adjustments	Disposals and Adjustments	June 30, 2019
Not Being Depreciated:				
Land	\$ 2,297,236	\$ -	\$ -	\$ 2,297,236
Construction in Progress	1,142,500	1,373,736	1,177,306	1,338,930
Being Depreciated:				
Land Improvements	43,028	236,417	-	279,445
Office, Garage, and Buildings	47,681,424	5,114	-	47,686,538
Leasehold Improvements	2,514,564	126,342	-	2,640,906
Revenue Vehicles	63,912,643	3,382,455	2,033,978	65,261,120
Service Vehicles	573,989	98,419	37,422	634,986
Passenger Shelters	2,876,529	546,084	463,840	2,958,773
Intangibles	-	176,200	-	176,200
Other Equipment	5,392,398	130,327	18,615	5,504,110
Total Cost	126,434,311	6,075,094	3,731,161	128,778,244
Less: Accumulated Depreciation	59,253,832	6,894,467	2,495,781	63,652,518
Property and Equipment, Net	<u>\$67,180,479</u>	<u>\$ (819,373)</u>	<u>\$ 1,235,380</u>	<u>\$65,125,726</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 \$3,547,247 and \$2,898,924 at June 30, 2020 and 2019, respectively.

District employees earn two types of compensated absences: vacation leave and earned time leave. The District adopted a Retirement Health Savings Plan (RHSP). By its adoption, the District amended policies relating to hours of unused vacation 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 by 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 earned time hours above 640 hours, earned as of July 1 of each year and not used by September 1 will be deposited into the employee's personal RHSP account and recorded as benefit expense by the District. Salaried employees are eligible for payout of remaining unused earned time at separation from the District. Any operator or maintenance employee 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 by 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, 2020 and 2019, the District has recorded an expense of \$308,517 and \$96,979, respectively. The District had a liability of \$712,618 and \$612,659, respectively, related to this plan at June 30, 2020 and 2019. 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, 2020:

Fiscal Year	
2021	\$ 349,795
2022	129,567
2023	103,733
2024	86,473
2025	42,330
Thereafter	720
Total	<u>\$ 712,618</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, 2020 and 2019:

	June 30, 2019	Issued	Retired	June 30, 2020	Due Within One Year
Incentive and Early Retirement Plans	\$ 612,659	\$ 308,517	\$ 208,558	\$ 712,618	\$ 349,795
Accrued Compensated Absences	2,898,924	648,323	-	3,547,247	3,547,247
Net Pension Liability	19,459,759	2,699,251	10,685,949	11,473,061	-
OPEB Liability	1,640,865	178,780	141,946	1,677,699	-
	<u>\$ 24,612,207</u>	<u>\$ 3,834,871</u>	<u>\$ 11,036,453</u>	<u>\$ 17,410,625</u>	<u>\$ 3,897,042</u>
	June 30, 2018	Issued	Retired	June 30, 2019	Due Within One Year
Incentive and Early Retirement Plans	\$ 673,810	\$ 96,979	\$ 158,130	\$ 612,659	\$ 173,317
Accrued Compensated Absences	3,033,194	-	134,270	2,898,924	2,898,924
Net Pension Liability	7,604,149	13,288,125	1,432,515	19,459,759	-
OPEB Liability	1,563,090	198,737	120,962	1,640,865	-
	<u>\$ 12,874,243</u>	<u>\$ 13,583,841</u>	<u>\$ 1,845,877</u>	<u>\$ 24,612,207</u>	<u>\$ 3,072,241</u>

10. Notes Payable

The District maintained two lines of credit with a local bank during Fiscal Year 2020. The first is a \$10,000,000 straight line of credit that bears interest at a fixed rate of 3.55 percent and interest is paid monthly. The line of credit is secured by substantially all the District's assets. This line of credit matured July 1, 2020 and was renewed through July 1, 2021

bearing interest at a fixed rate of 2.75 percent. The second line of credit is a \$6,000,000 revolving line of credit for operations that bears interest at a fixed rate of 4.50 and interest is paid monthly. This line of credit matures June 30, 2022 and is secured by substantially all the District's assets. Each of the following shall constitute an event of default under these agreements: payment default, failure to comply with or to perform any other term contained in the agreement, default in favor of third parties, false statements, defective collateralization, insolvency, creditor or forfeiture proceedings, events affecting guarantor, adverse change, and insecurity. If an event of default occurs under this agreement, the lender may exercise any one or more of the following rights and remedies: accelerate indebtedness, assemble collateral, sell the collateral, mortgagee in possession, collect revenues and apply accounts, obtain deficiency, other rights and remedies available at law, in equity, or otherwise, and election of remedies. There are no termination or acceleration clauses. As of June 30, 2020, there was an outstanding balance of \$5,607,821 on these two lines of credit.

The activity in the District's short-term debt during the years ended June 30, 2020 and 2019 included:

	June 30, 2019	Issued	Retired	June 30, 2020
Lines of Credit	\$ -	\$ 12,903,902	\$ 7,296,081	\$ 5,607,821
	June 30, 2018	Issued	Retired	June 30, 2019
Lines of Credit	\$ 3,086,695	\$ 2,675,029	\$ 5,761,724	\$ -

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 of this note. 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.

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.

There have been no changes in benefits between measurement dates.

Employees Covered by Benefit Terms

As of December 31, 2019, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	182
Inactive Plan Members Entitled to but not yet Receiving Benefits	144
Active Plan Members	346
Total	<u><u>672</u></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 years 2019 and 2018 was 10.73 percent and 11.93 percent, respectively. For calendar years 2019 and 2018, the District

contributed \$2,222,053 and \$1,432,515, respectively, 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, 2019. 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, 2019:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50 percent.
- Salary Increases were expected to be 3.35 percent to 14.25 percent, including inflation.
- The Investment Rate of Return was assumed to be 7.25 percent.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- 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-2017 (base year 2015). 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-2017 (base year 2015). 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 as of December 31, 2019:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	37%	5.75%
International Equity	18%	6.50%
Fixed Income	28%	3.25%
Real Estate	9%	5.20%
Alternative Investments	7%	3.60-7.60%
Cash Equivalents	1%	1.85%
	<u>100%</u>	

The investment rate of return assumption between the December 31, 2018 and December 31, 2019 measurement dates remained at 7.25 percent.

Single Discount Rate

A single discount rate of 7.25 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 7.25 percent, the municipal bond rate is 2.75 percent, and the resulting single discount rate is 7.25 percent.

Changes in the Net Pension Liability

For the fiscal year ended June 30, 2020:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$ 91,944,096	\$ 72,484,337	\$ 19,459,759
Changes for the year:			
Service Cost	1,908,870	-	1,908,870
Interest on the Total Pension Liability	6,566,765	-	6,566,765
Changes on Benefit Terms	-	-	-
Differences between Expected and Actual Experience of the Total Pension Liability	664,386	-	664,386
Changes of Assumptions	-	-	-
Contributions - Employer	-	2,222,053	(2,222,053)
Contributions - Employees	-	871,363	(871,363)
Net Investment Income	-	13,686,441	(13,686,441)
Difference Between Projected and Actual Investment	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(4,644,927)	(4,644,927)	-
Other (Net Transfer)	-	346,862	(346,862)
Net Changes	4,495,094	12,481,792	(7,986,698)
Balances at December 31, 2019	\$ 96,439,190	\$ 84,966,129	\$ 11,473,061

For the fiscal year ended June 30, 2019:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2017	\$ 85,635,633	\$ 78,031,484	\$ 7,604,149
Changes for the year:			
Service Cost	1,747,032	-	1,747,032
Interest on the Total Pension Liability	6,327,389	-	6,327,389
Changes on Benefit Terms	-	-	-
Differences between Expected and Actual Experience of the Total Pension Liability	(104,374)	-	(104,374)
Changes of Assumptions	2,626,345	-	2,626,345
Contributions - Employer	-	1,432,515	(1,432,515)
Contributions - Employees	-	835,423	(835,423)
Net Investment Income	-	(4,397,393)	4,397,393
Difference Between Projected and Actual Investment	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(4,287,929)	(4,287,929)	-
Other (Net Transfer)	-	870,237	(870,237)
Net Changes	6,308,463	(5,547,147)	11,855,610
Balances at December 31, 2018	\$ 91,944,096	\$ 72,484,337	\$ 19,459,759

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 7.25 percent for 2019, 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:

	1% Lower 6.25%	December 31, 2019 Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability	\$ 23,637,064	\$ 11,473,061	\$ 1,395,509

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

For the year ended June 30, 2020 and 2019, the District recognized pension expense of \$2,699,267 and \$2,949,000, respectively. At June 30, 2020, 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	\$ 1,337,961	\$ 377,795
Changes of Assumptions	1,704,162	1,445,710
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	3,490,912
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	3,042,123	5,314,417
Pension Contributions made subsequent to the Measurement Date	1,398,772	-
Total Deferred Amounts Related to Pensions	\$ 4,440,895	\$ 5,314,417

The \$1,398,772 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Plan Year Ending December 31	Net Deferred Inflows of Resources
2020	\$ (481,778)
2021	(1,136,492)
2022	644,081
2023	(1,338,781)
2024	40,676
Total	\$ (2,272,294)

Payables to the Pension Plan

At June 30, 2020 and 2019, the District had \$23,569 and \$15,488, respectively, reported as accrued expenses payable to IMRF for legally required employer contributions or legally required employee contributions.

12. Post-Employment Benefits Other Than Pension (OPEB)

Retiree Medical Plan Description

The District sponsors a single-employer health benefit plan for employees and retired former employees. Retired former employees participating in the plan pay the full cost of their premiums, however, under actuarial standards the District subsidizes the retiree premium through an implied age-related cost differential based upon the expected higher cost of coverage of retired employees versus the average cost for the entire blended group. Assets are not accumulated in a trust to fund this plan.

Life Insurance Policy Plan Description

The District sponsors a single-employer life insurance plan that provides former employees who retired prior to February 1, 2020 a \$10,000 life insurance policy for which the District pays premiums for five years after the employee retired or until the policy is paid in full, whichever comes first. Assets are not accumulated in a trust to fund this plan. This plan is closed to employees as of January 31, 2020.

Plan Membership

All eligible employees of the District that were active employees prior to retirement are eligible to participate in the plans. Survivors of a benefit recipient eligible for coverage are also eligible for coverage under the health plan.

Benefits Provided

Retirees and their dependents may continue coverage under the District's group health insurance program and the District provides a \$10,000 life insurance policy to retirees prior to February 1, 2020, as described above. The District's Board retains the authority to establish or amend the benefit terms and payment requirements of the District and participants.

Employees Covered by Benefit Terms

As of June 30, 2020, the following employees were covered by the combined benefit terms:

Inactive Employees currently receiving benefit payments	-
Inactive Employees entitled to but not receiving benefit payments	-
Active Employees	258
Retired Employees	27
Total Participants covered by OPEB Plan	<u>285</u>

Contribution Requirements

Retirees pay their full premium for the health insurance program, which is the same premium paid by active employees. This results in the District providing an implied subsidy of the retirees normal age adjusted premium. The District fully funds the premiums for the life insurance policy for five years or until the policy is fully funded, whichever is sooner, for employees who retired prior to February 1, 2020.

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2020. The total OPEB liability was determined based on the June 30, 2020 actuarial valuation. The District's total OPEB liability was \$1,677,699 and \$1,640,865 as of June 30, 2020 and 2019, respectively.

Actuarial Assumptions and Other Inputs

The actuarial assumptions used in valuing the OPEB liability for June 30, 2020, include:

Actuarial cost method	Entry Age Normal		
Discount Rate	2.44%		
Salary increases	3.50%		
Monthly Health Plan Premium Costs (Blended)			
<u>Coverage</u>	<u>LCDHP</u>	<u>AETNA HMO</u>	<u>AETNA OAP</u>
Employee Only	\$ 946	\$ 1,136	\$ 1,082
Employee +1	1,816	2,182	2,078
Employee +2 or More	2,345	2,819	2,684
	<u>HEALTH ALLIANCE HMO</u>	<u>HEALTH ALLIANCE OAP</u>	<u>LCHP</u>
Employee Only	1,101	1,153	1,181
Employee +1	2,115	2,215	2,286
Employee +2 or More	2,131	2,861	2,928
Health Care Cost Inflation Rates	<u>Period</u>	<u>Inflation Rate</u>	
	2021	8.0%	
	2022	7.5%	
	2023	7.0%	
	2024	6.5%	
	2025	5.5%	
	2026	5.0%	
	2027 and after	4.5%	

Probabilities of death for participants were according to the RP2014 Base rates with mortality improvements according to MP2019 to 2020.

The Discount Rate was based the 20-year muni index rate as of June 30, 2020. The Discount rate as of July 1, 2019 was 3.50 percent and 2.44 percent at June 30, 2020.

Changes in the Total OPEB Liability

For fiscal year ended June 30, 2020:

	Total OPEB Liability
Balances at July 1, 2019	<u>\$ 1,640,865</u>
Changes for the year:	
Service Cost	100,018
Interest on the Total OPEB Liability	54,946
Changes on Benefit Terms	(147,536)
Differences between Expected and Actual Experience of the Total OPEB Liability	67,025
Changes of Assumptions	104,327
Contributions - Employer	-
Contributions - Employees	-
Net Investment Income	-
Difference Between Projected and Actual Investment	-
Benefit Payments, Including Refunds of Employee Contributions	(141,946)
Other (Net Transfer)	-
Net Changes	<u>36,834</u>
Balances at June 30, 2020	<u><u>\$ 1,677,699</u></u>

For fiscal year ended June 30, 2019:

	Total OPEB Liability
Balances at July 1, 2018	<u>\$ 1,563,090</u>
Changes for the year:	
Service Cost	96,546
Interest on the Total OPEB Liability	58,336
Changes on Benefit Terms	-
Differences between Expected and Actual Experience of the Total OPEB Liability	-
Changes of Assumptions	43,855
Contributions - Employer	-
Contributions - Employees	-
Net Investment Income	-
Difference Between Projected and Actual Investment	-
Benefit Payments, Including Refunds of Employee Contributions	(120,962)
Other (Net Transfer)	-
Net Changes	<u>77,775</u>
Balances at June 30, 2019	<u><u>\$ 1,640,865</u></u>

Sensitivity of Total OPEB Liability to Changes in the Discount Rate

The June 30, 2020 valuation was prepared using a discount rate of 2.44 percent. If the discount rates were one percent lower (1.44 percent) or one percent higher (3.44 percent) than the current discount rate the Total OPEB Liability would be as follows:

	1% Lower 1.44%	June 30, 2020 Current Discount 2.44%	1% Higher 3.44%
Total OPEB Liability	\$ 1,781,003	\$ 1,677,699	\$ 1,578,553

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The June 30, 2020 valuation was prepared using an initial trend rate of 8 percent decreasing to 4 percent. If the trend rates were 1-percentage-point lower (7 percent decreasing to 3 percent) or 1-percentage-point higher (9 percent decreasing to 5 percent) than the current trend rates the Total OPEB Liability would be as follows:

	June 30, 2020		
	1% Lower 7.0% Decreasing 3.00%	Current Trend Rates 8.0% Decreasing to 4.0%	1% Higher 9.0% Decreasing to 5%
Total OPEB Liability	\$ 1,518,243	\$ 1,677,699	\$ 1,865,424

OPEB Expense

For the years ended June 30, 2020 and 2019, the District recognized an OPEB expense as follows:

	2020	2019
Service Cost	100,018	96,546
Interest on the Total OPEB Liability	54,946	58,336
Current-Period Benefit Changes	(147,536)	-
Recognition of Outflow (Inflow) of Resources due to Liabilities	16,715	1,997
Total OPEB Expense	<u>\$ 24,143</u>	<u>\$ 156,879</u>

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in OPEB Expense in Future Periods		
Differences between Expected and Actual Experience	\$ 61,268	\$ -
Changes of Assumptions	<u>130,765</u>	<u>(20,286)</u>
Total Deferred Amounts to be Recognized in OPEB Expense in Future Periods	<u>\$ 192,033</u>	<u>\$ (20,286)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense in future periods as follows:

Year Ending June 30	Deferred Outflows of Resources	Deferred Inflows of Resources
2021	\$ 18,946	\$ (2,231)
2022	18,946	(2,231)
2023	18,946	(2,231)
2024	18,946	(2,231)
2025	18,946	(2,231)
Thereafter	97,303	(9,131)
Total	<u>\$ 192,033</u>	<u>\$ (20,286)</u>

13. Unrestricted Net Position

Unrestricted net position consist of the following at June 30, 2020 and 2019:

	2020	2019
Board Designated for Capital Reserves	\$ 22,755,976	\$ 21,312,762
Undesignated	8,936,688	(669,046)
Total Unrestricted Net Position	<u>\$ 31,692,664</u>	<u>\$ 20,643,716</u>

14. Lease Revenue

The District is the lessor of office, retail, residential, and tower 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 \$49,467,585 and \$28,148,369, respectively, at June 30, 2020.

Future minimum lease receipts under these operating leases are as follows at June 30, 2020:

Fiscal Year	
2021	\$ 426,562
2022	240,348
2023	158,995
2024	97,975
2025	63,168
Thereafter	3,418
Total	<u>\$ 990,466</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.

15. 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, 2020 and 2019 totaled \$482,372 and \$485,823, 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. As of the date of the independent auditor's report, the District has not been notified by IPTRMA of a reasonably possible or probably supplemental payment requirement.

The District is self-insured for worker's compensation and employer's liability claims. Losses and claims are accrued as incurred. At June 30, 2020 and 2019, the District had a claims liability balance of \$207,764 and \$72,678, respectively, for expected additional claims payable. Losses and claims recognized for the years ended June 30, 2020 and 2019 total \$201,503 and \$29,996, respectively. The District purchases insurance coverage for worker's compensation to cover claims in excess of \$500,000 with a statutory aggregate limit for worker'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, 2020 and 2019:

	June 30, 2019	Provision	Payment	June 30, 2020
Self-Insurance Claims Liability	<u>\$ 72,678</u>	<u>\$ 201,503</u>	<u>\$ 66,417</u>	<u>\$ 207,764</u>
	June 30, 2018	Provision	Payment	June 30, 2019
Self-Insurance Claims Liability	<u>\$ 124,678</u>	<u>\$ 29,996</u>	<u>\$ 81,996</u>	<u>\$ 72,678</u>

16. Lease Commitments

The District leases real property, furniture, equipment, and vehicles under various non-cancelable operating leases, expiring at various times between January 2021 and March 2031. Future minimum lease payments under these operating leases are as follows at June 30, 2020:

Fiscal Year	
2021	\$ 386,176
2022	302,518
2023	243,776
2024	102,585
2025	102,244
Thereafter	586,500
Total	<u>\$ 1,723,799</u>

Total rental expense for operating leases for the years ended June 30, 2020 and 2019 was \$314,034 and \$240,432, respectively.

17. Concentration of Revenue

Yearly passes revenue for the years ended June 30, 2020 and 2019 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, 2020 and 2019 was \$5,202,634 and \$5,493,057, respectively, which was 8.93 percent and 11.92 percent, respectively, of the District's revenue. At June 30, 2020 and 2019, amounts due from the University of Illinois were \$11,070 and \$0, respectively.

The revenue recognized related to operating and capital grants from IDOT for the years ended June 30, 2020 and 2019 was \$32,769,463 and \$25,973,412, respectively, which was 56.24 percent and 56.32 percent, respectively, of the District's revenue. At June 30, 2020 and 2019, amounts due from IDOT were \$11,283,880 and \$7,572,592, respectively.

The revenue recognized related to operating and capital grants from the U.S. Department of Transportation (USDOT) for the years ended June 30, 2020 and 2019 was \$7,643,887 and \$2,307,803, respectively, which was 13.12 percent and 5.00 percent, respectively, of the District's revenue. At June 30, 2020 and 2019, amounts due from USDOT were \$4,812,427 and \$0, respectively.

18. Commitments

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

Purpose	Contract Amount	Incurred Through June 30, 2020	Remaining Commitment
MCORE Project	\$ 2,785,442	\$ 2,705,459	\$ 79,983
MCORE Kiosks	1,260,095	1,242,095	18,000
Hydrogen Fuel Cell Project	14,064,027	3,047,079	11,016,948
Operations Analysis	199,521	190,243	9,278
Solar Array	303,295	137,102	166,193
The Yards	335,429	16,101	319,328
Headquarters Renovation	1,053,000	-	1,053,000
Total	<u>\$ 20,000,809</u>	<u>\$ 7,338,079</u>	<u>\$ 12,662,730</u>

19. Contingent Liabilities

Litigation

The District is involved in several worker-compensation claims with current and former employees. As of June 30, 2020 and 2019, the District has recorded a liability of \$207,764 and \$72,678, respectively, for anticipated additional claims expense as stated in Note 15. 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.

The District manages transportation services provided by C-CARTS on behalf of Champaign County (the County) through an intergovernmental agreement. When C-CARTS earns local funding revenue in excess of that needed to cover the 35 percent local match required under the County's State Operating Assistance grant, the excess funds are rolled into a Public Transportation Account (PTA) for future use when there are funding shortfalls. A portion of the PTA fund balance is being held on account with the District. If the agreement with the County should terminate, the District would owe the County a portion of the unused PTA fund balance. At June 30, 2020, the balance of PTA funds held by the District was \$198,116.

Uncertainty

As of June 30, 2020, local, U.S. and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impacts to the District as of the date of the Independent Auditor's Report, management believes that a material impact on the District's financial position and results of future operations is reasonably possible.

20. New Government Accounting Standard

In June 2017, GASB issued GASB Statement 87 (GASB 87), *Leases*. The provisions of GASB 87 require that lessees recognize a lease liability and a right-of-use asset for all leases greater than 12 months. GASB 87 is effective for the District's Fiscal Year 2022. Early adoption is permitted; however, the District has not chosen to do so. The District's management is currently evaluating the effect, if any, the updated standards will have on its financial statements.

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)

	2019	2018	2017	2016	2015	2014
Total Pension liability						
Service Cost	\$ 1,908,870	\$ 1,747,032	\$ 1,803,142	\$ 1,924,207	\$ 1,766,692	\$ 1,891,042
Interest on Total Pension Liability	6,566,765	6,327,389	6,210,904	5,986,140	5,432,618	5,035,213
Changes in Benefit Terms	-	-	-	-	-	-
Difference Between Expected and Actual Experience of the Total Pension Liability	664,386	(104,374)	526,348	(971,731)	3,506,838	(1,219,049)
Changes of Assumptions	-	2,626,345	(2,752,396)	(415,902)	204,603	2,539,109
Benefit Payments, Including Refunds of Employee Contributions	(4,644,927)	(4,287,929)	(4,125,702)	(3,660,882)	(3,088,953)	(2,473,784)
Net Change in Total Pension Liability	4,495,094	6,308,463	1,662,296	2,861,832	7,821,798	5,772,531
Total Pension Liability - Beginning	91,944,096	85,635,633	83,973,337	81,111,505	73,289,707	67,517,176
Total Pension Liability - Ending (A)	<u>\$ 96,439,190</u>	<u>\$ 91,944,096</u>	<u>\$ 85,635,633</u>	<u>\$ 83,973,337</u>	<u>\$ 81,111,505</u>	<u>\$ 73,289,707</u>
Plan Fiduciary Net Position						
Contributions - Employer	\$ 2,222,053	\$ 1,432,515	\$ 889,323	\$ 4,976,997	\$ 2,650,658	\$ 2,276,611
Contributions - Employees	871,363	835,423	824,278	771,895	789,705	731,426
Net Investment Income	13,686,441	(4,397,393)	12,414,921	4,295,706	4,681,834	3,576,698
Benefit Payments, Including Refunds of Employee Contributions	(4,644,927)	(4,287,929)	(4,125,702)	(3,660,882)	(7,458,442)	(2,473,784)
Other (Net Transfer)	346,862	870,237	(1,601,078)	377,999	(88,943)	(184,996)
Net Change in Plan Fiduciary Net Position	12,481,792	(5,547,147)	8,401,742	6,761,715	574,812	3,925,955
Plan Fiduciary Net Position, Beginning	72,484,337	78,031,484	69,629,742	62,868,027	62,293,215	58,367,260
Plan Fiduciary Net Position, Ending (B)	<u>\$ 84,966,129</u>	<u>\$ 72,484,337</u>	<u>\$ 78,031,484</u>	<u>\$ 69,629,742</u>	<u>\$ 62,868,027</u>	<u>\$ 62,293,215</u>
Net Pension Liability, Ending (A) - (B)	<u>\$ 11,473,061</u>	<u>\$ 19,459,759</u>	<u>\$ 7,604,149</u>	<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	88.10%	78.84%	91.12%	82.92%	77.51%	85.00%
Covered Payroll	\$ 19,329,778	\$ 18,300,000	\$ 17,415,622	\$ 17,047,578	\$ 17,549,000	\$ 16,253,911
Net Pension Liability as a Percentage of Covered Payroll	59.35%	106.34%	43.66%	84.14%	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 Fiscal Years

Required Supplementary Information
(Unaudited)

(1) (2) Fiscal Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
2020	\$ 2,074,085	\$ 2,222,053	\$ (147,968)	\$ 19,329,778	11.50%
2019	2,183,190	1,432,515	750,675	18,300,000	7.83%
2018	2,281,446	889,323	1,392,123	17,415,622	5.11%
2017	2,194,023	4,976,997	(2,782,974)	17,047,578	29.19%
2016	2,302,597	2,650,658	(348,061)	17,549,000	15.10%
2015	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.
- (2) Contribution information reflects contributions recognized by IMRF and included in the fiduciary net position liability at each fiscal year end.

See Accompanying Notes on the Following Page

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Notes to Required Supplementary Information - Schedule of Employer Contributions - IMRF
(Unaudited)
June 30, 2020

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2019 Contribution Rate*

Valuation Date:

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

Methods and Assumptions Used to Determine 2019 Contribution Rates:

Actuarial Cost Method:	Aggregate entry age normal
Amortization Method:	Level percentage of payroll, closed
Remaining Amortization Period:	24-year closed period
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth:	3.25%
Price Inflation:	2.50%, approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases:	3.35% to 14.25%, 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 2017 valuation pursuant to an experience study of the period 2014 to 2016.
Mortality:	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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 IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes: There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2017, actuarial valuation

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Changes in Total OPEB Liability and Related Ratios
Other Post-Employment Benefits
Last Ten Fiscal Years
Required Supplementary Information
(Unaudited)

	2020	2019	2018
Total OPEB liability			
Service Cost	\$ 100,018	\$ 96,546	\$ 96,795
Interest on Total OPEB Liability	54,946	58,336	56,915
Changes in Benefit Terms	(147,536)	-	-
Difference Between Expected and Actual Experience of the Total OPEB Liability	67,025	-	-
Changes of Assumptions	104,327	43,855	(27,379)
Benefit Payments	(141,946)	(120,962)	(112,523)
Net Change in Total OPEB Liability	36,834	77,775	13,808
Total OPEB Liability - Beginning	1,640,865	1,563,090	1,549,282
Total OPEB Liability - Ending	<u>\$ 1,677,699</u>	<u>\$ 1,640,865</u>	<u>\$ 1,563,090</u>
Covered Employee Payroll	<u>\$ 15,415,982</u>	<u>\$ 13,587,275</u>	<u>\$ 14,695,096</u>
Total OPEB Liability as a Percentage of Covered Employee Payroll	10.88%	12.08%	10.64%

NOTE: GASB Statement No. 75 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.

Assumptions Used to Determine Total OPEB Liability:

Valuation Date:

June 30, 2020

Measurement Date:

June 30, 2020

Actuarial Cost Method:

Entry age normal

Interest Rate Used to Discount the Liability:

2.44%

Healthcare Inflation Rates:

8.00% in Fiscal Year 2021 decreasing to 4.5% by Fiscal Year 2027 and thereafter

Participation Assumption for the Healthcare Benefit:

40%

Mortality:

Probabilities of death for participants were according to the RP2014 base rate with mortality improvements according to MP2019 to 2020

Accumulation of Assets to Fund the Benefits:

No assets are accumulated in a trust to pay benefits related to the OPEB plans.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2020 and 2019

	2020	2019
Operations		
Wages:		
Operators	\$ 9,174,044	\$ 9,205,894
Street Supervisors and Dispatchers	1,624,394	1,130,750
Other Supervisors	1,022,791	675,096
Clerical	267,403	285,784
Reduced/Reassignment	54,649	-
Rotation Board	30,321	-
Meal Delivery	4,811	-
Labor Credit	(38,211)	(46,410)
Total Wages	<u>12,140,202</u>	<u>11,251,114</u>
Fringe Benefits:		
Health and Dental Insurance	2,937,274	2,769,168
Paid Absences	2,749,175	2,392,850
Illinois Municipal Retirement Fund	1,985,310	2,104,793
Social Security Tax	1,045,532	994,898
Workers' Compensation Insurance and Claims	203,740	138,475
Early Retirement Plan	261,069	66,903
Unemployment Insurance	39,012	40,935
Uniform Allowances	37,721	32,557
Other Fringe Benefits	(240,425)	71,780
Total Fringe Benefits	<u>9,018,408</u>	<u>8,612,359</u>
Services:		
ADA	909,527	874,686
Taxi	105,348	144,854
Printing	42,406	34,603
Other Services	97,293	62,317
Total Services	<u>1,154,574</u>	<u>1,116,460</u>
Materials and Supplies Consumed:		
Fuel and Lubrications	1,293,656	1,630,885
Tires and Tubes	134,819	141,567
Small Equipment	137	1,042
Other Materials and Supplies Consumed	23,999	19,335
Total Materials and Supplies Consumed	<u>1,452,611</u>	<u>1,792,829</u>
Miscellaneous:		
Leased Equipment	146,655	139,854
Other	45,496	66,848
Total Miscellaneous	<u>192,151</u>	<u>206,702</u>
Total Operations	<u><u>\$ 23,957,946</u></u>	<u><u>\$ 22,979,464</u></u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2020 and 2019

	2020	2019
Maintenance		
Wages:		
Mechanics	\$ 1,187,541	\$ 1,100,851
Cleaners	712,368	693,859
Supervisors and Clerical	958,084	630,386
Total Wages	<u>2,857,993</u>	<u>2,425,096</u>
Fringe Benefits:		
Health and Dental Insurance	671,933	629,027
Paid Absences	503,309	494,173
Illinois Municipal Retirement Fund	401,518	464,046
Social Security Tax	234,174	218,134
Early Retirement Plan	(58,795)	30,076
Uniform and Tools Allowance	29,037	26,862
Workers' Compensation Insurance and Claims	19,889	20,797
Unemployment Insurance	8,243	7,881
Other Fringe Benefits	(49,685)	26,045
Total Fringe Benefits	<u>1,759,623</u>	<u>1,917,041</u>
Services:		
Contract Maintenance	100,230	106,284
Other Services	1,253	235
Total Services	<u>101,483</u>	<u>106,519</u>
Materials and Supplies Consumed:		
Revenue Vehicles Repairs	2,051,388	2,084,421
Buildings and Grounds Repairs	235,340	146,908
Fuel and Lubricants	114,727	101,308
Passenger Shelter Repairs	95,564	82,857
Garage Equipment Repairs	36,551	54,046
Service Supplies	92,906	51,307
Shop Tools	51,995	44,348
Service Vehicles Repairs	13,076	14,288
Other Materials and Supplies Consumed	16,246	10,313
Total Materials and Supplies Consumed	<u>2,707,793</u>	<u>2,589,796</u>
Miscellaneous:		
Leased Equipment	49,466	34,244
Other	13,371	22,983
Total Miscellaneous	<u>62,837</u>	<u>57,227</u>
Total Maintenance	<u>\$ 7,489,729</u>	<u>\$ 7,095,679</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2020 and 2019

	2020	2019
General Administration		
Wages:		
Supervisors	\$ 1,094,257	\$ 1,059,401
Clerical	392,690	224,401
Total Wages	<u>1,486,947</u>	<u>1,283,802</u>
Fringe Benefits:		
Illinois Municipal Retirement Fund	215,887	284,537
Health and Dental Insurance	369,079	272,672
Social Security Tax	157,658	78,966
Workers' Compensation Insurance and Claims	20,181	5,425
Unemployment Insurance	3,521	3,916
Early Retirement Plan	48,484	-
Paid Absences	534	-
Other Fringe Benefits	2,320	103,292
Total Fringe Benefits	<u>817,664</u>	<u>748,808</u>
Services:		
Professional and Technical	188,412	1,708,820
Contract Maintenance	503,373	554,334
Temporary Help	-	67,674
Printing	4,407	2,963
Other Services	90,235	54,493
Total Services	<u>786,427</u>	<u>2,388,284</u>
Materials and Supplies Consumed:		
Small Equipment	10,762	9,270
Office Supplies	1,426	7,468
Total Materials and Supplies Consumed	<u>12,188</u>	<u>16,738</u>
Casualty and Liability Costs:		
Uninsured Public Liability	435,642	516,813
Public Liability and Property Damage Insurance	527,854	441,605
Physical Damage Insurance	28,730	49,153
Insurance and Property Damage Recoveries	(28,797)	(30,770)
Other Insurance	30,731	33,249
Total Casualty and Liability Costs	<u>994,160</u>	<u>1,010,050</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2020 and 2019

	2020	2019
General Administration Continued		
Miscellaneous:		
Utilities	419,292	406,900
Advertising	99,180	160,027
Dues and Subscriptions	96,043	83,189
Travel and Meetings	109,773	81,132
Leased Equipment	82,541	48,580
Other	243,649	254,727
Total Miscellaneous	1,050,478	1,034,555
Total General Administration	<u>\$ 5,147,864</u>	<u>\$ 6,482,237</u>
Illinois Terminal		
Wages:		
Security	\$ 171,395	\$ 158,063
Clerical	117,995	113,350
Cleaners	97,990	94,441
Supervisors	91,192	60,407
Total Wages	478,572	426,261
Fringe Benefits:		
Health and Dental Insurance	151,860	149,409
Illinois Municipal Retirement Fund	60,882	68,679
Social Security Tax	35,605	43,839
Paid Absences	31,335	40,864
Uniform and Tool Allowances	2,083	2,539
Workers' Compensation Insurance and Claims	4,379	(42,595)
Other Fringe Benefits	(6,752)	3,433
Total Fringe Benefits	279,392	266,168
Services:		
Contract Maintenance	26,488	27,652
Professional Services	-	964
Other Services	4,216	2,458
Total Services	30,704	31,074

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2020 and 2019

	2020	2019
Illinois Terminal Continued		
Materials and Supplies Consumed:		
Buildings and Grounds Repairs	109,638	115,276
Shop Tools	3,185	24,174
Services Supplies	27,083	23,514
Other Materials and Supplies Consumed	1,606	5,656
Total Materials and Supplies Consumed	<u>141,512</u>	<u>168,620</u>
Miscellaneous:		
Utilities	124,043	129,010
Other	15,557	25,576
Total Miscellaneous	<u>139,600</u>	<u>154,586</u>
Total Illinois Terminal	<u><u>\$ 1,069,780</u></u>	<u><u>\$ 1,046,709</u></u>
C-CARTS		
Wages:		
Operators	\$ 287,564	\$ 281,639
Supervisors	19,890	35,602
Clerical	15,189	10,199
Training	15,824	8,531
Rotation Board	1,645	-
Reduced/Reassignment	1,432	-
Total Wages	<u>341,544</u>	<u>335,971</u>
Fringe Benefits:		
Illinois Municipal Retirement Fund	35,670	26,945
Social Security Tax	26,769	26,285
Health and Dental Insurance	24,571	23,643
Paid Absences	39,296	14,923
Unemployment Allowance	3,696	2,775
Uniform and Tool Allowances	894	676
Workers' Compensation Insurance and Claims	51,179	498
Other Fringe Benefits	3,892	992
Total Fringe Benefits	<u>185,967</u>	<u>96,737</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2020 and 2019

	2020	2019
C-CARTS Continued		
Services:		
Professional Services	20,224	26,411
Contractual Maintenance	4,350	3,615
Printing	446	275
Other Services	8,921	(25)
Total Services	<u>33,941</u>	<u>30,276</u>
Materials and Supplies Consumed:		
Fuel and Lubricants	79,019	95,999
Repairs and Maintenance	65,668	53,745
Tires and Tubes	11,368	16,115
Office Supplies	1,115	678
Buildings and Grounds Repairs	-	77
Small Tools and Equipment	(1,727)	-
Total Materials and Supplies Consumed	<u>155,443</u>	<u>166,614</u>
Miscellaneous:		
Leased Equipment	26,352	26,246
Utilities	4,321	4,321
Other	1,033	3,571
Total Miscellaneous	<u>31,706</u>	<u>34,138</u>
Casualty and Liability Costs:		
Public Liability and Property Damage Insurance	1,361	2,904
Uninsured Public Liability	17,777	-
Total Casualty and Liability Costs	<u>19,138</u>	<u>2,904</u>
Total C-CARTS	<u>\$ 767,739</u>	<u>\$ 666,640</u>
Depreciation		
Revenue Vehicles, Fareboxes, and Radios	\$ 4,554,993	\$ 4,746,138
Office and Garage Facilities	1,681,133	1,733,244
Office and Garage Equipment	65,656	58,138
Service Vehicles	91,304	73,033
Other Equipment	226,749	283,914
Total Depreciation	<u>\$ 6,619,835</u>	<u>\$ 6,894,467</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
 Illinois Grant Accountability and Transparency - Consolidated Year-End Financial Report
 For the Year Ended June 30, 2020

CSFA Number	Program Name	State Funding	Federal Funding	Other Funding	Total
494-80-0338	Transit 5311 Formula Grants for Rural Areas	\$ 204,462	\$ 153,871	\$ 52,237	\$ 410,570
494-80-2410	CARES Act Section 5311	-	357,169	-	357,169
494-80-1136	Transit Statewide/Non- Metropolitan Transportation Planning - Federal Sec 5305(e)	38,049	152,194	-	190,243
494-80-1141	Transit Downstate Operating Assistance Program	32,526,952	-	17,514,513	50,041,465
	Other Grant Programs and Activities	-	6,980,653	-	6,980,653
	All Other Costs Not Allocated	-	-	550,248	550,248
Total		<u>\$ 32,769,463</u>	<u>\$ 7,643,887</u>	<u>\$ 18,116,998</u>	<u>\$ 58,530,348</u>

Reconciliation of Audited Expenses to GATA CYEFR Expenses

Audited Operating Expenses	\$ 45,052,893
Less: Depreciation	(6,619,835)
Plus: Interest Expense	2,479
Plus: Direct Federal Capital	6,980,653
Plus: Debt Service on State Operating Grant	13,114,158
GATA CYEFR Expenses	<u>\$ 58,530,348</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Revenues and Expenses
Under Downstate Operating Assistance Grant OP-20-45-IL
For the Year Ended June 30, 2020

Operating Revenues:	
401 Passenger Fares for Transit Services	\$ 1,429,122
402 Special Transit Fares	5,494,441
403 School Bus Service	-
406 Auxiliary Revenue	341,809
407 Non-Transportation Revenue	1,068,055
411 State Grants and Reimbursements other than DOAP	-
413 Federal Grants and Reimbursements	2,784,568
	<u>2,784,568</u>
Total Operating Revenues	<u>\$ 11,117,995</u>
Operating Expenses:	
501 Labor	\$ 16,963,714
502 Fringe Benefits	11,875,087
503 Professional Services	1,163,661
504 Materials and Supplies Consumed	4,428,387
505 Utilities	543,335
506 Casualty and Liability	994,160
507 Taxes	57,839
508 Purchased Transportation	909,527
509 Miscellaneous Expense	441,927
511 Interest Expense	2,479
512 Leases, Rentals, and Purchase-Lease Payments	287,682
517 Debt Service on Equipment/Facilities	13,114,158
	<u>13,114,158</u>
Total Operating Expenses	<u>50,781,956</u>
Less: Ineligible Operating Expenses:	
Expenses Related to the Non-Transportation Areas of Illinois Terminal	(15,324)
Other Miscellaneous Expenses of 1101 East University	(53,137)
Professional Services Not Related to Transportation Services	(286,620)
COVID-19 sick bank, rotation pay, and meal delivery wages	(380,160)
APTA and IPTA Dues	(5,250)
	<u>(740,491)</u>
Total Ineligible Operating Expenses	<u>(740,491)</u>
Total Eligible Operating Expenses	<u>\$ 50,041,465</u>
Total Eligible Operating Expenses	\$ 50,041,465
Total Operating Revenues	11,117,995
Deficit	<u>\$ 38,923,470</u>
Sixty-Five Percent of Eligible Operating Expenses	<u>\$ 32,526,952</u>
Maximum Contract Amount	<u>\$ 36,388,625</u>
Eligible Downstate Operating Assistance (Deficit or Sixty-Five Percent of Eligible Expense or Maximum Contract Amount, Whichever is Less)	\$ 32,526,952
Less - Fiscal Year 2020 Downstate Operating Assistance Received Through June 30, 2020	22,389,590
Less - Fiscal Year 2020 Downstate Operating Assistance Received Subsequent to June 30, 2020	9,748,264
Fiscal Year 2020 Downstate Operating Assistance Under Paid	<u>\$ 389,098</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Prior Audit Findings –
Downstate Operating Assistance Grant OP-20-45-IL
For the Year Ended June 30, 2020

No findings noted in the prior year.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Auditor Assurances Applicable to
Downstate Operating Assistance Grant OP-20-45-IL
For the Year Ended June 30, 2020

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, 2019 to June 30, 2020
(Prepared by Champaign-Urbana Mass Transit District)
Contract Number DPT # 5077

Revenue

Line Item	Description	Total
401	Passenger Fares/ Donations	\$45,660
402	Special Transit Fares	
405	Charter Service	
406	Auxiliary Transportation	
407	Non-Transportation Revenue	
411	State Cash Grants	\$204,462
430	Contributed Services	
440	Subsidy From Other Sources	\$6,576
	Total Revenue	\$256,698
	Less: Non- 5311 Operating Revenues	(\$211,038)
	Section 5311 Operating Revenue	\$45,660

Expenses

Line Item	Eligible Expenses	Actual Administrative Expenses	Actual Operating Expenses	Total
501	Labor	\$31,198	\$175,438	\$206,636
502	Fringe Benefits	\$726	\$64,439	\$65,165
503	Services	\$17,045	\$3,380	\$20,425
504.01	Fuel and Oil		\$47,588	\$47,588
504.02	Tires and Tubes		\$5,836	\$5,836
504.99	Other Materials	\$627	\$29,402	\$30,029
505	Utilities	\$2,381		\$2,381
506	Casualty and Liability	\$1,600	\$16,000	\$17,600
507	Taxes			\$0
508	Purchased Transportation			\$0
509	Miscellaneous	\$387	\$0	\$387
511	Interest Expense			\$0
512	Lease and Rentals		\$14,523	\$14,523
	Other:			
	Total Expenses	\$53,964	\$356,606	\$410,570

Champaign County
Section 5311 Annual Financial Report
Operating Period July 1, 2019 to June 30, 2020
(Prepared by Champaign-Urbana Mass Transit District)
Contract Number DPT # 5077

	Administrative Expenses	Operating Expenses	Total
1) Expenses: Per Single Audit	\$53,964	\$356,606	\$410,570
2) Less: Ineligible Expenses per Single Audit			
3) Net Eligible Expenses ((1)-(2))	\$53,964	\$356,606	\$410,570
4) Less: Section 5311 Operating Revenues (From Page 1)		\$45,660	\$45,660
5) Section 5311 Operating Deficit ((3)-(4))		\$310,946	
6) Section 5311 Deficit ((3)-(4))			\$364,910
7) Section 5311 Reimbursement %	x 80%	x 50%	
			Grant
			Total
A) Eligible Reimbursement Per Percentages	\$43,171	\$155,473	\$198,644
B) Funding Limits per Contract			\$153,871
C) Maximum Section 5311 Reimbursement: (Lesser of Totals for (A) or (B))			\$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))			\$211,039

GRANTEE MATCH SOURCES	AMOUNTS
Downstate Operating Grant	\$ 204,462
Local Contracts	\$6,576
In-Kind Services, Subsidies, Donations	\$0
TOTAL LOCAL MATCH (Must equal (F))	\$ 211,038
LOCAL TRANSIT FUNDS RETAINED (CARRY FORWARD ACCOUNT)	
BEGINNING CARRY FORWARD (C.F.A.) BALANCE	\$92,859
FY Local Transit (Local Contracts) Amounts Received	\$111,833
Less expended for Capital \$ 0 Operating \$6,576.	\$6,576
ENDING CARRY FORWARD (C.F.A.) BALANCE	\$198,116

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

Reviewed By/PCOM: _____

Date: _____

CPA Approval: See Independent Auditors' Report

Date: See Independent Auditors' Report

Champaign County
 Required Audited Schedule of Revenue and Expenses Under
 The Cares Act Grant IL-2020-034-00
 Operating Period January 20, 2020 to June 30, 2020
 (Prepared by Champaign-Urbana Mass Transit District)
 Contract Number DPT # 5242 (CARES-2410-20409)

Expenses

Line Item	Eligible Expenses	Actual Administrative Expenses	Actual Operating Expenses	Total
501	Labor			\$0
502	Fringe Benefits			\$0
503	Services		\$10,062	\$10,062
504.01	Fuel and Oil			\$0
504.02	Tires and Tubes			\$0
504.99	Other Materials			\$0
505	Utilities			\$0
506	Casualty and Liability		(\$240)	(\$240)
507	Taxes			\$0
508	Purchased Transportation		\$346,853	\$346,853
509	Miscellaneous		\$494	\$494
511	Interest Expense			\$0
512	Lease and Rentals			\$0
	Other:			
	Total Expenses	\$0	\$357,169	\$357,169

Champaign County
Required Audited Schedule of Revenue and Expenses Under
The Cares Act Grant IL-2020-034-00
Operating Period January 20, 2020 to June 30, 2020
(Prepared by Champaign-Urbana Mass Transit District)
Contract Number DPT # 5242 (CARES-2410-20409)

	Administrative Expenses	Operating Expenses	Total
1) Expenses: Per Single Audit	\$0	\$357,169	\$357,169
2) Less: Ineligible Expenses per Single Audit	\$0	\$0	\$0
3) Net Eligible Expenses ((1)-(2))	\$0	\$357,169	\$357,169
4) Less: Section 5311 Operating Revenues (From Page 1)		\$0	\$0
5) Section 5311 Operating Deficit ((3)-(4))		\$357,169	
6) Section 5311 Deficit ((3)-(4))			\$357,169
7) Section 5311 Reimbursement %	x 0%	x 100%	
			Grant
			Total
A) Eligible Reimbursement Per Percentages	\$0	\$357,169	\$357,169
B) Funding Limits per Contract			\$579,840
C) Maximum Section 5311 Reimbursement: (Lesser of Totals for (A) or (B))			\$357,169
D) Less: IDOT Payments- Section 5311 Reimbursement to Grantee			\$0
E) Amount (Over) Under Paid ((C)-(D))			\$357,169.00
F) Grantee Local Match Requirement (Operating Deficit-(C))			\$0

GRANTEE MATCH SOURCES	AMOUNTS
Downstate Operating Grant	\$ -
Local Contracts	-
In-Kind Services, Subsidies, Donations	-
TOTAL LOCAL MATCH (Must equal (F))	\$ -
LOCAL TRANSIT FUNDS RETAINED (CARRY FORWARD ACCOUNT)	
BEGINNING CARRY FORWARD (C.F.A.) BALANCE	\$ -
FY Local Transit (Local Contracts) Amounts Received	-
Less expended for Capital \$ 0 Operating \$0	-
ENDING CARRY FORWARD (C.F.A.) BALANCE	\$ -

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

Reviewed By/PCOM: _____

Date: _____

CPA Approval: See Independent Auditors' Report

Date: See Independent Auditors' Report

DPIT OP-ASRE-CARES

Champaign County
Schedule of Revenues and Expenses
Under Downstate Operating Assistance Grant OP-20-05-IL
(Prepared by Champaign-Urbana Mass Transit District)
For the Year Ended June 30, 2020

Operating Revenues:

401	Passenger Fares for Transit Services	\$ 45,661
402	Special Transit Fares	-
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	<u>6,576</u>
	Total Operating Revenues	<u><u>\$ 206,108</u></u>

Operating Expenses

501	Labor	\$ 206,636
502	Fringe Benefits	65,165
503	Professional Services	20,425
504	Materials & Supplies Consumed	83,453
505	Utilities	2,381
506	Casualty & Liability	17,600
507	Taxes	-
508	Purchased Transportation	-
509	Miscellaneous Expense	387
511	Interest Expense	-
512	Leases, Rentals, and Purchase-Lease Payments	<u>14,523</u>

Total Operating Expenses 410,570

Ineligible Operating Expenses:

Other: _____

Less Total Ineligible Operating Expenses -

Total Eligible Operating Expenses \$ 410,570

Champaign County
Schedule of Revenues and Expenses
Under Downstate Operating Assistance Grant OP-20-05-IL
(Prepared by Champaign-Urbana Mass Transit District)
For the Year Ended June 30, 2020

Total Eligible Operating Expenses	\$ 410,570
Total Operating Revenues	<u>206,108</u>
Deficit	<u><u>\$ 204,462</u></u>
 Sixty-Five Percent of Eligible Operating Expenses	 <u><u>\$ 266,871</u></u>
 Maximum Contract Amount	 <u><u>\$ 655,995</u></u>
 Eligible Downstate Operating Assistance (Deficit or Sixty-Five Percent of Eligible Expense or Maximum Contract Amount, Whichever is Less)	 \$ 204,462
Fiscal Year 2020 Downstate Operating Assistance Received Through June 30, 2020	166,250
Fiscal Year 2020 Downstate Operating Assistance Received Subsequent to June 30, 2020	<u>38,212</u>
Fiscal Year 2020 Downstate Operating Assistance 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-20-05-IL
For the Year Ended June 30, 2020

No findings noted in the prior year.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Auditor Assurances Applicable to
Downstate Operating Assistance Grant OP-20-05-IL
For the Year Ended June 30, 2020

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
For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant Number	Federal Awards Expended	Total Provided to Subrecipients
U.S. Department of Transportation -				
<i>Direct Awards:</i>				
<i>Federal Transit Cluster</i>				
Urbanized Area Formula Grants	20.507	* IL-2020-002-00	\$ 3,239,133	\$ -
COVID-19 Urbanized Area Formula Grants	20.507	* IL-2020-023-00	2,784,568	-
Urbanized Area Formula Grants	20.507	* IL-2019-007-00	122,672	-
Total Urbanized Area Formula Grants			6,146,373	-
Low or No Emission Competitive Grants	20.526	* IL-2019-007-00	834,280	-
Program Total			6,980,653	-
<i>Pass Through from the County of Champaign, Illinois</i>				
Formula Grants for Rural Areas	20.509	* IL-20-26-FED	153,871	-
COVID-19 Formula Grants for Rural Areas	20.509	* IL-2020-034-00	357,169	-
Program Total			511,040	-
<i>Pass Through from Illinois Department of Transportation</i>				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	IL-80-0010-00	152,194	-
Total Federal Expenditures			\$ 7,643,887	\$ -

* - Denotes a major program.

Notes to Schedule of Expenditures of Federal Awards:

1. The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the District's federal award programs presented on the accrual basis 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.
2. The District did not use the 10 percent de minimis indirect cost rate for the year ended June 30, 2020.
3. 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.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

1. Summary of Auditor's Results

- (i) Type of auditor's report issued on the financial statements: Unmodified
- (ii) The audit did not 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
 - CFDA #20.526
 - Formula Grants for Rural Areas
 - CFDA #20.509
- (viii) The dollar threshold used to distinguish Type A and Type B programs was \$750,000.
- (ix) Champaign-Urbana Mass Transit District does qualify as a low risk auditee.

2. Findings – Financial Statement Audit

None noted.

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, 2020

No findings noted in the prior year.

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, 2020, 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 25, 2020.

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) as a basis for designing 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.



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

- 73 -

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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Audit Standards*.

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.



Champaign, Illinois
November 25, 2020

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 programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs (Schedule 12).

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 programs 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



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

- 75 -

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.

We believe that our audit provides a reasonable basis for our opinion on compliance for each 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 each of its major federal programs for the year ended June 30, 2020.

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 Hood LLC

Champaign, Illinois
November 25, 2020

November 25, 2020

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, 2020. 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 in our email to the Board's Chairperson dated August 3, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

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 accounting policies were adopted and the application of existing policies was not changed during Fiscal Year 2020. 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:



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

- The estimated allowance for uncollectible receivables, which is based on the District's recent collection history for similar receivables.
- 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 and other postemployment benefit liability, which are based on actuarial calculations performed by actuaries working directly for the Illinois Municipal Retirement Fund and for the District, respectively.
- 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 12 related to the District's other postemployment benefit plan. This disclosure was provided to management by the actuary hired by the District.

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.

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 25, 2020.

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.

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) 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 information in the supplementary schedules, 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, 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 LLC

A handwritten signature in black ink, appearing to read "Mitchell R. Schluter", written in a cursive style.

Mitchell R. Schluter, CPA

Champaign-Urbana Mass Transit District

Year End: June 30, 2020

Adjusting journal entries

Date: 7/1/2019 To 6/30/2020

TB-02

Staff	In-Charge	Manager
MJP 11/20/2020		GJD 11/20/2020
Partner	TR	
MRS 11/25/2020		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	6/30/2020	WIP - MISCELLANEOUS	1050200029	PBC			31,872.00		
1	6/30/2020	FIXED ASSETS - LOCAL FUNDING	1110000003	PBC		33,047.00			
1	6/30/2020	PASSENGER SHELTER REPAIRS	5041104000	PBC			1,175.00		
To adjust fixed assets to actual. Entry provided by Jolene Gensler, Comptroller, on 8/31/20. Immaterial									
2	6/30/2020	DEFERRED OUTFLOW - PENSIONS	1410400003				5,905,307.00		
2	6/30/2020	DEFERRED INFLOW - PENSIONS	2310100005				2,558,589.00		
2	6/30/2020	PENSION LIABILITY	2310100006			7,986,698.00			
2	6/30/2020	IMRF - OPS	5020201000			345,969.00			
2	6/30/2020	IMRF - MAINT	5020204000			76,399.00			
2	6/30/2020	IMRF - G&A	5020216000			43,234.00			
2	6/30/2020	IMRF - IT	5020216200			11,596.00			
2	6/30/2020	IMRF - OPS	5020201000A						
To record FY20 GASB 68 activity per Actuarial Report. Discussed with and approved by Michelle Wright, Finance Director, on 9/2/20. MATERIAL									
3	6/30/2020	DEFERRED OUTFLOW - PENSIONS	1410400003			255,163.00			
3	6/30/2020	IMRF - OPS	5020201000				184,993.00		
3	6/30/2020	IMRF - MAINT	5020204000				40,852.00		
3	6/30/2020	IMRF - G&A	5020216000				23,118.00		
3	6/30/2020	IMRF - IT	5020216200				6,200.00		
3	6/30/2020	IMRF - OPS	5020201000A						
To record change in the Deferred Outflows - Pension for Post Measurement Date Contributions. Discussed with and approved by Michelle Wright, Finance Director, on 9/2/20. Immaterial									
4	6/30/2020	A/R CTRL - OPERATING REVENUE	1020100001	PBC			53,991.00		
4	6/30/2020	A/R - MISCELLANEOUS	1020800001	PBC		16,667.00			
4	6/30/2020	ADVERTISING REVENUE	4060300000	PBC		37,324.00			
To reduce Advertising Revenue for Mesmerize Settlement. Entry provided by Michelle Wright, Finance Director, 9/2/20. Immaterial									
6	6/30/2020	A/R - EMPLOYEES	1020100002	PBC		63,602.00			
6	6/30/2020	A/R - EMPLOYEES	1020100002	PBC			67,737.00		
6	6/30/2020	A/R - GRANTS	1020600001	PBC			288.00		
6	6/30/2020	INVENTORY - REPAIR PARTS	1030100000	PBC			285,173.00		
6	6/30/2020	INVENTORY - FUEL & LUBRICANTS	1030200000	PBC			75,330.00		

12/1/2020

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Page 1

Champaign-Urbana Mass Transit District

Year End: June 30, 2020

Adjusting journal entries

Date: 7/1/2019 To 6/30/2020

TB-02-1

Staff	In-Charge	Manager
MJP 11/20/2020		GJD 11/20/2020
Partner	TR	
MRS 11/25/2020		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
6	6/30/2020	WIP - MISCELLANEOUS	1050200029	PBC			824.00		
6	6/30/2020	OTHER MISC CURRENT LIABILITY	2050500001	PBC		824.00			
6	6/30/2020	OTHER MISC CURRENT LIABILITY	2050500001	PBC		50,000.00			
6	6/30/2020	OTHER MISC CURRENT LIABILITY	2050500001	PBC			40,633.00		
6	6/30/2020	UNEARNED REVENUE - STATE OP ASSIST	2410000001	PBC			115,742.00		
6	6/30/2020	UNEARNED REVENUE - DEBT SERVICE	2410000004	PBC			535.00		
6	6/30/2020	OPERATING ASSISTANCE - STATE	4110100000	PBC		115,742.00			
6	6/30/2020	OPERATING ASSIST - DEBT SERVICE	4110100001	PBC		535.00			
6	6/30/2020	FEDERAL GRANT REVENUE	4130500000	PBC		288.00			
6	6/30/2020	MEDICAL INSURANCE - OPS	5020301000	PBC		20,588.00			
6	6/30/2020	MEDICAL INSURANCE - OPS	5020301000	PBC			23,100.00		
6	6/30/2020	MEDICAL INSURANCE - MAINT	5020304000	PBC			3,198.00		
6	6/30/2020	MEDICAL INSURANCE - G&A	5020316000	PBC		34,377.00			
6	6/30/2020	MEDICAL INSURANCE - G&A	5020316000	PBC			24,592.00		
6	6/30/2020	PROFESSIONAL SERVICES - G&A	5030316000	PBC		40,633.00			
6	6/30/2020	PROFESSIONAL SERVICES - G&A	5030316000	PBC			50,000.00		
6	6/30/2020	FUEL & LUBRICANTS - OPS	5040101000	PBC		75,330.00			
6	6/30/2020	REVENUE VEHICLE REPAIRS	5040504000	PBC		285,173.00			
6	6/30/2020	OTHER MISC EXPENSES - OPS	5099901000	PBC		60.00			
Entry provided by Jolene Gensler, Comptroller, on 9/8/20. MATERIAL									
8	6/30/2020	PREPAID INS. - PL&PD & WC	1510100001	PBC		250,254.00			
8	6/30/2020	ACCRUED PAYROLL BENEFITS	2020400000	PBC		14,134.00			
8	6/30/2020	SUPERVISORS SALARIES - OPS	5010401000	PBC		93,987.00			
8	6/30/2020	SUPERVISORS SALARIES - OPS	5010401000	PBC		250,045.00			
8	6/30/2020	SUPERVISORS SALARIES - MAINT	5010404000	PBC		22,093.00			
8	6/30/2020	SUPERVISORS SALARIES - MAINT	5010404000	PBC		58,115.00			
8	6/30/2020	OVERHEAD SALARIES - OPS	5010501000	PBC		81,515.00			
8	6/30/2020	OVERHEAD SALARIES - OPS	5010501000	PBC		154,204.00			
8	6/30/2020	OVERHEAD SALARIES - MAINT	5010504000	PBC		70,941.00			
8	6/30/2020	OVERHEAD SALARIES - MAINT	5010504000	PBC		128,770.00			
8	6/30/2020	OVERHEAD SALARIES - G&A	5010516000	PBC			14,134.00		
8	6/30/2020	OVERHEAD SALARIES - G&A	5010516000	PBC		147,851.00			
8	6/30/2020	OVERHEAD SALARIES - G&A	5010516000	PBC		342,208.00			
8	6/30/2020	OVERHEAD SALARIES - G&A	5010516000	PBC		4,652.00			
8	6/30/2020	OVERHEAD SALARIES - G&A	5010516000	PBC			1,437,848.00		
8	6/30/2020	OVERHEAD SALARIES - IT	5010516200	PBC		6,898.00			
8	6/30/2020	OVERHEAD SALARIES - IT	5010516200	PBC		15,314.00			
8	6/30/2020	CLERICAL WAGES - G&A	5010616000	PBC		19,568.00			
8	6/30/2020	CLERICAL WAGES - G&A	5010616000	PBC		41,687.00			
8	6/30/2020	LIFE INSURANCE - OPS	5020501000	PBC			181,434.00		
8	6/30/2020	LIFE INSURANCE - MAINT	5020504000	PBC			40,066.00		

12/1/2020

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Page 2

Champaign-Urbana Mass Transit District

Year End: June 30, 2020

Adjusting journal entries

Date: 7/1/2019 To 6/30/2020

TB-02-2

Staff	In-Charge	Manager
MJP 11/20/2020		GJD 11/20/2020
Partner	TR	
MRS 11/25/2020		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
8	6/30/2020	LIFE INSURANCE - G&A	5020516000	PBC			22,673.00		
8	6/30/2020	LIFE INSURANCE - IT	5020516200	PBC			6,081.00		
Entries provided by Jolene Gensler, Comptroller, on 9/21/20. Immaterial									
9	6/30/2020	PROFESSIONAL SERVICES - G&A	5030316000	PBC			6,500.00		
9	6/30/2020	PROFESSIONAL SERVICES - G&A	5030316000	PBC			4,240.00		
9	6/30/2020	PROFESSIONAL SERVICES - G&A - NON-REIMB	5030316400	PBC		6,500.00			
9	6/30/2020	PROFESSIONAL SERVICES - G&A - NON-REIMB	5030316400	PBC		4,240.00			
Entry provided by Jolene Gensler, Comptroller, on 10/19/20. Immaterial									
11	6/30/2020	DEFERRED OUTFLOW - OPEB	1410400004	M-21		152,406.00			
11	6/30/2020	DEFERRED INFLOW - OPEB	2310100007	M-21		2,631.00			
11	6/30/2020	OPEB Liability	2310100008	M-21			36,834.00		
11	6/30/2020	OPEB EXPENSE - OPS	5020601000	M-21			85,698.00		
11	6/30/2020	OPEB EXPENSE - MAINT	5020604000	M-21			18,924.00		
11	6/30/2020	OPEB EXPENSE - G&A	5020616000	M-21			10,709.00		
11	6/30/2020	OPEB EXPENSE - IT	5020616200	M-21			2,872.00		
To adjust OPEB accounts based on GASB 75 activity in the current year. Discussed with and approved by Michelle Wright, Finance Director, on 10/21/2020. Immaterial.									
12	6/30/2020	A/R - STATE OPERATING ASSISTANCE	1020700000	S-03A			115,539.00		
12	6/30/2020	WIP - MISCELLANEOUS	1050200029	S-03A		177,752.00			
12	6/30/2020	OPERATING ASSISTANCE - STATE	4110100000	S-03A		115,539.00			
12	6/30/2020	PROFESSIONAL SERVICES - G&A	5030316000	S-03A			177,752.00		
To capitalize MCORE shelters that were previously recorded to professional services and related impact to DOAP Revenue and related receivable. Discussed with and approved by Michelle Wright, Finance Director, on 11/10/20. Immaterial									
13	6/30/2020	BUSEY BANK - OPERATING	1010100002	R-06		55,737.00			
13	6/30/2020	A/R - GRANTS	1020600001	R-06			55,737.00		
13	6/30/2020	A/R - GRANTS	1020600001	R-06		5,761.00			
13	6/30/2020	A/R - MISCELLANEOUS	1020800001	R-06			5,761.00		
To record grant revenue receipt in the correct year and to adjust A/R Grants to actual. Discussed with and approved by Jolene Gensler, Comptroller, on 11/11/20. Immaterial									

12/1/2020

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Page 3

Champaign-Urbana Mass Transit District

Year End: June 30, 2020

Adjusting journal entries

Date: 7/1/2019 To 6/30/2020

TB-02-3

Staff	In-Charge	Manager
MJP 11/20/2020		GJD 11/20/2020
Partner	TR	
MRS 11/25/2020		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
14	6/30/2020	A/R - STATE OPERATING ASSISTANCE	1020700000	R-01		446,364.00			
14	6/30/2020	OPERATING ASSISTANCE - STATE	4110100000	R-01			446,364.00		
		To adjust State Operating Assistance Grant Revenue and related receivable to actual based on information provided by CUMTD. Discussed with and approved by Michelle Wright, Finance Director, on 11/11/20. MATERIAL							
15	6/30/2020	CAPITAL RESERVE	1410300001	PBC			5,337,301.00		
15	6/30/2020	CAPITAL RESERVE	1410300001	PBC		6,780,515.00			
15	6/30/2020	CAPITAL RESERVE - CONTRA ACCT	1410300002	PBC		5,337,301.00			
15	6/30/2020	CAPITAL RESERVE - CONTRA ACCT	1410300002	PBC			6,780,515.00		
		To record capital reserve reclassifying entry. Provided by Michelle Wright, Finance Director, on 11/25/20. Immaterial							
						24,280,231.00	24,280,231.00		
Net Income (Loss)			13,213,545.00						

ALG-CX-12.2: Audit Difference Evaluation Form

Governmental Unit:

Champaign-Urbana Mass Transit District

Financial Statement Date:

6/30/2020

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
Passing on a prior period adjustment for MCORE Shelters placed in service in FY20 that were paid for in a previous year and expensed	F	Management Decision	S-03						(380,672)	380,672
Passing on a prior period adjustment for the Operating Grant Impact of the Above Item	F	Management Decision						(247,437)		(247,437)
Passing on a prior period adjustment for MCORE Shelters to be placed in service in FY21 that were paid for in previous to FY20 and expensed	F	Management Decision	S-03						(177,752)	177,752
Passing on a prior period adjustment for the Operating Grant Impact of the Above Item	F	Management Decision						(115,539)		(115,539)
Understated FY20 depreciation on 2009 40-Foot buses (#0958 to #0962); Inception through 6/30/20 Overstated accumulated depreciation	F	Management Decision	F-01	(130,744)			(130,744)		(130,744)	130,744
Change in Net Pension Liability and Deferred Inflows Using Audited Schedule of Changes in Fiduciary Net Position for IMRF rather than Actuarial Report's Estimate	P	Management Decision	M-15	-	(106,483)		106,483		(106,483)	106,483
Operating Grant Impact of the Above Item	P	Management Decision		(69,214)		(69,214)	(69,214)	(69,214)		(69,214)
Passing on a prior period adjustment for prepaid life insurance benefit premiums that were expensed in fiscal years back to FY90	F	Management Decision	E-01						(250,254)	250,254
Passing on a prior period adjustment for the Operating Grant Impact of the Above Item	F	Management Decision						(162,665)		(162,665)
Total				(199,958)	(106,483)	(69,214)	(93,475)	(594,855)	(1,045,905)	451,050
Less audit adjustments subsequently booked										
Net unadjusted AD—current year (iron curtain method)				(199,958)	(106,483)	(69,214)	(93,475)	(594,855)	(1,045,905)	451,050
Effect of unadjusted AD—prior years								-	-	-
Combined current year and prior year AD (rollover method)				(199,958)	(106,483)	(69,214)	(93,475)	(594,855)	(1,045,905)	451,050
Financial statement caption totals				130,358,397	31,375,410	17,544,225	98,982,987	58,268,917	45,055,372	13,213,545
Current year AD as % of F/S captions (iron curtain method)				-0.15%	-0.34%	-0.39%	-0.09%	-1.02%	-2.32%	3.41%
Current and prior year AD as % of F/S captions (rollover method)				-0.15%	-0.34%	-0.39%	-0.09%	-1.02%	-2.32%	3.41%

ALG-CX-12.2



Champaign-Urbana Mass Transit District

MTD MISSION

Leading the way to greater mobility

MTD VISION

MTD goes beyond traditional boundaries to promote excellence in transportation.

MTD MANAGING DIRECTOR OPERATING NOTES

November, 2020

RIDERSHIP

Monthly Ridership

■ FY2020
■ FY2021
■ 5 Year Average

1,346,402



343,765

October

1,151,411

↓ -74.47%

↓ -70.14%

Year-to-Date Ridership

■ FY2020
■ FY2021
■ 5 Year Average

3,647,931



1,133,356

Year-to-Date

3,239,524

↓ -68.93%

↓ -65.01%

Ridership peaked on Halloween weekend, with about 1,600 more riders on 10/30 than other Fridays. These factors led to 343,765 total rides in October (74.5% less than last October's 1,346,402). Total ridership increased by 15% compared to September (similar to September to October 2019). SafeRides ridership more than doubled from 700 in September to 1,800 in October. Campus route ridership constituted 58% of weekday ridership in October 2019, but only 31% in October 2020. This is due to campus route ridership dropping much more than relatively resilient community route ridership.

On average, there were 12,700 rides on weekdays; 8,200 on Saturdays; and 5,000 on Sundays. Average daily ridership figures are reported below.

- The average weekday had most ridership on the Illini (1,200 per day), Yellow (1,090), and Green (1,030), followed by the Red, Grey, and Green Hopper (770 to 860). In the evening, the Illini (470) outperformed the Yellow (330), Grey (270), and Green (240). Routes operating after 12am had the lowest ridership, ranging between 6 and 18 daily rides.

- Average Saturday ridership was highest on the daytime Yellow, Green, and Grey (1,200 each). In the evenings, the Illini (600) became the highest ridership route and more popular than it was during the day (202). The evening Yellow (420) was the second highest ridership route followed by the Silver, Green, and Grey (260 to 250). Late night Green Yellow and Teal were the lowest performers at 12 to 18 daily riders.

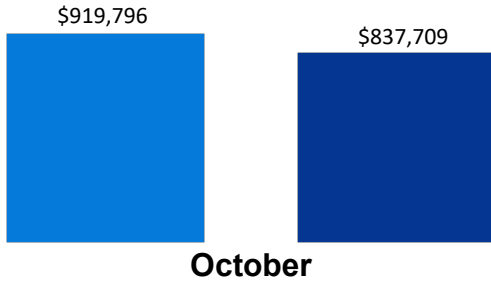
- Average Sunday ridership was highest on the Yellow (900), Green, and Grey (880 each). The Illini had the highest ridership in the evening at 360 riders (daytime limited was 170), followed by evening Teal and Yellow at 160 each.

OPERATING REVENUE

Monthly Operating Revenue

↓ -8.90%

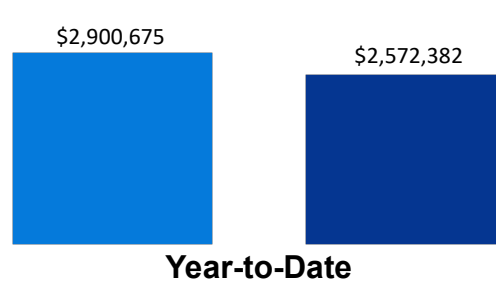
■ FY2020 ■ FY2021



Year-to-Date Operating Revenue

↓ -11.30%

■ FY2020 ■ FY2021



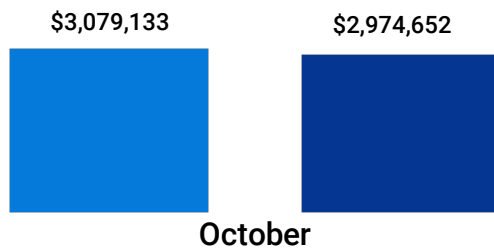
October, 2020 operating revenue was 8.90% below October, 2019, and year-to-date operating revenue was 11.30% below FY2020.

OPERATING EXPENSES

Monthly Operating Expenses

↓ -3.40%

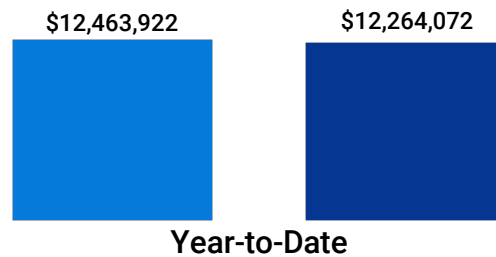
■ FY2020 ■ FY2021



Year-to-Date Operating Expenses

↓ -1.60%

■ FY2020 ■ FY2021



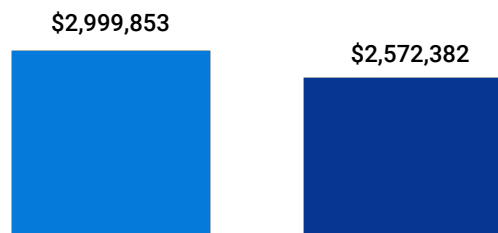
October operating expenses were 3.40% below October, 2019. Year-to-date operating expenses were 1.60% below FY2020.

YEAR-TO-DATE REVENUE & EXPENSES

FY 2021 Operating Revenue Budget vs Actual

↓ (\$427,471)

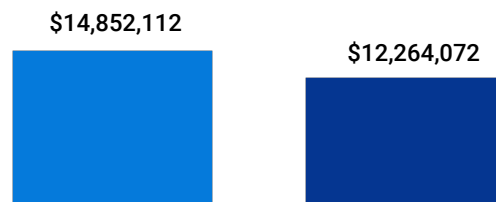
■ Budget ■ Actual



FY 2021 Operating Expenses Budget vs Actual

↓ (\$2,588,040)

■ Budget ■ Actual



Year-to-date operating revenues are \$427,471 below budget while operating expenses are \$2,588,040 under budget.

MANAGING DIRECTOR'S NOTES

IDOT announced that MTD will receive \$7,597,500 in state grant funding through the Rebuild Illinois Program. IDOT expects the funding to be released in the next few months. This funding will be used for the following:

- Purchase three 60-foot replacement hybrid diesel buses to provide fixed-route public transportation service to Champaign-Urbana and the University of Illinois campus. The new hybrid buses will replace 20-year-old standard diesel buses, which are well beyond their intended useful life of 12 years.
- Rehab and renovate bus stations to improve old passenger information kiosks by repairing components and the exterior. These steps would extend the life of these aging kiosks at a significantly reduced cost relative to the full replacement cost.
- Construct a 3 million kWh solar array. The district will directly utilize the energy generated from the array to power the hydrogen generation and fueling station at MTD's maintenance facility.

We have renegotiated our service level for the University of Illinois for the second half of FY2021. Beginning in January we will effectively run our UI Break level of service with the addition of the Illini route (which doesn't normally run during the UI Break times). This reduced level of service is in response to the compromised revenue stream that the University is experiencing due to COVID-19.

During normal times, the number of hours of service that we would provide between January and June would be 46,346.5. For this six-month period, we will operate 18,150.9, which is 39.2% of the normal amount. These hours are just what we provide under the Agreement with the University – not the base community service.

This will reduce the UI payment from the previously agreed amount of \$2,972,965.30 for the six-month period to \$831,674.23.

Staff continues to advocate for funding through our Federal partners for COVID-19 relief. While we received CARES funding, and that has been a lifeline to continue operations, we continue to chew through that amount. And as the previous item shows, our other revenue streams will remain compromised throughout the pandemic.

State funding is also at risk, so additional federal funds are important. The House-passed HEROES Act has \$32 Billion dollars for transit relief, but it is distributed through the Emergency Relief Program, which essentially earmarks it for very large systems. Our advocacy is asking for the funding to be distributed through established formula programs.

To quote Jacinda Crawmer, our HR Director:

Chuck Wilson started as a Bus Operator back on October 22, 1980 and set his alarm clock for the very last time November 19, 2020 to report for his last day as Operations Director. It's hard to imagine our District without Chuck, for he is a true MTD legend.

40 years of service is an incredible gift that Chuck gave to MTD. Chuck provided 34 years of service as an operator with a *perfect* safety record. Then he worked as Assistant Safety & Training Director for four years and finally as Operations Director for his last two years with the District.

Congratulations, Chuck! We will miss you but are so very happy for you!

In April 2020, the American Public Transportation Association (APTA) established the Mobility Recovery & Restoration Task Force to respond to the Coronavirus Pandemic. Led by Phil Washington, CEO of the Los Angeles County Metropolitan Transportation Authority (Metro), the Task Force set out to:

- Communicate the transit narrative and rebuild public confidence
- Establish pathways to recovery and restoration of public transit service
- Lead the mobility landscape post COVID-19

One of the major outputs was the development of the Health & Safety Commitments Program, which serves as the industry's overarching pledge to passengers that our systems are proactively and continuously operating safely as North America recovers from the COVID-19 pandemic. Over 200 agencies have agreed to the associated commitments to the health and safety of their riders and employees. MTD's Chief of Staff, Amy Snyder, was one of 30 transit professionals to serve on the Task Force in her capacity as Chair of APTA's Marketing & Communications Committee.

The American Public Transportation Association

commends

Champaign-Urbana Mass Transit District
Urbana, IL

on being a proud partner in the

Health & Safety Commitments Program

In recognition of your agency's pledge to protect the safety and health of passengers, employees and members of the community by implementing policies and practices that:

- Follow Official Guidelines from Public Health Officials and Agencies;
- Keep Vehicles and Facilities Disinfected and Maintained by Industry Standards, and Require Face Covers;
- Promote Informed Choices by Communicating Timely Information and Promoting Physical Distancing; and
- Advance Health First among Transit Employees and Transit Users.

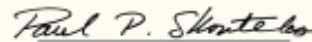
On behalf of the entire public transportation industry and the communities it serves, APTA expresses its deepest gratitude to your agency for meeting the Commitment to Health and Safety requirements to restore public confidence in the safety and reliability of your mobility services and ensure all people have fair and equal access to the benefits of public transit.



Nuria I. Fernandez
APTA Chair



Phillip A. Washington
Mobility Recovery & Restoration
Task Force, Chair



Paul P. Skoutelas
APTA President and CEO

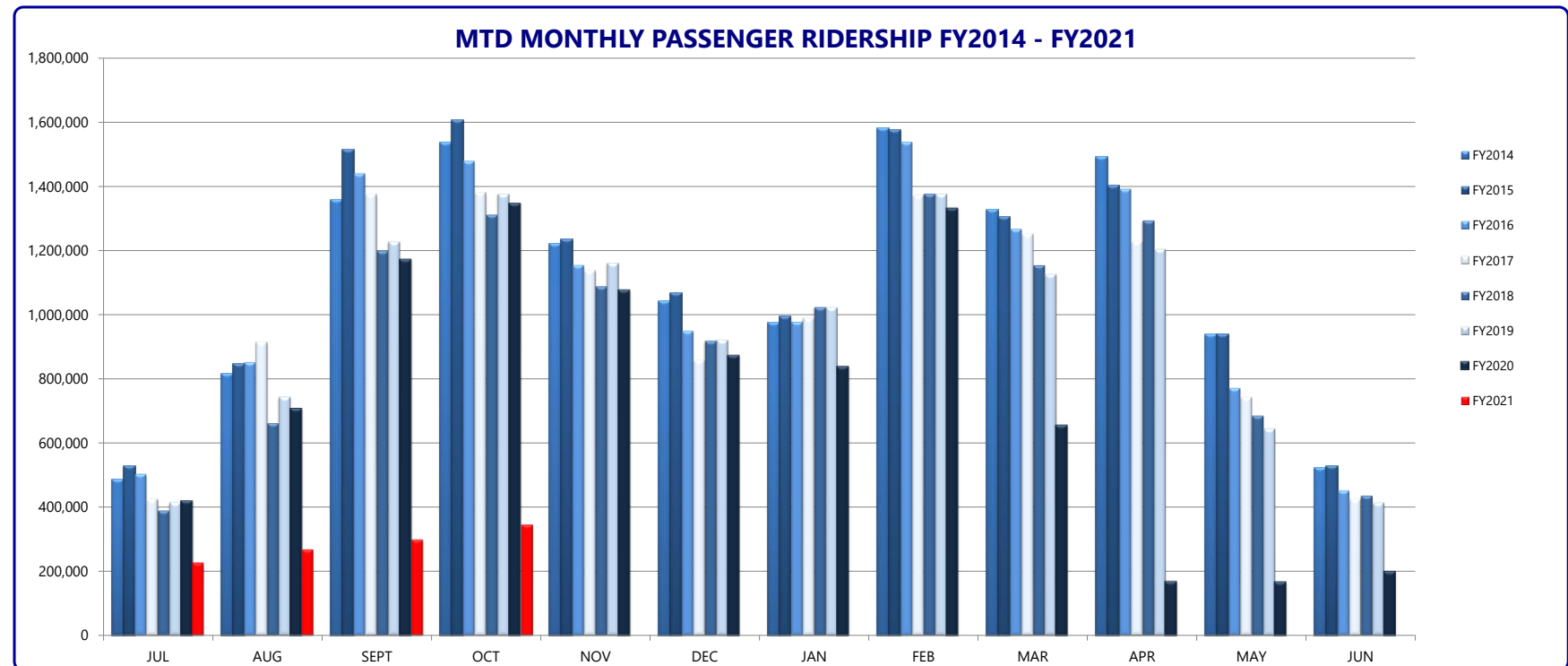


Champaign-Urbana Mass Transit District
Fiscal-Year-to-Date Ridership Comparison

	Oct-20	Oct-19	% Change	FY21 YTD	FY20 YTD	% Change
Adult Rides	22,776	41,000	-44.4%	107,000	159,698	-33.0%
School Rides	464	52,487	-99.1%	2,375	132,097	-98.2%
DASH/Senior - E & D Rides	6,673	53,660	-87.6%	29,084	209,591	-86.1%
U of I Faculty/Staff Rides	4,572	43,145	-89.4%	13,980	134,241	-89.6%
Annual Pass	8,389	54,480	-84.6%	32,940	196,824	-83.3%
U of I Student Rides	294,364	1,042,686	-71.8%	925,992	2,610,135	-64.5%
All Day Passes	81	450	-82.0%	501	1,879	-73.3%
Transfers	134	14,247	-99.1%	1,087	51,544	-97.9%
Saferides	1,858	4,697	-60.4%	2,615	6,982	-62.5%
West Connect	77	69	11.6%	334	158	111.4%
Monthly Pass	1,429	23,802	-94.0%	8,292	89,284	-90.7%
Veterans Pass	233	4,343	-94.6%	1,065	15,571	-93.2%
Total Unlinked Passenger Rides	341,050	1,335,066	-74.5%	1,125,265	3,608,004	-68.8%
Half-Fare Cab Subsidy Rides	193	1,106	-82.5%	598	4,702	-87.3%
ADA Rides	2,522	10,230	-75.3%	7,493	35,225	-78.7%
TOTAL	343,765	1,346,402	-74.5%	1,133,356	3,647,931	-68.9%

	Oct-20	Oct-19
Weekdays	22	23
UI Weekdays	22	23
Saturdays	5	4
UI Saturdays	5	4
Sundays	4	4
UI Sundays	4	4
Champaign Schools Days	0	20
Urbana School Days	22*	21
Holidays	0	0
Average Temperature	52	53
Total Precipitation	1.64	2.44
Average Gas Price	\$2.18	\$2.57

	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
JUL	487,363	529,018	503,481	424,915	389,398	415,476	420,729	226,004
AUG	817,249	848,165	851,098	914,496	661,178	743,728	708,465	266,497
SEPT	1,358,928	1,514,019	1,439,491	1,375,803	1,197,928	1,226,527	1,172,335	297,090
OCT	1,538,309	1,606,340	1,478,275	1,380,990	1,310,380	1,375,516	1,346,402	343,765
NOV	1,223,026	1,236,071	1,153,897	1,137,573	1,087,343	1,160,184	1,076,993	
DEC	1,044,064	1,068,608	949,030	857,837	917,782	920,718	873,429	
JAN	975,863	996,469	977,223	989,700	1,022,713	1,022,403	838,969	
FEB	1,582,330	1,576,687	1,537,540	1,371,778	1,375,553	1,375,560	1,331,716	
MAR	1,327,336	1,305,425	1,266,676	1,251,352	1,153,015	1,125,644	656,224	
APR	1,492,613	1,402,475	1,391,286	1,228,127	1,292,424	1,203,603	169,747	
MAY	939,758	940,147	770,860	742,253	684,678	645,383	168,484	
JUN	522,493	528,360	451,663	424,219	435,993	414,421	201,092	
TOTAL	13,309,332	13,551,784	12,770,520	12,099,043	11,528,385	11,629,163	8,964,585	1,133,356



Route Performance Report

October 2020

Weekdays

	Passengers	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
Daytime Campus Fixed Route	73,364	3,799.05	19.31		43,637.98	1.68	
1 Yellow Hopper	8,258	613.22	13.47	0.70	7,736.76	1.07	0.63
10 Gold Hopper	8,444	460.90	18.32	0.95	5,555.54	1.52	0.90
12 Teal	14,192	824.10	17.22	0.89	9,360.08	1.52	0.90
13 Silver	13,895	706.57	19.67	1.02	8,269.39	1.68	1.00
21 Raven	2,105	209.00	10.07	0.52	2,203.19	0.96	0.57
22 Illini	26,470	985.27	26.87	1.39	10,513.02	2.52	1.50
Daytime Community Fixed Route	165,295	11,589.80	14.26		164,247.29	1.01	
1 Yellow	24,009	1,206.08	19.91	1.40	16,830.55	1.43	1.42
2 Red	18,917	1,196.78	15.81	1.11	16,154.46	1.17	1.16
3 Lavender	10,177	558.00	18.24	1.28	7,521.66	1.35	1.34
4 Blue	3,938	554.35	7.10	0.50	7,362.38	0.53	0.53
5 Green	22,896	1,304.67	17.55	1.23	17,155.43	1.33	1.33
5 Green Express	1,553	305.46	5.08	0.36	4,634.76	0.34	0.33
5 Green Hopper	16,906	732.05	23.09	1.62	9,724.87	1.74	1.73
6 Orange	12,646	792.52	15.96	1.12	10,250.67	1.23	1.23
6 Orange Hopper	6,132	284.83	21.53	1.51	3,346.44	1.83	1.82
7 Grey	18,646	1,077.46	17.31	1.21	14,787.08	1.26	1.25
8 Bronze	1,499	360.23	4.16	0.29	5,382.52	0.28	0.28
9 Brown	10,431	1,222.06	8.54	0.60	17,483.59	0.60	0.59
10 Gold	11,171	858.87	13.01	0.91	12,325.40	0.91	0.90
11 Ruby	111	118.40	0.94	0.07	2,252.51	0.05	0.05
14 Navy	3,116	463.63	6.72	0.47	8,839.87	0.35	0.35
16 Pink	3,147	554.42	5.68	0.40	10,195.11	0.31	0.31

* The Percent of Group Ridership shows how the ridership for the route compares to the group

+ 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.

	Passengers	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
Evening Campus Fixed Route	16,022	793.23	20.20		9,498.38	1.69	
120 Teal	2,926	231.37	12.65	0.63	2,881.11	1.02	0.60
130 Silver	2,699	164.52	16.41	0.81	1,948.09	1.39	0.82
220 Illini	10,397	397.35	26.17	1.30	4,669.19	2.23	1.32
Evening Community Fixed Route	24,396	1,786.94	13.65		26,003.24	0.94	
50 Green	5,625	385.98	14.57	1.07	5,502.22	1.02	1.09
50 Green Hopper	3,874	245.30	15.79	1.16	3,322.83	1.17	1.24
70 Grey	5,900	352.70	16.73	1.23	5,009.10	1.18	1.26
100 Yellow	7,411	562.49	13.18	0.97	7,916.92	0.94	1.00
110 Ruby	698	77.30	9.03	0.66	1,289.07	0.54	0.58
180 Lime	888	163.17	5.44	0.40	2,963.10	0.30	0.32
Total	279,077	17,969.02	15.53		243,386.89	1.15	

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Route Performance Report

October 2020

Weekends

	Passengers	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
Saturday Daytime							
Campus Fixed Route	5,915	255.67	23.14		3,044.38	1.94	
120 Teal	1,826	118.17	15.45	0.67	1,373.32	1.33	0.68
130 Silver	3,079	91.25	33.74	1.46	1,094.72	2.81	1.45
220 Illini	1,010	46.25	21.84	0.94	576.34	1.75	0.90
Saturday Daytime							
Community Fixed Route	24,416	1,193.70	20.45		16,890.67	1.45	
20 Red	2,262	161.04	14.05	0.69	2,105.36	1.07	0.74
30 Lavender	2,033	108.90	18.67	0.91	1,686.04	1.21	0.83
50 Green	6,071	224.82	27.00	1.32	2,916.85	2.08	1.44
70 Grey	5,962	233.02	25.59	1.25	3,131.04	1.90	1.32
100 Yellow	6,079	274.91	22.11	1.08	3,825.03	1.59	1.10
110 Ruby	1,134	85.68	13.23	0.65	1,431.56	0.79	0.55
180 Lime	875	105.33	8.31	0.41	1,794.79	0.49	0.34
Saturday Evening							
Campus Fixed Route	5,002	190.25	26.29		2,278.35	2.20	
120 Teal	688	56.08	12.27	0.47	654.80	1.05	0.48
130 Silver	1,314	49.42	26.59	1.01	589.61	2.23	1.02
220 Illini	3,000	84.75	35.40	1.35	1,033.94	2.90	1.32
Saturday Evening							
Community Fixed Route	6,059	415.49	14.58		5,846.04	1.04	
50 Green	1,393	87.25	15.97	1.09	1,201.57	1.16	1.12
50 Green Hopper	906	50.57	17.92	1.23	660.06	1.37	1.32
70 Grey	1,265	90.43	13.99	0.96	1,223.87	1.03	1.00
100 Yellow	2,167	133.58	16.22	1.11	1,846.23	1.17	1.13
110 Ruby	111	16.00	6.94	0.48	266.75	0.42	0.40
180 Lime	217	37.67	5.76	0.40	647.55	0.34	0.32

* The Percent of Group Ridership shows how the ridership for the route compares to the group

+ 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.

	Passengers	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
Sunday Daytime Campus Fixed Route	3,699	164.15	22.53		1,961.60	1.89	
120 Teal	1,273	69.07	18.43	0.82	802.90	1.59	0.84
130 Silver	1,738	63.82	27.23	1.21	768.69	2.26	1.20
220 Illini	688	31.27	22.00	0.98	390.00	1.76	0.94
Sunday Daytime Community Fixed Route	8,603	437.51	19.66		6,411.16	1.34	
30 Lavender	1,191	71.47	16.67	0.85	1,104.60	1.08	0.80
70 Grey	3,503	138.62	25.27	1.29	1,871.53	1.87	1.39
100 Yellow	3,600	167.36	21.51	1.09	2,343.03	1.54	1.15
180 Lime	309	60.07	5.14	0.26	1,092.00	0.28	0.21
Sunday Evening Campus Fixed Route	2,584	163.52	15.80		1,948.41	1.33	
120 Teal	648	56.18	11.53	0.73	647.31	1.00	0.75
130 Silver	502	39.53	12.70	0.80	473.03	1.06	0.80
220 Illini	1,434	67.80	21.15	1.34	828.06	1.73	1.31
Sunday Evening Community Fixed Route	989	62.83	15.74		917.41	1.08	
50 Green	361	20.77	17.38	1.10	278.08	1.30	1.20
100 Yellow	628	42.07	14.93	0.95	639.33	0.98	0.91
Total	57,267	2,883.12	19.86		39,298.01	1.46	

* The Percent of Group Ridership shows how the ridership for the route compares to the group

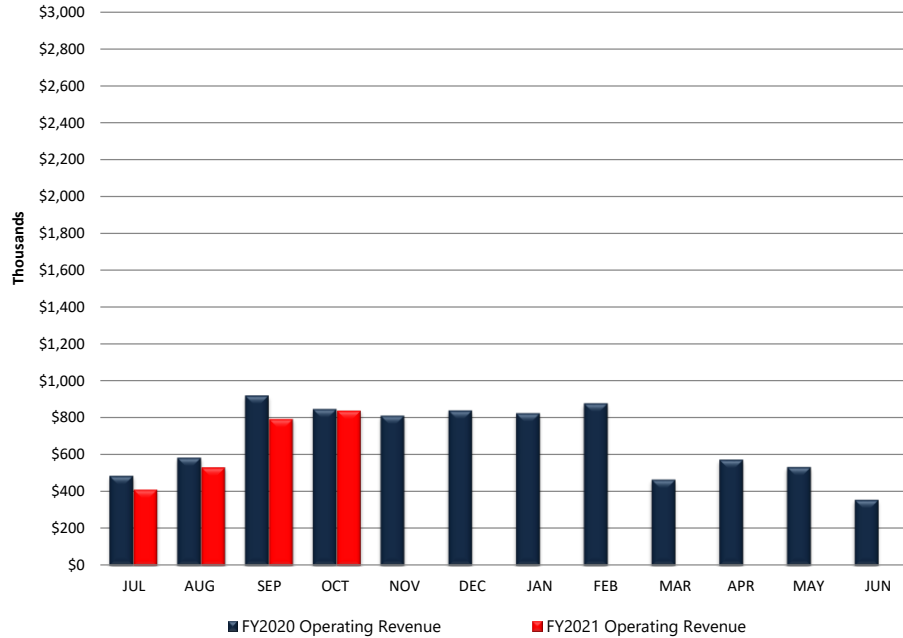
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Champaign-Urbana Mass Transit District
Comparison of FY2021 vs FY2020 Revenue and Expenses

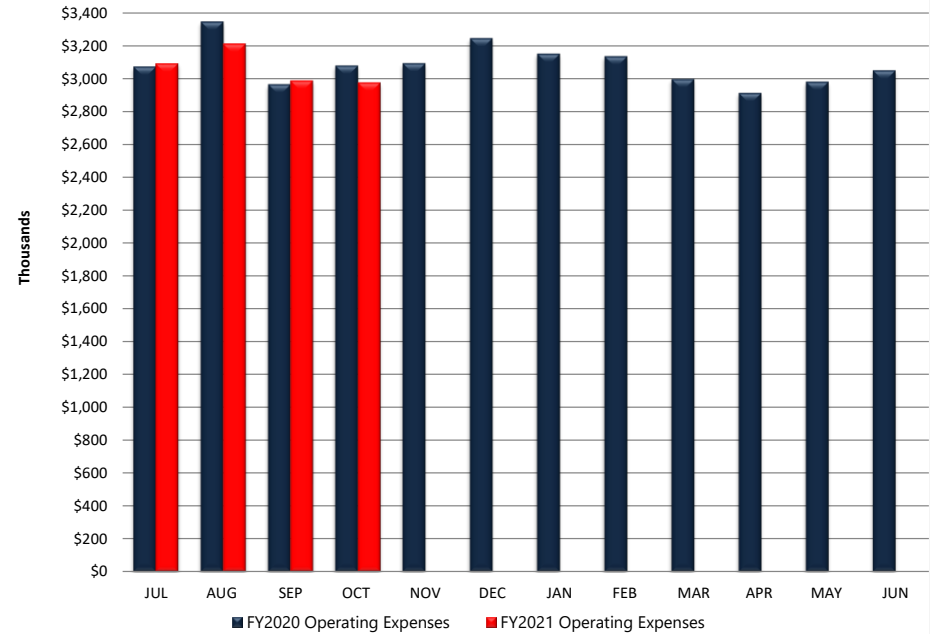
November 23, 2020

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
FY2020 Operating Revenue	\$483,085	\$581,203	\$916,591	\$842,874	\$807,845	\$836,133	\$821,039	\$874,336	\$463,300	\$571,230	\$531,007	\$354,527
FY2021 Operating Revenue	\$411,499	\$530,836	\$792,337	\$837,709								
FY2020 Operating Expenses	\$3,072,753	\$3,346,577	\$2,965,460	\$3,079,133	\$3,092,906	\$3,245,870	\$3,151,004	\$3,135,289	\$2,996,411	\$2,912,283	\$2,981,602	\$3,049,481
FY2021 Operating Expenses	\$3,091,230	\$3,211,366	\$2,986,825	\$2,974,652								
FY2020 Operating Ratio	15.72%	17.37%	30.91%	27.37%	26.12%	25.76%	26.06%	27.89%	15.46%	19.61%	17.81%	11.63%
FY2021 Operating Ratio	13.31%	16.53%	26.53%	28.16%								

Champaign-Urbana Mass Transit District
Comparison of FY2021 vs. FY2020
Operating Revenue



Champaign-Urbana Mass Transit District
Comparison of FY2021 vs. FY2020
Operating Expenses



Champaign-Urbana Mass Transit District

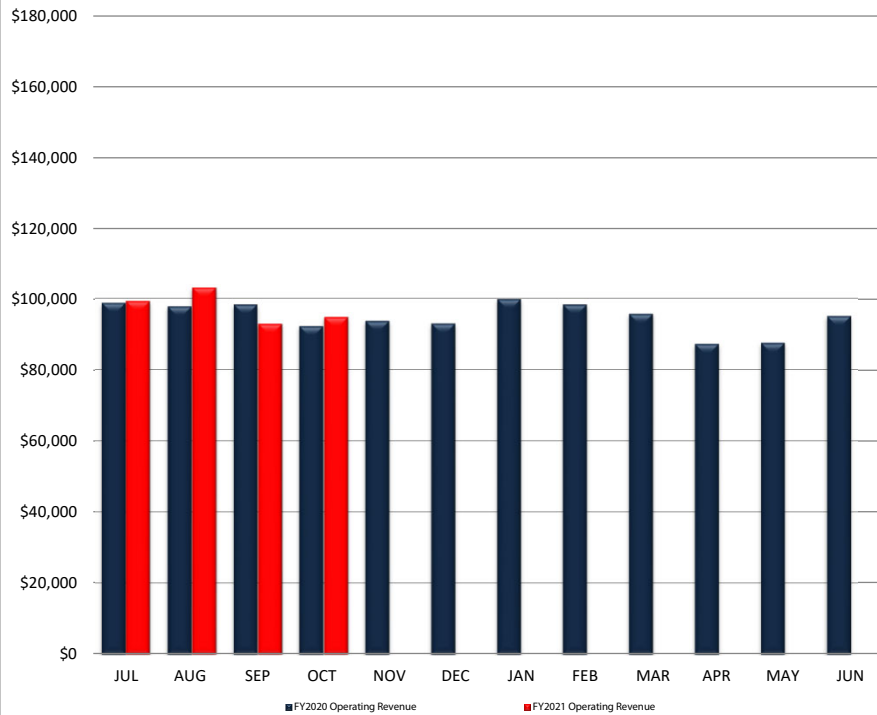
Illinois Terminal

Comparison of FY2021 vs FY2020 Revenue and Expenses

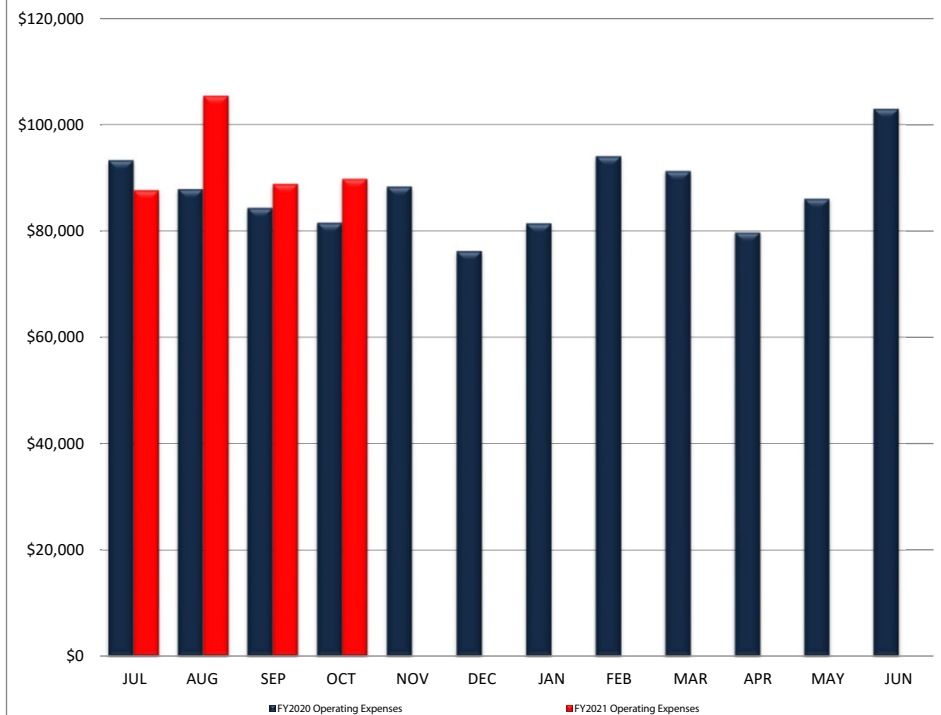
November 17, 2020

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Last 12 Months
FY2020 Operating Revenue	\$98,643	\$97,691	\$98,255	\$92,150	\$93,576	\$92,884	\$99,758	\$98,215	\$95,559	\$87,198	\$87,430	\$94,933	Revenue
FY2021 Operating Revenue	\$99,240	\$102,981	\$92,748	\$94,686									\$1,139,208
FY2020 Operating Expenses	\$93,298	\$87,910	\$84,314	\$81,550	\$88,381	\$76,275	\$81,457	\$94,030	\$91,245	\$79,763	\$86,085	\$102,976	Expenses
FY2021 Operating Expenses	\$87,571	\$105,427	\$88,769	\$89,728									\$1,071,707
FY2020 Operating Ratio	105.7%	111.1%	116.5%	113.0%	105.9%	121.8%	122.5%	104.5%	104.7%	109.3%	101.6%	92.2%	Ratio
FY2021 Operating Ratio	113.3%	97.7%	104.5%	105.5%	-	-	-	-	-	-	-	-	106.3%

**Illinois Terminal
Comparison of FY2021 vs. FY2020
Revenue**



**Illinois Terminal
Comparison of FY2021 vs. FY2020
Expenses**



HOURS	Oct 2019	Oct 2020	% Change	FY2020 to Date	FY2021 to Date	% Change
Passenger Revenue	27,709.45	22,346.50	-19.4%	93,825.15	82,917.13	-11.6%
Vacation/Holiday/Earned Time	4,101.87	3,712.95	-9.5%	24,561.57	25,942.29	5.6%
Non-Revenue	7,658.19	7,073.08	-7.6%	31,887.62	26,646.85	-16.4%
TOTAL	39,469.51	33,132.53	-16.06%	150,274.34	135,506.27	-9.83%

REVENUE/EXPENSES	Oct 2019	Oct 2020	% Change	FY2020 to Date	FY2021 to Date	% Change
Operating Revenue	\$919,796.23	\$837,709.42	-8.9%	\$2,900,674.96	\$2,572,381.84	-11.3%
Operating Expenses	\$3,079,132.88	\$2,974,651.62	-3.4%	\$12,463,922.09	\$12,264,072.30	-1.6%
Operating Ratio	29.87%	28.16%	-5.7%	23.27%	20.97%	-9.9%
Passenger Revenue/Revenue Vehicle Hour	\$29.27	\$34.13	16.6%	\$25.77	\$27.72	7.5%

RIDERSHIP	Oct 2019	Oct 2020	% Change	FY2020 to Date	FY2021 to Date	% Change
Revenue Passenger	1,320,819	340,916	-74.2%	3,556,460	1,124,067	-68.4%
Transfers	14,247	134	-99.1%	51,544	1,198	-97.7%
Total Unlinked	1,335,066	341,050	-74.5%	3,608,004	1,125,265	-68.8%
ADA Riders	10,230	2,522	-75.3%	35,225	7,493	-78.7%
Half Fare Cab	1,106	193	-82.5%	4,702	598	-87.3%
TOTAL	1,346,402	343,765	-74.47%	3,647,931	1,133,356	-68.93%

PASSENGERS/REVENUE HOUR	Oct 2019	Oct 2020	% Change	FY2020 to Date	FY2021 to Date	% Change
Hour	48.18	15.26	-68.3%	38.45	13.57	-64.7%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2021 Thru Fiscal Year: 2021		From Period 4 Thru Period 4		Division: 00 Champaign Urbana Mass Transit District				As of: 11/16/2020	
Oct-2020	Budget This Period	Oct-2019	Act/Bgt Var %		Actual Ytd	Jul-2020 thru Oct-2020 Budget Ytd	Last Ytd	Act/Bgt Var %	
			<						
			<	4000000000 **** R E V E N U E ****					
			<						
			<	4000000099 ** TRANSPORTATION REVENUE					
			<						
			<	4010000000 * PASSENGER FARES					
-61.00	54,166.67	54,695.42	-100.11%	4010100000 FULL ADULT FARES	-73.00	216,666.68	221,658.70	-100.03%	
12.00	1,416.10	1,908.00	-99.15%	4010300000 STUDENT FARES	330.00	5,664.40	5,084.87	-94.17%	
0.00	0.00	0.00	0.00%	4010700000 FARE REFUNDS	0.00	0.00	0.00	0.00%	
4,696.92	16,666.67	14,453.17	-71.82%	4010800000 ANNUAL PASS REVENUE	27,539.08	66,666.68	58,577.94	-58.69%	
1,130.50	7,080.50	5,825.75	-84.03%	4011000000 HALF FARE CAB	3,912.00	28,322.00	24,343.83	-86.19%	
28.00	4,166.67	5,333.00	-99.33%	4011100000 ADA TICKETS & FARES	28.00	16,666.68	15,076.00	-99.83%	
5,806.42	83,496.61	82,215.34	-93.05%	4019900099 * TOTAL PASSENGER FARES	31,736.08	333,986.44	324,741.34	-90.50%	
				4020000000 * SPECIAL TRANSIT & SCHOOL FARE					
649,021.27	704,620.80	627,552.83	-7.89%	4020300000 U OF I CAMPUS SERVICE	1,999,341.68	2,111,604.00	1,851,221.16	-5.32%	
26,625.48	27,072.50	26,527.90	-1.65%	4020500000 ADA - U I & DSC CONTRACTS	106,501.92	108,290.00	106,111.60	-1.65%	
82,407.78	62,216.00	80,502.56	32.45%	4030100000 SCHOOL SERVICE FARES	164,815.56	124,432.00	160,565.56	32.45%	
758,054.53	793,909.30	734,583.29	-4.52%	4039999999 * TOTAL SPECIAL TRANSIT & SCHOO	2,270,659.16	2,344,326.00	2,117,898.32	-3.14%	
				4060000000 *AUXILIARY TRANSPORTATION REVE					
1,178.75	1,666.67	1,898.85	-29.28%	4060100000 I.T. COMMISSIONS	5,207.77	6,666.68	8,886.20	-21.88%	
12,982.50	20,825.00	24,176.66	-37.66%	4060300000 ADVERTISING REVENUE	46,460.83	83,300.00	87,990.33	-44.22%	
14,161.25	22,491.67	26,075.51	-37.04%	4069900098 *TOTAL AUXILIARY TRANSPORTATIO	51,668.60	89,966.68	96,876.53	-42.57%	
778,022.20	899,897.58	842,874.14	-13.54%	4069900099 ** TOTAL TRANSPORTATION REVEN	2,354,063.84	2,768,279.12	2,539,516.19	-14.96%	
				4070000000 ** NON-TRANSPORTATION REVENUE					
1,026.87	1,666.00	1,072.89	-38.36%	4070100000 SALE OF MAINTENANCE SERVICES	6,231.82	6,664.00	5,746.08	-6.49%	
0.00	0.00	0.00	0.00%	4070200000 RENTAL OF REVENUE VEHICLES	0.00	0.00	0.00	0.00%	
38,828.86	33,320.00	39,319.39	16.53%	4070300000 BUILDING RENTAL - IL TERMINAL	156,238.98	133,280.00	161,474.64	17.23%	
2,001.05	2,082.50	2,001.05	-3.91%	4070300002 BUILDING RENTAL - 801 & 1101	8,004.20	8,330.00	8,004.20	-3.91%	
18,760.19	20,825.00	34,952.95	-9.92%	4070400000 INVESTMENT INCOME	62,382.25	83,300.00	150,613.98	-25.11%	
-5,449.07	0.00	-1,686.74	-100.00%	4070400002 +/- FAIR VALUE OF INVESTMENT	-23,752.53	0.00	27,131.05	-100.00%	
0.00	0.00	0.00	0.00%	4070800000 OVER OR SHORT	0.00	0.00	0.00	0.00%	
3,045.00	0.00	0.00	100.00%	4079800000 GAIN ON FIXED ASSET DISPOSAL	3,045.00	0.00	2,670.00	100.00%	

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2021 Thru Fiscal Year: 2021		From Period 4 Thru Period 4		Division: 00 Champaign Urbana Mass Transit District				As of: 11/16/2020	
Oct-2020	Budget This Period	Oct-2019	Act/Bgt Var %		Actual Ytd	Jul-2020 thru Oct-2020 Budget Ytd	Last Ytd	Act/Bgt Var %	
1,474.32	0.00	1,262.55	100.00%	4079900001 OTHER NON-TRANSPORTATION REV	6,168.28	0.00	5,518.82	100.00%	
59,687.22	57,893.50	76,922.09	3.10%	4079900099 ** TOTAL NON-TRANSPORTATION RE	218,318.00	231,574.00	361,158.77	-5.72%	
837,709.42	957,791.08	919,796.23	-12.54%	4079999999 *** TOTAL TRANS & NON-TRANS REV	2,572,381.84	2,999,853.12	2,900,674.96	-14.25%	
4080000000 ** TAX REVENUE									
784,600.00	758,333.33	755,425.00	3.46%	4080100000 PROPERTY TAX REVENUE	3,119,200.00	3,033,333.32	3,021,700.00	2.83%	
0.00	0.00	0.00	0.00%	4080100001 PROPERTY TAX - UNCOLLECTIBLE R	0.00	0.00	0.00	0.00%	
0.00	7,000.00	0.00	-100.00%	4080600000 REPLACEMENT TAX REVENUE	54,365.84	56,000.00	62,631.98	-2.92%	
0.00	0.00	0.00	0.00%	4089900001 MISCELLANEOUS PROPERTY TAXES	0.00	0.00	0.00	0.00%	
784,600.00	765,333.33	755,425.00	2.52%	4089999999 ** TOTAL TAX REVENUE	3,173,565.84	3,089,333.32	3,084,331.98	2.73%	
4110000000 ** STATE GRANTS & REIMBURSEME									
1,908,837.45	1,910,358.33	1,980,075.10	-0.08%	4110100000 OPERATING ASSISTANCE - STATE	7,889,919.15	7,641,433.32	8,069,157.44	3.25%	
33,555.60	0.00	18,662.80	100.00%	4110100001 OPERATING ASSIST - DEBT SERVICE	488,345.79	0.00	18,662.80	100.00%	
0.00	0.00	5,234.46	0.00%	4111000000 STATE GRANT REVENUE	1,377.30	0.00	10,718.37	100.00%	
0.00	0.00	0.00	0.00%	4111000001 STATE GRANT REVENUE - PASS TH	0.00	0.00	0.00	0.00%	
6,000.00	0.00	5,949.01	100.00%	4119900000 STATE REIMBURSEMENTS	6,000.00	0.00	5,949.01	100.00%	
-6,000.00	0.00	-5,949.01	-100.00%	4119900001 STATE REIMB - PASS THRU \$	-6,000.00	0.00	-5,949.01	-100.00%	
1,942,393.05	1,910,358.33	2,003,972.36	1.68%	4119999999 ** TOTAL STATE GRANTS & REIMB	8,379,642.24	7,641,433.32	8,098,538.61	9.66%	
4130000000 ** FEDERAL GRANTS & REIMBURSE									
0.00	0.00	0.00	0.00%	4130100000 OPERATING ASSISTANCE - FEDERAL	0.00	0.00	0.00	0.00%	
1,783,925.06	0.00	20,937.84	100.00%	4130500000 FEDERAL GRANT REVENUE	2,061,449.03	0.00	42,873.47	100.00%	
0.00	0.00	0.00	0.00%	4130600000 FEDERAL GRANT PASS THRU \$	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	4139900000 FEDERAL REIMBURSEMENTS	0.00	0.00	0.00	0.00%	
1,783,925.06	0.00	20,937.84	100.00%	4139999999 ** TOTAL FEDERAL GRANTS & REIM	2,061,449.03	0.00	42,873.47	100.00%	
4150000000 **OTHER AGENCY REVENUES									
0.00	0.00	0.00	0.00%	4150130000 CONTRIBUTED CAPITAL - GOV'T	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	4150130010 CONTRIBUTED CAPITAL - NON-GOV'T	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	4159999999 ***TOTAL OTHER AGENCY REVENUE	0.00	0.00	0.00	0.00%	
5,348,627.53	3,633,482.74	3,700,131.43	47.20%	4999900099 **** TOTAL REVENUE ****	16,187,038.95	13,730,619.76	14,126,419.02	17.89%	

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2021 From Period 4 Division: 00 Champaign Urbana Mass Transit District As of: 11/16/2020
 Thru Fiscal Year: 2021 Thru Period 4

Oct-2020	Budget This Period	Oct-2019	Act/Bgt Var %		Actual Ytd	Jul-2020 thru Oct-2020 Budget Ytd	Last Ytd	Act/Bgt Var %
5000000000 **** E X P E N S E S ***								
5010000000 ** LABOR								
826,882.62	980,000.00	906,274.91	-15.62%	5010101000 OPERATORS WAGES	3,037,645.41	3,430,000.00	3,221,957.95	-11.44%
114,863.49	127,910.00	104,757.28	-10.20%	5010204000 MECHANICS WAGES - MAINT	416,257.24	458,182.00	375,247.57	-9.15%
63,570.20	76,720.00	72,959.15	-17.14%	5010304000 MAINTENANCE WAGES - MAINT	253,085.88	281,840.00	268,015.73	-10.20%
99,353.35	153,556.50	128,265.14	-35.30%	5010401000 SUPERVISORS SALARIES - OPS	423,387.31	617,444.25	515,911.62	-31.43%
26,048.66	18,544.00	15,164.72	40.47%	5010404000 SUPERVISORS SALARIES - MAINT	109,574.40	97,526.80	79,752.72	12.35%
77,576.64	44,591.75	45,756.13	73.97%	5010501000 OVERHEAD SALARIES - OPS	318,117.14	213,211.50	218,620.43	49.20%
37,711.83	32,480.00	33,877.04	16.11%	5010504000 OVERHEAD SALARIES - MAINT	166,537.02	154,280.00	165,734.50	7.94%
117,414.34	118,880.00	107,047.45	-1.23%	5010516000 OVERHEAD SALARIES - G&A	503,105.15	666,080.00	599,886.36	-24.47%
14,391.74	13,170.00	5,959.99	9.28%	5010516200 OVERHEAD SALARIES - IT	61,074.68	50,970.00	23,062.57	19.82%
14,040.79	25,890.00	23,069.08	-45.77%	5010601000 CLERICAL WAGES - OPS	48,054.79	98,160.00	87,474.06	-51.04%
0.00	4,075.00	3,521.23	-100.00%	5010604000 CLERICAL WAGES - MAINT	0.00	15,634.00	13,509.03	-100.00%
29,770.05	35,160.00	30,219.18	-15.33%	5010616000 CLERICAL WAGES - G&A	123,548.25	145,040.00	124,671.83	-14.82%
6,495.79	9,025.00	11,204.34	-28.02%	5010616200 CLERICAL WAGES - IT	26,374.01	33,098.00	41,097.18	-20.32%
10,762.26	17,093.00	15,024.04	-37.04%	5010716200 SECURITY WAGES - IT	42,618.05	66,770.00	58,686.90	-36.17%
-3,335.06	0.00	-4,274.27	-100.00%	5010801000 LABOR CREDIT - OPS	-12,616.98	0.00	-13,602.47	-100.00%
-5,670.52	0.00	-2,930.86	-100.00%	5010804000 LABOR CREDIT - MAINT	-27,299.59	0.00	-15,573.15	-100.00%
-1,433.65	0.00	-1,069.63	-100.00%	5010806000 LABOR CREDIT - G&A	-8,826.90	0.00	-4,129.79	-100.00%
7,732.45	8,844.00	7,873.19	-12.57%	5010816200 MAINTENANCE WAGES - IT	36,852.51	43,780.00	38,992.80	-15.82%
2,120.96	0.00	0.00	100.00%	5010901000 REDUCED/REASSIGNMNT PAY - OPS	17,204.06	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5010904000 REDUCED/REASSIGNMNT PAY - MAI	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5010916000 REDUCED/REASSIGNMNT PAY - G&A	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5010916200 REDUCED/REASSIGNMNT PAY - IT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5011001000 MEAL DELIVERY WAGES - OPS (NON	5,012.81	0.00	0.00	100.00%
1,438,295.94	1,665,939.25	1,502,698.11	-13.66%	5019999000 ** TOTAL LABOR	5,539,705.24	6,372,016.55	5,799,315.84	-13.06%
5020000000 ** FRINGE BENEFITS								
85,357.06	94,710.00	89,776.58	-9.88%	5020101000 FICA - OPS	349,672.46	369,380.00	350,080.97	-5.34%
20,671.35	19,632.00	19,125.79	5.29%	5020104000 FICA - MAINT	85,794.50	81,480.00	79,351.80	5.30%
8,825.67	8,925.00	7,923.92	-1.11%	5020116000 FICA - G&A	39,539.81	49,175.00	43,642.79	-19.59%
3,160.57	4,195.00	2,961.68	-24.66%	5020116200 FICA - IT	12,876.25	17,724.00	12,512.80	-27.35%
191,561.23	151,800.00	115,684.64	26.19%	5020201000 IMRF - OPS	599,942.83	601,910.00	459,006.63	-0.33%
47,137.80	41,666.67	24,972.34	13.13%	5020204000 IMRF - MAINT	146,694.41	166,666.68	103,700.86	-11.98%
23,743.17	13,747.50	11,962.86	72.71%	5020216000 IMRF - G&A	76,442.51	80,100.00	69,690.23	-4.57%
6,969.44	5,422.50	4,010.30	28.53%	5020216200 IMRF - IT	21,590.06	22,470.00	16,623.17	-3.92%
316,727.08	291,550.00	250,318.89	8.64%	5020301000 MEDICAL INSURANCE - OPS	1,222,680.04	1,166,200.00	956,107.40	4.84%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2021 Thru Fiscal Year: 2021		From Period 4 Thru Period 4		Division: 00 Champaign Urbana Mass Transit District			As of: 11/16/2020	
Oct-2020	Budget This Period	Oct-2019	Act/Bgt Var %		Actual Ytd	Jul-2020 thru Oct-2020 Budget Ytd	Last Ytd	Act/Bgt Var %
64,589.60	62,475.00	62,798.74	3.38%	5020304000 MEDICAL INSURANCE - MAINT	258,618.80	249,900.00	218,601.65	3.49%
34,497.20	29,155.00	25,384.03	18.32%	5020316000 MEDICAL INSURANCE - G&A	137,988.80	116,620.00	113,908.09	18.32%
16,628.00	15,827.00	12,554.63	5.06%	5020316200 MEDICAL INSURANCE - IT	65,531.00	63,308.00	50,231.54	3.51%
0.00	0.00	0.00	0.00%	5020401000 DENTAL INSURANCE - OPS	0.00	0.00	0.00	0.00%
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%
1,553.79	2,500.00	884.73	-37.85%	5020501000 LIFE INSURANCE - OPS	6,528.49	10,000.00	7,707.91	-34.72%
466.97	4,165.00	160.32	-88.79%	5020504000 LIFE INSURANCE - MAINT	1,887.48	16,660.00	1,727.77	-88.67%
172.97	4,165.00	57.12	-95.85%	5020516000 LIFE INSURANCE - G&A	3,326.88	16,660.00	507.05	-80.03%
88.20	1,249.50	214.16	-92.94%	5020516200 LIFE INSURANCE - IT	352.80	4,998.00	301.52	-92.94%
0.00	0.00	0.00	0.00%	5020601000 OPEB EXPENSE - OPS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5020604000 OPEB EXPENSE - MAINT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5020616000 OPEB EXPENSE - G&A	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5020616200 OPEB EXPENSE - IT	0.00	0.00	0.00	0.00%
951.91	2,399.00	1,871.64	-60.32%	5020701000 UNEMPLOYMENT INSURANCE - OPS	6,478.26	2,399.00	1,871.64	170.04%
107.03	287.00	236.21	-62.71%	5020704000 UNEMPLOYMENT INSURANCE - MAIN	1,073.33	287.00	236.21	273.98%
174.28	270.00	317.25	-35.45%	5020716000 UNEMPLOYMENT INSURANCE - G&A	427.35	270.00	317.25	58.28%
147.05	346.00	265.10	-57.50%	5020716200 UNEMPLOYMENT INSURANCE - IT	997.41	346.00	265.10	188.27%
9,153.10	12,500.00	13,048.64	-26.78%	5020801000 WORKERS COMP INSURANCE - OPS	25,577.06	50,000.00	39,178.06	-48.85%
1,926.77	12,495.00	1,689.27	-84.58%	5020804000 WORKERS COMP INSURANCE - MAIN	26,332.16	49,980.00	6,939.93	-47.31%
1,818.27	833.00	5,143.46	118.28%	5020816000 WORKERS COMP INSURANCE - G&A	7,105.93	3,332.00	7,095.29	113.26%
152.85	2,082.50	152.85	-92.66%	5020816200 WORKERS COMP INSURANCE - IT	629.40	8,330.00	975.09	-92.44%
0.00	0.00	0.00	0.00%	5021001000 HOLIDAYS - OPS	42,935.20	54,998.41	52,789.84	-21.93%
0.00	0.00	0.00	0.00%	5021004000 HOLIDAYS - MAINT	13,303.04	10,645.00	14,511.92	24.97%
0.00	0.00	0.00	0.00%	5021016000 HOLIDAYS - G&A	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021016200 HOLIDAYS - IT	1,166.32	1,011.00	1,405.36	15.36%
18,639.61	12,322.89	12,640.72	51.26%	5021101000 VACATIONS - OPS	214,513.58	188,269.46	193,268.63	13.94%
8,614.00	5,690.00	10,330.24	51.39%	5021104000 VACATIONS - MAINT	54,199.28	29,643.00	53,814.57	82.84%
0.00	0.00	0.00	0.00%	5021116000 VACATION - G&A	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021116200 VACATIONS - IT	471.68	2,643.00	1,787.20	-82.15%
6,790.55	3,067.69	3,426.84	121.36%	5021201000 OTHER PAID ABSENCES - OPS	22,626.72	12,270.76	19,234.16	84.40%
524.40	1,000.00	126.32	-47.56%	5021204000 OTHER PAID ABSENCES - MAINT	1,594.80	4,000.00	2,175.95	-60.13%
0.00	0.00	0.00	0.00%	5021216000 OTHER PAID ABSENCES - G&A	0.00	0.00	0.00	0.00%
0.00	250.00	0.00	-100.00%	5021216200 OTHER PAID ABSENCES - IT	117.92	1,000.00	0.00	-88.21%
-414.03	4,165.00	2,623.33	-109.94%	5021301000 UNIFORM ALLOWANCES - OPS	2,682.01	16,660.00	10,710.54	-83.90%
1,302.90	2,083.33	1,933.24	-37.46%	5021304000 UNIFORM ALLOWANCES - MAINT	5,268.85	8,333.32	6,334.39	-36.77%
142.66	416.67	323.55	-65.76%	5021316200 UNIFORM ALLOWANCES - IT	464.55	1,666.68	628.57	-72.13%
0.00	7,080.50	2,501.79	-100.00%	5021401000 OTHER FRINGE BENEFITS - OPS	2,182.07	28,322.00	5,454.59	-92.30%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2021 From Period 4 Division: 00 Champaign Urbana Mass Transit District As of: 11/16/2020
 Thru Fiscal Year: 2021 Thru Period 4

Oct-2020	Budget This Period	Oct-2019	Act/Bgt Var %		Actual Ytd	Jul-2020 thru Oct-2020 Budget Ytd	Last Ytd	Act/Bgt Var %
0.00	1,666.67	440.41	-100.00%	5021404000 OTHER FRINGE BENEFITS - MAINT	602.01	6,666.68	880.82	-90.97%
7,559.36	1,749.30	12,483.05	332.14%	5021416000 OTHER FRINGE BENEFITS - G&A	12,380.87	6,997.20	24,191.15	76.94%
0.00	1,915.90	149.70	-100.00%	5021416200 OTHER FRINGE BENEFITS - IT	146.51	7,663.60	317.40	-98.09%
54,959.75	114,864.55	106,176.39	-52.15%	5021501000 EARNED TIME - OPS	346,580.61	504,932.46	466,868.65	-31.36%
12,350.00	25,526.70	16,904.49	-51.62%	5021504000 EARNED TIME - MAINT	84,917.42	145,969.05	96,687.55	-41.83%
832.73	165.00	504.65	404.68%	5021516200 EARNED TIME - IT	3,913.88	1,803.50	5,495.26	117.02%
0.00	166.00	125.00	-100.00%	5021604000 TOOL ALLOWANCE - MAINT	11,194.79	14,382.00	10,824.18	-22.16%
4,544.56	3,067.69	3,818.76	48.14%	5021701000 DISABILITY - OPS	15,665.80	12,270.76	11,880.16	27.67%
0.00	583.10	819.00	-100.00%	5021704000 DISABILITY - MAINT	681.24	2,332.40	2,410.76	-70.79%
0.00	0.00	0.00	0.00%	5021716200 DISABILITY - IT	0.00	0.00	0.00	0.00%
270.32	0.00	0.00	100.00%	5021801000 WORKERS COMP - PAYROLL - OPS	270.32	0.00	860.52	100.00%
0.00	0.00	0.00	0.00%	5021804000 WORKERS COMP - PAYROLL - MAINT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021816200 WORKERS COMP - PAYROLL - IT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021901000 ROTATION BOARD PAY - OPS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021904000 ROTATION BOARD PAY - MAINT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021916000 ROTATION BOARD PAY - G&A	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021916200 ROTATION BOARD PAY - IT	0.00	0.00	0.00	0.00%
0.00	16,660.00	0.00	-100.00%	5022001000 EARLY RETIREMENT PLAN - OPS	11,523.00	66,640.00	99,933.00	-82.71%
0.00	8,330.00	0.00	-100.00%	5022004000 EARLY RETIREMENT PLAN - MAINT	0.00	33,320.00	0.00	-100.00%
0.00	833.33	0.00	-100.00%	5022016000 EARLY RETIREMENT PLAN - G&A	0.00	3,333.32	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%
18,882.19	0.00	0.00	100.00%	5023001000 "SICK BANK" EXPENSES - OPS	107,637.53	0.00	0.00	100.00%
3,397.28	0.00	0.00	100.00%	5023004000 "SICK BANK" EXPENSES - MAINT	14,495.11	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5023016000 "SICK BANK" EXPENSES - G&A	0.00	0.00	0.00	0.00%
1,752.55	0.00	0.00	100.00%	5023016200 "SICK BANK" EXPENSES - IT	3,057.75	0.00	0.00	100.00%
976,730.19	994,001.99	826,842.63	-1.74%	5029999900 ** TOTAL FRINGE BENEFITS	4,072,680.88	4,313,969.28	3,623,045.92	-5.59%
5030000000 ** SERVICES								
11,418.92	83,300.00	38,392.02	-86.29%	5030316000 PROFESSIONAL SERVICES - G&A	89,927.18	333,200.00	117,187.65	-73.01%
0.00	250.00	0.00	-100.00%	5030316200 PROFESSIONAL SERVICES - IT	759.00	1,000.00	0.00	-24.10%
0.00	0.00	0.00	0.00%	5030316300 PROFESSIONAL SERVICES - IT - NON	0.00	0.00	0.00	0.00%
10,870.00	17,826.20	32,672.30	-39.02%	5030316400 PROFESSIONAL SERVICES - G&A - N	37,256.52	71,304.80	55,691.74	-47.75%
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%
0.00	5,000.00	2,157.96	-100.00%	5030501000 CONTRACT MAINTENANCE - OPS	0.00	20,000.00	43,041.30	-100.00%
6,809.79	9,583.33	3,148.11	-28.94%	5030504000 CONTRACT MAINTENANCE - MAINT	47,097.14	38,333.32	41,975.65	22.86%
39,175.46	49,980.00	39,172.88	-21.62%	5030516000 CONTRACT MAINTENANCE - G&A	166,766.60	199,920.00	168,863.31	-16.58%
1,578.06	2,915.50	2,191.27	-45.87%	5030516200 CONTRACT MAINTENANCE - IT	9,211.24	11,662.00	7,514.45	-21.01%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2021 From Period 4 Division: 00 Champaign Urbana Mass Transit District As of: 11/16/2020
 Thru Fiscal Year: 2021 Thru Period 4

Oct-2020	Budget This Period	Oct-2019	Act/Bgt Var %		Actual Ytd	Jul-2020 thru Oct-2020 Budget Ytd	Last Ytd	Act/Bgt Var %
0.00	0.00	0.00	0.00%	5030516300 CONTRACT MAINTENANCE - IT - NON	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5030604000 CUSTODIAL SERVICES - MAINT	0.00	0.00	0.00	0.00%
0.00	3,748.50	4,250.00	-100.00%	5030801000 PRINTING SERVICES - OPS	15,234.26	14,994.00	24,416.38	1.60%
0.00	0.00	0.00	0.00%	5030804000 PRINTING SERVICES - MAINT	0.00	0.00	0.00	0.00%
0.00	333.20	0.00	-100.00%	5030816000 PRINTING SERVICES - G&A	0.00	1,332.80	1,538.54	-100.00%
340.00	0.00	0.00	100.00%	5030816200 PRINTING SERVICES - IT	340.00	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%
2,261.00	0.00	0.00	100.00%	5031216000 CABS	7,824.00	0.00	0.00	100.00%
-818.30	3,332.00	819.58	-124.56%	5039901000 OTHER SERVICES - OPS	518.02	13,328.00	3,995.40	-96.11%
0.00	500.00	0.00	-100.00%	5039904000 OTHER SERVICES - MAINT	268.98	2,000.00	0.00	-86.55%
250.00	8,330.00	7,024.50	-97.00%	5039916000 OTHER SERVICES - G&A	2,545.87	33,320.00	41,181.88	-92.36%
654.99	416.67	222.99	57.20%	5039916200 OTHER SERVICES - IT	4,544.00	1,666.68	891.96	172.64%
0.00	0.00	0.00	0.00%	5039916300 OTHER SERVICES - IT - NON-REIMB	245.00	0.00	0.00	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%
72,539.92	185,515.40	130,051.61	-60.90%	5039999900 ** TOTAL SERVICES	382,537.81	742,061.60	506,298.26	-48.45%
5040000000 ** MATERIALS & SUPPLIES CONSUM								
70,863.66	269,550.00	141,920.37	-73.71%	5040101000 FUEL & LUBRICANTS - OPS	278,934.56	915,975.00	482,367.05	-69.55%
8,159.69	14,007.00	13,971.82	-41.75%	5040104000 FUEL & LUBRICANTS - MAINT	35,412.08	43,343.50	43,241.66	-18.30%
14,338.07	32,249.00	15,705.71	-55.54%	5040201000 TIRES & TUBES - OPS - MB DO	61,044.75	61,670.00	50,772.76	-1.01%
458.31	916.67	2,644.83	-50.00%	5040204000 TIRES & TUBES - MAINT - DR DO	3,085.19	3,666.68	5,057.75	-15.86%
0.00	0.00	0.00	0.00%	5040206000 TIRES & TUBES - NON-REVENUE VEH	0.00	0.00	0.00	0.00%
-98.28	4,166.67	5,149.93	-102.36%	5040304000 GARAGE EQUIPMENT REPAIRS - MAI	4,623.45	16,666.68	12,471.62	-72.26%
4,713.66	11,662.00	5,381.82	-59.58%	5040404000 BLDG & GROUND REPAIRS - MAINT -	25,859.28	46,648.00	50,471.10	-44.57%
620.00	4,165.00	4,978.00	-85.11%	5040404001 BLDG & GROUND REPAIRS - MAINT -	8,539.06	16,660.00	8,989.24	-48.75%
0.00	0.00	0.00	0.00%	5040404002 BLDG & GROUND REPAIRS - MAINT -	426.00	0.00	0.00	100.00%
2,337.69	10,829.00	4,135.46	-78.41%	5040416200 BLDG & GROUND REPAIRS - IT	10,542.54	43,316.00	32,033.74	-75.66%
1,776.92	0.00	0.00	100.00%	5040416300 BLDG & GROUND REPAIRS - IT - NON	3,897.87	0.00	1,214.94	100.00%
0.00	0.00	0.00	0.00%	5040416400 BLDG & GROUND REPAIRS - G&A - N	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5040500001 REVENUE VEHICLE REPAIRS - CORE	0.00	0.00	0.00	0.00%
104,551.31	200,000.00	114,359.99	-47.72%	5040504000 REVENUE VEHICLE REPAIRS	572,062.16	800,000.00	577,529.39	-28.49%
843.64	1,666.67	524.53	-49.38%	5040604000 NON-REVENUE VEHICLE REPAIRS	5,586.66	6,666.68	3,005.47	-16.20%
3,453.60	5,000.00	6,724.90	-30.93%	5040704000 SERVICE SUPPLIES - MAINT	39,824.23	20,000.00	21,890.16	99.12%
1,545.59	2,333.33	2,984.46	-33.76%	5040716200 SERVICE SUPPLIES - IT	6,459.16	9,333.32	9,402.44	-30.79%
973.62	4,248.30	898.26	-77.08%	5040801000 OFFICE SUPPLIES - OPS	4,263.17	16,993.20	7,305.12	-74.91%
388.17	3,750.00	319.95	-89.65%	5040804000 OFFICE SUPPLIES - MAINT	3,140.48	15,000.00	663.10	-79.06%
80.56	1,249.50	1,027.65	-93.55%	5040816000 OFFICE SUPPLIES - G&A	1,672.44	4,998.00	3,556.66	-66.54%
81.58	500.00	85.70	-83.68%	5040816200 OFFICE SUPPLIES - IT	344.79	2,000.00	616.80	-82.76%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2021 From Period 4 Division: 00 Champaign Urbana Mass Transit District As of: 11/16/2020
 Thru Fiscal Year: 2021 Thru Period 4

Oct-2020	Budget This Period	Oct-2019	Act/Bgt Var %		Actual Ytd	Jul-2020 thru Oct-2020 Budget Ytd	Last Ytd	Act/Bgt Var %
94.00	0.00	85.40	100.00%	5040901000 COMPUTER & SERVER - MISC EXP'S	1,239.66	0.00	403.58	100.00%
0.00	0.00	32.98	0.00%	5040904000 COMPUTER & SERVER - MISC EXP'S	0.00	0.00	514.95	0.00%
6,040.84	0.00	5,741.82	100.00%	5040916000 COMPUTER & SERVER - MISC EXP'S	43,783.21	0.00	14,562.67	100.00%
625.09	0.00	0.00	100.00%	5040916200 COMPUTER & SERVER - MISC EXP'S	542.03	0.00	0.00	100.00%
4,052.25	0.00	1,184.49	100.00%	5041001000 SAFETY & TRAINING - OPS	4,448.88	0.00	1,249.49	100.00%
0.00	0.00	0.00	0.00%	5041004000 SAFETY & TRAINING - MAINT	0.00	0.00	226.56	0.00%
1,529.05	6,250.00	5,145.38	-75.54%	5041104000 PASSENGER SHELTER REPAIRS	18,034.54	25,000.00	43,332.28	-27.86%
776.02	416.50	0.00	86.32%	5041201000 SMALL TOOLS & EQUIP - OPS	49,432.52	1,666.00	0.00	> 999.99%
-10.89	5,414.50	1,314.99	-100.20%	5041204000 SMALL TOOLS & EQUIP - MAINT	2,240.87	21,658.00	12,107.09	-89.65%
0.00	7,913.50	0.00	-100.00%	5041216000 SMALL TOOLS & EQUIP - G&A	4,991.77	31,654.00	1,425.93	-84.23%
153.33	1,249.50	0.00	-87.73%	5041216200 SMALL TOOLS & EQUIP - IT	2,618.63	4,998.00	92.71	-47.61%
0.00	0.00	0.00	0.00%	5041216300 SMALL TOOLS & EQUIP - IT - NON-RE	0.00	0.00	0.00	0.00%
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%
2,356.60	0.00	13,182.42	100.00%	5041404000 CAD/AVL,CAMERA,RADIO REPAIRS -	30,758.57	0.00	20,758.51	100.00%
75.39	0.00	1,051.71	100.00%	5041504000 ADA VEHICLE REPAIRS - MAINT	3,450.02	0.00	16,949.87	100.00%
230,779.47	587,537.14	348,552.57	-60.72%	5049999900 ** TOTAL MATERIAL & SUPPLIES	1,227,258.57	2,107,913.06	1,422,212.64	-41.78%
5050000000 **UTILITIES								
33,065.92	27,431.50	27,510.97	20.54%	5050216000 ** UTILITIES - G&A	139,548.75	105,327.00	105,579.73	32.49%
7,339.29	5,299.00	6,628.42	38.50%	5050216200 ** UTILITIES - IT	34,226.81	20,923.00	26,174.69	63.58%
3,829.89	2,628.00	3,193.73	45.73%	5050216300 ** UTILITIES - IT - NON-REIMB	16,262.37	10,668.00	12,966.52	52.44%
186.39	0.00	161.49	100.00%	5050216400 ** UTILITIES - G&A - NON-REIMB	780.90	0.00	707.67	100.00%
44,421.49	35,358.50	37,494.61	25.63%	5059999900 **TOTAL UTILITIES	190,818.83	136,918.00	145,428.61	39.37%
5060000000 ** CASUALTY & LIABILITY COSTS								
2,235.14	5,831.00	2,318.89	-61.67%	5060104000 PHYSICAL DAMAGE PREMIUMS - MAI	9,061.56	23,324.00	9,275.56	-61.15%
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	-519.10	-100.00%	5060204000 PHYSICAL DAMAGE RECOVERIES - M	-11,096.83	-8,333.32	-15,340.94	33.16%
43,489.15	47,897.50	43,914.03	-9.20%	5060316000 PL & PD INSURANCE PREMIUMS - G&	174,984.60	191,590.00	175,656.12	-8.67%
0.00	0.00	0.00	0.00%	5060316200 PL & PD INSURANCE PREMIUMS - IT	0.00	0.00	0.00	0.00%
35,260.52	47,897.50	39,895.56	-26.38%	5060416000 UNINSURED PL & PD PAYOUTS - G&A	142,578.96	191,590.00	148,398.69	-25.58%
2,567.64	3,332.00	2,560.89	-22.94%	5060816000 PREMIUMS-OTHER COPORATE INS.	10,180.56	13,328.00	10,243.56	-23.62%
83,552.45	102,874.67	88,170.27	-18.78%	5069999900 ** TOTAL CASUALTY & LIABILITY	325,708.85	411,498.68	328,232.99	-20.85%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2021 From Period 4 Division: 00 Champaign Urbana Mass Transit District As of: 11/16/2020
 Thru Fiscal Year: 2021 Thru Period 4

Oct-2020	Budget This Period	Oct-2019	Act/Bgt Var %		Actual Ytd	Jul-2020 thru Oct-2020 Budget Ytd	Last Ytd	Act/Bgt Var %
5070000000 ** TAXES								
1,500.00	0.00	1,200.00	100.00%	5070316000 PROPERTY TAXES	6,000.00	0.00	4,800.00	100.00%
312.50	0.00	312.50	100.00%	5070316400 PROPERTY TAXES - NON-REIMB	1,250.00	0.00	1,250.00	100.00%
0.00	0.00	0.00	0.00%	5070401000 VEHICLE LICENSING FEES - OPS	1,550.00	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5070416000 VEHICLE LICENSING FEES - G&A	0.00	0.00	0.00	0.00%
2,625.08	3,333.33	3,387.14	-21.25%	5070501000 FUEL TAX	10,527.40	13,333.32	12,011.92	-21.04%
4,437.58	3,333.33	4,899.64	33.13%	5079999900 ** TOTAL TAXES	19,327.40	13,333.32	18,061.92	44.96%
5080100000 ** PURCHASED TRANSPORTATION								
0.00	13,328.00	11,651.50	-100.00%	5080116000 CABS (Closed - See GL 5031216000)	0.00	53,312.00	48,687.66	-100.00%
76,072.78	74,970.00	75,793.94	1.47%	5080216000 ADA CONTRACTS	304,282.08	299,880.00	303,175.97	1.47%
76,072.78	88,298.00	87,445.44	-13.85%	5089999900 **TOTAL PURCHASED TRANSPORTA	304,282.08	353,192.00	351,863.63	-13.85%
5090000000 ** MISCELLANEOUS EXPENSES								
10,384.31	7,497.00	828.92	38.51%	5090116000 DUES & SUBSCRIPTIONS - G&A	53,105.66	29,988.00	20,801.06	77.09%
0.00	8,330.00	5,341.95	-100.00%	5090216000 TRAVEL & MEETINGS - G&A	3,629.40	33,320.00	53,855.20	-89.11%
0.00	0.00	0.00	0.00%	5090716000 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00%
2,871.67	16,666.67	13,236.42	-82.77%	5090816000 ADVERTISING EXPENSES - G&A	16,175.15	66,666.68	76,115.28	-75.74%
0.00	0.00	0.00	0.00%	5090816200 ADVERTISING EXPENSES - IT	0.00	0.00	0.00	0.00%
0.00	666.67	-3,216.00	-100.00%	5090916000 TRUSTEE COMPENSATION	1,700.00	2,666.68	-3,216.00	-36.25%
0.00	500.00	750.00	-100.00%	5091016000 POSTAGE	846.31	2,000.00	1,711.86	-57.68%
0.00	0.00	0.00	0.00%	5091516000 LOSS/DISPOSAL FIXED ASSETS	0.00	0.00	0.00	0.00%
3,761.11	0.00	0.00	100.00%	5091616000 ADVERTISING SERVICES EXPENSE	3,761.11	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5091716000 SUBSTANCE ABUSE PROGRAM	0.00	0.00	100.00	0.00%
388.70	1,666.67	2,155.37	-76.68%	5099901000 OTHER MISC EXPENSES - OPS	703.70	6,666.68	3,023.82	-89.44%
-17.50	1,666.67	395.27	-101.05%	5099904000 OTHER MISC EXPENSES - MAINT	1,209.56	6,666.68	2,698.55	-81.86%
2,835.71	9,579.50	11,247.07	-70.40%	5099916000 OTHER MISC EXPENSES - G&A	12,816.54	38,318.00	25,685.02	-66.55%
79.25	2,915.50	227.75	-97.28%	5099916200 OTHER MISC EXPENSES - IT	900.00	11,662.00	860.50	-92.28%
0.00	3,748.50	0.00	-100.00%	5099916300 OTHER MISC EXPENSES - IT - NON-R	0.00	14,994.00	0.00	-100.00%
257.41	0.00	0.00	100.00%	5099916400 OTHER MISC EXPENSES - G&A - NON	644.23	0.00	481.74	100.00%
0.00	0.00	0.00	0.00%	5099926000 UNALLOCATED EXPENSES	0.00	0.00	567.21	0.00%
20,560.66	53,237.18	30,966.75	-61.38%	5099999900 ** TOTAL MISCELLANEOUS EXPENS	95,491.66	212,948.72	182,684.24	-55.16%
5110000000 ** INTEREST EXPENSES								
0.00	0.00	0.00	0.00%	5110116000 INTEREST - LONG-TERM DEBTS	0.00	0.00	0.00	0.00%
550.75	0.00	245.29	100.00%	5110216000 INTEREST - SHORT-TERM DEBTS	47,335.26	0.00	846.78	100.00%
550.75	0.00	245.29	100.00%	5119999900 ** TOTAL INTEREST	47,335.26	0.00	846.78	100.00%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2021		From Period 4		Division: 00 Champaign Urbana Mass Transit District				As of: 11/16/2020	
Thru Fiscal Year: 2021		Thru Period 4							
Oct-2020	Budget This Period	Oct-2019	Act/Bgt Var %			Jul-2020 thru Oct-2020			Act/Bgt Var %
				Actual Ytd	Budget Ytd	Last Ytd			
5120000000 ** LEASE & RENTALS									
0.00	18,742.50	0.00	-100.00%	5120401000 PASSENGER REVENUE VEHICLES -	0.00	74,970.00	0.00	-100.00%	
706.04	2,000.00	0.00	-64.70%	5120516000 SERVICE VEHICLE LEASES	2,824.16	8,000.00	0.00	-64.70%	
2,007.21	24,990.00	2,007.21	-91.97%	5120704000 GARAGE EQUIPMENT LEASES - MAIN	8,028.84	99,960.00	8,028.84	-91.97%	
0.00	0.00	0.00	0.00%	5120901000 RADIO EQUIPMENT LEASES - OPS	0.00	0.00	0.00	0.00%	
8,529.41	0.00	2,961.00	100.00%	5121216000 G&A FACILITIES LEASES	34,173.70	0.00	11,842.24	100.00%	
10,397.27	0.00	11,728.02	100.00%	5121301000 MISC LEASES - OPS	41,447.10	0.00	47,034.97	100.00%	
2,236.55	0.00	2,165.17	100.00%	5121304000 MISC LEASES - MAINT	8,633.84	0.00	6,930.96	100.00%	
3,254.60	1,332.80	2,468.24	144.19%	5121316000 MISC LEASES - G&A	8,786.41	5,331.20	10,021.27	64.81%	
130.06	0.00	681.61	100.00%	5121316200 MISC LEASES - IT	2,366.93	0.00	2,919.76	100.00%	
0.00	0.00	0.00	0.00%	5121316300 MISC LEASES - IT - NON-REIMB	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	5121316400 MISC LEASES - G&A - NON-REIMB	0.00	0.00	0.00	0.00%	
27,261.14	47,065.30	22,011.25	-42.08%	5129999900 ** TOTAL LEASE & RENTALS	106,260.98	188,261.20	86,778.04	-43.56%	
5130000000 ** DEPRECIATION									
0.00	0.00	0.00	0.00%	5130201000 PASSENGER SHELTER DEPRECIATI	65,786.51	0.00	47,415.82	100.00%	
0.00	0.00	0.00	0.00%	5130401000 REVENUE VEHICLE DEPRECIATION	1,171,088.98	0.00	1,124,142.31	100.00%	
0.00	0.00	0.00	0.00%	5130516000 SERVICE VEHICLE DEPRECIATION	22,367.05	0.00	23,285.15	100.00%	
0.00	0.00	0.00	0.00%	5130704000 GARAGE EQUIP DEPRECIATION	17,712.17	0.00	5,062.11	100.00%	
0.00	0.00	0.00	0.00%	5130901000 REVENUE VEHICLE RADIO EQUIP DE	12,364.58	0.00	13,624.61	100.00%	
0.00	0.00	0.00	0.00%	5131016000 COMPUTER EQUIP DEPRECIATION	21,925.42	0.00	7,361.50	100.00%	
0.00	0.00	0.00	0.00%	5131116000 REVENUE COLLECTION EQUIP DEPR	0.00	0.00	4,765.90	0.00%	
0.00	0.00	0.00	0.00%	5131216000 G&A FACILITIES DEPRECIATION	405,501.67	0.00	430,517.54	100.00%	
0.00	0.00	0.00	0.00%	5131316000 G&A SYSTEM DEVELOPMENT DEPR	8,460.10	0.00	0.00	100.00%	
0.00	0.00	0.00	0.00%	5131416000 MISCELLANEOUS EQUIP DEPR	760.71	0.00	212.97	100.00%	
0.00	0.00	0.00	0.00%	5131516000 OFFICE EQUIP DEPRECIATION	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	5139999900 ** TOTAL DEPRECIATION	1,725,967.19	0.00	1,656,387.91	100.00%	
0.00	0.00	0.00	0.00%	5170116000 DEBT SERVICE ON EQUIPMENT & FA	0.00	0.00	0.00	0.00%	
2,975,202.37	3,763,160.76	3,079,378.17	-20.94%	5999990000 **** TOTAL EXPENSES ****	14,037,374.75	14,852,112.41	14,121,156.78	-5.49%	
2,373,425.16	-129,678.02	620,753.26	< -999.99%	5999999800 NET SURPLUS (DEFICIT)	2,149,664.20	-1,121,492.65	5,262.24	-291.68%	

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

From Date: 10/01/2020

Thru Date: 10/31/2020

Check #	Check Date	Ref #	Payee	Total Paid	C-CARTS Portion	MTD Portion	Voided
151379	10/1/2020	A0865	ABSOPURE WATER COMPANY	\$20.85	\$0.00	\$20.85	
151380	10/1/2020	A2488	AFLAC GROUP INSURANCE	\$362.24	\$0.00	\$362.24	
151381	10/1/2020	A5085	AMERENIP	\$47.69	\$0.00	\$47.69	
151382	10/1/2020	A7324	PDC/AREA COMPANIES	\$900.00	\$0.00	\$900.00	
151383	10/1/2020	A8007	AT & T	\$764.84	\$0.00	\$764.84	
151384	10/1/2020	B0090	BAE SYSTEMS CONTROLS, INC.	\$25.47	\$0.00	\$25.47	
151385	10/1/2020	B0427	BARBECK COMMUNICATION	\$2,506.50	\$2,506.50	\$0.00	
151386	10/1/2020	B3555	BIRKEY'S FARM STORE, INC.	\$1,245.90	\$0.00	\$1,245.90	
151387	10/1/2020	B7325	BRASCO INTERNATIONAL, INC.	\$6,750.00	\$0.00	\$6,750.00	
151388	10/1/2020	C2156	CENTER FOR TRANSPORTATION & THE ENVIRONM	\$6,735.95	\$0.00	\$6,735.95	
151389	10/1/2020	C2165	CENTRAL ILLINOIS TRUCKS	\$3,703.07	\$0.00	\$3,703.07	
151390	10/1/2020	C2231	CERTIFIED LABORATORIES	\$5,353.28	\$0.00	\$5,353.28	
151391	10/1/2020	C3100	CHELSEA FINANCIAL GROUP, LTD.	\$11,242.66	\$0.00	\$11,242.66	
151392	10/1/2020	C3105	CHEMICAL MAINTENANCE INC.	\$1,992.91	\$0.00	\$1,992.91	
151393	10/1/2020	C4511	CLARKE POWER SERVICES, INC.	\$1,819.30	\$0.00	\$1,819.30	
151394	10/1/2020	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$540.81	\$0.00	\$540.81	
151395	10/1/2020	C6258	COLUMBIA STREET ROASTERY	\$125.00	\$0.00	\$125.00	
151396	10/1/2020	C6259	COMMERCE BANK CREDIT CARD	\$3,370.37	\$0.00	\$3,370.37	
151397	10/1/2020	C6263	COMCAST CABLE	\$276.73	\$0.00	\$276.73	
151398	10/1/2020	C7422	CRISIS NURSERY	\$500.00	\$0.00	\$500.00	
151399	10/1/2020	D0423	DAVE & HARRY LOCKSMITHS	\$662.00	\$0.00	\$662.00	
151400	10/1/2020	D2012	DEAN'S GRAPHICS	\$0.00	\$0.00	\$0.00	X
151401	10/1/2020	D2900	DEWBERRY ENGINEERS INC.	\$45,700.80	\$0.00	\$45,700.80	
151402	10/1/2020	D3575	DIRECT ENERGY BUSINESS	\$23,152.53	\$0.00	\$23,152.53	
151403	10/1/2020	D3630	DIXON GRAPHICS	\$350.00	\$0.00	\$350.00	
151404	10/1/2020	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$10.08	\$0.00	\$10.08	
151405	10/1/2020	E0350	E-CONOLIGHT LLC	\$719.90	\$0.00	\$719.90	
151406	10/1/2020	E3390	EIGHT 22, LLC	\$10,000.00	\$0.00	\$10,000.00	
151407	10/1/2020	E5110	EMERGENCY VEHICLE LIGHTING, LLC	\$2,792.60	\$0.00	\$2,792.60	
151408	10/1/2020	F0365	FASTENAL COMPANY	\$55.20	\$0.00	\$55.20	
151409	10/1/2020	F2013	F.E. MORAN, INC.	\$217.50	\$0.00	\$217.50	
151410	10/1/2020	F2165	TIMOTHY FELDKAMP	\$325.00	\$0.00	\$325.00	
151411	10/1/2020	F6367	FORD CITY	\$399.35	\$0.00	\$399.35	
151412	10/1/2020	G2279	JOLENE GENSLER	\$1,139.00	\$0.00	\$1,139.00	
151413	10/1/2020	G7375	GRIMCO, INC	\$42.32	\$0.00	\$42.32	
151414	10/1/2020	H20155	HEALTHCARE WASTE MANAGEMENT, INC.	\$93.29	\$0.00	\$93.29	
151415	10/1/2020	I4747	ILLINI FS, INC.	\$19,190.23	\$0.00	\$19,190.23	
151416	10/1/2020	I4790	ILLINOIS-AMERICAN WATER	\$732.00	\$0.00	\$732.00	
151417	10/1/2020	I7667	ISAKSEN GLERUM WACHTER, LLC	\$3,440.00	\$0.00	\$3,440.00	
151418	10/1/2020	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$134.20	\$0.00	\$134.20	
151419	10/1/2020	J6136	JOHNSON CONTROLS FIRE PROTECTION LP	\$420.00	\$0.00	\$420.00	
151420	10/1/2020	J8850	JX PETERBILT	\$3,356.99	\$0.00	\$3,356.99	
151421	10/1/2020	K2190	KEN'S OIL SERVICE, INC.	\$19,116.38	\$0.00	\$19,116.38	
151422	10/1/2020	K3575	KIRK'S AUTOMOTIVE	\$1,100.00	\$0.00	\$1,100.00	
151423	10/1/2020	M1090	MCCORMICK DISTRIBUTION & SERVICE	\$470.25	\$0.00	\$470.25	
151424	10/1/2020	M1269	MCS OFFICE TECHNOLOGIES	\$689.62	\$0.00	\$689.62	
151425	10/1/2020	M2179	MENARD'S	\$427.44	\$0.00	\$427.44	
151426	10/1/2020	N0320	NAPA AUTO PARTS	\$579.54	\$0.00	\$579.54	
151427	10/1/2020	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00	\$0.00	\$0.00	X
151428	10/1/2020	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00	\$0.00	\$0.00	X
151429	10/1/2020	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$18,750.24	\$0.00	\$18,750.24	
151430	10/1/2020	P4521	CYNTHIA HOYLE	\$2,665.00	\$0.00	\$2,665.00	
151431	10/1/2020	Q8455	QUILL	\$74.36	\$0.00	\$74.36	
151432	10/1/2020	R6120	ROGARDS OFFICE PRODUCTS	\$158.89	\$0.00	\$158.89	
151433	10/1/2020	R6380	LENA ROTHMUND	\$28.04	\$0.00	\$28.04	
151434	10/1/2020	S0078	SAFETY-KLEEN CORP.	\$220.40	\$0.00	\$220.40	
151435	10/1/2020	S2201	SEON DESIGN (USA) CORP.	\$315.00	\$0.00	\$315.00	
151436	10/1/2020	S5176	ANDREW SMITH	\$450.00	\$0.00	\$450.00	
151437	10/1/2020	T0007	TJ'S LAUNDRY & DRY CLEANING	\$85.80	\$0.00	\$85.80	
151438	10/1/2020	T2225	TERMINAL SUPPLY COMPANY	\$96.93	\$0.00	\$96.93	
151439	10/1/2020	T3063	THERMO KING MIDWEST, INC.	\$870.06	\$0.00	\$870.06	
151440	10/1/2020	T7510	TROPHYTIME	\$28.95	\$0.00	\$28.95	
151441	10/1/2020	T7585	TRUGREEN CHEMLAWN	\$273.75	\$0.00	\$273.75	
151442	10/1/2020	T7590	TRUCK CENTERS, INC.	\$145.66	\$0.00	\$145.66	
151443	10/1/2020	U5180	UNITED PARCEL SERVICE	\$72.84	\$0.00	\$72.84	
151444	10/1/2020	U5187	USSC ACQUISITION CORP	\$1,153.82	\$0.00	\$1,153.82	
151445	10/1/2020	U7357	CITY OF URBANA	\$5.00	\$0.00	\$5.00	
151446	10/1/2020	U7385	URBANA TRUE TIRES	\$607.49	\$0.00	\$607.49	

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

From Date: 10/01/2020 Thru Date: 10/31/2020

Check #	Check Date	Ref #		Payee	Total Paid	C-CARTS Portion	MTD Portion	Voided
151447	10/1/2020	V2233	**	VERIZON WIRELESS	\$465.06	\$465.06	\$0.00	
151448	10/1/2020	W0220		WALTERS APPLIANCE LLC	\$89.00	\$0.00	\$89.00	
151449	10/2/2020	C6257	**	MARSHA L. COMBS-SKINNER	\$1,450.62	\$0.00	\$1,450.62	
151450	10/2/2020	N9686	**	NYS CHILD SUPPORT PROCESSING CENTER	\$60.00	\$0.00	\$60.00	
151451	10/2/2020	S6050	**	SOCIAL SECURITY ADMINISTRATION	\$245.43	\$0.00	\$245.43	
151452	10/8/2020	A5085		AMERENIP	\$774.04	\$0.00	\$774.04	
151453	10/8/2020	A5108		AMERICAN DOWELL SIGN CO., INC.	\$1,397.56	\$0.00	\$1,397.56	
151454	10/8/2020	A7545		ARROW GLASS COMPANY	\$1,170.72	\$0.00	\$1,170.72	
151455	10/8/2020	A8007		AT & T	\$1,155.31	\$0.00	\$1,155.31	
151456	10/8/2020	A8011		AT&T MOBILITY-CC	\$372.90	\$0.00	\$372.90	
151457	10/8/2020	A8155		ATLAS CAB	\$2,299.00	\$0.00	\$2,299.00	
151458	10/8/2020	B0090		BAE SYSTEMS CONTROLS, INC.	\$76.88	\$0.00	\$76.88	
151459	10/8/2020	B0427	**	BARBECK COMMUNICATION	\$305.10	\$305.10	\$0.00	
151460	10/8/2020	B0483		LINDA A. BAUER	\$200.00	\$0.00	\$200.00	
151461	10/8/2020	B43301		RICHARD W. BARNES	\$150.00	\$0.00	\$150.00	
151462	10/8/2020	C0006		CDW GOVERNMENT, INC.	\$1,305.00	\$0.00	\$1,305.00	
151463	10/8/2020	C0275		CCMSI	\$4,441.20	\$2,820.60	\$1,620.60	
151464	10/8/2020	C2159		CENTRAL STATES BUS SALES, INC.	\$271.70	\$0.00	\$271.70	
151465	10/8/2020	C2165		CENTRAL ILLINOIS TRUCKS	\$1,867.43	\$0.00	\$1,867.43	
151466	10/8/2020	C2172		CMS/LGHP	\$459,518.00	\$3,459.00	\$456,059.00	
151467	10/8/2020	C3074		MARGARET A. CHAPLAN	\$400.00	\$0.00	\$400.00	
151468	10/8/2020	C3105		CHEMICAL MAINTENANCE INC.	\$1,689.00	\$0.00	\$1,689.00	
151469	10/8/2020	C4588		CLEAN THE UNIFORM COMPANY HIGHLAND	\$520.63	\$0.00	\$520.63	
151470	10/8/2020	C6258		COLUMBIA STREET ROASTERY	\$323.00	\$0.00	\$323.00	
151471	10/8/2020	C6262	**	COMBINED CHARITABLE CAMPAIGN	\$6,034.25	\$0.00	\$6,034.25	
151472	10/8/2020	C6263		COMCAST CABLE	\$872.89	\$0.00	\$872.89	
151473	10/8/2020	C6686		CONSTELLATION NEWENERGY - GAS DIV. LLC	\$6.91	\$0.00	\$6.91	
151474	10/8/2020	D0423		DAVE & HARRY LOCKSMITHS	\$346.00	\$0.00	\$346.00	
151475	10/8/2020	D2123		TOMAS DELGADO	\$200.00	\$0.00	\$200.00	
151476	10/8/2020	D2849		QUINTON DEVAULT	\$25.07	\$0.00	\$25.07	
151477	10/8/2020	D2850		DEVELOPMENTAL SERVICES	\$43,339.93	\$0.00	\$43,339.93	
151478	10/8/2020	D3404		BRADLEY S. DIEL	\$350.00	\$0.00	\$350.00	
151479	10/8/2020	D8587		DUST & SON OF CHAMPAIGN COUNTY, INC	\$33.84	\$0.00	\$33.84	
151480	10/8/2020	F0367		FASTENERS ETC., INC.	\$204.08	\$0.00	\$204.08	
151481	10/8/2020	F3395		FIEDLER GROUP	\$71,981.23	\$0.00	\$71,981.23	
151482	10/8/2020	F3800		PHILIP FISCELLA	\$150.00	\$0.00	\$150.00	
151483	10/8/2020	F6367		FORD CITY	\$165.01	\$0.00	\$165.01	
151484	10/8/2020	G2320		GETZ FIRE EQUIPMENT CO.	\$404.00	\$0.00	\$404.00	
151485	10/8/2020	G6300		GOODYEAR TIRE & RUBBER CO	\$11,903.30	\$0.00	\$11,903.30	
151486	10/8/2020	G8488		GULLIFORD SEPTIC & SEWER	\$528.29	\$0.00	\$528.29	
151487	10/8/2020	H0300		BRUCE M. HANNON	\$250.00	\$0.00	\$250.00	
151488	10/8/2020	I4747		ILLINI FS, INC.	\$84.00	\$0.00	\$84.00	
151489	10/8/2020	I4790		ILLINOIS-AMERICAN WATER	\$1,796.39	\$0.00	\$1,796.39	
151490	10/8/2020	I5562		INDIANA STANDARDS LABORATORY	\$612.00	\$0.00	\$612.00	
151491	10/8/2020	I5758		INIT INC.	\$17,269.47	\$0.00	\$17,269.47	
151492	10/8/2020	I5904		INTERSTATE BATTERIES	\$419.90	\$0.00	\$419.90	
151493	10/8/2020	I8235		I3 BROADBAND - CU	\$654.99	\$0.00	\$654.99	
151494	10/8/2020	J0320		JANITOR & MAINTENANCE SUPPLIES, INC.	\$119.37	\$0.00	\$119.37	
151495	10/8/2020	K2166		KEMPER INDUSTRIAL EQUIP.	\$463.50	\$0.00	\$463.50	
151496	10/8/2020	K2190		KEN'S OIL SERVICE, INC.	\$9,118.80	\$0.00	\$9,118.80	
151497	10/8/2020	K3575		KIRK'S AUTOMOTIVE	\$2,700.00	\$0.00	\$2,700.00	
151498	10/8/2020	L2005		DONALD DAVID OWEN	\$7,837.50	\$0.00	\$7,837.50	
151499	10/8/2020	L6446		LOWE'S	\$85.92	\$0.00	\$85.92	
151500	10/8/2020	L8373		DIANNA LUCAS	\$40.00	\$0.00	\$40.00	
151501	10/8/2020	M0175		QUADIENT FINANCE USA, INC.	\$146.31	\$0.00	\$146.31	
151502	10/8/2020	M0452		MATTEX SERVICE CO., INC.	\$2,647.00	\$0.00	\$2,647.00	
151503	10/8/2020	M1269		MCS OFFICE TECHNOLOGIES	\$945.00	\$0.00	\$945.00	
151504	10/8/2020	M2179		MENARD'S	\$394.43	\$0.00	\$394.43	
151505	10/8/2020	M2320		DOUGLAS MEYERS	\$78.00	\$0.00	\$78.00	
151506	10/8/2020	M34035		MIDWEST FIBER RECYCLING	\$105.00	\$0.00	\$105.00	
151507	10/8/2020	M9548		MYERS TIRE SUPPLY	\$179.24	\$0.00	\$179.24	
151508	10/8/2020	N0320		NAPA AUTO PARTS	\$456.88	\$0.00	\$456.88	
151509	10/8/2020	N2191	**	NELSON/NYGAARD CONSULTING ASSOC. INC.	\$6,886.52	\$0.00	\$6,886.52	
151510	10/8/2020	N2295		THE NEWS GAZETTE	\$507.28	\$0.00	\$507.28	
151511	10/8/2020	O5750		ONTARIO INVESTMENTS, INC.	\$2,388.13	\$0.00	\$2,388.13	
151512	10/8/2020	O7450		ORKIN EXTERMINATING CO.	\$193.00	\$0.00	\$193.00	
151513	10/8/2020	P0354		CAROL A. PARKER	\$5,950.00	\$0.00	\$5,950.00	
151514	10/8/2020	P0357		PARKLAND COLLEGE	\$825.00	\$0.00	\$825.00	

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

From Date: 10/01/2020 Thru Date: 10/31/2020

Check #	Check Date	Ref #	Payee	Total Paid	C-CARTS Portion	MTD Portion	Voided
151515	10/8/2020	P2180	PENNEL FORKLIFT SERVICE, INC.	\$116.83	\$0.00	\$116.83	
151516	10/8/2020	P3450	PHIL'S AUTOMOTIVE MACHINE SHOP, INC.	\$96.00	\$0.00	\$96.00	
151517	10/8/2020	P4525	NORMA MCFARLAND	\$445.98	\$0.00	\$445.98	
151518	10/8/2020	R3488	RILCO OF PEORIA, INC.	\$5,057.86	\$0.00	\$5,057.86	
151519	10/8/2020	R6000	ROBBINS, SCHWARTZ, NICHOLAS, LIFTON & TA	\$2,694.80	\$0.00	\$2,694.80	
151520	10/8/2020	R6120	ROGARDS OFFICE PRODUCTS	\$983.70	\$0.00	\$983.70	
151521	10/8/2020	S0060	SAFEWORKS ILLINOIS	\$4,401.00	\$220.00	\$4,181.00	
151522	10/8/2020	S0078	SAFETY-KLEEN CORP.	\$615.00	\$0.00	\$615.00	
151523	10/8/2020	S2040	SECRETARY OF STATE	\$10.00	\$0.00	\$10.00	
151524	10/8/2020	S3100	SHI INTERNATIONAL CORP.	\$1,207.00	\$0.00	\$1,207.00	
151525	10/8/2020	S3115	DANIEL J. HARTMAN	\$1,432.65	\$0.00	\$1,432.65	
151526	10/8/2020	T7590	TRUCK CENTERS, INC.	\$5,175.76	\$0.00	\$5,175.76	
151527	10/8/2020	T9069	TWILIO INC	\$361.09	\$0.00	\$361.09	
151528	10/8/2020	T9072	TWIN CITY INDUSTRIAL RUBBER, INC.	\$145.65	\$0.00	\$145.65	
151529	10/8/2020	U7355	U-C SANITARY DISTRICT	\$685.24	\$0.00	\$685.24	
151530	10/8/2020	U7357	CITY OF URBANA	\$2,634.04	\$0.00	\$2,634.04	
151531	10/8/2020	U7385	URBANA TRUE TIRES	\$36.95	\$0.00	\$36.95	
151532	10/8/2020	U7653	US BANK VENDOR SERVICES	\$3,489.66	\$195.29	\$3,294.37	
151533	10/8/2020	U7767	USI INSURANCE SERVICES NATIONAL (CHP)	\$30.00	\$0.00	\$30.00	
151534	10/8/2020	V2233	VERIZON WIRELESS	\$520.30	\$0.00	\$520.30	
151535	10/8/2020	W8564	WURTH USA MIDWEST, INC.	\$110.70	\$0.00	\$110.70	
151536	10/8/2020	Z2000	ZEBRA	\$5,000.00	\$0.00	\$5,000.00	
151537	10/15/2020	A0865	ABSOPURE WATER COMPANY	\$9.00	\$0.00	\$9.00	
151538	10/15/2020	A5085	AMERENIP	\$2,337.31	\$0.00	\$2,337.31	
151539	10/15/2020	A7324	PDC/AREA COMPANIES	\$1,049.62	\$0.00	\$1,049.62	
151540	10/15/2020	B3555	BIRKEY'S FARM STORE, INC.	\$1,163.62	\$0.00	\$1,163.62	
151541	10/15/2020	C0006	CDW GOVERNMENT, INC.	\$1,305.00	\$0.00	\$1,305.00	
151542	10/15/2020	C0340	CARDINAL INFRASTRUCTURE, LLC	\$6,500.00	\$0.00	\$6,500.00	
151543	10/15/2020	C3042	CHAMPAIGN CHRYSLER DODGE JEEP RAM	\$256.50	\$0.00	\$256.50	
151544	10/15/2020	C3086	CHAMPAIGN-URBANA MASS TRANSIT DISTRICT	\$5,173.65	\$5,173.65	\$0.00	
151545	10/15/2020	C3105	CHEMICAL MAINTENANCE INC.	\$2,251.86	\$0.00	\$2,251.86	
151546	10/15/2020	C3512	CINTAS FIRST AID & SAFETY	\$78.26	\$0.00	\$78.26	
151547	10/15/2020	C4511	CLARKE POWER SERVICES, INC.	\$49,641.38	\$0.00	\$49,641.38	
151548	10/15/2020	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$493.66	\$0.00	\$493.66	
151549	10/15/2020	C6257	MARSHA L. COMBS-SKINNER	\$1,450.62	\$0.00	\$1,450.62	
151550	10/15/2020	C8450	CU HARDWARE COMPANY	\$40.46	\$0.00	\$40.46	
151551	10/15/2020	C8500	CUMMINS CROSSPOINT	\$1,613.53	\$0.00	\$1,613.53	
151552	10/15/2020	D2014	DEAN'S SUPERIOR BLUEPRINT	\$245.75	\$0.00	\$245.75	
151553	10/15/2020	D3575	DIRECT ENERGY BUSINESS	\$9,064.38	\$0.00	\$9,064.38	
151554	10/15/2020	D3576	DIRECT ENERGY BUSINESS	\$2,545.97	\$0.00	\$2,545.97	
151555	10/15/2020	E0351	E.L. PRUITT COMPANY	\$1,066.00	\$0.00	\$1,066.00	
151556	10/15/2020	F2165	TIMOTHY FELDKAMP	\$325.00	\$0.00	\$325.00	
151557	10/15/2020	G6300	GOODYEAR TIRE & RUBBER CO	\$1,360.56	\$0.00	\$1,360.56	
151558	10/15/2020	G7308	GRAINGER	\$12.90	\$0.00	\$12.90	
151559	10/15/2020	H3564	HIRERIGHT SOLUTIONS INC.	\$908.16	\$179.32	\$728.84	
151560	10/15/2020	I4750	ILLINI FIRE EQUIPMENT CO.	\$179.00	\$0.00	\$179.00	
151561	10/15/2020	I5758	INIT INC.	\$1,325.00	\$0.00	\$1,325.00	
151562	10/15/2020	K2166	KEMPER INDUSTRIAL EQUIP.	\$144.00	\$0.00	\$144.00	
151563	10/15/2020	K2190	KEN'S OIL SERVICE, INC.	\$9,780.03	\$0.00	\$9,780.03	
151564	10/15/2020	K3575	KIRK'S AUTOMOTIVE	\$2,700.00	\$0.00	\$2,700.00	
151565	10/15/2020	L9642	LYNN A. UMBARGER	\$800.00	\$0.00	\$800.00	
151566	10/15/2020	M0377	MARTIN ONE SOURCE	\$148.00	\$0.00	\$148.00	
151567	10/15/2020	M1062	MCCABE BROTHERS, INC.	\$245.00	\$0.00	\$245.00	
151568	10/15/2020	M1140	DAVID MCGOWAN	\$53.12	\$0.00	\$53.12	
151569	10/15/2020	M1246	MCMASTER-CARR SUPPLY CO.	\$175.82	\$0.00	\$175.82	
151570	10/15/2020	M1269	MCS OFFICE TECHNOLOGIES	\$3,378.00	\$0.00	\$3,378.00	
151571	10/15/2020	M2179	MENARD'S	\$66.45	\$0.00	\$66.45	
151572	10/15/2020	M3397	MIDWEST CONSTRUCTION RENTALS INC.	\$1,159.40	\$0.00	\$1,159.40	
151573	10/15/2020	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00	\$0.00	\$0.00	
151574	10/15/2020	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$4,978.24	\$0.00	\$4,978.24	
151575	10/15/2020	N9686	NYS CHILD SUPPORT PROCESSING CENTER	\$60.00	\$0.00	\$60.00	
151576	10/15/2020	P7593	DAN PRUTSMAN	\$515.54	\$0.00	\$515.54	
151577	10/15/2020	R6120	ROGARDS OFFICE PRODUCTS	\$18.69	\$0.00	\$18.69	
151578	10/15/2020	R6380	LENA ROTHMUND	\$29.16	\$0.00	\$29.16	
151579	10/15/2020	S0060	SAFEWORKS ILLINOIS	\$2,774.00	\$0.00	\$2,774.00	
151580	10/15/2020	S0078	SAFETY-KLEEN CORP.	\$360.35	\$0.00	\$360.35	
151581	10/15/2020	S0085	SAFETLANE EQUIPMENT CORP.	\$835.40	\$0.00	\$835.40	
151582	10/15/2020	S0254	SAM'S CLUB	\$57.92	\$0.00	\$57.92	

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

From Date: 10/01/2020

Thru Date: 10/31/2020

Check #	Check Date	Ref #	Payee	Total Paid	C-CARTS Portion	MTD Portion	Voided
151583	10/15/2020	S1143	SCHINDLER ELEVATOR CORP.	\$2,252.97	\$0.00	\$2,252.97	
151584	10/15/2020	S3003	RUSSELL E SHAFFER III	\$396.00	\$0.00	\$396.00	
151585	10/15/2020	S3086	SHERWIN-WILLIAMS	\$57.30	\$0.00	\$57.30	
151586	10/15/2020	S5192	S.J. SMITH WELDING SUPPLY	\$143.46	\$0.00	\$143.46	
151587	10/15/2020	S6050	SOCIAL SECURITY ADMINISTRATION	\$162.90	\$0.00	\$162.90	
151588	10/15/2020	S8165	STOCKS, INC.	\$354.50	\$0.00	\$354.50	
151589	10/15/2020	T0007	TJ'S LAUNDRY & DRY CLEANING	\$53.90	\$0.00	\$53.90	
151590	10/15/2020	T0474	TAYLOR & BLACKBURN	\$1,698.50	\$0.00	\$1,698.50	
151591	10/15/2020	T2225	TERMINAL SUPPLY COMPANY	\$747.03	\$0.00	\$747.03	
151592	10/15/2020	T3189	RAYMOND THOMAS	\$56.66	\$0.00	\$56.66	
151593	10/15/2020	T7335	TRAPEZE SOFTWARE GROUP, INC.	\$46,294.00	\$0.00	\$46,294.00	
151594	10/15/2020	T9072	TWIN CITY INDUSTRIAL RUBBER, INC.	\$84.31	\$0.00	\$84.31	
151595	10/15/2020	U5180	UNITED PARCEL SERVICE	\$80.25	\$0.00	\$80.25	
151596	10/15/2020	U5996	UNIVERSITY OF ILLINOIS	\$866.00	\$0.00	\$866.00	
151597	10/15/2020	W8564	WURTH USA MIDWEST, INC.	\$708.00	\$0.00	\$708.00	
151598	10/22/2020	A1934	ADVANCE AUTO PARTS	\$48.18	\$0.00	\$48.18	
151599	10/22/2020	A5002	AMAZON	\$4,038.91	\$0.00	\$4,038.91	
151600	10/22/2020	A7324	PDC/AREA COMPANIES	\$6.75	\$0.00	\$6.75	
151601	10/22/2020	A8007	AT & T	\$347.47	\$0.00	\$347.47	
151602	10/22/2020	A85755	AUTOMOTIVE COLOR & SUPPLY CORP	\$221.13	\$0.00	\$221.13	
151603	10/22/2020	B3555	BIRKEY'S FARM STORE, INC.	\$1,177.96	\$0.00	\$1,177.96	
151604	10/22/2020	C0350	CARDMEMBER SERVICE	\$3,484.09	\$0.00	\$3,484.09	
151605	10/22/2020	C2156	CENTER FOR TRANSPORTATION & THE ENVIRONM	\$6,868.64	\$0.00	\$6,868.64	
151606	10/22/2020	C3105	CHEMICAL MAINTENANCE INC.	\$726.60	\$0.00	\$726.60	
151607	10/22/2020	C4511	CLARKE POWER SERVICES, INC.	\$217.41	\$0.00	\$217.41	
151608	10/22/2020	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$493.66	\$0.00	\$493.66	
151609	10/22/2020	C6263	COMCAST CABLE	\$173.40	\$0.00	\$173.40	
151610	10/22/2020	D2012	DEAN'S GRAPHICS	\$2,488.00	\$0.00	\$2,488.00	
151611	10/22/2020	D2110	DE LAGE LANDEN FINANCIAL SERVICES, INC.	\$1,878.89	\$0.00	\$1,878.89	
151612	10/22/2020	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$5.72	\$0.00	\$5.72	
151613	10/22/2020	F2165	TIMOTHY FELDKAMP	\$325.00	\$0.00	\$325.00	
151614	10/22/2020	G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$2,206.60	\$0.00	\$2,206.60	
151615	10/22/2020	G7375	GRIMCO, INC	\$146.09	\$0.00	\$146.09	
151616	10/22/2020	I1595	IDENTISYS INCORPORATED	\$975.00	\$0.00	\$975.00	
151617	10/22/2020	I4747	ILLINI FS, INC.	\$9,403.68	\$0.00	\$9,403.68	
151618	10/22/2020	I7667	ISAKSEN GLERUM WACHTER, LLC	\$340.00	\$0.00	\$340.00	
151619	10/22/2020	M0375	MARTIN HOOD	\$16,558.00	\$3,757.00	\$12,801.00	
151620	10/22/2020	M3015	MH EQUIPMENT COMPANY	\$91.67	\$0.00	\$91.67	
151621	10/22/2020	N0320	NAPA AUTO PARTS	\$1,138.22	\$0.00	\$1,138.22	
151622	10/22/2020	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$397.05	\$0.00	\$397.05	
151623	10/22/2020	N2295	THE NEWS GAZETTE	\$119.88	\$0.00	\$119.88	
151624	10/22/2020	O7450	ORKIN EXTERMINATING CO.	\$340.49	\$0.00	\$340.49	
151625	10/22/2020	R2184	DANIEL C. KEMPHUES	\$440.00	\$0.00	\$440.00	
151626	10/22/2020	R6050	BRAD ROBINSON	\$100.00	\$0.00	\$100.00	
151627	10/22/2020	R6120	ROGARDS OFFICE PRODUCTS	\$856.38	\$144.32	\$712.06	
151628	10/22/2020	T7364	TREASURER, STATE OF IL	\$200.00	\$0.00	\$200.00	
151629	10/22/2020	T7585	TRUGREEN CHEMLAWN	\$153.63	\$0.00	\$153.63	
151630	10/22/2020	T7590	TRUCK CENTERS, INC.	\$0.00	\$0.00	\$0.00	X
151631	10/22/2020	T7590	TRUCK CENTERS, INC.	\$5,355.68	\$0.00	\$5,355.68	
151632	10/22/2020	U7357	CITY OF URBANA	\$81,037.50	\$0.00	\$81,037.50	
151633	10/29/2020	A0030	A & R SERVICES, INC.	\$1,449.44	\$0.00	\$1,449.44	
151634	10/29/2020	A1934	ADVANCE AUTO PARTS	\$4.34	\$0.00	\$4.34	
151635	10/29/2020	A4804	ALPHA CONTROLS & SERVICES LLC	\$620.00	\$0.00	\$620.00	
151636	10/29/2020	A5085	AMERENIP	\$245.07	\$0.00	\$245.07	
151637	10/29/2020	A8007	AT & T	\$396.45	\$0.00	\$396.45	
151638	10/29/2020	A8011	AT&T MOBILITY-CC	\$372.90	\$0.00	\$372.90	
151639	10/29/2020	A85755	AUTOMOTIVE COLOR & SUPPLY CORP	\$41.16	\$0.00	\$41.16	
151640	10/29/2020	B2180	BENEFIT PLANNING CONSULTANTS, INC.	\$899.50	\$0.00	\$899.50	
151641	10/29/2020	B3555	BIRKEY'S FARM STORE, INC.	\$725.48	\$0.00	\$725.48	
151642	10/29/2020	C0364	CARLE PHYSICIAN GROUP	\$2,936.00	\$0.00	\$2,936.00	
151643	10/29/2020	C2159	CENTRAL STATES BUS SALES, INC.	\$73.28	\$0.00	\$73.28	
151644	10/29/2020	C3100	CHELSEA FINANCIAL GROUP, LTD.	\$11,270.69	\$0.00	\$11,270.69	
151645	10/29/2020	C3105	CHEMICAL MAINTENANCE INC.	\$5,640.72	\$0.00	\$5,640.72	
151646	10/29/2020	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$939.84	\$0.00	\$939.84	
151647	10/29/2020	C6258	COLUMBIA STREET ROASTERY	\$199.00	\$0.00	\$199.00	
151648	10/29/2020	C6259	COMMERCE BANK CREDIT CARD	\$3,821.44	\$0.00	\$3,821.44	
151649	10/29/2020	C6263	COMCAST CABLE	\$276.71	\$0.00	\$276.71	
151650	10/29/2020	D3575	DIRECT ENERGY BUSINESS	\$10,255.95	\$0.00	\$10,255.95	

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

From Date: 10/01/2020 Thru Date: 10/31/2020

Check #	Check Date	Ref #	Payee	Total Paid	C-CARTS Portion	MTD Portion	Voided
151651	10/29/2020	D8520	DUNCAN SUPPLY CO. INC.	\$46.80	\$0.00	\$46.80	
151652	10/29/2020	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$196.35	\$0.00	\$196.35	
151653	10/29/2020	F0367	FASTENERS ETC., INC.	\$116.03	\$0.00	\$116.03	
151654	10/29/2020	F2165	TIMOTHY FELDKAMP	\$325.00	\$0.00	\$325.00	
151655	10/29/2020	F6367	FORD CITY	\$163.31	\$0.00	\$163.31	
151656	10/29/2020	G4290	GLOBAL EQUIPMENT COMPANY	\$613.50	\$0.00	\$613.50	
151657	10/29/2020	G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$512.15	\$0.00	\$512.15	
151658	10/29/2020	G6300	GOODYEAR TIRE & RUBBER CO	\$12,057.51	\$0.00	\$12,057.51	
151659	10/29/2020	G7308	GRAINGER	\$123.36	\$0.00	\$123.36	
151660	10/29/2020	G8488	GULLIFORD SEPTIC & SEWER	\$528.29	\$0.00	\$528.29	
151661	10/29/2020	I4750	ILLINI FIRE EQUIPMENT CO.	\$607.50	\$0.00	\$607.50	
151662	10/29/2020	I4790	ILLINOIS-AMERICAN WATER	\$683.84	\$0.00	\$683.84	
151663	10/29/2020	I5562	INDIANA STANDARDS LABORATORY	\$212.00	\$0.00	\$212.00	
151664	10/29/2020	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$337.80	\$0.00	\$337.80	
151665	10/29/2020	K2190	KEN'S OIL SERVICE, INC.	\$10,092.80	\$0.00	\$10,092.80	
151666	10/29/2020	K3515	KIMBALL MIDWEST	\$180.60	\$0.00	\$180.60	
151667	10/29/2020	M1090	MCCORMICK DISTRIBUTION & SERVICE	\$981.92	\$0.00	\$981.92	
151668	10/29/2020	M2179	MENARD'S	\$203.93	\$0.00	\$203.93	
151669	10/29/2020	M3375	MID ILLINOIS DEVELOPMENT, LLC	\$8,500.00	\$0.00	\$8,500.00	
151670	10/29/2020	N0320	NAPA AUTO PARTS	\$30.90	\$0.00	\$30.90	
151671	10/29/2020	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00	\$0.00	\$0.00	X
151672	10/29/2020	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$3,066.80	\$0.00	\$3,066.80	
151673	10/29/2020	N3395	GARY NICHOLAS	\$68.93	\$0.00	\$68.93	
151674	10/29/2020	P8690	PYROLYX TIRE RECYCLING, LLC	\$920.00	\$0.00	\$920.00	
151675	10/29/2020	Q8345	QUALITY PLUMBING HEATING	\$277.00	\$0.00	\$277.00	
151676	10/29/2020	R3488	RILCO OF PEORIA, INC.	\$3,193.29	\$0.00	\$3,193.29	
151677	10/29/2020	R6120	ROGARDS OFFICE PRODUCTS	\$415.71	\$0.00	\$415.71	
151678	10/29/2020	S0060	SAFEWORKS ILLINOIS	\$4,675.00	\$100.00	\$4,575.00	
151679	10/29/2020	S0078	SAFETY-KLEEN CORP.	\$220.40	\$0.00	\$220.40	
151680	10/29/2020	T0250	TAPTCO	\$4,005.00	\$0.00	\$4,005.00	
151681	10/29/2020	T3060	DAIKIN TMI LLC	\$163.44	\$0.00	\$163.44	
151682	10/29/2020	T7590	TRUCK CENTERS, INC.	\$358.54	\$0.00	\$358.54	
151683	10/29/2020	U5180	UNITED PARCEL SERVICE	\$90.74	\$0.00	\$90.74	
151684	10/29/2020	U5998	UNIVERSITY OF ILLINOIS	\$32,732.83	\$0.00	\$32,732.83	
151685	10/29/2020	U60295	ULINE	\$434.08	\$0.00	\$434.08	
151686	10/29/2020	U7355	U-C SANITARY DISTRICT	\$2,444.99	\$0.00	\$2,444.99	
151687	10/29/2020	U7385	URBANA TRUE TIRES	\$724.39	\$0.00	\$724.39	
151688	10/29/2020	V2233	VERIZON WIRELESS	\$360.10	\$360.10	\$0.00	
151689	10/29/2020	W3500	WIMACTEL INC.	\$14.46	\$0.00	\$14.46	
91520	10/5/2020	C3560	CIRCLE K FLEET	\$14,288.90	\$5,941.70	\$8,347.20	
100220	10/2/2020	I5862	INTERNAL REVENUE SERVICE	\$167,342.64	\$0.00	\$167,342.64	
10022010	10/2/2020	I5862	INTERNAL REVENUE SERVICE	\$1,939.37	\$1,939.37	\$0.00	
10022020	10/2/2020	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$8,244.28	\$0.00	\$8,244.28	
10032010	10/2/2020	I4826	ILLINOIS DEPT OF REVENUE	\$407.28	\$407.28	\$0.00	
10032020	10/2/2020	I4826	ILLINOIS DEPT OF REVENUE	\$30,142.06	\$0.00	\$30,142.06	
10042020	10/1/2020	U7359	URBANA MUNICIPAL EMPL. CREDIT UNION	\$42,085.64	\$0.00	\$42,085.64	
10052020	10/2/2020	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$21,087.41	\$0.00	\$21,087.41	
10072020	10/2/2020	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$6,453.39	\$0.00	\$6,453.39	
100820	10/2/2020	S8020	STANDARD INSURANCE COMPANY	\$7,757.67	\$19.60	\$7,738.07	
100920	10/12/2020	A2487	AFLAC	\$4,382.34	\$0.00	\$4,382.34	
10092010	10/9/2020	I4830	I.M.R.F.	\$3,851.80	\$3,851.80	\$0.00	
10092020	10/9/2020	I4830	I.M.R.F.	\$254,406.03	\$0.00	\$254,406.03	
10102020	10/15/2020	U7359	URBANA MUNICIPAL EMPL. CREDIT UNION	\$43,674.24	\$0.00	\$43,674.24	
10112020	10/16/2020	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$19,905.05	\$0.00	\$19,905.05	
10122020	10/16/2020	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$8,339.29	\$0.00	\$8,339.29	
10132020	10/13/2020	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$6,683.39	\$0.00	\$6,683.39	
10142020	10/14/2020	S8030	STATES DISBURSEMENT UNIT	\$1,768.39	\$0.00	\$1,768.39	
10162010	10/16/2020	I5862	INTERNAL REVENUE SERVICE	\$2,030.87	\$2,030.87	\$0.00	
10162020	10/16/2020	I5862	INTERNAL REVENUE SERVICE	\$170,847.48	\$0.00	\$170,847.48	
10172010	10/16/2020	I4826	ILLINOIS DEPT OF REVENUE	\$429.48	\$429.48	\$0.00	
10172020	10/16/2020	I4826	ILLINOIS DEPT OF REVENUE	\$30,879.74	\$0.00	\$30,879.74	
10222010	10/22/2020	I4824	ILLINOIS DEPARTMENT EMPLOYMENT SECURITY	\$444.03	\$444.03	\$0.00	
10222020	10/22/2020	I4824	ILLINOIS DEPARTMENT EMPLOYMENT SECURITY	\$1,380.27	\$0.00	\$1,380.27	
10242020	10/24/2020	U7359	URBANA MUNICIPAL EMPL. CREDIT UNION	\$43,763.00	\$0.00	\$43,763.00	
10252020	10/30/2020	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$21,564.77	\$0.00	\$21,564.77	
10262020	10/30/2020	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$8,414.61	\$0.00	\$8,414.61	
102720	10/27/2020	B8584	BUSEY BANK	\$40,000.00	\$0.00	\$40,000.00	
10272020	10/30/2020	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$6,758.39	\$0.00	\$6,758.39	

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

From Date: 10/01/2020 Thru Date: 10/31/2020

Check #	Check Date	Ref #		Payee	Total Paid	C-CARTS Portion	MTD Portion	Voided
10282020	10/28/2020	S8030	**	STATES DISBURSEMENT UNIT	\$1,768.39	\$0.00	\$1,768.39	
10302010	10/30/2020	I5862	**	INTERNAL REVENUE SERVICE	\$2,426.43	\$2,426.43	\$0.00	
10302020	10/30/2020	I5862		INTERNAL REVENUE SERVICE	\$175,529.34	\$0.00	\$175,529.34	
10312010	10/30/2020	I4826	**	ILLINOIS DEPT OF REVENUE	\$509.76	\$509.76	\$0.00	
10312020	10/30/2020	I4826	**	ILLINOIS DEPT OF REVENUE	\$31,485.71	\$0.00	\$31,485.71	
10700	10/7/2020	F4640	**	FLEX-EMPLOYEE REIMB.	\$398.00	\$0.00	\$398.00	
10710	10/7/2020	F4640	**	FLEX-EMPLOYEE REIMB.	\$560.00	\$0.00	\$560.00	
10720	10/7/2020	A2487	**	AFLAC	\$4,446.90	\$0.00	\$4,446.90	
					\$2,557,335.61	\$37,686.26	\$2,519,649.35	

Champaign Urbana Mass Transit District
Accounts Payable Check Disbursement List

Checking Account #: 011-8189-0

FLEX CHECKING-BUSEY BANK

From Date: 10/1/2020

Thru Date: 10/31/2020

Check #	Check Date	Ref #	Name	Amount	Voided
10132020	10/14/2020	F4640	FLEX-EMPLOYEE REIMB.	\$41.85	
10142020	10/14/2020	F4640	FLEX-EMPLOYEE REIMB.	\$210.00	
10212020	10/21/2020	F4640	FLEX-EMPLOYEE REIMB.	\$40.00	
10222020	10/21/2020	F4640	FLEX-EMPLOYEE REIMB.	\$23.56	
10282020	10/28/2020	F4640	FLEX-EMPLOYEE REIMB.	\$140.00	
10292020	10/28/2020	F4640	FLEX-EMPLOYEE REIMB.	\$30.00	
10302020	10/28/2020	F4640	FLEX-EMPLOYEE REIMB.	\$240.00	
10312020	10/31/2020	F4640	FLEX-EMPLOYEE REIMB.	\$23,931.01	
5523	10/14/2020	F4640	FLEX-EMPLOYEE REIMB.	\$49.96	
926201	10/1/2020	F4640	FLEX-EMPLOYEE REIMB.	\$96.25	
927201	10/1/2020	F4640	FLEX-EMPLOYEE REIMB.	\$655.00	
93020	10/1/2020	F4640	FLEX-EMPLOYEE REIMB.	\$6,077.56	
Total:				\$31,535.19	

Champaign Urbana Mass Transit District

Accounts Payable Check Disbursement List

Checking Account #: 5730300

PROSPECT BANK - MUNIWISE FUNDS

From Date: 10/1/2020

Thru Date: 10/31/2020

Check #	Check Date	Ref #	Name	Amount	Voided
100520	10/5/2020	P7513	PROSPECT BANK	\$7,411.70	
100910	10/9/2020	P7513	PROSPECT BANK	\$637,558.21	
2765	10/1/2020	C3580 **	CISSELL MUELLER CONSTRUCTION, INC.	\$637,121.19	
2766	10/8/2020	P3565 ##	PICTURE PERFECT TECHNOLOGIES	\$51,624.00	
Total:				\$1,333,715.10	

Payments to Prospect Bank are loan payments.

** 100% reimbursable (Debt Service 65% + Federal 35%)

65% reimbursable (Debt Service 65%)

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 (10/1/20-10/31/20)	This Year (1/1/20-10/31/20)
TOTAL BEGINNING VALUE	\$3,159,709.63	\$3,873,271.14
Credits	—	—
Debits	(268,977.17)	(1,087,171.27)
Security Transfers	—	—
Net Credits/Debits/Transfers	\$(268,977.17)	\$(1,087,171.27)
Change in Value	1,268.27	105,900.86
TOTAL ENDING VALUE	\$2,892,000.73	\$2,892,000.73

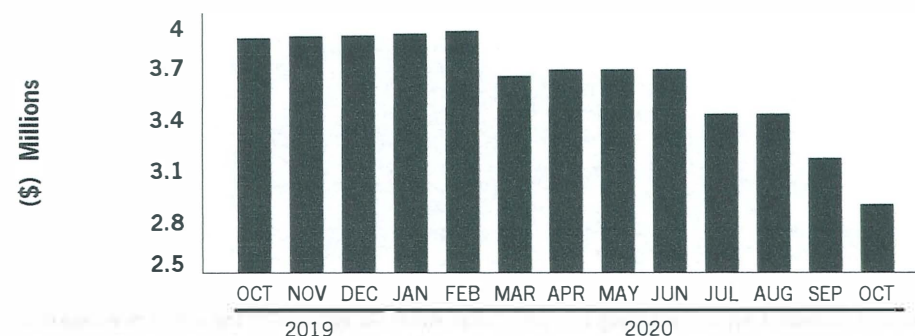
ASSET ALLOCATION (includes accrued interest)

	Market Value	Percentage
Cash	\$6,267.47	0.22
Fixed Income & Preferreds	2,885,733.26	99.78
TOTAL VALUE	\$2,892,000.73	100.00%

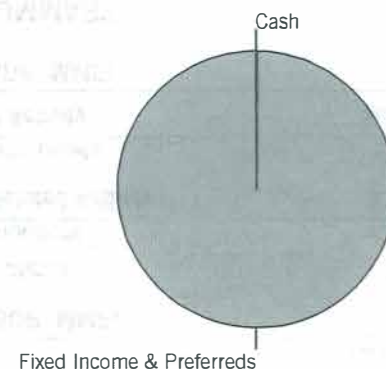
FDIC rules apply and Bank Deposits are eligible for FDIC insurance but are not covered by SIPC. Cash and securities (including MMFs) are eligible for SIPC coverage. See Expanded Disclosures. Values may include assets externally held, which are provided to you as a courtesy, and may not be covered by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

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.



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 9/30/20)	This Period (as of 10/31/20)
Cash, BDP, MMFs	\$8,906.28	\$6,267.47
Certificates of Deposit ^	3,150,803.35	2,885,733.26
Total Assets	\$3,159,709.63	\$2,892,000.73
Total Liabilities (outstanding balance)	—	—
TOTAL VALUE	\$3,159,709.63	\$2,892,000.73

INCOME AND DISTRIBUTION SUMMARY

	This Period (10/1/20-10/31/20)	This Year (1/1/20-10/31/20)
Interest	\$16,338.36	\$84,426.02
Income And Distributions	\$16,338.36	\$84,426.02
Tax-Exempt Income	—	—
TOTAL INCOME AND DISTRIBUTIONS	\$16,338.36	\$84,426.02

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

CASH FLOW

	This Period (10/1/20-10/31/20)	This Year (1/1/20-10/31/20)
OPENING CASH, BDP, MMFs	\$8,906.28	\$9,012.72
Sales and Redemptions	250,000.00	1,000,000.00
Income and Distributions	16,338.36	84,426.02
Total Investment Related Activity	\$266,338.36	\$1,084,426.02
Electronic Transfers-Debits	(268,977.17)	(1,087,171.27)
Total Cash Related Activity	\$(268,977.17)	\$(1,087,171.27)
CLOSING CASH, BDP, MMFs	\$6,267.47	\$6,267.47

GAIN/(LOSS) SUMMARY

	Realized This Period (10/1/20-10/31/20)	Realized This Year (1/1/20-10/31/20)	Unrealized Inception to Date (as of 10/31/20)
Long-Term Gain	—	\$1,388.75	\$92,045.25

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 EILBRACHT

Investment Objectives (in order of priority): Income, Aggressive Income, Capital Appreciation
Inform us if your investment objectives, as defined in the Expanded Disclosures, change.

Brokerage Account

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. Your actual investment return may differ from the unrealized gain/(loss) displayed. 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 is calculated by dividing the total estimated annual income by the current market value of the entire position. It 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. #	\$6,267.47	—	\$0.63	0.010
	Percentage of Holdings	Market Value	Est Ann Income	
CASH, BDP, AND MMFs	0.22%	\$6,267.47	\$0.63	

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 %
CITIBANK, NA CD SIOUX FALLS SD CD	4/10/18	250,000.00	\$100.199	\$101.101	\$250,500.00			\$3,375.00	1.34
Coupon Rate 2.700%; Matures 03/29/2021; CUSIP 17312QH77			\$100.028		\$250,070.40	\$252,752.50	\$2,682.10 LT	\$596.69	
Interest Paid Semi-Annually Mar/Sep; Issued 03/29/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
BANK BARODA NEW YORK BRH CD	4/11/17	250,000.00	100.000	100.993	250,000.00			2,688.00	1.06
Coupon Rate 2.150%; Matures 04/19/2021; CUSIP 06062Q3C6			100.000		250,000.00	252,482.50	2,482.50 LT	206.73	
Interest Paid Semi-Annually Apr/Oct; Issued 04/17/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref									
ALLY BK SANDY UTAH	4/24/18	100,000.00	100.000	101.426	100,000.00			2,850.00	2.81
Coupon Rate 2.850%; Matures 05/03/2021; CUSIP 02007GCJ0			100.000		100,000.00	101,426.00	1,426.00 LT	1,401.77	
Interest Paid Semi-Annually May/Nov; Issued 05/03/18; Maturity Value = \$100,000.00; 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 %
BARCLAYS BANK CD WILMINGTON DE CD	7/18/17	250,000.000	100.000	101.472	250,000.00			5,125.00	2.02
Coupon Rate 2.050%; Matures 07/26/2021; CUSIP 06740KKQ9			100.000		250,000.00	253,680.00	3,680.00 LT	1,350.88	
<i>Interest Paid Semi-Annually Jan/Jul; Issued 07/26/17; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i>									
third federal CLEVELAND OH CD	10/16/17	195,000.000	100.000	101.973	195,000.00			3,997.00	2.01
Coupon Rate 2.050%; Matures 10/27/2021; CUSIP 88413QBT4			100.000		195,000.00	198,847.35	3,847.35 LT	43.93	
<i>Interest Paid Semi-Annually Apr/Oct; Issued 10/27/17; Maturity Value = \$195,000.00; Asset Class: FI & Pref</i>									
BERKSHIRE BK PITTSFIELD MA CD	10/18/18	250,000.000	100.000	102.887	250,000.00			7,375.00	2.87
Coupon Rate 2.950%; Matures 10/29/2021; CUSIP 084601RD7			100.000		250,000.00	257,217.50	7,217.50 LT	40.52	
<i>Interest Paid Semi-Annually Apr/Oct; Issued 10/29/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i>									
COMENITY CAP BK SALT LAKE CITY UTAH CD	3/14/19	250,000.000	100.000	103.760	250,000.00			6,875.00	2.65
Coupon Rate 2.750%; Matures 03/29/2022; CUSIP 20033AS56			100.000		250,000.00	259,400.00	9,400.00 LT	36.95	
<i>Interest Paid Monthly; Issued 03/29/19; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i>									
MS BANK CD SALT LAKE CITY UT CD	3/26/18	250,000.000	100.000	103.830	250,000.00			7,000.00	2.70
Coupon Rate 2.800%; Matures 03/29/2022; CUSIP 61747MR45			100.000		250,000.00	259,575.00	9,575.00 LT	618.78	
<i>Interest Paid Semi-Annually Mar/Sep; Issued 03/29/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i>									
MEDALLION BK SALT SALT LAKE CITY UT CD	3/29/18	250,000.000	100.000	103.925	250,000.00			7,000.00	2.69
Coupon Rate 2.800%; Matures 04/11/2022; CUSIP 58404DBP5			100.000		250,000.00	259,812.50	9,812.50 LT	423.08	
<i>Interest Paid Semi-Annually Apr/Oct; Issued 04/09/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i>									
CONTINENTAL BK SALT LAKE CITY UTAH CD	10/18/18	240,000.000	100.000	104.502	240,000.00			7,320.00	2.92
Coupon Rate 3.050%; Matures 05/09/2022; CUSIP 211163HQ6			100.000		240,000.00	250,804.80	10,804.80 LT	3,480.98	
<i>Interest Paid Semi-Annually May/Nov; Issued 11/09/18; Maturity Value = \$240,000.00; Asset Class: FI & Pref</i>									
ENERBANK USA SALT LAKE CITY UTAH CD	10/15/18	250,000.000	100.000	106.153	250,000.00			8,125.00	3.06
Coupon Rate 3.250%; Matures 10/19/2022; CUSIP 29278TDR8			100.000		250,000.00	265,382.50	15,382.50 LT	262.06	
<i>Interest Paid Monthly; Issued 10/19/18; Maturity Value = \$250,000.00; Asset Class: FI & Pref</i>									
UBS BK USA SALT LAKE CITY UT	10/18/18	250,000.000	100.000	106.294	250,000.00			8,250.00	3.10
Coupon Rate 3.300%; Matures 10/24/2022; CUSIP 90348JET3			100.000		250,000.00	265,735.00	15,735.00 LT	155.24	
<i>Interest Paid Monthly; Issued 10/24/18; Maturity Value = \$250,000.00; Asset Class: FI & 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 %
CERTIFICATES OF DEPOSIT		2,785,000.000			\$2,785,500.00			\$69,980.00	2.43%
					\$2,785,070.40	\$2,877,115.65	\$92,045.25 LT	\$8,617.61	
TOTAL CERTIFICATES OF DEPOSIT	99.78%					\$2,885,733.26			
(includes accrued interest)									

Morgan Stanley

CLIENT STATEMENT | For the Period October 1-31, 2020

Page 7 of 8

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		\$2,785,070.40	\$2,883,383.12	\$92,045.25 LT	\$69,980.63 \$8,617.61	2.42%
TOTAL VALUE (includes accrued interest)	100.00%		\$2,892,000.73			

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	Structured Investments	Other
Cash, BDP, MMFs	\$6,267.47	—	—	—	—	—
Certificates of Deposit ^	—	—	\$2,885,733.26	—	—	—
TOTAL ALLOCATION OF ASSETS ^	\$6,267.47	—	\$2,885,733.26	—	—	—

ACTIVITY

CASH FLOW ACTIVITY BY DATE

Activity Date	Settlement Date	Activity Type	Description	Comments	Quantity	Price	Credits/(Debits)
10/9		Interest Income	MEDALLION BK SALT LAKE CI	2.800% DUE2022-04-11 [58404DBP5]			\$3,509.59
10/19		Interest Income	BANK BARODA NEW YORK BRH CD	2.150% DUE2021-04-19 [06062Q3C6]			2,694.86
10/19		Interest Income	CAPITAL ONE BANK GLEN ALLEN VACD	2.000% DUE2020-10-19 [1404205P1]			2,520.55
10/19		Interest Income	ENERBANK USA SALT LAKE CITY UT	3.250% DUE2022-10-19 [29278TDR8]			667.81
10/19	10/19	Redemption	CAPITAL ONE BANK GLEN ALLEN VACD	2.000% DUE2020-10-19 [1404205P1] REDEMPTION OF MATURED BOND	250,000.000	100.0000	250,000.00
10/26		Interest Income	UBS BK USA SALT LAKE CITY UT	3.300% DUE2022-10-24 [90348JET3]			678.08
10/26		Interest Income	MORGAN STANLEY BANK N.A.				0.52
10/26		Interest Income	MORGAN STANLEY PRIVATE BANK NA				0.04
10/26		Withdrawal	BRANCH CHECK	PAID TO CHAMPAIGN URBANA MASS			(268,977.17)
10/27		Interest Income	third federal CLEVELAND OH CD	2.050% DUE2021-10-27 [88413QBT4]			2,004.23
10/29		Interest Income	BERKSHIRE BK PITTSFIELD MA CD	2.950% DUE2021-10-29 [084601RD7]			3,697.60
10/29		Interest Income	COMENITY CAP BK SALT LAKE CITYUT	2.750% DUE2022-03-29 [20033AS56]			565.07
10/30		Interest Income	MORGAN STANLEY BANK N.A.	(Period 10/01-10/31)			0.01
NET CREDITS/(DEBITS)							\$(2,638.81)



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)
10/9	Automatic Investment	BANK DEPOSIT PROGRAM	\$3,509.59
10/19	Automatic Investment	BANK DEPOSIT PROGRAM	255,883.22
10/26	Automatic Redemption	BANK DEPOSIT PROGRAM	(268,299.09)
10/27	Automatic Investment	BANK DEPOSIT PROGRAM	2,004.79
10/29	Automatic Investment	BANK DEPOSIT PROGRAM	4,262.67
10/30	Automatic Investment	BANK DEPOSIT PROGRAM	0.01
NET ACTIVITY FOR PERIOD			\$(2,638.81)

REALIZED GAIN/(LOSS) DETAIL

LONG-TERM GAIN/(LOSS)

Security Description	Date Acquired	Date Sold	Quantity	Sales Proceeds	Orig / Adj Total Cost	Realized Gain/(Loss)	Comments
CAPITAL ONE BANK 2000 200C19	10/31/17	10/19/20	250,000.000	\$250,000.00	\$250,000.00	\$0.00	
Long-Term This Period				\$250,000.00	\$250,000.00	\$0.00	
Long-Term Year to Date				\$1,000,000.00	\$998,611.25	\$1,388.75	
Net Realized Gain/(Loss) This Period				\$250,000.00	\$250,000.00	\$0.00	
Net Realized Gain/(Loss) Year to Date				\$1,000,000.00	\$998,611.25	\$1,388.75	

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.

MESSAGES

Protecting Yourself from Fraudulent Scams—An Important Message For Our Clients

The COVID 19 crisis is creating opportunities for fraudsters to exploit individuals, especially senior citizens. The safety of our clients is of utmost importance to Morgan Stanley. We are taking this opportunity to alert our clients of the following scams that have been identified by a number of organizations. **Please be reminded that you should never provide your account numbers, passwords, or personal information, including your social security number, to anyone you do not know.** Be aware that as a result of COVID 19, these scams have been identified: **Treatment scams; Supply scams; Provider scams; Charity scams; Phishing scams; App scams; Investment scams; Tech Support scams; Home Sanitation scams; and Government Assistance scams.**

If you have any questions regarding these scams, please immediately contact us.

Senior Investor Helpline

For any inquiries or potential concerns, senior investors or someone acting on their behalf may contact our Firm by calling (800) 280-4534.



To: Board of Trustees
From: Karl Gnadt, Managing Director
Date: December 9, 2020
Subject: Ordinance 2020-3 – General Tax Levy Ordinance for 2020

A. Recommended Action:

Staff recommends approval of Ordinance 2020-3 setting the tax levy amount for the District in revenue year 2020 to be paid in calendar year 2021.

B. Other Taxing Bodies Tax Levy Increases:

	2019	2020
CCSD #505 (Parkland College)	11.45%	11.65%
Champaign County Forest Preserve	18.77%	26.80%
Champaign Park District	4.79%	4.79%
Champaign School District	4.82%	5.73%
Champaign Urbana Public Health District	71.80%	39.98%
Champaign-Urbana Mass Transit District	19.91%	18.14%
City of Champaign	9.69%	8.75%
City of Champaign Township	4.15%	5.79%
City of Urbana	31.10%	
Cunningham Township	24.30%	
Urbana Park District	25.88%	25.87%
Urbana School District	23.05%	
Urbana Township	17.00%	
Village of Mahomet		32.64%
Village of Savoy	50.00%	

ORDINANCE NO. 2020-3
GENERAL TAX LEVY ORDINANCE OF THE
CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
CHAMPAIGN COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING JULY 1, 2020
AND ENDING JUNE 30, 2021

WHEREAS, the current fiscal year of the Champaign-Urbana Mass Transit District Champaign County, Illinois, begins July 1, 2020 and ends on June 30, 2021, and the said District is required by law to adopt its Budget and Appropriation Ordinance prior to or in the first quarter of such fiscal year, and the Board of Trustees has adopted such Ordinance after due notice and public hearing as required by law on June 24, 2020, and

WHEREAS, said Budget and Appropriation Ordinance appropriated a total amount of money in the amount of Sixty-One Million Seven Hundred Sixty-Eight Thousand Three Hundred Fifty and No/100 Dollars (\$61,768,350), all as detailed and set forth therein.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE CHAMPAIGN-URBANA MASS TRANSIT DISTRICT, Champaign County, Illinois, that:

Section 1. For the following corporate purposes of the Champaign-Urbana Mass Transit District and in the stated amounts, to wit:

	AMOUNT APPROPRIATED	AMOUNT LEVIED
1 OPERATIONS		
A Wages		
(1) Operators' Wages	\$ 9,800,000	\$ 4,298,072
(2) Supervisory Wages	2,300,000	600,000
(3) Clerical	300,000	
Total	<u>\$ 12,400,000</u>	<u>\$ 4,898,072</u>
B Benefits		
(1) FICA	\$ 1,100,000	\$ 870,000
(2) Illinois Municipal Retirement Fund	2,300,000	1,200,000
(3) Employee Health Insurance	3,500,000	
(4) Worker's Compensation Insurance	150,000	85,000
(5) Unemployment Insurance	50,000	35,000
(6) Paid Leave (Sick Leave, Holidays, etc.)	2,500,000	
(7) Uniform Allowance	50,000	
(8) Early Retirement	200,000	
(9) Other Benefits (incl OPEB)	115,000	
Total	<u>\$ 9,965,000</u>	<u>\$ 2,190,000</u>
C Services		
(1) Printing	\$ 45,000	

	(2) Half Fare Cab	160,000	
	(3) ADA Service	900,000	325,000
	(4) Other	100,000	
	Total	<u>\$ 1,205,000</u>	<u>\$ 325,000</u>
D	Supplies		
	(1) Fuel and Lubricants	\$ 2,250,000	\$ 425,000
	(2) Fuel Tax - Urbana	40,000	
	(2) Tires and Tubes	150,000	
	(3) Small Equipment	5,000	
	(4) Other Material and Supplies	51,000	
	Total	<u>\$ 2,496,000</u>	<u>\$ 425,000</u>
E	Miscellaneous		
	(1) Leased Equipment	\$ 225,000	
	(2) Other	20,000	
	Total	<u>\$ 245,000</u>	<u>\$ -</u>
TOTAL -- OPERATIONS		\$ 26,311,000	\$ 7,838,072

2 MAINTENANCE

A	Wages		
	(1) Mechanics' Wages	\$ 1,450,000	\$ 800,000
	(2) Service Personnel Wages	800,000	410,000
	(3) Supervisory Wages	700,000	
	Total	<u>\$ 2,950,000</u>	<u>\$ 1,210,000</u>
B	Benefits		
	(1) FICA	\$ 240,000	\$ 130,000
	(2) Illinois Municipal Retirement Fund	500,000	275,000
	(3) Employee Health Insurance	750,000	
	(4) Worker's Compensation Insurance	150,000	15,000
	(5) Unemployment Insurance	10,000	5,000
	(6) Paid Leave (Sick Leave, Holidays, etc.)	255,000	
	(7) Uniform Allowance	25,000	
	(8) Tool Allowance	15,000	
	(9) Early Retirement	100,000	
	(10) Other Benefits	336,000	
	Total	<u>\$ 2,381,000</u>	<u>\$ 425,000</u>

C	Services		
	(1) Contract Maintenance	\$ 115,000	
	(2) Other Services	6,000	
	Total	<u>\$ 121,000</u>	<u>\$ -</u>
D	Materials / Supplies		
	(1) Fuel and Lubricants	\$ 115,000	
	(2) Garage Equipment Repairs	50,000	
	(3) Building / Ground Repairs	140,000	
	(4) Revenue Vehicle Repairs	2,400,000	
	(5) Service Vehicle Repairs	20,000	
	(6) Service Supplies	60,000	
	(7) Shop Tools and Equipment	65,000	
	(8) Passenger Shelter Repairs	75,000	
	(9) Other Material and Supplies	45,000	
	Total	<u>\$ 2,970,000</u>	<u>\$ -</u>
E	Miscellaneous		
	(1) Leased Equipment	\$ 300,000	
	(2) Other	20,000	
		<u>\$ 320,000</u>	<u>\$ -</u>
TOTAL -- MAINTENANCE		\$ 8,742,000	\$ 1,635,000

3 GENERAL ADMINISTRATION

A	Wages		
	(1) Administrative Salaries	\$ 1,600,000	\$ 725,000
	(2) Clerical	400,000	
	Total	<u>\$ 2,000,000</u>	<u>\$ 725,000</u>
B	Benefits		
	(1) FICA	\$ 125,000	\$ 75,000
	(2) Illinois Municipal Retirement Fund	225,000	100,000
	(3) Employee Health Insurance	350,000	
	(4) Worker's Compensation Insurance	10,000	
	(5) Unemployment Insurance	3,000	
	(6) Early Retirement	10,000	
	(7) Other Benefits	71,000	
	Total	<u>\$ 794,000</u>	<u>\$ 175,000</u>

C	Services		
	(1) Professional & Technical Services	\$ 1,000,000	\$ 21,305
	(2) Contract Maintenance	600,000	
	(3) Printing	4,000	
	(4) Other Services	100,000	
	Total	<u>\$ 1,704,000</u>	<u>\$ 21,305</u>
D	Supplies		
	(1) Office Supplies	\$ 15,000	
	(2) Equipment	95,000	
	(3) Building / Ground Repairs	50,000	
	Total	<u>\$ 160,000</u>	<u>\$ -</u>
E	Utilities		
	(1)Utilities	\$ 415,000	
	Total	<u>\$ 415,000</u>	<u>\$ -</u>
F	Insurance Premiums		
	(1) Illinois Public Transit Risk Management Association Premium Assessment	\$ 575,000	\$ 300,000
	(2) Illinois Public Transit Risk Management Association Reserve Fund Assessment	575,000	425,000
	(3) Physical Damage	70,000	
	(4) Recovery	(25,000)	
	(5) Other	40,000	
	Total	<u>\$ 1,235,000</u>	<u>\$ 725,000</u>
G	Miscellaneous		
	(1) Dues and Subscriptions	\$ 90,000	\$ 10,000
	(2) Travel and Meetings	100,000	
	(3) Public Information	200,000	10,000
	(4) Trustee Compensation	8,000	4,000
	(5) Postage	6,000	2,000
	(6) Advertising Services		
	(7) Other Miscellaneous	115,000	
	(8) Leased Equipment	40,000	
	(9) Interest Expense		
	(10) Ineligible Expenses	214,000	
	(11) Debt Service Equipment	16,675,700	
	Total	<u>\$ 17,448,700</u>	<u>\$ 26,000</u>
TOTAL -- GENERAL ADMINISTRATION		\$ 23,756,700	\$ 1,672,305

4 ILLINOIS TERMINAL

A Wages			
	(1) Clerical	\$ 95,000	
	(2) Security	195,000	
	(3) Maintenance	110,000	
	(4) Overhead	150,000	
	Total	<u>\$ 550,000</u>	<u>\$ -</u>
B Benefits			
	(1) FICA	\$ 50,000	\$ 25,000
	(2) Illinois Municipal Retirement Fund	75,000	25,000
	(3) Employee Health Insurance	190,000	
	(4) Worker's Compensation Insurance	25,000	
	(5) Unemployment Insurance	3,000	
	(6) Paid Leave (Sick Leave, Holidays, etc)	19,000	
	(7) Other Fringes	43,000	
	Total	<u>\$ 405,000</u>	<u>\$ 50,000</u>
C Services			
	(1) Contract	\$ 35,000	
	(2) Professional & Technical Services	3,000	
	(3) Other	5,000	
	Total	<u>\$ 43,000</u>	<u>\$ -</u>
D Materials / Supplies			
	(1) Service Supplies	\$ 28,000	
	(2) Office Supplies	6,000	
	(3) Equipment	15,000	
	(4) Building and Grounds	130,000	
	Total	<u>\$ 179,000</u>	<u>\$ -</u>
E Utilities			
	(1) Utilities	\$ 100,000	
	Total	<u>\$ 100,000</u>	<u>\$ -</u>
F Miscellaneous			
	(1) Miscellaneous	\$ 35,000	
	(2) Ineligibles	45,000	
	Total	<u>\$ 80,000</u>	<u>\$ -</u>
TOTAL -- ILLINOIS TERMINAL		\$ 1,357,000	\$ 50,000

5 CAPITAL EXPENDITURES

(1)	803 Air Compressor Replacement	\$	20,000
(2)	Property Procurement		700,000
(3)	Shelters, Stops & Associated Work		300,000
(4)	1101 Admin Rehab		270,000
(5)	G1 Information Kiosk Rehabilitation		55,000
(6)	Miscellaneous Facility Improvements		150,000
(7)	MCORE Local Share		106,650
TOTAL CAPITAL		\$	1,601,650
TOTAL APPROPRIATIONS		\$	61,768,350
TOTAL LEVY		\$	11,195,377

There is hereby levied in the aggregate, a general tax upon all taxable property within the Champaign-Urbana Mass Transit District, Champaign County, Illinois, as the same is assessed and equalized for State and County purposes for the year 2020 to be levied and assessed in the year 2021, the aggregate sum of Eleven Million One Hundred Ninety-Five Thousand Three Hundred Seventy-Seven and No/100 Dollars (\$11,195,377), comprised as follows:

a. For general corporate purposes, the sum of Seven Million Six Hundred and Nine Thousand Seventy-Two and No/100 Dollars (\$7,609,072).

b. There is further levied, in addition to all other taxes and exclusive of and in addition to the amount of taxes levied for general purposes, the amount of One Million Six Hundred Thousand and No/100 Dollars (\$1,600,000) for the purpose of providing monies for the Champaign-Urbana Mass Transit District's contributions required for Illinois Municipal Retirement Fund contributions.

c. There is further levied, in addition to all other taxes levied for general purposes, the amount of One Million One Hundred Thousand and No/100 Dollars (\$1,100,000) for the purpose of providing monies for the Champaign-Urbana Mass Transit District's contribution required for Social Security System contributions.

d. There is further levied, in addition to all other taxes levied for general purposes, the amount of One Hundred Thousand and No/100 Dollars (\$100,000) for protection of the Champaign- Urbana Mass Transit District under the Worker's Compensation Act.

e. There is further levied, in addition to all other taxes levied for general purposes, the amount of Seven Hundred and Twenty-Five Thousand and No/100 Dollars (\$725,000) for liability insurance, claims service and claims.

f. There is further levied, in addition to all other taxes levied for general purposes, the amount of Forty Thousand and No/100 Dollars (\$40,000) for unemployment insurance.

g. There is further levied, in addition to all other taxes levied for general purposes, the amount of Twenty-One Thousand Three Hundred and Five and No/100 Dollars (\$21,305) for auditing.

Section 2. This Ordinance shall be effective upon its passage.

Section 3. The Secretary of the Board of Trustees is directed to file a certified copy of this ordinance with the County Clerk of Champaign County, Illinois.

This Ordinance 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 9th day of December, 2020.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

BY: _____
Chair, Board of Trustees

APPROVED by the Board of Trustees of the Champaign-Urbana Mass Transit District this 9th day of December, 2020.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

BY: _____
Secretary



To: Board of Trustees
From: Jacinda Crawmer, Human Resources Director
Date: December 9, 2020
Subject: Update Harassment Policy – Policies and Procedures No. 13

A. Introduction:

Due to a change in Illinois State Law, as well as updates to the timelines for reporting complaints to external organizations, an update to the District's Harassment Policy is necessary. This update makes minor, non-substantive changes in order to align our policy with both the law and the outside organizations.

B. Recommended Action:

Staff recommend the Board adopt the updated Policies and Procedures No. 13: Harassment Policy and provide the ability to make future non-substantive changes to the policy in order to continue compliance with updated laws and requirements.

C. Prior Trustee Action:

- On January 25, 2018, the Board adopted Resolution 2018-1 to codify the District's Policy prohibiting all forms of harassment.
- On April 29, 2020, the Board adopted an updated Policies and Procedures No. 13: Harassment Policy which represented non-substantive changes as a result of staff restructuring.

D. Summary:

Employees have three options for reporting harassment complaints: the Illinois Department of Human Rights (IDHR), the Equal Employment Opportunity Commission (EEOC), and the District. Originally, the IDHR accepted complaints to a limit of 180 days following an incident, however they adjusted to a 300-day timeline in 2018 in order to match with the EEOC's timeline (which accepts complaints up to 300 days post-incident). The District wishes to adjust our timeline of 180 days to 300 days in order to align with both the IDHR and the EEOC reporting deadlines.

On January 1, 2020, the State of Illinois enacted Public Act 101-0221 (The Workplace Transparency Act) which requires annual training on sexual harassment for all employees. This policy update shifts the District's timeline to annual training (as opposed to once every two years) in order to meet the requirements of the law.

Updates also include non-substantive clarifications to the District's reporting structure of complaints. The previous version stated that anytime a complaint was to be filed against a supervisor, that it must go directly to the Managing Director. The updated version includes Chief of Staff and Human Resources Director as initial reporting options for this type of complaint.

Champaign-Urbana Mass Transit District (CUMTD)
Policies and Procedures No. #13:

Board Approval: January 25, 2018

Responsibility: All MTD Employees

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 of 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, Human Resources Director, 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 300 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, Human Resources Director, Chief Officer, or the Managing Director.
 - d. If the Respondent is the employee's supervisor, then the harassment shall be reported to the Human Resources Director, Chief Officer, or Managing Director.
 - e. If the Respondent is the Managing Director, then the complaint shall be reported to the Chief of Staff. The Chief of Staff 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 the Human Resources Director, 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, Human Resources Director, 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 Human Resources Director and Managing Director for review. The Human Resources Director 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 Human Resources Director 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 Human Resources Director is also responsible for ensuring that the findings and actions taken in response to the complaint are appropriately communicated to persons involved in the process. In the event the Human Resources Director is the Respondent, the Chief of Staff shall ensure that follow-up actions and communication steps are completed.
- f. The Human Resources Director, 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, Human Resources Director, 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 Human Resources Director.

5. Training. The Human Resources Director (or designee) shall discuss the provisions of this policy with all newly hired employees during their employee orientation. The Human Resources Director shall also ensure that regular employee training is provided to ensure employees understand their rights and responsibilities under this policy. **Employees shall be required to complete harassment prevention training and training on this policy annually.**
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) and/or the Equal Employment Opportunity Commission (EEOC) for information regarding filing a formal complaint with those entities. **An IDHR complaint must be filed within three hundred (300) 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 April 29, 2020

Policy Revised on December 9, 2020



To: Board of Trustees
From: Jane Sullivan, Grants & Governmental Affairs Director
Date: December 9, 2020
Subject: Healing Illinois Grant Award

- A. Introduction** – MTD has been awarded a \$30,000 grant through the Healing Illinois initiative to expand employee training opportunities.
- B. Recommended Action** – Staff recommends authorizing the Managing Director to execute the Healing Illinois grant.
- C. Background** – A number of training and educational opportunities have been made available to MTD employees over the years. MTD University (MTDU) was formally launched in October 2019 as a structured staff development initiative. Over the past year, MTDU has provided on-site group classes and individual coaching development sessions covering topics including work management, communication, collaboration, leadership, and strategic thinking.

On October 30, 2020 MTD submitted a grant application in partnership with Lead for Equity and Engagement LLC (L4EE) for Healing Illinois funding. Healing Illinois is an initiative of the Illinois Department of Human Services, in partnership with The Chicago Community Trust, designed to distribute grants to organizations across the state to begin, or continue, the work of racial healing. L4EE is a team of local consultants with experience in providing professional development around issues of anti-bias, anti-racism, and restorative practices.

- D. Summary** – The Healing Illinois grant will allow us to expand MTDU’s curriculum with one of the existing instructors and founder of L4EE, Don Owen. Mr. Owen will lead interactive workshops uniquely designed for MTD, focused on racial healing, culturally competent dialogue, and restorative conversations. The training will be offered to MTD staff and frontline employees throughout the next few months in various formats.

As a large employer providing vital services to a racially, economically, linguistically, culturally, and physically diverse community, there is great and essential value in this training opportunity. MTD employees interact with thousands of individuals daily. By promoting dialogue, facilitating learning, encouraging collaboration, and fostering connection, this training will support and challenge leadership and frontline employees to have more culturally competent interactions as we serve our diverse community. By providing employees with the understanding and skills to navigate issues of race, culture, and trauma, we will further strengthen MTD’s core values of providing outstanding customer service and developing long term positive relationships.

- E. Alternatives – advantages/disadvantages:** Authorizing the Managing Director to execute the grant allows L4EE to conduct this training at no cost to the District. If the grant is signed by December 10, MTD will receive the funds by December 20, 2020.
- F. Budget & Staffing Impacts:** The grant will cover all training costs including instructor compensation, online workshop registration fees, printed materials for participants, and other associated expenses.



THE CHICAGO COMMUNITY FOUNDATION
A CORPORATE AFFILIATE OF THE CHICAGO COMMUNITY TRUST

12/03/2020

Champaign-Urbana Mass Transit District
1101 E University Ave.
Urbana, IL, 61802

Ref: C202126759

Dear Karl Gnadt:

On behalf of The Chicago Community Foundation, I am pleased to inform you that a grant of \$30,000 to Champaign-Urbana Mass Transit District was approved.

A separate email has been sent to you with the electronic Grant Agreement form, which outlines the terms and conditions of accepting this grant. This email comes from Signority (secure@signority.com), a secure online signature platform. Please read all the terms and conditions carefully and then e-sign and return the form. Payment on your grant will only begin upon receipt of the executed Grant Agreement form.

Please contact Maritza Bandera with any questions about this grant.

We commend you for your work and congratulate you for your efforts. We look forward to working with you during the coming year.

Sincerely,

Helene Gayle
President and CEO