



CHAMPAIGN-URBANA MASS TRANSIT DISTRICT BOARD MEETING AGENDA

Wednesday, February 23, 2022 – 3:00 p.m.

North Banquet Rm, 4th Floor, Illinois Terminal
45 East University Avenue, Champaign

Board of Trustees:

Dick Barnes
Margaret Chaplan – Vice Chair
Tomas Delgado
Bradley Diel - Chair

Phil Fiscella
Bruce Hannon
Alan Nudo

Advisory Board:

Lowa Mwilambwe/Marty Paulins
Briana Barr

	<u>Pages</u>
1. Call to Order	
2. Roll Call	
3. Approval of Agenda	
4. Audience Participation	
5. Approval of Minutes	
A. Board Meeting (Open Session) – January 26, 2022	1-4
B. Special Board Meeting (Open Session) – February 8, 2022	5-7
6. Communications	
7. FY2021 MTD Audit Presentation by Martin Hood LLC	8-97
8. Reports	
A. Managing Director	
1) Operating Notes	98-100
2) Ridership Data	101-102
3) Route Performance	103-106
4) District Operating Revenue/Expenses	107
5) Illinois Terminal Operating Revenue/Expenses	108
6) Statistical Summary	109
7) Budget Analysis	110-119
8) Accounts Payable/Check Disbursements	120-125
9) Bank & Investment Balances	126
B. Committees of the Whole – Chair and Vice-Chair Assignments	
1) Administration	
2) Facilities	
3) Service Delivery	
9. Action Items	
A. Safety Sensitive Drug and Alcohol Policy Update	127-156
B. Resolution No. 2022-1 Authorizing and Executing Rebuild Illinois Capital Grant Agreement	157-158



CHAMPAIGN-URBANA MASS TRANSIT DISTRICT BOARD MEETING
AGENDA

Wednesday, February 23, 2022 – 3:00 p.m.

Page 2

	<u>Pages</u>
C. Paycom Employee Management System Contract	159-173
D. INIT External Announcements Contract	174-180
E. Resolution No. 2022-2 Setting a Public Hearing for an Annexation in Stone Creek Subdivision, Urbana	181-183
F. Resolution No. 2022-3 Setting a Public Hearing for an Annexation in The Legends of Champaign Phase 1, Champaign	184-185
10. Next Meeting	
A. Regular Board of Trustees Meeting – Wednesday, March 30, 2022 – 3:00 p.m. – at Illinois Terminal, 45 East University, Champaign	
11. Adjournment	



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

MINUTES – SUBJECT TO REVIEW AND APPROVAL

DATE: Wednesday, January 26, 2022
TIME: 3:00 p.m.
PLACE: Illinois Terminal, 45 East University Avenue, Champaign, IL

The video of this meeting can be found at:

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

Trustees:

Present	Absent
Dick Barnes	
Margaret Chaplan (Vice-Chair)	
Tomas Delgado	
Bradley Diel (Chair)	
Phil Fiscella via Zoom	
Bruce Hannon	
Alan Nudo	

Advisory Board:

Present	Absent
	Marty Paulins
	Briana Barr

MTD Staff: Karl Gnadt (Managing Director), Amy Snyder (Chief of Staff), Michelle Wright (Finance Director), Jane Sullivan (External Affairs Director), Nancy Rabel (Legal Counsel), Beth Brunk (Clerk)

Others Present:

MINUTES

1. Call to Order

Chair Diel called the meeting to order at 3:03 p.m.

2. Roll Call

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

A quorum was declared present.

3. Approval of Agenda

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

4. Audience Participation

None

1
2 **5. Approval of Minutes**

3 **A. Board Meeting Open Session – December 8, 2021**

4
5 MOTION by Mr. Barnes to approve the open session minutes of the December 8, 2021 MTD
6 Board meeting as distributed; seconded by Mr. Hannon. Upon vote, the MOTION CARRIED.
7

8 **B. Board Meeting Closed Session – December 8, 2021**

9
10 MOTION by Ms. Chaplan to approve the closed session minutes of the December 8, 2021 MTD
11 Board meeting as distributed; seconded by Mr. Hannon. Upon vote, the MOTION CARRIED.
12

13 **6. Communications**

14 None
15

16 **7. Reports**

17 **A. Managing Director**

18 Mr. Gnadt reviewed November and December statistics. December year-to-date ridership was
19 126.24% above last year but 17.49% below the 5-year average mostly due to the reduced service
20 on the street and the pandemic. Employees are utilizing the UI/OSF Shield COVID-19 saliva tests
21 conveniently located at MTD. Mr. Gnadt is the founding President of the Hydrogen Fuel Cell (HFC)
22 Bus Council. This national organization promotes and advocates hydrogen technology for transit
23 systems and buses. The goal is to increase the demand for HFC buses and help reduce the cost.
24

25 Mr. Diel inquired about the increase in C-CARTS expenses from the 1st quarter to the 2nd quarter
26 of fiscal year 2022. Michelle Wright, Finance Director, commented that the increased expense
27 was mostly due to two anticipated workers' compensation adjustments totaling \$82,000. Mr.
28 Nudo asked for a meeting with Karl to better understand C-CARTS.
29

30 Mr. Fiscella asked about the Yards diversity goal for Disadvantaged Business Enterprise (DBE)
31 contractors. Mr. Gnadt explained that MTD's DBE 3-year goal is 4% - this includes all anticipated
32 projects during this period, not just the Yards. MTD uses a state certified list of DBE contractors
33 for specific categories of work for a project.
34

35 **8. Action Items**

36 **A. Election of Officers for 1-year Term – Chair and Vice-Chair**

37 Mr. Diel stated that according to MTD By-Laws, the Chair and Vice-Chair positions are elected
38 from the Board of Trustees for a one-year term at the first regularly scheduled Board meeting
39 after January 1st. As previously approved by the Board, Jack Waaler is the Secretary to the
40 Board and Amy Snyder, Chief of Staff, is the Treasurer. These terms are indefinite until the
41 Board takes action to the contrary.
42

43 Mr. Diel opened the floor for nominations for Chair. Mr. Hannon nominated Bradley Diel for
44 the Chair of the Champaign-Urbana Mass Transit District Board of Trustees. As there were
45 no additional nominations for Board Chair, Mr. Diel closed the nominations.
46

47 Roll Call for Diel as Chair:

48 Aye (6) – Barnes, Chaplan, Delgado, Fiscella, Hannon, Nudo

49 Abstain (1) – Diel

50 Mr. Diel will continue as the Chair of the MTD Board of Trustees.
51

Mr. Diel opened the floor for nominations for Vice-Chair. Mr. Barnes nominated Margaret Chaplan as Vice-Chair of the Champaign-Urbana Mass Transit District Board of Trustees. As there were no additional nominations, Mr. Diel closed the nominations.

Roll Call for Chaplan as Vice-Chair:

Aye (6) – Barnes, Delgado, Diel, Fiscella, Hannon, Nudo

Abstain (1) - Chaplan

Ms. Chaplan will continue as the Vice-Chair of the MTD Board of Trustees.

B. Semi-Annual Review of Closed Session Minutes

MOTION by Mr. Barnes that the minutes of the closed session meetings of the Board listed on "Attachment 1" marked "Release" no longer require confidential treatment and are ordered released; and that the need for confidentiality still exists as to the minutes of the closed session meetings of the Board listed on "Attachment 2" marked "Remain Confidential"; and the verbatim recordings of the following listed closed session minutes on "Attachment 3", all of which are not less than 18 months old and the written minutes of which have been approved, are authorized to be destroyed; seconded by Mr. Hannon.

Roll Call:

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

Nay (0)

The MOTION CARRIED.

C. 2022-2024 Leasing Services Agreement

Ms. Sullivan reported that the District bids out leasing services in accordance with IDOT requirements. The leasing of equipment, vehicles and associated capital items qualifies as an eligible expense for the Illinois Downstate Operating Assistance Program (DOAP). Staff received two proposals and recommended approval of Chelsea Financial Group LLC for leasing services with a lease payment factor of .023895 from 2/1/22 through 1/31/24. A third bid was received after the bid deadline so was not opened.

MOTION by Mr. Hannon to authorize the Managing Director to enter into an agreement for leasing services with Chelsea Financial Group LLC for the period of 2/1/22 to 1/31/24; seconded by Ms. Chaplan. Upon vote, the MOTION CARRIED unanimously.

9. Next Meeting

A. Regular Board of Trustees Meeting – Wednesday, February 23, 2022 – 3:00 p.m. at Illinois Terminal – 45 East University Avenue, Champaign

10. Adjournment

MOTION by Ms. Chaplan to adjourn into closed session to consider the employment, compensation, discipline, performance, or dismissal of a Public Official followed by adjournment; seconded by Mr. Fiscella.

Roll Call:

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

Nay (0)

The MOTION CARRIED.

Mr. Diel adjourned the meeting at 3:35 p.m. to enter into closed session.

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Submitted by:

Clerk

Approved:

Board of Trustees Chair



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

MINUTES – SUBJECT TO REVIEW AND APPROVAL

DATE: Wednesday, February 9, 2022
TIME: 3:00 p.m.
PLACE: Illinois Terminal, 45 East University Avenue, Champaign, IL

The video of this meeting can be found at:

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

Trustees:

Present	Absent
Dick Barnes	
Margaret Chaplan (Vice-Chair)	
Tomas Delgado	
Bradley Diel (Chair) via Zoom	
Phil Fiscella	
Bruce Hannon	
Alan Nudo via Zoom	

Advisory Board:

Present	Absent
	Marty Paulins
Briana Barr	

MTD Staff: Karl Gnadt (Managing Director), Amy Snyder (Chief of Staff), Michelle Wright (Finance Director), Jane Sullivan (External Affairs Director), Nancy Rabel (Legal Counsel), Beth Brunk (Clerk)

Others Present: Michael McTavish (Dewberry Engineering)

MINUTES

1. Call to Order

Chair Diel called the meeting to order at 3:02 p.m.

2. Roll Call

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

A quorum was declared present.

3. Approval of Agenda

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

Roll Call:

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

Nay (0)

1 The MOTION CARRIED.

2
3 **4. Audience Participation**
4 None

5
6 Briana Barr joined the meeting.

7
8 **5. Action Item**

9 **A. Solar Array Expansion Change Order**

10 In order for the solar array located on the Urbana-Champaign Sanitary District land to be
11 functional, MTD will need to install a medium voltage switch to connect the solar array with
12 the hydrogen station.

13
14 In Option 1 as originally designed, MTD would not be able to receive the equipment for over
15 40 weeks due to supply chain delays. This setback would not allow the solar array to function
16 over the prime solar production months in spring/summer 2022. MTD would have to rely on
17 Ameren electricity from the grid at an estimated cost of \$114,410. The cost for Option 1 is
18 \$286,060 for the equipment and estimated cost of electricity. Under this option, the solar
19 array should be functional in December 2022.

20
21 In Option 2, the electrical contractor has provided another solution with equipment that is
22 currently available. This scenario will include more work such as the installation of a locked
23 sectionalizing cabinet/pad and digging conduit. As the estimated cost of Option 2 is
24 \$282,500, the main advantage of this solution is the estimated project completion date of
25 April 2022.

26
27 This change order will be funded with local funds.

28
29 MOTION by Mr. Fiscella to approve the Option 2 Hydrogen Plant Tie-In Change Order with Lyons
30 & Pinner Electric Companies for \$282,500; seconded by Ms. Chaplan.

31
32 Roll Call:

33 Aye (7) – Barnes, Chaplan, Delgado, Diel, Fiscella, Hannon, Nudo
34 Nay (0)

35
36 The MOTION CARRIED.

37
38 **6. Next Meeting**

- 39 A. Regular Board of Trustees Meeting – Wednesday, February 23, 2022 – 3:00 p.m. at
40 Illinois Terminal – 45 East University Avenue, Champaign

41
42 **7. Adjournment**

43 MOTION by Mr. Fiscella to adjourn the meeting; seconded by Ms. Chaplan.

44
45 Roll Call:

46 Aye (7) – Barnes, Chaplan, Delgado, Diel, Fiscella, Hannon, Nudo
47 Nay (0)

48
49 The MOTION CARRIED.

50
51 Mr. Diel adjourned the meeting at 3:35 p.m.

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Submitted by:

Clerk

Approved:

Board of Trustees Chair

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

Urbana, Illinois

**Financial Statements
and Supplementary Information**

For the Years Ended

June 30, 2021 and 2020

CONTENTS

	<i>Page</i>
INDEPENDENT AUDITOR’S REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS.....	4-15
BASIC FINANCIAL STATEMENTS	
Statements of Net Position (Exhibit A)	16
Statements of Revenues, Expenses, and Changes in Net Position (Exhibit B)	17
Statements of Cash Flows (Exhibit C)	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 (Schedule 1)	52-57
Illinois Grant Accountability and Transparency – Consolidated Year-End Financial Report (Schedule 2)	58
ILLINOIS DEPARTMENT OF TRANSPORTATION	
Schedule of Revenues and Expenses under Downstate Operating Assistance Grant OP-21-45-IL (Schedule 3)	59

Schedule of Prior Audit Findings – Downstate Operating Assistance Grant OP-21-45-IL (Schedule 4)	60
---	----

Schedule of Auditor Assurances Applicable to Downstate Operating Assistance Grant OP-21-45-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-21-05-IL (Schedule 8)	66-67
---	-------

Schedule of Prior Audit Findings – Downstate Operating Assistance Grant OP-21-05-IL (Schedule 9)	68
--	----

Schedule of Auditor Assurances Applicable to Downstate Operating Assistance Grant OP-21-05-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
--	-------

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, 2021 and 2020, 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

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, 2021 and 2020, 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 February 14, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Martin Hood LLC

Champaign, Illinois
February 14, 2022



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



Management's Discussion & Analysis

Champaign-Urbana Mass Transit District

*Financial Audit
June 30, 2021 and 2020*

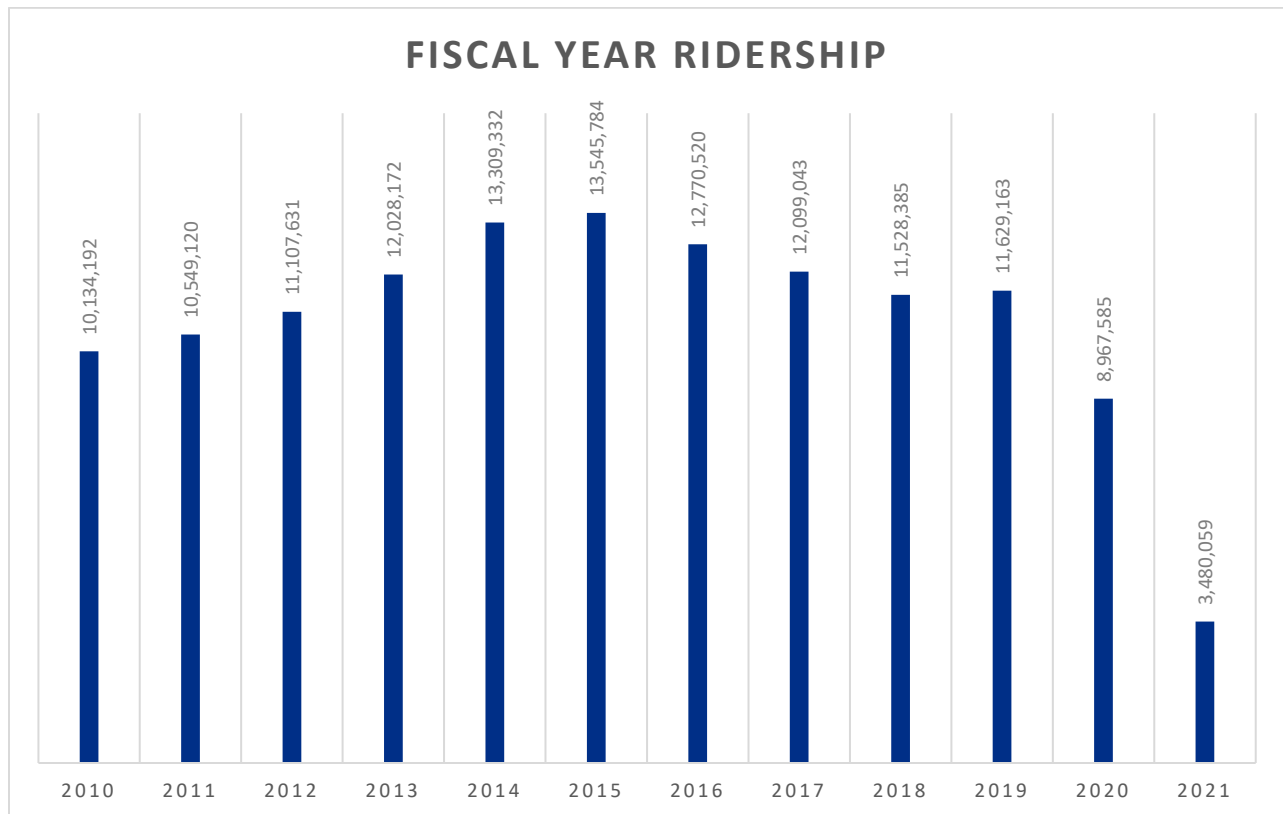


CHAMPAIGN-URBANA MASS TRANSIT DISTRICT MANAGEMENT'S DISCUSSION & ANALYSIS June 30, 2021 and 2020

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, 2021 and 2020. 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 \$112,448,357 (net position), an increase of \$ 13,465,370. The unrestricted net position, which represents the amounts available to meet the District's ongoing obligations, was a surplus of \$38,019,369 as of June 30, 2021, and a surplus of \$31,692,664 as of June 30, 2020.
- The District's property tax and replacement tax revenue increased \$579,709 (6%) in FY2021 from the previous year.
- The COVID-19 pandemic caused a \$2,600,757 decrease in operating revenue in FY2021 from the previous year due to the suspension of fare enforcement in March 2020 and continuing through FY2021. Upon request from the University of Illinois, the District provided a discount to the contracted service for four months of FY2020 and eleven months of FY2021. The District has continually reduced campus service in response to the decreased revenue.
- 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. CARES revenue of \$ 8,229,061 and \$2,784,568 was recorded in FY2021 and FY2020, respectively.
- The District was awarded \$ 13,051,564 in December 2020 from the federal Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) with \$0 CRRSAA revenue recorded in FY2021.
- The District was awarded \$ 20,227,511 in March 2021 from the federal American Rescue Plan Act (ARPA) with \$0 ARPA revenue recorded in FY2021.
- Non-operating revenues (expenses) increased by \$ 1,976,557 in FY2021 from the previous year.
- 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. The National Environmental Policy Act (NEPA) process, a requirement of the federal grant, began in September 2020 to determine that there are no significant impacts on the environment associated with the development and operation of the proposed project.
- The District was awarded \$ 7,597,500 in November 2020 from the state Rebuild Illinois capital program. The funds will be used to purchase three 60-foot replacement hybrid diesel buses, rehabilitate kiosks, and construct a solar array to power the hydrogen generation and fueling station.



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. The MCORE project was completed in FY2021. 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 and the entirety of FY2021.

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. CARES revenue of \$222,671 and \$357,169 was recorded in FY2021 and FY2020, respectively. C-CARTS was awarded \$466,867 in June 2021 from the federal Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) and the federal American Rescue Plan Act (ARPA) with \$0 revenue recorded in FY2021.

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>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>
Current and other assets	\$ 61.6	\$ 52.8	\$ 42.0
Capital assets	76.8	72.9	65.1
Deferred outflows of resources	<u>3.3</u>	<u>4.6</u>	<u>10.2</u>
Total assets and deferred outflows	<u>141.7</u>	<u>130.3</u>	<u>117.3</u>
Current and other liabilities	13.2	12.5	7.2
Long-term liabilities	6.5	13.5	21.5
Deferred inflows of resources	<u>9.6</u>	<u>5.3</u>	<u>2.8</u>
Total liabilities and deferred inflows	<u>29.3</u>	<u>31.3</u>	<u>31.5</u>
Net position			
Net investment in capital assets	74.4	67.3	65.1
Restricted by enabling legislation	-	-	-
Unrestricted	<u>38.0</u>	<u>31.7</u>	<u>20.7</u>
Total net position	<u>\$ 112.4</u>	<u>\$ 99.0</u>	<u>\$ 85.8</u>

Fiscal Year 2021

Current and other assets increased by \$8.8 million from the prior year primarily due to increased cash and cash equivalents for collection of receivables for debt service funding from IDOT and CARES funding.

Capital assets in FY2021 were \$3.9 million higher than in the prior year due to the start of construction of the hydrogen generation and fueling station and the purchase of two (2) 60-foot hydrogen fuel cell electric buses.

Deferred outflows of resources decreased by \$1.3 million from FY2020 to FY2021 due to improvement in actual pension investment performance favorably impacting funding obligations to provide pension and OPEB benefits to the District's employees.

Current and other liabilities increased by \$0.7 million from the prior year. Accounts payable increased \$3.2 million due to invoices for capital projects. The balance of the District's revolving line of credit was \$2.4 million and \$5.6 million as of June 30, 2021, and June 30, 2020, respectively.



Long-term liabilities decreased by \$7.0 million and deferred inflows of resources increased by \$4.3 million from the prior year due to improvement in actual pension investment performance favorably impacting funding obligations to provide pension and OPEB benefits to the District's employees.

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.

Net Position

The District's overall net position in FY2021 increased by \$13.5 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>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>
<u>Operating revenues</u>			
Revenues from transportation			
Services	\$ 4.5	\$ 6.9	\$ 7.4
C-CARTS	0.1	0.1	0.2
Other operating revenues	<u>0.8</u>	<u>1.0</u>	<u>0.9</u>
Total operating revenues	<u>5.4</u>	<u>8.0</u>	<u>8.5</u>
<u>Operating expenses</u>			
Operations	22.0	24.0	23.0
Maintenance	7.2	7.5	7.1
General administration and			
Illinois Terminal	7.2	6.2	7.5
C-CARTS	0.7	0.8	0.7
Depreciation	<u>7.4</u>	<u>6.6</u>	<u>6.9</u>
Total operating expenses	<u>44.5</u>	<u>45.1</u>	<u>45.2</u>
<u>Operating loss</u>	<u>(39.1)</u>	<u>(37.1)</u>	<u>(36.7)</u>
<u>Non-Operating Revenues</u>			
Taxes	9.8	9.3	9.0
Assistance Grants - CUMTD	37.4	35.5	25.6
Assistance Grants – C-CARTS	0.7	0.7	0.5
Other Non-Operating Revenues	<u>0.1</u>	<u>0.6</u>	<u>0.3</u>
Total non-operating revenues	<u>48.0</u>	<u>46.1</u>	<u>35.4</u>
Income (loss) before capital contributions	8.9	9.0	(1.3)
<u>Capital contributions</u>			
Capital grants	<u>4.5</u>	<u>4.2</u>	<u>2.2</u>
Change in net position	13.4	13.2	0.9
Net position, beginning of year	<u>99.0</u>	<u>85.8</u>	<u>84.9</u>
Net position, end of year	<u>\$ 112.4</u>	<u>\$ 99.0</u>	<u>\$ 85.8</u>

Fiscal Year 2021

Operating revenues decreased \$2.6 million from prior year due to no fare enforcement and a discount to contracted service with the University of Illinois for the entirety of FY2021. Operating expenses and non-operating revenues (expenses) had little change from FY2020 to FY2021.

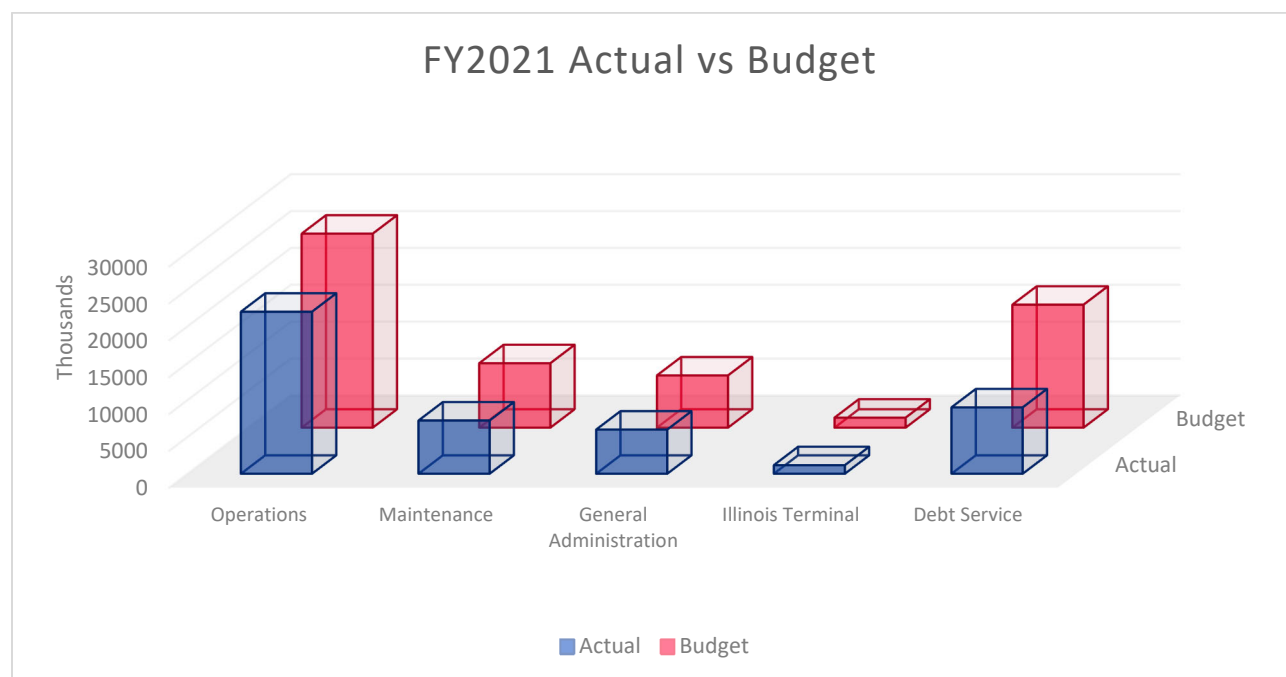
Fiscal Year 2020

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.

Budgetary Highlights

Fiscal Year 2021

The Board of Trustees approved the District's budget for FY2021 on June 24, 2020. The budget included operating expenses of \$60.2 million, excluding depreciation and C-CARTS operating expenses, and including \$16.7 million of debt service.

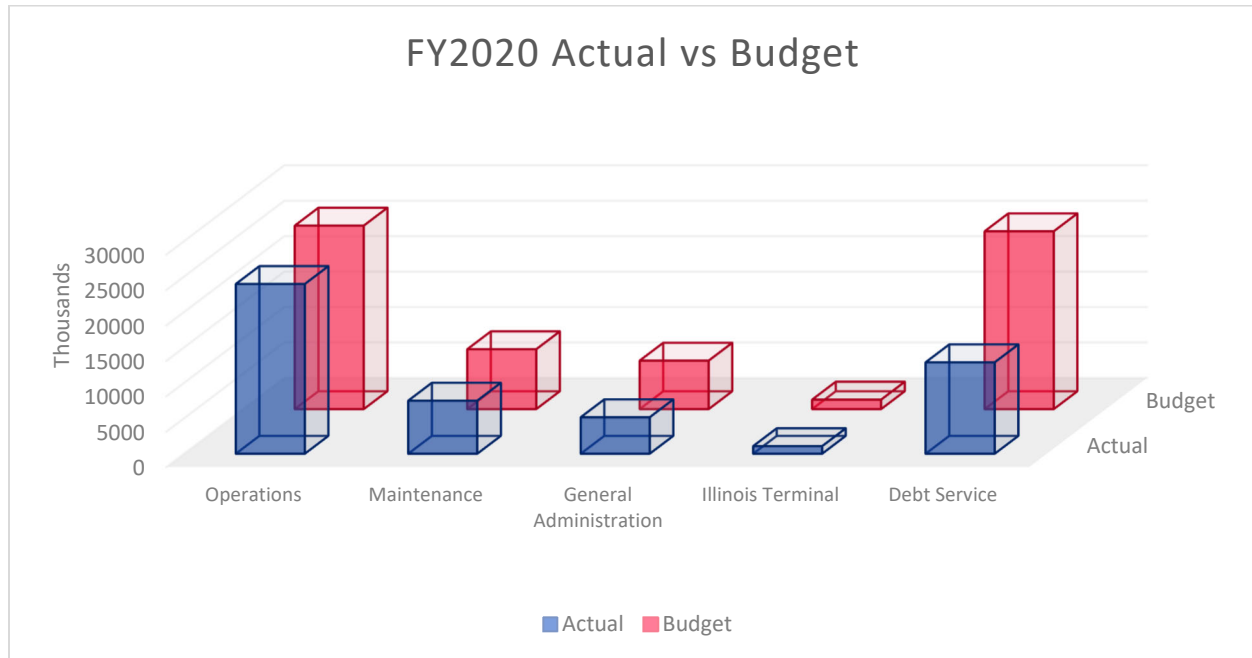


Operating expenses for Operations, Maintenance, General Administration, and Illinois Terminal were all below budget in FY2021.

Debt service of \$9.0 million was under the budget of \$16.7 million due to delayed timing of the hydrogen fuel project. Additional progress is planned for the hydrogen fuel project in FY2022.

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 included \$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.

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>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>
Land	\$2,297,236	\$2,297,236	\$2,297,236
Construction in Progress	11,931,214	13,373,022	1,338,930
Land Improvements	271,445	271,445	279,445
Office, Garage, and Buildings	50,587,598	47,744,479	47,686,538
Leasehold Improvements	2,640,906	2,640,906	2,640,906
Revenue Vehicles	69,869,002	63,518,237	65,261,120
Service Vehicles	634,986	634,986	634,986
Passenger Shelters	4,680,009	4,163,632	2,958,773
Intangibles	191,582	191,582	176,200
Other Equipment	<u>6,662,526</u>	<u>6,587,256</u>	<u>5,504,110</u>
	149,766,504	141,422,781	128,778,244
Less: Accumulated Depreciation	<u>72,974,572</u>	<u>68,524,637</u>	<u>63,652,518</u>
Net Capital Assets	<u>\$76,791,932</u>	<u>\$72,898,144</u>	<u>\$65,125,726</u>

The District's investment in capital assets is \$76.8 million (net of accumulated depreciation) as of June 30, 2021, and \$72.9 million (net of accumulated depreciation) as of June 30, 2020. 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 5%.

A summary of the District's Fiscal Year 2021 Major Additions is presented in Table 4.

Table 4

<u>FY2021 Major Additions</u>	
Procurement of 2 Hydrogen Fuel Cell Buses – 60-foot	\$ 3,135,433
Hydrogen Fuel Cell Project	6,530,242
1101 E. University Rehabilitation Project	<u>1,024,862</u>
Total	<u>\$ 10,690,537</u>



A summary of the District's Fiscal Year 2021 budget for Locally Funded Capital Projects is presented in Table 5.

Table 5

Property Procurement	\$ 700,000
Passenger Shelters, Bus Stops, and Associated Work	300,000
1101 E. University Rehabilitation	270,000
Miscellaneous Facility Improvements	150,000
Miscellaneous Equipment Improvements	75,000
MCORE - Multimodal Corridor Enhancement	<u>106,650</u>
Total	<u>\$ 1,601,650</u>

The District's FY2021 capital budget called for \$1.6 million in local dollars plus \$16.7 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 2020 Major Additions is presented in Table 6.

Table 6

FY2020 Major Additions	
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 7.

Table 7

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.

Short-term Debt: At the end of the current fiscal year, the District had total short-term debt outstanding of \$2.4 million compared to \$5.6 million short-term debt outstanding in the prior fiscal year.

The District maintained two lines of credit with a local bank during FY2021. 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 decreased \$0.2 million during FY2021. 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 \$7 million during FY2021. 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 had little change from FY2020 to FY2021. 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 FY2022 is \$58.3 million. This consists of \$1.8 million in locally funded projected capital expenditures as well as \$56.4 million in projected operating expenses, including \$10.6 million in debt service, excluding depreciation.
- The State of Illinois Operating Assistance budget for FY2022 has been approved. The contract was fully executed on August 25, 2021, for eligible operating expense reimbursement up to \$36.8 million, including \$10.6 million of debt service.
- The obligations of the State of Illinois to fund the Illinois Downstate Operating Assistance Program were met in FY2021.
- The District's Federal Section 5307 formula funds apportioned during Federal FY2022 (October 2021 through September 2022) 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 was extended through December 3, 2021.
- In November 2021 the Infrastructure Investment and Jobs Act (IIJA) was passed which includes Surface Transportation Reauthorization legislation to fund transit programs for federal FY2022 – FY2026.



- The Federal government passed a Continuing Resolution (CR) to maintain funding through February 18, 2022, but Congress still needs to pass a full FY2022 budget (or another CR) for the District to receive its Federal Section 5307 appropriation in FY2022.

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, 2021 and 2020

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	2021	2020
Current Assets		
Cash and Cash Equivalents	\$ 9,676,703	\$ 3,660,681
Receivables		
Property Tax, Net of Allowance of \$6,267 and \$36,400, Respectively	4,557,682	6,368,355
State Operating Assistance Grant - CUMTD, Net of Grant Payables	3,972,617	11,236,965
Other Grants	3,871,605	4,812,427
Other	1,257,543	536,690
Inventories	1,510,603	1,807,420
Prepaid Expenses	1,273,535	1,648,811
Total Current Assets	<u>26,120,288</u>	<u>30,071,349</u>
Capital Assets		
Land and Construction in Progress, Not Being Depreciated	14,228,450	15,670,258
Other Property and Equipment, Net of Depreciation	62,563,482	57,227,886
Total Capital Assets	<u>76,791,932</u>	<u>72,898,144</u>
Other Assets		
Capital Reserves:		
Cash and Cash Equivalents	33,280,609	19,098,821
Investments	2,233,374	3,657,155
Total Other Assets	<u>35,513,983</u>	<u>22,755,976</u>
Total Assets	<u>138,426,203</u>	<u>125,725,469</u>
Deferred Outflows of Resources		
Deferred Amount Related to Net Pension Liability	3,144,816	4,440,895
Deferred Amount Related to OPEB Liability	196,812	192,033
Total Deferred Outflows of Resources	<u>3,341,628</u>	<u>4,632,928</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 141,767,831</u>	<u>\$ 130,358,397</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

Current Liabilities		
Accounts Payable	\$ 4,404,593	\$ 1,199,032
Accrued Expenses	4,454,215	4,218,254
Unredeemed Yearly Passes and Tokens	4,121	40,827
Accrued Interest	5,535	4,995
Workers' Compensation Liability	329,262	207,764
Obligations Under Incentive and Early Retirement Plans	263,617	349,795
Notes Payable	2,362,944	5,607,821
Other Current Liabilities	1,393,268	898,636
Total Current Liabilities	<u>13,217,555</u>	<u>12,527,124</u>
Long-Term Liabilities		
Net Pension Liability	4,447,517	11,473,061
OPEB Liability	1,714,209	1,677,699
Obligations Under Incentive and Early Retirement Plans, Net of Current	293,550	362,823
Total Long-Term Liabilities	<u>6,455,276</u>	<u>13,513,583</u>
Total Liabilities	<u>19,672,831</u>	<u>26,040,707</u>
Deferred Inflows of Resources		
Deferred Amount Related to Net Pension Liability	9,628,588	5,314,417
Deferred Amount Related to OPEB Liability	18,055	20,286
Total Deferred Inflows of Resources	<u>9,646,643</u>	<u>5,334,703</u>
Net Position		
Net Investment in Capital Assets	74,428,988	67,290,323
Unrestricted	38,019,369	31,692,664
Total Net Position	<u>112,448,357</u>	<u>98,982,987</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 141,767,831</u>	<u>\$ 130,358,397</u>

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended June 30, 2021 and 2020

	2021	2020
Operating Revenues		
Yearly Passes	\$ 3,436,345	\$ 5,365,829
Student Fares and School Bus Service	741,889	732,318
Full Adult Fares	-	447,607
Rental of Equipment and Buildings	464,157	455,630
ADA Services	319,534	325,135
Advertising	225,303	320,048
C-CARTS	104,462	145,823
Half-Fare Cab	11,847	52,674
Miscellaneous	66,208	125,438
Total Operating Revenues	<u>5,369,745</u>	<u>7,970,502</u>
Operating Expenses		
Operations	21,974,004	23,957,946
Maintenance	7,222,159	7,489,729
General Administration	5,989,132	5,147,864
Illinois Terminal	1,161,300	1,069,780
C-CARTS	709,430	767,739
Depreciation	7,405,215	6,619,835
Total Operating Expenses	<u>44,461,240</u>	<u>45,052,893</u>
Operating Loss	<u>(39,091,495)</u>	<u>(37,082,391)</u>
Non-Operating Revenues (Expenses)		
Property Taxes	9,565,684	9,075,460
State Replacement Taxes	317,011	227,526
Government Grants and Assistance		
State Operating Assistance - CUMTD	29,184,309	32,526,952
Federal Operating Assistance - CUMTD	8,236,482	2,936,762
State Operating Assistance - C-CARTS	313,837	204,462
Federal Operating Assistance - C-CARTS	376,542	511,040
Gain on Disposal of Property and Equipment	3,045	8,737
Interest Expense	(64,364)	(2,479)
Investment Income	105,813	573,342
Total Non-Operating Revenues	<u>48,038,359</u>	<u>46,061,802</u>
Net Income Before Capital Contributions	8,946,864	8,979,411
Capital Contributions		
Capital Grants	<u>4,518,506</u>	<u>4,234,134</u>
Change in Net Position	13,465,370	13,213,545
Net Position, Beginning of Year	<u>98,982,987</u>	<u>85,769,442</u>
Net Position, End of Year	<u><u>\$ 112,448,357</u></u>	<u><u>\$ 98,982,987</u></u>

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Cash Flows
For the Years Ended June 30, 2021 and 2020

	2021	2020
Cash Flows From Operating Activities		
Receipts from Customers	\$ 4,604,245	\$ 7,971,815
Payments to Vendors	(15,060,686)	(19,444,292)
Payments to Employees	(19,910,418)	(20,004,190)
Net Cash Used in Operating Activities	<u>(30,366,859)</u>	<u>(31,476,667)</u>
Cash Flows From Non-Capital and Related Financing Activities		
State Operating Assistance Grants Proceeds Received	36,762,494	28,957,310
Federal Operating Assistance Grant Proceeds Received	8,712,383	2,840,164
Tax Proceeds Received	11,693,368	9,675,454
Net Cash Provided by Non-Capital and Related Financing Activities	<u>57,168,245</u>	<u>41,472,928</u>
Cash Flows From Capital and Related Financing Activities		
Proceeds from Capital Grants	5,359,969	29,345
Proceeds from the Sale of Property and Equipment	3,045	16,737
Purchases of Property and Equipment	(7,797,431)	(8,519,017)
Payments of Accounts Payable for Capital Asset Additions Prior to Fiscal Year	-	(18,682)
Principal Advances on Notes Payable	6,094,096	321,235
Principal Paid on Notes Payable	(11,736,966)	(321,235)
Interest Paid on Notes Payable	(63,824)	(3,085)
Net Cash Used in Capital and Related Financing Activities	<u>(8,141,111)</u>	<u>(8,494,702)</u>
Cash Flows From Investing Activities		
Proceeds from Sales and Maturities of Investments	1,423,781	1,998,326
Interest Received	113,754	578,853
Net Cash Provided by Investing Activities	<u>1,537,535</u>	<u>2,577,179</u>
Increase in Cash and Cash Equivalents	20,197,810	4,078,738
Cash and Cash Equivalents - Beginning of Year	<u>22,759,502</u>	<u>18,680,764</u>
Cash and Cash Equivalents - End of Year	<u>\$ 42,957,312</u>	<u>\$ 22,759,502</u>
Presented on the Statement of Net Position as Follows:		
Cash and Cash Equivalents	\$ 9,676,703	\$ 3,660,681
Capital Reserves-Cash and Cash Equivalents	33,280,609	19,098,821
Total	<u>\$ 42,957,312</u>	<u>\$ 22,759,502</u>
Noncash Capital and Related Financing Activities		
Capital Assets Acquired Through Accounts Payable	<u>\$ 721,628</u>	<u>\$ 273,415</u>
Capital Assets Acquired Through Other Current Liabilities	<u>\$ 417,000</u>	<u>\$ -</u>
Capital Assets Related Accounts Payable Converted to Debt	<u>\$ 35,049</u>	<u>\$ 71,395</u>
Capital Assets Acquired Through Debt Issuance	<u>\$ 2,362,944</u>	<u>\$ 5,607,821</u>

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Cash Flows
For the Years Ended June 30, 2021 and 2020

	2021	2020
Reconciliation of Operating Loss to Net Cash Used in Operating Activities		
Operating Loss	\$ (39,091,495)	\$ (37,082,391)
Adjustments to Reconcile Operating Loss to Net Cash Used in Operating Activities		
Depreciation	7,405,215	6,619,835
Changes in Assets and Liabilities:		
Other Receivables	(728,794)	38,803
Inventories	296,817	(264,552)
Prepaid Expenses	375,276	(310,321)
Deferred Outflow of Resources Related to Net Pension Liability	1,296,079	5,650,144
Deferred Outflow of Resources Related to OPEB Liability	(4,779)	(152,406)
Accounts Payable and Accrued Expenses	2,876,441	(136,827)
Unredeemed Yearly Passes and Tokens	(36,706)	(37,490)
Net Pension Liability	(7,025,544)	(7,986,698)
OPEB Liability	36,510	36,834
Obligations Under Incentive and Early Retirement Plans	(155,451)	99,959
Other Current Liabilities	77,632	(507,515)
Deferred Inflows of Resources Related to Net Pension Liability	4,314,171	2,558,589
Deferred Inflows of Resources Related to OPEB Liability	(2,231)	(2,631)
Net Adjustments	8,724,636	5,605,724
Net Cash Used in Operating Activities	\$ (30,366,859)	\$ (31,476,667)

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Notes to Basic Financial Statements
June 30, 2021 and 2020

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 2020 tax levy was passed by the Board of Trustees on December 9, 2020. 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, 2021 and 2020 was from the 2020 and 2019 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 for the years ended June 30, 2021 and 2020, 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	3-15
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, 2020 and 2019, but before the end of the District's reporting periods of June 30, 2021 and 2020, 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, 2021.
 - 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, 2021 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, 2021, \$42,324,471 of the District's \$45,261,446 bank balance, which reconciled to a book balance of \$42,957,312 of cash and cash equivalents and \$2,233,374 of investments, was exposed to custodial credit risk. Of the amount exposed, \$42,324,471 was fully collateralized by securities and an irrevocable letter of credit pledged by the financial institutions. The pledged securities are held by a third party, but not in the name of the District.

Investments

Investments include negotiable certificates of deposit with original maturities in excess of three months. Investments are carried at fair value (which for certificates of deposit is essentially cost) and are included in other assets on the statement of net position. As of June 30, 2021 and 2020, the District held \$2,231,399 and \$3,649,619, respectively, in negotiable certificates of deposits. At June 30, 2021 and 2020, the District also held \$1,975 and \$7,536, 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, 2021 and 2020:

		June 30, 2021		
		Fair Value Measurement		
	Total	Level 1	Level 2	Level 3
Investments by Fair Value Level				
Certificates of Deposit				
(Negotiable)	\$ 2,231,399	\$ -	\$ 2,231,399	\$ -
Cash	1,975		Not Applicable	
Total	<u>\$ 2,233,374</u>			
		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>			

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, 2021 and 2020.

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, 2021, the District held the following investments subject to interest rate risk:

	June 30, 2021	
		Weighted Average
	Carrying Value	Maturity (Yrs)
Negotiable Certificates of Deposit	<u>\$ 2,231,399</u>	<u>0.73</u>

Custodial Credit Risk – Investments

At June 30, 2021, the District had \$1,731,399 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, 2021 and 2020, 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, 2021 and 2020, the estimated amounts (due to) and due from IDOT, respectively, are as follows:

	2021	2020
Fiscal Year 2021 Grant Agreement	\$ 2,498,250	\$ -
Fiscal Year 2020 Grant Agreement	374,764	10,137,362
Fiscal Year 2019 Grant Agreement	28,805	28,805
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>\$ 3,972,617</u>	<u>\$ 11,236,965</u>

Subsequent to June 30, 2021, and prior to the date of the Independent Auditor's Report, the District collected \$1,935,875 of the net amount due from IDOT. The timing of the collection of the remaining \$2,036,742 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 2022.

Other Receivables

Other receivables consist of the following at June 30, 2021 and 2020:

	2021	2020
Due from Other Governments	\$ 752,370	\$ 239,988
Trade Receivables, Net	406,452	155,548
Employees	(3,877)	25,833
Replacement Tax	59,308	32,443
Interest Receivable	8,919	16,860
Miscellaneous	34,371	66,018
Total Other Receivables	<u>\$ 1,257,543</u>	<u>\$ 536,690</u>

5. Inventories

Inventories consist of the following at June 30, 2021 and 2020:

	2021	2020
Materials and Supplies	\$ 1,429,005	\$ 1,764,052
Fuel and Lubricant	81,598	43,368
Total Inventories	<u>\$ 1,510,603</u>	<u>\$ 1,807,420</u>

6. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	June 30, 2020	Additions and Adjustments	Disposals and Adjustments	June 30, 2021
Not Being Depreciated:				
Land	\$ 2,297,236	\$ -	\$ -	\$ 2,297,236
Construction in Progress	13,373,022	14,665,653	16,107,461	11,931,214
Being Depreciated:				
Land Improvements	271,445	-	-	271,445
Office, Garage, and Buildings	47,744,479	2,843,119	-	50,587,598
Leasehold Improvements	2,640,906	-	-	2,640,906
Revenue Vehicles	63,518,237	9,297,144	2,946,379	69,869,002
Service Vehicles	634,986	-	-	634,986
Passenger Shelters	4,163,632	516,377	-	4,680,009
Intangibles	191,582	-	-	191,582
Other Equipment	6,587,256	84,170	8,900	6,662,526
Total Cost	141,422,781	27,406,463	19,062,740	149,766,504
Less: Accumulated Depreciation	68,524,637	7,405,215	2,955,280	72,974,572
Property and Equipment, Net	<u>\$72,898,144</u>	<u>\$20,001,248</u>	<u>\$16,107,460</u>	<u>\$76,791,932</u>

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>

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 \$3,528,433 and \$3,547,247 at June 30, 2021 and 2020, 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, 2021 and 2020, the District has recorded an expense of \$172,006 and \$308,517, respectively. The District had a liability of \$557,167 and \$712,618, respectively, related to this plan at June 30, 2021 and 2020. 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, 2021:

Fiscal Year	
2022	\$ 263,617
2023	177,712
2024	91,219
2025	24,619
Total	<u>\$ 557,167</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, 2021 and 2020:

	June 30, 2020	Issued	Retired	June 30, 2021	Due Within One Year
Incentive and Early Retirement Plans	\$ 712,618	\$ 172,006	\$ 327,457	\$ 557,167	\$ 263,617
Accrued Compensated Absences	3,547,247	-	18,814	3,528,433	3,528,433
Net Pension Liability	11,473,061	1,200,942	8,226,486	4,447,517	-
OPEB Liability	1,677,699	188,392	151,882	1,714,209	-
	<u>\$ 17,410,625</u>	<u>\$ 1,561,340</u>	<u>\$ 8,724,639</u>	<u>\$ 10,247,326</u>	<u>\$ 3,792,050</u>

	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>

10. Notes Payable

The District maintained two lines of credit with a local bank during Fiscal Year 2021. The first is a \$10,000,000 straight line of credit that bears interest at a fixed rate of 2.75 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, 2021 and was renewed through July 1, 2022 bearing interest at a fixed rate of 2.20 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 July 1, 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, 2021, there was an outstanding balance of \$2,362,944 on these two lines of credit.

The activity in the District's short-term debt during the years ended June 30, 2021 and 2020 included:

	June 30, 2020	Issued	Retired	June 30, 2021
Lines of Credit	<u>\$ 5,607,821</u>	<u>\$ 8,492,089</u>	<u>\$ 11,736,966</u>	<u>\$ 2,362,944</u>
	June 30, 2019	Issued	Retired	June 30, 2020
Lines of Credit	<u>\$ -</u>	<u>\$ 12,903,902</u>	<u>\$ 7,296,081</u>	<u>\$ 5,607,821</u>

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 Annual Comprehensive 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, 2020, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	189
Inactive Plan Members Entitled to but not yet Receiving Benefits	155
Active Plan Members	332
Total	<u><u>676</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 2020 and 2019 was 12.49 percent and 10.73 percent, respectively. For calendar years 2020 and 2019, the District contributed \$2,639,459 and \$2,222,053, 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, 2020. 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, 2020:

- 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 2.25 percent.
- Salary Increases were expected to be 2.85 percent to 13.75 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 2020 valuation according to an experience study from years 2017 to 2019.
- The IMRF-specific rates for Mortality for non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.
- For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- 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, 2020:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	37%	5.00%
International Equity	18%	6.00%
Fixed Income	28%	1.30%
Real Estate	9%	6.20%
Alternative Investments	7%	2.85-6.95%
Cash Equivalents	1%	0.70%
	<u>100%</u>	

The investment rate of return assumption between the December 31, 2019 and December 31, 2020 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, which resulted in a single discount rate of 7.25 percent.

Changes in the Net Pension Liability

For the fiscal year ended June 30, 2021:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2019	\$ 96,439,190	\$ 84,966,129	\$ 11,473,061
Changes for the year:			
Service Cost	1,966,955	-	1,966,955
Interest on the Total Pension Liability	6,891,172	-	6,891,172
Changes on Benefit Terms	-	-	-
Differences between Expected and Actual			
Experience of the Total Pension Liability	(892,189)	-	(892,189)
Changes of Assumptions	(539,510)	-	(539,510)
Contributions - Employer	-	2,639,459	(2,639,459)
Contributions - Employees	-	893,249	(893,249)
Net Investment Income	-	12,202,979	(12,202,979)
Benefit Payments, Including Refunds of			
Employee Contributions	(4,744,027)	(4,744,027)	-
Other (Net Transfer)	-	(1,283,715)	1,283,715
Net Changes	2,682,401	9,707,945	(7,025,544)
Balances at December 31, 2020	\$ 99,121,591	\$ 94,674,074	\$ 4,447,517

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)
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

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 2020, 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, 2020 Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability	\$ 16,447,286	\$ 4,447,517	\$ (5,210,762)

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

For the year ended June 30, 2021 and 2020, the District recognized pension expense of \$1,199,704 and \$2,699,267, respectively. At June 30, 2021, 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	\$ 574,098	\$ 917,922
Changes of Assumptions	1,195,171	1,332,985
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	7,377,681
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	1,769,269	9,628,588
Pension Contributions made subsequent to the Measurement Date	1,375,547	-
Total Deferred Amounts Related to Pensions	<u>\$ 3,144,816</u>	<u>\$ 9,628,588</u>

The \$1,375,547 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, 2022. 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
2021	\$ (2,632,766)
2022	(852,193)
2023	(2,835,055)
2024	(1,455,598)
2025	(83,709)
Total	<u>\$ (7,859,321)</u>

Payables to the Pension Plan

At June 30, 2021 and 2020, the District had \$24,884 and \$23,569, 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, 2021, 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 updated to June 30, 2021. The District's total OPEB liability was \$1,714,209 and \$1,677,699 as of June 30, 2021 and 2020, respectively.

Actuarial Assumptions and Other Inputs

The actuarial assumptions used in valuing the OPEB liability for June 30, 2021, include:

Actuarial cost method	Entry Age Normal
Discount Rate	1.92%
Salary increases	3.50%
Monthly Health Plan Premium Costs (Blended)	

Coverage	LCDHP	AETNA HMO	AETNA OAP
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

	HEALTH ALLIANCE HMO	HEALTH ALLIANCE OAP	LCHP
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	Period	Inflation Rate
	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, 2021. The Discount rate as of July 1, 2020 was 2.44 percent and 1.92 percent at June 30, 2021.

Changes in the Total OPEB Liability

For fiscal year ended June 30, 2021:

	Total OPEB Liability
Balances at July 1, 2020	<u>\$ 1,677,699</u>
Changes for the year:	
Service Cost	123,355
Interest on the Total OPEB Liability	39,083
Changes on Benefit Terms	-
Differences between Expected and Actual Experience of the Total OPEB Liability	-
Changes of Assumptions	25,954
Contributions - Employer	-
Contributions - Employees	-
Net Investment Income	-
Difference Between Projected and Actual Investment	-
Benefit Payments, Including Refunds of Employee Contributions	(151,882)
Other (Net Transfer)	-
Net Changes	<u>36,510</u>
Balances at June 30, 2021	<u><u>\$ 1,714,209</u></u>

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>

Sensitivity of Total OPEB Liability to Changes in the Discount Rate

The June 30, 2021 valuation was prepared using a discount rate of 1.92 percent. If the discount rates were one percent lower (0.92 percent) or one percent higher (2.92 percent) than the current discount rate the Total OPEB Liability would be as follows:

	1% Lower 0.92%	June 30, 2021 Current Discount 1.92%	1% Higher 2.92%
Total OPEB Liability	<u>\$ 1,819,761</u>	<u>\$ 1,714,209</u>	<u>\$ 1,612,905</u>

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

The June 30, 2021 valuation was prepared using an initial trend rate of 8 percent decreasing to 4.5 percent. If the trend rates were 1-percentage-point lower (7 percent decreasing to 3.5 percent) or 1-percentage-point higher (9 percent decreasing to 5.5 percent) than the current trend rates the Total OPEB Liability would be as follows:

	June 30, 2021		
	1% Lower 7.0% Decreasing to 3.5%	Current Trend Rates 8.0% Decreasing to 4.5%	1% Higher 9.0% Decreasing to 5.5%
Total OPEB Liability	\$ 1,551,283	\$ 1,714,209	\$ 1,906,020

OPEB Expense

For the years ended June 30, 2021 and 2020, the District recognized an OPEB expense as follows:

	2021	2020
Service Cost	123,355	100,018
Interest on the Total OPEB Liability	39,083	54,946
Current-Period Benefit Changes	-	(147,536)
Recognition of Outflow (Inflow) of Resources due to Liabilities	18,944	16,715
Total OPEB Expense	<u>\$ 181,382</u>	<u>\$ 24,143</u>

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

At June 30, 2021, 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	\$ 55,511	\$ -
Changes of Assumptions	141,301	(18,055)
Total Deferred Amounts to be Recognized in OPEB Expense in Future Periods	<u>\$ 196,812</u>	<u>\$ (18,055)</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
2022	\$ 21,175	\$ (2,231)
2023	21,175	(2,231)
2024	21,175	(2,231)
2025	21,175	(2,231)
2026	21,175	(2,231)
Thereafter	90,937	(6,900)
Total	<u>\$ 196,812</u>	<u>\$ (18,055)</u>

13. Unrestricted Net Position

Unrestricted net position consist of the following at June 30, 2021 and 2020:

	2021	2020
Board Designated for Capital Reserves	\$ 35,513,983	\$ 22,755,976
Undesignated	2,505,386	8,936,688
Total Unrestricted Net Position	<u>\$ 38,019,369</u>	<u>\$ 31,692,664</u>

14. Lease Revenue

The District is the lessor of office, retail, residential, and tower space under operating leases expiring in various years through June 30, 2026. 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 \$15,387,170 and \$6,975,184, respectively, at June 30, 2021.

Future minimum lease receipts under these operating leases are as follows at June 30, 2021:

Fiscal Year	
2022	\$ 472,658
2023	352,495
2024	289,055
2025	254,248
2026	194,498
Total	<u>\$ 1,562,954</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, 2021 and 2020 totaled \$466,272 and \$482,372, 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, 2021 and 2020, the District had a claims liability balance of \$329,262 and \$207,764, respectively, for expected additional claims payable. Losses and claims recognized for the years ended June 30, 2021 and 2020 total \$230,080 and \$201,503, 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, 2021 and 2020:

	June 30, 2020	Provision	Payment	June 30, 2021
Self-Insurance Claims Liability	<u>\$ 207,764</u>	<u>\$ 230,080</u>	<u>\$ 108,582</u>	<u>\$ 329,262</u>
	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>

16. Lease Commitments

The District leases real property, furniture, equipment, and vehicles under various non-cancelable operating leases, expiring at various times between November 2021 and January 2051. Future minimum lease payments under these operating leases are as follows at June 30, 2021:

Fiscal Year	
2022	\$ 431,901
2023	349,631
2024	251,459
2025	124,106
2026	124,354
Thereafter	779,058
Total	<u>\$ 2,060,509</u>

Total rental expense for operating leases for the years ended June 30, 2021 and 2020 was \$417,803 and \$314,034, respectively.

17. Concentration of Revenue

The revenue recognized related to operating and capital grants from IDOT for the years ended June 30, 2021 and 2020 was \$29,554,442 and \$32,769,463, respectively, which was 50.96 percent and 56.24 percent, respectively, of the District's revenue. At June 30, 2021 and 2020, amounts due from IDOT were \$4,441,325 and \$11,283,880, respectively.

The revenue recognized related to operating and capital grants from the U.S. Department of Transportation (USDOT) for the years ended June 30, 2021 and 2020 was \$13,075,234 and \$7,643,887, respectively, which was 22.55 percent and 13.12 percent, respectively, of the District's revenue. At June 30, 2021 and 2020, amounts due from USDOT were \$3,871,605 and \$4,812,427, respectively.

18. Commitments

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

Construction and Property and Equipment Acquisitions

Purpose	Contract Amount	Incurred Through June 30, 2021	Remaining Commitment
Hydrogen Fuel Cell Project	\$ 15,092,728	\$ 12,895,367	\$ 2,197,361
New Flyer Buses	12,866,064	-	12,866,064
Solar Array Expansion	5,932,500	-	5,932,500
Property Acquisition	1,700,000	-	1,700,000
1101 E University Remodel	1,109,153	922,957	186,196
The Yards	362,716	308,309	54,407
Solar Array Design	303,295	256,367	46,928
Kiosk Rehabilitation	157,877	54,440	103,437
Total	<u>\$ 37,524,333</u>	<u>\$ 14,437,440</u>	<u>\$ 23,086,893</u>

Other Contractual Commitments

The District has entered a public-private development agreement with an unrelated for-profit entity for improvements to the District's Illinois Terminal property in downtown Champaign and new construction on adjacent properties currently owned by the District. The District has committed up to \$29,000,000 of funding to the project and the conveyance of various properties to the for-profit entity for the project. The District's funding for its financial commitment will come from federal grants and the District's capital reserves. As part of the agreement, the District will receive a "fair share of revenue" from the private portion of the project to meet requirements of federal grants. This "fair share of revenue" amount will be at least \$200,000 annually beginning no later than three years after the project's completion and continue for 30 years. The progress of the project to the actual construction phase is subject to the for-profit entity and other governmental entities meeting various conditions precedent, which have not been met as of the date of the independent auditor's report. Construction is expected to begin about March 2023 and completion is projected for December 2025.

19. Contingent Liabilities

Litigation

The District is involved in several worker-compensation claims with current and former employees. As of June 30, 2021 and 2020, the District has recorded a liability of \$329,262 and \$207,764, 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, 2021, the balance of PTA funds held by the District was \$283,528.

Uncertainty

Beginning in March 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, it is possible that the District's financial position and results of future operations could be adversely affected; however, the extent of the potential impact will depend on the future developments. While the situation with COVID-19 is still unfolding as of February 14, 2022, management has taken measures to prepare for the impact.

20. Upcoming Government Accounting Standards

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.

In May 2020, GASB issued GASB Statement 96 (GASB 96), *Subscription-Based Information Technology Arrangements* (SBITAs). The provisions of GASB 96 establish that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability. GASB 96 is effective for the District's Fiscal Year 2023. 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)

	2020	2019	2018	2017	2016	2015	2014
Total Pension liability							
Service Cost	\$ 1,966,955	\$ 1,908,870	\$ 1,747,032	\$ 1,803,142	\$ 1,924,207	\$ 1,766,692	\$ 1,891,042
Interest on Total Pension Liability	6,891,172	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	(892,189)	664,386	(104,374)	526,348	(971,731)	3,506,838	(1,219,049)
Changes of Assumptions	(539,510)	-	2,626,345	(2,752,396)	(415,902)	204,603	2,539,109
Benefit Payments, Including Refunds of Employee Contributions	(4,744,027)	(4,644,927)	(4,287,929)	(4,125,702)	(3,660,882)	(3,088,953)	(2,473,784)
Net Change in Total Pension Liability	2,682,401	4,495,094	6,308,463	1,662,296	2,861,832	7,821,798	5,772,531
Total Pension Liability - Beginning	96,439,190	91,944,096	85,635,633	83,973,337	81,111,505	73,289,707	67,517,176
Total Pension Liability - Ending (A)	<u>\$ 99,121,591</u>	<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	\$ 2,639,459	\$ 2,222,053	\$ 1,432,515	\$ 889,323	\$ 4,976,997	\$ 2,650,658	\$ 2,276,611
Contributions - Employees	893,249	871,363	835,423	824,278	771,895	789,705	731,426
Net Investment Income	12,202,979	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	(4,744,027)	(4,644,927)	(4,287,929)	(4,125,702)	(3,660,882)	(7,458,442)	(2,473,784)
Other (Net Transfer)	(1,283,715)	346,862	870,237	(1,601,078)	377,999	(88,943)	(184,996)
Net Change in Plan Fiduciary Net Position	9,707,945	12,481,792	(5,547,147)	8,401,742	6,761,715	574,812	3,925,955
Plan Fiduciary Net Position, Beginning	84,966,129	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>\$ 94,674,074</u>	<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>\$ 4,447,517</u>	<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	95.51%	88.10%	78.84%	91.12%	82.92%	77.51%	85.00%
Covered Payroll	\$ 19,682,111	\$ 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	22.60%	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
2021	\$ 2,458,296	\$ 2,639,459	\$ (181,163)	\$ 19,682,111	13.41%
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, 2021

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2020 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 2020 Contribution Rates:

Actuarial Cost Method:	Aggregate entry age normal
Amortization Method:	Level percentage of payroll, closed
Remaining Amortization Period:	23-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:	7.25%
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, IMRF specific mortality rates were 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, IMRF specific mortality rates were 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, IMRF specific mortality rates were 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, 2018, 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)

	2021	2020	2019	2018
Total OPEB liability				
Service Cost	\$ 123,355	\$ 100,018	\$ 96,546	\$ 96,795
Interest on Total OPEB Liability	39,083	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	25,954	104,327	43,855	(27,379)
Benefit Payments	(151,882)	(141,946)	(120,962)	(112,523)
Net Change in Total OPEB Liability	36,510	36,834	77,775	13,808
Total OPEB Liability - Beginning	1,677,699	1,640,865	1,563,090	1,549,282
Total OPEB Liability - Ending	<u>\$ 1,714,209</u>	<u>\$ 1,677,699</u>	<u>\$ 1,640,865</u>	<u>\$ 1,563,090</u>
Covered Employee Payroll	<u>\$ 15,955,541</u>	<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	10.74%	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:

1.92%

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 rates 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, 2021 and 2020

	2021	2020
Operations		
Wages:		
Operators	\$ 8,811,323	\$ 9,174,044
Street Supervisors and Dispatchers	1,385,767	1,624,394
Other Supervisors	917,802	1,022,791
Clerical	166,586	267,403
Covid Route Wages	49,274	-
Reduced/Reassignment	21,005	54,649
Meal Delivery	5,013	4,811
Rotation Board	-	30,321
Labor Credit	(25,336)	(38,211)
Total Wages	<u>11,331,434</u>	<u>12,140,202</u>
Fringe Benefits:		
Health and Dental Insurance	3,597,001	2,937,274
Paid Absences	2,321,695	2,749,175
Social Security Tax	1,008,994	1,045,532
Illinois Municipal Retirement Fund	690,155	1,985,310
Workers' Compensation Insurance and Claims	242,164	203,740
Early Retirement Plan	172,005	261,069
Uniform Allowances	62,014	37,721
Unemployment Insurance	41,218	39,012
Other Fringe Benefits	41,754	(240,425)
Total Fringe Benefits	<u>8,177,000</u>	<u>9,018,408</u>
Services:		
ADA	912,864	909,527
Printing	28,933	42,406
Taxi	23,693	105,348
Other Services	9,645	97,293
Total Services	<u>975,135</u>	<u>1,154,574</u>
Materials and Supplies Consumed:		
Fuel and Lubrications	1,082,380	1,293,656
Tires and Tubes	157,847	134,819
Small Equipment	56,422	137
Other Materials and Supplies Consumed	20,417	23,999
Total Materials and Supplies Consumed	<u>1,317,066</u>	<u>1,452,611</u>
Miscellaneous:		
Leased Equipment	161,692	146,655
Other	11,677	45,496
Total Miscellaneous	<u>173,369</u>	<u>192,151</u>
Total Operations	<u><u>\$ 21,974,004</u></u>	<u><u>\$ 23,957,946</u></u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2021 and 2020

	2021	2020
Maintenance		
Wages:		
Mechanics	\$ 1,346,483	\$ 1,187,541
Supervisors and Clerical	694,021	958,084
Cleaners	645,990	712,368
Total Wages	<u>2,686,494</u>	<u>2,857,993</u>
Fringe Benefits:		
Health and Dental Insurance	799,617	671,933
Paid Absences	467,193	503,309
Illinois Municipal Retirement Fund	339,948	401,518
Social Security Tax	249,882	234,174
Uniform and Tools Allowance	33,347	29,037
Workers' Compensation Insurance and Claims	31,711	19,889
Unemployment Insurance	10,742	8,243
Early Retirement Plan	1	(58,795)
Other Fringe Benefits	12,169	(49,685)
Total Fringe Benefits	<u>1,944,610</u>	<u>1,759,623</u>
Services:		
Contract Maintenance	118,733	100,230
Other Services	977	1,253
Total Services	<u>119,710</u>	<u>101,483</u>
Materials and Supplies Consumed:		
Revenue Vehicles Repairs	1,901,518	2,051,388
Buildings and Grounds Repairs	169,442	235,340
Fuel and Lubricants	104,236	114,727
Service Supplies	85,854	92,906
Passenger Shelter Repairs	68,115	95,564
Service Vehicles Repairs	27,571	13,076
Garage Equipment Repairs	19,917	36,551
Shop Tools	19,762	51,995
Other Materials and Supplies Consumed	15,717	16,246
Total Materials and Supplies Consumed	<u>2,412,132</u>	<u>2,707,793</u>
Miscellaneous:		
Leased Equipment	54,975	49,466
Other	4,238	13,371
Total Miscellaneous	<u>59,213</u>	<u>62,837</u>
Total Maintenance	<u>\$ 7,222,159</u>	<u>\$ 7,489,729</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2021 and 2020

	2021	2020
General Administration		
Wages:		
Supervisors	\$ 1,498,433	\$ 1,094,257
Clerical	366,307	392,690
Total Wages	<u>1,864,740</u>	<u>1,486,947</u>
Fringe Benefits:		
Health and Dental Insurance	419,570	369,079
Social Security Tax	124,643	157,658
Illinois Municipal Retirement Fund	102,065	215,887
Workers' Compensation Insurance and Claims	8,725	20,181
Unemployment Insurance	5,163	3,521
Early Retirement Plan	-	48,484
Paid Absences	-	534
Other Fringe Benefits	37,829	2,320
Total Fringe Benefits	<u>697,995</u>	<u>817,664</u>
Services:		
Professional and Technical	606,903	188,412
Contract Maintenance	606,193	503,373
Printing	1,363	4,407
Other Services	12,603	90,235
Total Services	<u>1,227,062</u>	<u>786,427</u>
Materials and Supplies Consumed:		
Small Equipment	10,079	1,426
Office Supplies	4,509	10,762
Total Materials and Supplies Consumed	<u>14,588</u>	<u>12,188</u>
Casualty and Liability Costs:		
Public Liability and Property Damage Insurance	525,060	527,854
Uninsured Public Liability	439,215	435,642
Physical Damage Insurance	26,943	28,730
Insurance and Property Damage Recoveries	(80,041)	(28,797)
Other Insurance	30,482	30,731
Total Casualty and Liability Costs	<u>941,659</u>	<u>994,160</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2021 and 2020

	2021	2020
General Administration Continued		
Miscellaneous:		
Utilities	553,918	419,292
Leased Equipment	182,283	82,541
Dues and Subscriptions	78,879	96,043
Advertising	69,732	99,180
Travel and Meetings	51,770	109,773
Other	306,506	243,649
Total Miscellaneous	1,243,088	1,050,478
Total General Administration	\$ 5,989,132	\$ 5,147,864
Illinois Terminal		
Wages:		
Supervisors	\$ 193,154	\$ 91,192
Security	128,330	171,395
Cleaners	111,528	97,990
Clerical	87,429	117,995
Total Wages	520,441	478,572
Fringe Benefits:		
Health and Dental Insurance	198,555	151,860
Paid Absences	62,829	31,335
Social Security Tax	41,729	35,605
Illinois Municipal Retirement Fund	33,650	60,882
Workers' Compensation Insurance and Claims	5,072	4,379
Uniform and Tool Allowances	2,534	2,083
Other Fringe Benefits	2,004	(6,752)
Total Fringe Benefits	346,373	279,392
Services:		
Contract Maintenance	32,330	26,488
Professional Services	779	-
Other Services	16,452	4,216
Total Services	49,561	30,704

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2021 and 2020

	2021	2020
Illinois Terminal Continued		
Materials and Supplies Consumed:		
Buildings and Grounds Repairs	53,294	109,638
Services Supplies	20,117	27,083
Shop Tools	14,466	3,185
Other Materials and Supplies Consumed	1,441	1,606
Total Materials and Supplies Consumed	<u>89,318</u>	<u>141,512</u>
Miscellaneous:		
Utilities	144,563	124,043
Other	11,044	15,557
Total Miscellaneous	<u>155,607</u>	<u>139,600</u>
Total Illinois Terminal	<u><u>\$ 1,161,300</u></u>	<u><u>\$ 1,069,780</u></u>
C-CARTS		
Wages:		
Operators	\$ 284,149	\$ 287,564
Supervisors	27,194	19,890
Training	14,016	15,824
Clerical	2,851	15,189
Rotation Board	-	1,645
Reduced/Reassignment	-	1,432
Total Wages	<u>328,210</u>	<u>341,544</u>
Fringe Benefits:		
Health and Dental Insurance	41,508	24,571
Illinois Municipal Retirement Fund	33,886	35,670
Workers' Compensation Insurance and Claims	25,350	51,179
Social Security Tax	23,419	26,769
Paid Absences	11,500	39,296
Unemployment Allowance	2,026	3,696
Uniform and Tool Allowances	694	894
Other Fringe Benefits	349	3,892
Total Fringe Benefits	<u>138,732</u>	<u>185,967</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedules of Operating Expenses
For the Years Ended June 30, 2021 and 2020

	2021	2020
C-CARTS Continued		
Services:		
Professional Services	13,013	20,224
Contractual Maintenance	3,629	4,350
Printing	-	446
Other Services	24,010	8,921
Total Services	40,652	33,941
Materials and Supplies Consumed:		
Fuel and Lubricants	80,381	79,019
Repairs and Maintenance	71,001	65,668
Tires and Tubes	11,361	11,368
Office Supplies	422	1,115
Small Tools and Equipment	1	(1,727)
Total Materials and Supplies Consumed	163,166	155,443
Miscellaneous:		
Leased Equipment	26,373	26,352
Utilities	4,426	4,321
Other	1,526	1,033
Total Miscellaneous	32,325	31,706
Casualty and Liability Costs:		
Public Liability and Property Damage Insurance	3,509	1,361
Uninsured Public Liability	2,836	17,777
Total Casualty and Liability Costs	6,345	19,138
Total C-CARTS	\$ 709,430	\$ 767,739
Depreciation		
Revenue Vehicles, Fareboxes, and Radios	\$ 5,215,402	\$ 4,554,993
Office and Garage Facilities	1,634,908	1,681,133
Office and Garage Equipment	158,245	65,656
Service Vehicles	88,218	91,304
Other Equipment	308,442	226,749
Total Depreciation	\$ 7,405,215	\$ 6,619,835

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
 Illinois Grant Accountability and Transparency - Consolidated Year-End Financial Report
 For the Year Ended June 30, 2021

CSFA Number	Program Name	State Funding	Federal Funding	Other Funding	Total
494-80-0338	Transit 5311 Formula Grants for Rural Areas	\$ 313,837	\$ 153,871	\$ 19,051	\$ 486,759
494-80-2410	CARES Act - Transit Formula Grants for Rural Areas	-	222,671	-	222,671
494-80-2197	Multi-Modal Transportation Bond Fund for Downstate Public Transportation	54,440	-	-	54,440
494-80-1136	Transit Statewide/Non-Metropolitan Transportation Planning - Federal Sec 5305(e)	1,856	7,422	-	9,278
494-80-1141	Transit Downstate Operating Assistance Program	29,184,309	11,357,008	4,806,636	45,347,953
	Other Grant Programs and Activities	-	1,334,262	-	1,334,262
	All Other Costs Not Allocated	-	-	-	-
Total		<u>\$ 29,554,442</u>	<u>\$ 13,075,234</u>	<u>\$ 4,825,687</u>	<u>\$ 47,455,363</u>

Reconciliation of Audited Expenses to GATA CYEFR Expenses

Audited Operating Expenses	\$ 44,461,240
Less: Depreciation	(7,405,215)
Plus: Interest Expense	64,364
Plus: Capitalized Grant Expenses (Non Debt Service)	1,397,980
Plus: Debt Service on State Operating Grant and Federal Match	<u>8,936,994</u>
GATA CYEFR Expenses	<u>\$ 47,455,363</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Revenues and Expenses
Under Downstate Operating Assistance Grant OP-21-45-IL
For the Year Ended June 30, 2021

Operating Revenues:	
401 Passenger Fares for Transit Services	\$ 790,234
402 Special Transit Fares	3,719,019
403 School Bus Service	-
406 Auxiliary Revenue	244,242
407 Non-Transportation Revenue	619,742
411 State Grants and Reimbursements other than DOAP	-
413 Federal Grants and Reimbursements	8,229,060
Total Operating Revenues	<u>\$ 13,602,297</u>
Operating Expenses:	
501 Labor	\$ 16,403,109
502 Fringe Benefits	11,165,978
503 Professional Services	1,458,604
504 Materials and Supplies Consumed	3,969,104
505 Utilities	698,481
506 Casualty and Liability	941,659
507 Taxes	54,754
508 Purchased Transportation	912,864
509 Miscellaneous Expense	335,293
511 Interest Expense	64,364
512 Leases, Rentals, and Purchase-Lease Payments	406,749
517 Debt Service on Equipment/Facilities	8,936,994
Total Operating Expenses	<u>45,347,953</u>
Less: Ineligible Operating Expenses:	
Expenses Related to the Non-Transportation Areas of Illinois Terminal	(13,308)
Other Miscellaneous Expenses of 1101 East University	(77,103)
Professional Services Not Related to Transportation Services	(104,711)
COVID-19 sick bank, rotation pay, and meal delivery wages	(248,644)
APTA and IPTA Dues	(5,250)
Total Ineligible Operating Expenses	<u>(449,016)</u>
Total Eligible Operating Expenses	<u>\$ 44,898,937</u>
Total Eligible Operating Expenses	\$ 44,898,937
Total Operating Revenues	<u>13,602,297</u>
Deficit	<u>\$ 31,296,640</u>
Sixty-Five Percent of Eligible Operating Expenses	<u>\$ 29,184,309</u>
Maximum Contract Amount	<u>\$ 39,990,000</u>
Eligible Downstate Operating Assistance (Deficit or Sixty-Five Percent of Eligible Expense or Maximum Contract Amount, Whichever is Less)	\$ 29,184,309
Less - Fiscal Year 2021 Downstate Operating Assistance Received Through June 30, 2021	26,686,059
Less - Fiscal Year 2021 Downstate Operating Assistance Received Subsequent to June 30, 2021	<u>1,935,875</u>
Fiscal Year 2021 Downstate Operating Assistance Under Paid	<u>\$ 562,375</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Prior Audit Findings –
Downstate Operating Assistance Grant OP-21-45-IL
For the Year Ended June 30, 2021

No findings noted in the prior year.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Auditor Assurances Applicable to
Downstate Operating Assistance Grant OP-21-45-IL
For the Year Ended June 30, 2021

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, 2020 to June 30, 2021
(Prepared by Champaign-Urbana Mass Transit District)
Contract Number DPT # 5137

Revenue

Line Item	Description	Total
401	Passenger Fares/Donations	
402	Special Transit Fares	
405	Charter Service	
406	Auxiliary Transportation	
407	Non-Transportation Revenue	
411	State Cash Grants	\$313,836
430	Contributed Services	
440	Subsidy From Other Sources	\$15,118
	Total Revenue	\$328,954
	Less: Non- 5311 Operating Revenues	(\$328,954)
	Section 5311 Operating Revenue	\$0

Expenses

Line Item	Eligible Expenses	Actual Administrative Expenses	Actual Operating Expenses	Total
501	Labor	\$10,444		\$10,444
502	Fringe Benefits	\$653		\$653
503	Services	\$23,313	\$4,955	\$28,268
504.01	Fuel and Oil			\$0
504.02	Tires and Tubes			\$0
504.99	Other Materials			\$0
505	Utilities			\$0
506	Casualty and Liability			\$0
507	Taxes			\$0
508	Purchase of Service		\$446,350	\$446,350
509	Miscellaneous			\$0
511	Interest Expense			\$0
512	Lease and Rentals			\$0
	Other:			
	Total Expenses	\$34,410	\$451,305	\$485,715

Champaign County
Section 5311 Annual Financial Report
Operating Period July 1, 2020 to June 30, 2021
(Prepared by Champaign-Urbana Mass Transit District)
Contract Number DPT # 5137

	Administrative Expenses	Operating Expenses	Total
1) Expenses: Per Single Audit	\$34,410	\$451,305	\$485,715
2) Less: Ineligible Expenses per Single Audit	\$0	\$2,890	\$2,890
3) Net Eligible Expenses ((1)-(2))	\$34,410	\$448,415	\$482,825
4) Less: Section 5311 Operating Revenues (From Page 1)		\$0	\$0
5) Section 5311 Operating Deficit ((3)-(4))		\$448,415	
6) Section 5311 Deficit ((3)-(4))			\$482,825
7) Section 5311 Reimbursement %	x 80%	x 50%	
			Grant
			Total
A) Eligible Reimbursement Per Percentages	\$27,528	\$224,208	\$251,736
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))			\$328,954

GRANTEE MATCH SOURCES	AMOUNTS
Downstate Operating Grant	\$ 313,836
Local Contracts	\$15,118
In-Kind Services, Subsidies, Donations	\$0
TOTAL LOCAL MATCH (Must equal (F))	\$ 328,954
LOCAL TRANSIT FUNDS RETAINED (CARRY FORWARD ACCOUNT)	
BEGINNING CARRY FORWARD (C.F.A.) BALANCE	\$186,446
FY Local Transit (Local Contracts) Amounts Received	\$112,200
Less expended for Capital \$ 0 Operating \$15,118.	\$15,118
ENDING CARRY FORWARD (C.F.A.) BALANCE	\$283,528

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: Nate Warman

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 July 1, 2020 to June 30, 2021
 (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		\$4,863	\$4,863
504.01	Fuel and Oil			\$0
504.02	Tires and Tubes			\$0
504.99	Other Materials			\$0
505	Utilities			\$0
506	Casualty and Liability		\$787	\$787
507	Taxes			\$0
508	Purchase of Service		\$216,977	\$216,977
509	Miscellaneous		\$44	\$44
511	Interest Expense			\$0
512	Lease and Rentals			\$0
	Other:			
	Total Expenses	\$0	\$222,671	\$222,671

Champaign County
Required Audited Schedule of Revenue and Expenses Under
The Cares Act Grant IL-2020-034-00
Operating Period July 1, 2020 to June 30, 2021
(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	\$222,671	\$222,671
2) Less: Ineligible Expenses per Single Audit	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
3) Net Eligible Expenses ((1)-(2))	\$0	\$222,671	\$222,671
4) Less: CARES Operating Revenues (From Page 1)		<u>\$0</u>	<u>\$0</u>
5) CARES Operating Deficit ((3)-(4))		\$222,671	
6) CARES Deficit ((3)-(4))			\$222,671
7) CARES Reimbursement %	x <u>0%</u>	x <u>100%</u>	
			Grant
			Total
A) Eligible Reimbursement Per Percentages	\$0	\$222,671	\$222,671
B) Funding Limits per Contract			\$579,840
C) Maximum CARES Reimbursement: (Lesser of Totals for (A) or (B))			\$222,671
D) Less: IDOT Payments - CARES Reimbursement to Grantee			<u>\$155,272</u>
E) Amount (Over) Under Paid ((C)-(D))			\$67,399.00
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: Nate Warman

Title: Comptroller

Reviewed By/PCOM: _____

Date: _____

CPA Approval: See Independent Auditors' Report

Date: See Independent Auditors' Report

Champaign County
Schedule of Revenues and Expenses
Under Downstate Operating Assistance Grant OP-21-05-IL
(Prepared by Champaign-Urbana Mass Transit District)
For the Year Ended June 30, 2021

Operating Revenues:

401	Passenger Fares for Transit Services	\$ -
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	15,118
		<hr/>
	Total Operating Revenues	\$ 168,989
		<hr/> <hr/>

Operating Expenses

501	Labor	\$ 10,444
502	Fringe Benefits	653
503	Professional Services	28,268
504	Materials & Supplies Consumed	-
505	Utilities	-
506	Casualty & Liability	-
507	Taxes	-
508	Purchased Transportation	446,350
509	Miscellaneous Expense	-
511	Interest Expense	-
512	Leases, Rentals, and Purchase-Lease Payments	-
		<hr/>
	Total Operating Expenses	485,715

Ineligible Operating Expenses:

Other: Single Audit Expenses \$ 2,890

Less Total Ineligible Operating Expenses 2,890

Total Eligible Operating Expenses \$ 482,825

Champaign County
Schedule of Revenues and Expenses
Under Downstate Operating Assistance Grant OP-21-05-IL
(Prepared by Champaign-Urbana Mass Transit District)
For the Year Ended June 30, 2021

Total Eligible Operating Expenses	\$ 482,825
Total Operating Revenues	168,989
Deficit	<u>\$ 313,836</u>
 Sixty-Five Percent of Eligible Operating Expenses	 <u>\$ 313,836</u>
 Maximum Contract Amount	 <u>\$ 723,852</u>
 Eligible Downstate Operating Assistance (Deficit or Sixty-Five Percent of Eligible Expense or Maximum Contract Amount, Whichever is Less)	 \$ 313,836
 Fiscal Year 2021 Downstate Operating Assistance Received Through June 30, 2021	 2,469
 Fiscal Year 2021 Downstate Operating Assistance Received Subsequent to June 30, 2021	 <u>311,367</u>
 Fiscal Year 2021 Downstate Operating Assistance Under Paid	 <u>\$ -</u>

Prepared By: <u>Nate Warman</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-21-05-IL
For the Year Ended June 30, 2021

No findings noted in the prior year.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Auditor Assurances Applicable to
Downstate Operating Assistance Grant OP-21-05-IL
For the Year Ended June 30, 2021

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, 2021

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-2020-032-00	\$ 738,364	\$ -
Urbanized Area Formula Grants	20.507	* IL-2020-002-00	42,468	-
COVID-19 Urbanized Area Formula Grants	20.507	* IL-2020-023-00	8,229,060	-
Urbanized Area Formula Grants	20.507	* IL-2019-007-00	3,065,658	-
Total Urbanized Area Formula Grants			12,075,550	-
Low or No Emission Competitive Grants	20.526	* IL-2019-007-00	615,720	-
Program Total			12,691,270	-
<i>Pass Through from the County of Champaign, Illinois</i>				
Formula Grants for Rural Areas	20.509	IL-21-05-FED	153,871	-
COVID-19 Formula Grants for Rural Areas	20.509	IL-2020-034-00	222,671	-
Program Total			376,542	-
<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	7,422	-
Total Federal Expenditures			\$ 13,075,234	\$ -

* - 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, 2021.
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, 2021

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
- (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, 2021

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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 14, 2022.

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.

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



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

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.

Martin Hood LLC

Champaign, Illinois
February 14, 2022

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

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

Report on Compliance for Each Major Federal Program

We have audited Champaign-Urbana Mass Transit District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2021. The District's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs (Schedule 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 program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

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 the major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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

February 14, 2022

February 14, 2022

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, 2021. 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 2, 2021. 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 2021. 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 had full cooperation from management in performing and completing our audit. However, the completion of our audit procedures and the issuance of our reports were impacted by the following issues:

- Active COVID-19 infections within Martin Hood's engagement team and within the family of a member of the District's accounting management team delayed the start of our fieldwork from August 23 to September 16, 2021
- The time span in receiving requested workpapers and documentation from management after our main fieldwork, which ended September 24, 2021, delayed our projected final report issuance from late November 2021 to mid-February 2022.

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 February 14, 2022.

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.

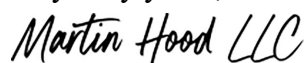
Other Information

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

Staff	In-Charge	Manager
Partner	NNP 12/28/2021	GJD 1/15/2022
DWH 2/14/2022	TR	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	6/30/2021	OPERATING ASSISTANCE - STATE	4110100000A	PBC			313,837.00		
1	6/30/2021	COUNTY REIMBURSEMENTS	4112000000A	PBC		594,412.00			
1	6/30/2021	OPERATING ASSISTANCE - FEDERAL	4130100000A	PBC			153,871.00		
1	6/30/2021	OPERATING ASSISTANCE - FEDERAL	4130100000A	PBC			222,671.00		
1	6/30/2021	OTHER SOURCES/SUBSIDIES (PTA \$)	4409900000A	PBC		95,967.00			
PBC - To allocate C-CARTS revenue to the appropriate account. Entry provided by Nate Warman, Comptroller, on 9/23/2021.									
2	6/30/2021	FIXED ASSETS - OPERATING (DEBT SERVICE)	1110000004	PBC		17,057.00			
2	6/30/2021	ACCUM DEPR - OPERATING (DEBT SERVICE)	1110300024	PBC			17,057.00		
PBC - To correct accumulated depreciation entry for FA #30166. Entry provided by Nate Warman, Comptroller, on 9/23/2021.									
3	6/30/2021	FIXED ASSETS - LOCAL FUNDING	1110000003	PBC		495.00			
3	6/30/2021	ACCUM DEPRECIATION - LOCAL	1110300023	PBC			495.00		
PBC - To reverse disposal on 10/1/20 - OTC king press via public surplus - Asset #60333 - Class 600 - Local - as was not a capital asset. Entry provided by Nate Warman, Comptroller, on 9/23/2021.									
4	6/30/2021	FIXED ASSETS - FEDERAL FUNDING	1110000001	PBC			576,435.00		
4	6/30/2021	FIXED ASSETS - STATE FUNDING	1110000002	PBC			219,779.00		
4	6/30/2021	FIXED ASSETS - LOCAL FUNDING	1110000003	PBC			14,182.00		
4	6/30/2021	ACCUM DEPRECIATION - FEDERAL	1110300021	PBC		576,435.00			
4	6/30/2021	ACCUM DEPRECIATION - STATE	1110300022	PBC		219,779.00			
4	6/30/2021	ACCUM DEPRECIATION - LOCAL	1110300023	PBC		14,182.00			
PBC - To record disposal of Asset #40205 and #40206 that were sold on public surplus. Entry provided by Nate Warman, Comptroller, on 9/23/2021.									
5	6/30/2021	EARLY RETIREMENT OBLIGATION - LT	2310100002	PBC		136,979.00			
5	6/30/2021	EARLY RETIREMENT OBLIGATION - ST	2310100004	PBC			297,524.00		
5	6/30/2021	EARLY RETIREMENT PLAN - OPS	5022001000	PBC		28,601.00			
5	6/30/2021	EARLY RETIREMENT PLAN - MAINT	5022004000	PBC		92,784.00			
5	6/30/2021	EARLY RETIREMENT PLAN - G&A	5022016000	PBC		39,160.00			
PBC - To reclass the current portion of early retirement, adjust the long-term portion to actual, and adjust expense accounts to actual. Entry provided by Nate Warman, Comptroller, on 9/23/2021.									

Staff	In-Charge	Manager
Partner	NNP 12/28/2021	GJD 1/15/2022
DWH 2/14/2022	TR	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
6	6/30/2021	ACCRUED PAYROLL BENEFITS	2020400000	PBC			780,903.00		
6	6/30/2021	ACCRUED FICA - EMPLOYER SHARE	2030100000	PBC			59,739.00		
6	6/30/2021	OVERHEAD SALARIES - G&A	5010516000	PBC		7,088.00			
6	6/30/2021	OVERHEAD SALARIES - G&A	5010516000	PBC		1,701.00			
6	6/30/2021	OVERHEAD SALARIES - G&A	5010516000	PBC			7,088.00		
6	6/30/2021	OVERHEAD SALARIES - IT	5010516200	PBC		8,527.00			
6	6/30/2021	OVERHEAD SALARIES - IT	5010516200	PBC		5,387.00			
6	6/30/2021	FICA - OPS	5020101000	PBC		22,239.00			
6	6/30/2021	FICA - OPS	5020101000	PBC		24,462.00			
6	6/30/2021	FICA - MAINT	5020104000	PBC		5,505.00			
6	6/30/2021	FICA - MAINT	5020104000	PBC		5,811.00			
6	6/30/2021	FICA - G&A	5020116000	PBC		542.00			
6	6/30/2021	FICA - IT	5020116200	PBC		528.00			
6	6/30/2021	FICA - IT	5020116200	PBC		652.00			
6	6/30/2021	VACATIONS - OPS	5021101000	PBC		290,701.00			
6	6/30/2021	VACATIONS - MAINT	5021104000	PBC		71,964.00			
6	6/30/2021	VACATIONS - IT	5021116200	PBC		6,898.00			
6	6/30/2021	EARNED TIME - OPS	5021501000	PBC		319,764.00			
6	6/30/2021	EARNED TIME - MAINT	5021504000	PBC		75,961.00			
		PBC - Entry provided by Nate Warman, Comptroller, on 9/23/2021.							
10	6/30/2021	A/R - STATE OPERATING ASSISTANCE	1020700000	R-01			966,399.00		
10	6/30/2021	OPERATING ASSISTANCE - STATE	4110100000	R-01		966,399.00			
		To adjust State Operating Assistance Grant Revenue and related receivable to actual based on information provided by CUMTD. Discussed with and approved by Nate Warman, Comptroller, on 2/8/2022.							
11	6/30/2021	EARLY RETIREMENT OBLIGATION - LT	2310100002	PBC		588.00			
11	6/30/2021	EARLY RETIREMENT OBLIGATION - ST	2310100004	PBC			35,684.00		
11	6/30/2021	EARLY RETIREMENT PLAN - OPS	5022001000	PBC		35,096.00			
		PBC - To adjust early retirement accrual to actual. Entry provided by Nate Warman, Comptroller, on 2/8/2022.							
13	6/30/2021	A/R - GRANTS	1020600001	PBC			399,661.00		
13	6/30/2021	OPERATING ASSISTANCE - STATE	4110100000	PBC			174,100.00		
13	6/30/2021	OPERATING ASSIST - DEBT SERVICE	4110100001	PBC		174,100.00			
13	6/30/2021	FEDERAL GRANT REVENUE	4130500000	PBC		399,661.00			
		PBC - To update CARES and State Operating Assistance to reflect impact of AJE #10. Provided by Michelle Wright, Finance							

Champaign-Urbana Mass Transit District
Year End: June 30, 2021
Adjusting journal entries
Date: 7/1/2020 To 6/30/2021

TB-02-2

Staff	In-Charge	Manager
	NNP 12/28/2021	GJD 1/15/2022
Partner	TR	
DWH 2/14/2022		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
		Director, on 2/9/2022.							
						4,239,425.00	4,239,425.00		
		Net Income (Loss)	13,465,370.00						

Champaign-Urbana Mass Transit District

Year End: June 30, 2021

Reclassifying journal entries

Date: 7/1/2020 To 6/30/2021

TB-03

Staff	In-Charge	Manager
	NNP 12/28/2021	GJD 1/15/2022
Partner	TR	
DWH 2/14/2022		

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
7	6/30/2021	A/R CTRL - OPERATING REVENUE	1020100001	PBC		143,498.00			
7	6/30/2021	A/R - MISCELLANEOUS	1020800001	PBC			143,498.00		
PBC -To reclass C-CARTS A/R to the appropriate account. Entry provided by Nate Warman, Comptroller, on 11/12/2021.									
8	6/30/2021	FIXED ASSETS - STATE FUNDING	1110000002	PBC			153,574.00		
8	6/30/2021	FIXED ASSETS - OPERATING (DEBT SERVICE)	1110000004	PBC		153,574.00			
PBC - Reclass entry provided by Nate Warman, Comptroller, on 12/17/2021.									
9	6/30/2021	FIXED ASSETS - LOCAL FUNDING	1110000003	F-00		495.00			
9	6/30/2021	FIXED ASSETS - OPERATING (DEBT SERVICE)	1110000004	F-00			495.00		
To adjust fixed assets to actual. Discussed with and approved by Nate Warman, Comptroller, on 12/17/2021.									
12	6/30/2021	CAPITAL RESERVE	1410300001	PBC			823,909.00		
12	6/30/2021	CAPITAL RESERVE	1410300001	PBC		13,581,916.00			
12	6/30/2021	CAPITAL RESERVE - CONTRA ACCT	1410300002	PBC		823,909.00			
12	6/30/2021	CAPITAL RESERVE - CONTRA ACCT	1410300002	PBC			13,581,916.00		
PBC - To record capital reserve reclassifying entry. Provided by Michelle Wright, Finance Director, on 2/9/2022.									
						14,703,392.00	14,703,392.00		
Net Income (Loss)			13,465,370.00						

Index **ALG-CX-12.2: Audit Difference Evaluation Form**Governmental Unit: Financial Statement Date: Completed by: Date: Opinion Unit: A Listing of Known Audit Differences Over: \$

Description (Nature) of Audit Difference (AD)	Factual (F), Judgmental (J), or Projected (P)	Cause	W/P Ref.	Financial Statement Effect—Amount of Over- (Under-) statement of:						
				Total Assets and Deferred Outflows	Total Liabilities and Deferred Inflows	Working Cap.	Net Position	Revenues	Expen.	Change in Net Position
Change in Net Pension Liability and Deferred Inflows using the Audited Schedule of Changes in Fiduciary Net Position for IMRF rather than Actuarial Report's Estimate	P	Management Decision	M-15		179,812		(179,812)		179,812	(179,812)
Operating Grant impact of the above item	P	Management Decision		179,812		179,812	179,812	179,812		179,812
Negative A/R balances included within total A/R	F	Management Decision	C-01A	(27,225)	(27,225)					
Understated FY21 depreciation on 2009 40-Foot buses (#0958 to #0962);	F	Management Decision	F-01A						(130,744)	130,744
Understated estimated accrual of Trillium Invoice #4 and related grant revenue	J	Management Decision	M-04	(572,000)	(286,000)		(286,000)	(286,000)		(286,000)
Understated workers comp outstanding reserve based on 12/31/21 report	J	Management Decision	RAWP-17		(45,535)	45,535	45,535		(45,535)	45,535
Overstated property tax revenue and A/R based on reasonable range	J	Management Decision	C-04	38,300		38,300	38,300	38,300		38,300
Total				-381,113	-178,948	263,647	-202,165	-67,888	3,533	-71,421
Less audit adjustments subsequently booked										
Net unadjusted AD—current year (iron curtain method)				-381,113	-178,948	263,647	-202,165	-67,888	3,533	-71,421
Effect of unadjusted AD—prior years								69,214	106,483	-37,269
Combined current year and prior year AD (rollover method)				-381,113	-178,948	263,647	-202,165	1,326	110,016	-108,690
Financial statement caption totals				141,767,831	29,319,474	12,902,733	112,448,357	57,990,974	44,525,604	13,465,370
Current year AD as % of F/S captions (iron curtain method)				-0.27%	-0.61%	2.04%	-0.18%	-0.12%	0.01%	-0.53%
Current and prior year AD as % of F/S captions (rollover method)				-0.27%	-0.61%	2.04%	-0.18%	0.00%	0.25%	-0.81%



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

February, 2022

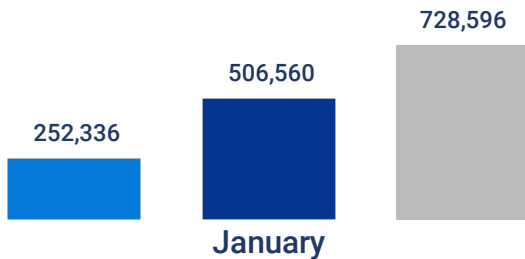
RIDERSHIP

Monthly Ridership

■ FY2021
■ FY2022
■ 5 Year Average

↑ 100.75%

↓ -30.47%

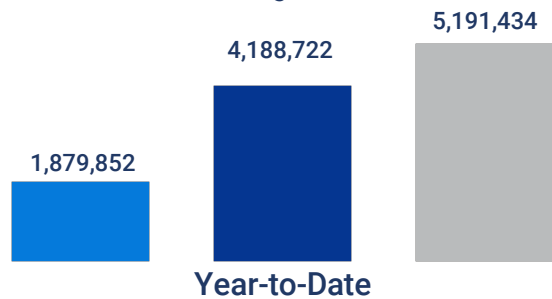


Year-to-Date Ridership

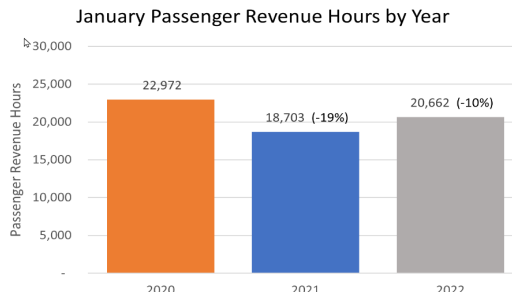
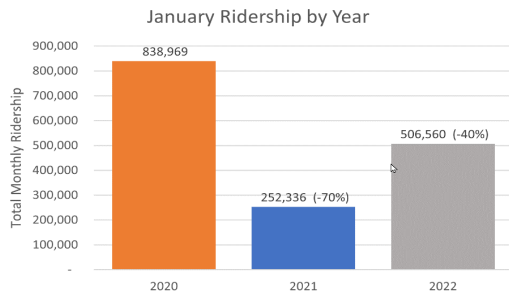
■ FY2021
■ FY2022
■ 5 Year Average

↑ 122.82%

↓ -19.31%



There were 506,560 rides in January 2022 - twice as many as January 2021 but down 40% from January 2020. Since October 2021, ridership has remained down 37-42% vs pre-Covid.



January has two UI weeks and two non-UI weeks. The table below shows average daily rides by day type and service level for the past two years. Most of the drop from pre-Covid comes from UI weekday service. Non-UI service has dropped, though not as severely, due to community ridership. Weekend ridership has also dropped, but not as much as weekday.

Average Daily Rides, January 2020-2022

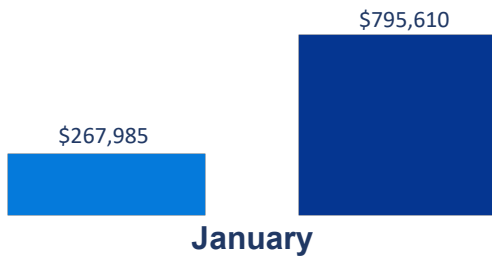
		January 2020	January 2021	January 2022	2020 to 2022 Change
Weekday	UI	54,412	12,083	28,561	-25,851 (-48%)
	Non-UI	17,537	8,244	11,138	-6,399 (-36%)
Saturday	UI	23,501	7,621	16,452	-7,049 (-30%)
	Non-UI	7,291	5,124	5,837	-1,454 (-20%)
Sunday	UI	11,752	3,983	8,854	-2,898 (-25%)
	Non-UI	3,877	2,643	3,008	-869 (-22%)

OPERATING REVENUE

Monthly Operating Revenue

■ FY2021 ■ FY2022

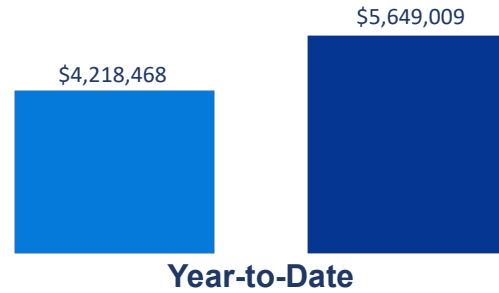
↑ 196.90%



Year-to-Date Operating Revenue

■ FY2021 ■ FY2022

↑ 33.90%



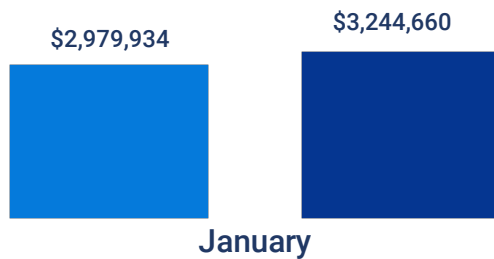
January, 2022 operating revenue was 196.90% above January, 2021, and year-to-date operating revenue was 33.90% above FY2021.

OPERATING EXPENSES

Monthly Operating Expenses

■ FY2021 ■ FY2022

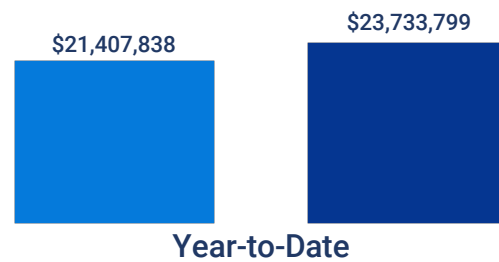
↑ 8.90%



Year-to-Date Operating Expenses

■ FY2021 ■ FY2022

↑ 10.90%



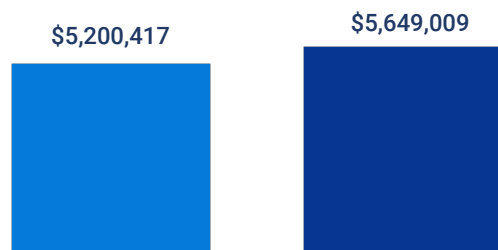
January operating expenses were 8.90% above January, 2021. Year-to-date operating expenses were 10.90% above FY2021.

YEAR-TO-DATE REVENUE & EXPENSES

FY2022 Operating Revenue Budget vs Actual

■ Budget ■ Actual

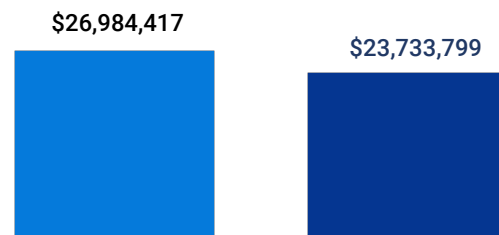
↑ \$448,592



FY2022 Operating Expenses Budget vs Actual

■ Budget ■ Actual

↓ (\$3,250,618)



Year-to-date operating revenues were \$448,592 above budget while operating expenses were \$3,250,618 below budget.

MANAGING DIRECTOR'S NOTES

1) Staff are preparing several different significant grant applications.

A) In coordination with the City of Urbana, MTD is applying for a Rebuilding American Infrastructure with Sustainability and Equity (RAISE; formerly BUILD, formerly TIGER) grant to rehabilitate the Florida Avenue corridor between Vine Street and Wright Street. Think of this as a mini-MCORE project. The City has retained the services of a design consultant to work up a cost estimate. The application is due mid-April.

B) We expect the next round of Low & No Emissions grants to open up for applications before the end of this month. We will be submitting a grant to fund the next purchase of Hydrogen Fuel Cell Electric Buses. We are planning on a purchase of ten 40' FCEBs.

C) We are also preparing an application for funding for the maintenance body shop and vehicle storage annex. As we have discussed, our current body shop was constructed in the early 1990s and is badly out of date. A newly designed body shop will enhance our efficiencies and allow us to be more energy responsible. And as our storage of C-CARTS and University of Illinois vehicles continues, we are struggling with jockeying around our own vehicles in our facility, hence the need for additional storage. This application will be to the FTA's Bus and Bus Facilities program, the same one that is partially funding the expansion of Illinois Terminal at The Yards.

2) The federal fiscal year 2022 began October 1, 2021. But a budget and appropriation bill still have not been passed. Instead, Continuing Resolutions have kept the federal offices open and functioning. Because of that, we have not received full funding for the FY2022 5307 formula funding. Mid-February, the House passed a third FY2022 CR that would fund government operations at current funding levels through March 11. The intention is to take that time to address appropriations bills before that date. The Senate is scheduled to take up and pass the CR during the week of February 14.

Senate Appropriations Committee Ranking Member Richard Shelby (R-AL) announced February 9, 2022 that a bipartisan accord had been reached. And while there was no mention of top line numbers for the Transportation-HUD bill, it seems a path to an omnibus bill has been agreed upon by both House and Senate Republicans and Democrats. Republicans had been holding out for an increase in defense budgets commensurate with domestic spending and it seems that's what's happened.

Senate Minority Leader Mitch McConnell (R-TN) said on February 15 that federal funding would not lapse, despite procedural blocks from senators in his party. He said, "As is often the case, we'll process a few amendments before doing the short-term CR. I think it'll all be worked out. There is no danger of a government shutdown." - Cardinal Infrastructure

3) The Illinois Public Transportation Association (IPTA) is discussing with the sponsor (Gonzalez-D) of HB5384, the Illinois Workplace Communication & Safety Act the possibility of an amendment. As it is currently written it would be "unlawful for any employer to prohibit the use or possession of a mobile communications device by an employee at the employee's workplace." This would run afoul with the District's policy and all rules of safety while driving. We will be asking for a public transit exemption.

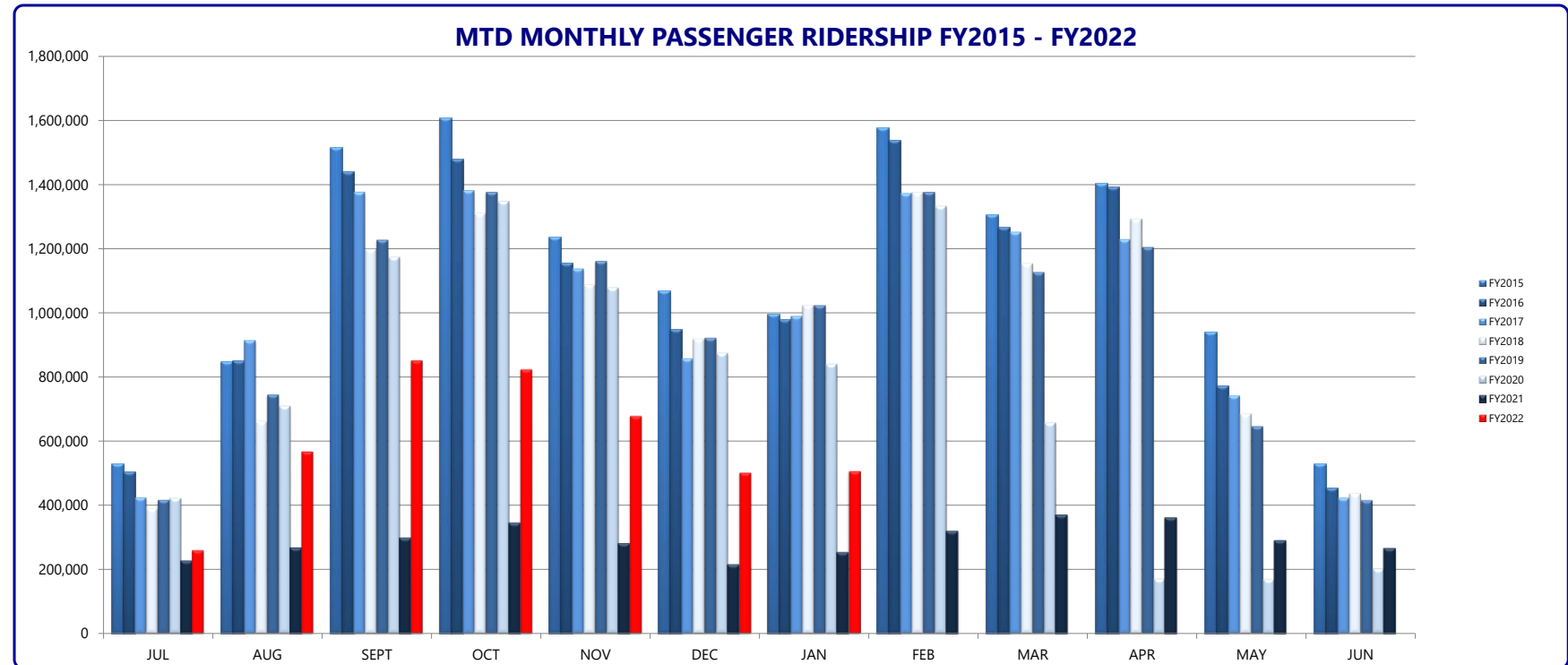
Champaign-Urbana Mass Transit District

Fiscal-Year-to-Date Ridership Comparison

	Jan-22	Jan-21	% Change	FY22 YTD	FY21 YTD	% Change
Adult Rides	15,486	18,266	-15.2%	125,825	162,461	-22.6%
School Rides	32,846	431	7520.9%	178,942	3,841	4558.7%
DASH/Senior - E & D Rides	23,721	4,979	376.4%	162,637	44,581	264.8%
U of I Faculty/Staff Rides	18,934	2,226	750.6%	131,314	20,332	545.8%
Annual Pass	31,460	6,450	387.7%	173,772	54,279	220.1%
U of I Student Rides	364,443	214,802	69.7%	3,281,302	1,557,455	110.7%
All Day Pass	499	85	487.1%	3,633	735	394.3%
Transfers	5,119	239	2041.9%	32,841	1,837	1687.8%
Saferides	2,161	548	294.3%	9,958	5,322	87.1%
West Connect	0	87	-100.0%	528	569	-7.2%
Monthly Pass	4,786	1,643	191.3%	34,736	11,905	191.8%
Veterans Pass	1,948	67	2808.1%	12,213	1,221	900.3%
Total Unlinked Passenger Rides	501,403	249,823	100.7%	4,147,701	1,864,538	122.5%
Half-Fare Cab Subsidy Rides	119	180	-33.9%	973	1,023	-4.9%
ADA Rides	5,038	2,333	115.9%	40,048	14,291	180.2%
TOTAL	506,560	252,336	100.7%	4,188,722	1,879,852	122.8%

	Jan-22	Jan-21
Weekdays	21	20
UI Weekdays	11	10
Saturdays	4	5
UI Saturdays	2	2
Sundays	5	5
UI Sundays	3	3
Champaign Schools Days	19	18
Urbana School Days	18	18
Holidays	1	1
Average Temperature	24	30
Total Precipitation	0.44	1.77
Average Gas Price	\$3.38	\$2.39

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
JUL	529,018	503,481	424,915	389,398	415,476	420,729	226,004	260,815
AUG	848,165	851,098	914,496	661,178	743,728	708,465	266,497	567,618
SEPT	1,514,019	1,439,491	1,375,803	1,197,928	1,226,527	1,172,335	297,090	850,842
OCT	1,606,340	1,478,275	1,380,990	1,310,380	1,375,516	1,346,402	343,765	822,915
NOV	1,236,071	1,153,897	1,137,573	1,087,343	1,160,184	1,076,993	279,977	678,231
DEC	1,068,608	949,030	857,837	917,782	920,718	873,429	214,183	501,741
JAN	996,469	977,223	989,700	1,022,713	1,022,403	838,969	252,336	506,560
FEB	1,576,687	1,537,540	1,371,778	1,375,553	1,375,560	1,331,716	318,071	
MAR	1,305,425	1,266,676	1,251,352	1,153,015	1,125,644	656,224	368,540	
APR	1,402,475	1,391,286	1,228,127	1,292,424	1,203,603	169,747	360,134	
MAY	940,147	770,860	742,253	684,678	645,383	168,484	289,030	
JUN	528,360	451,663	424,219	435,993	414,421	201,092	264,733	
TOTAL	13,551,784	12,770,520	12,099,043	11,528,385	11,629,163	8,964,585	3,480,360	4,188,722



Champaign-Urbana Mass Transit District

February 15, 2022

Route Performance Report

January 2022

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	152,943	2,761.65	55.38		30,767.81	4.97	
1 Yellow Hopper	6,891	104.97	65.65	1.19	1,007.56	6.84	1.38
10 Gold Hopper	12,434	334.08	37.22	0.67	4,028.36	3.09	0.62
12 Teal	22,421	431.20	52.00	0.94	4,640.15	4.83	0.97
13 Silver	19,549	347.52	56.25	1.02	4,039.42	4.84	0.97
21 Raven	5,116	199.88	25.59	0.46	2,113.02	2.42	0.49
22 Illini	78,110	946.67	82.51	1.49	10,211.90	7.65	1.54
24 Link	8,422	397.33	21.20	0.38	4,727.40	1.78	0.36
Daytime Community Fixed Route	222,020	10,565.59	21.01		146,094.52	1.52	
1 Yellow	33,770	1,209.87	27.91	1.33	16,014.04	2.11	1.39
2 Red	21,813	1,040.85	20.96	1.00	13,724.68	1.59	1.05
3 Lavender	15,015	627.14	23.94	1.14	8,519.25	1.76	1.16
4 Blue	9,545	526.10	18.14	0.86	6,529.64	1.46	0.96
5 Green	34,170	1,199.82	28.48	1.36	15,989.16	2.14	1.41
5 Green Express	8,007	320.65	24.97	1.19	4,925.70	1.63	1.07
5 Green Hopper	16,221	545.56	29.73	1.41	7,221.19	2.25	1.48
6 Orange	11,185	718.53	15.57	0.74	9,248.90	1.21	0.80
6 Orange Hopper	4,495	271.55	16.55	0.79	3,192.83	1.41	0.93
7 Grey	18,323	1,001.50	18.30	0.87	13,694.87	1.34	0.88
8 Bronze	4,226	303.03	13.95	0.66	4,472.90	0.94	0.62
9 Brown	20,488	1,211.41	16.91	0.80	16,638.42	1.23	0.81
10 Gold	16,252	790.33	20.56	0.98	11,332.79	1.43	0.94
11 Ruby	259	112.80	2.30	0.11	2,145.01	0.12	0.08
14 Navy	2,846	326.20	8.72	0.42	6,222.24	0.46	0.30
16 Pink	5,405	360.25	15.00	0.71	6,222.90	0.87	0.57

* 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	29,033	760.20	38.19		8,902.61	3.26	
120 Teal	7,104	242.12	29.34	0.77	2,829.80	2.51	0.77
130 Silver	1,990	74.87	26.58	0.70	888.67	2.24	0.69
130 Silver Limited	253	48.00	5.27	0.14	550.39	0.46	0.14
220 Illini	18,883	305.22	61.87	1.62	3,615.72	5.22	1.60
220 Illini Limited	803	90.00	8.92	0.23	1,018.03	0.79	0.24
Evening Community Fixed Route	21,106	1,544.08	13.67		22,101.15	0.95	
50 Green	6,997	388.72	18.00	1.32	5,496.15	1.27	1.33
50 Green Hopper	3,428	194.35	17.64	1.29	2,611.03	1.31	1.37
70 Grey	2,622	293.00	8.95	0.65	4,171.94	0.63	0.66
100 Yellow	7,278	514.37	14.15	1.04	6,979.69	1.04	1.09
110 Ruby	445	73.15	6.08	0.45	1,220.47	0.36	0.38
180 Lime	336	80.50	4.17	0.31	1,621.87	0.21	0.22
Total	425,102	15,631.52	27.20		207,866.08	2.05	

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Champaign-Urbana Mass Transit District

February 15, 2022

Route Performance Report

January 2022

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	10,926	224.87	48.59		2,516.20	4.34	
120 Teal	4,171	95.17	43.83	0.90	1,036.72	4.02	0.93
130 Silver	2,330	51.37	45.36	0.93	601.87	3.87	0.89
220 Illini	4,425	78.33	56.49	1.16	877.60	5.04	1.16
Saturday Daytime Community	18,119	824.65	21.97		11,475.78	1.58	
20 Red	2,180	113.33	19.24	0.88	1,480.27	1.47	0.93
30 Lavender	1,299	86.73	14.98	0.68	1,343.28	0.97	0.61
50 Green	5,474	154.03	35.54	1.62	1,986.56	2.76	1.75
70 Grey	3,011	162.42	18.54	0.84	2,181.81	1.38	0.87
100 Yellow	5,439	202.03	26.92	1.23	2,698.55	2.02	1.28
110 Ruby	383	42.07	9.10	0.41	709.75	0.54	0.34
180 Lime	333	64.03	5.20	0.24	1,075.57	0.31	0.20
Saturday Evening Campus Fixed	9,615	204.08	47.11		2,377.03	4.04	
120 Teal	1,753	48.60	36.07	0.77	533.02	3.29	0.81
130 Silver	756	38.40	19.69	0.42	448.28	1.69	0.42
220 Illini	7,106	117.08	60.69	1.29	1,395.73	5.09	1.26
Saturday Evening Community	5,446	318.17	17.12		4,382.01	1.24	
50 Green	2,079	76.43	27.20	1.59	1,047.00	1.99	1.60
50 Green Hopper	1,153	40.00	28.83	1.68	516.04	2.23	1.80
70 Grey	447	52.90	8.45	0.49	722.25	0.62	0.50
100 Yellow	1,686	114.23	14.76	0.86	1,508.42	1.12	0.90
110 Ruby	49	12.53	3.91	0.23	213.40	0.23	0.18
180 Lime	32	22.07	1.45	0.08	374.90	0.09	0.07

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	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	8,190	159.73	51.27		1,792.84	4.57	
120 Teal	2,988	61.23	48.80	0.95	669.02	4.47	0.98
130 Silver	2,329	39.42	59.09	1.15	462.33	5.04	1.10
220 Illini	2,873	59.08	48.63	0.95	661.49	4.34	0.95
Sunday Daytime Community Fixed Route	15,246	730.50	20.87		10,404.77	1.47	
30 Lavender	1,198	89.33	13.41	0.64	1,381.15	0.87	0.59
50 Green	5,439	171.02	31.80	1.52	2,202.51	2.47	1.69
70 Grey	2,490	172.08	14.47	0.69	2,326.79	1.07	0.73
100 Yellow	5,420	182.90	29.63	1.42	2,448.86	2.21	1.51
110 Ruby	397	40.08	9.90	0.47	680.47	0.58	0.40
180 Lime	302	75.08	4.02	0.19	1,364.99	0.22	0.15
Sunday Evening Campus Fixed Route	7,336	200.73	36.55		2,354.01	3.12	
120 Teal	1,860	52.35	35.53	0.97	568.09	3.27	1.05
130 Silver	699	37.88	18.45	0.50	445.64	1.57	0.50
220 Illini	4,777	110.50	43.23	1.18	1,340.28	3.56	1.14
Sunday Evening Community Fixed Route	1,652	42.50	38.87		570.61	2.90	
50 Green	1,011	21.00	48.14	1.24	273.75	3.69	1.28
100 Yellow	641	21.50	29.81	0.77	296.87	2.16	0.75
Total	76,530	2,705.23	28.29		35,873.24	2.13	

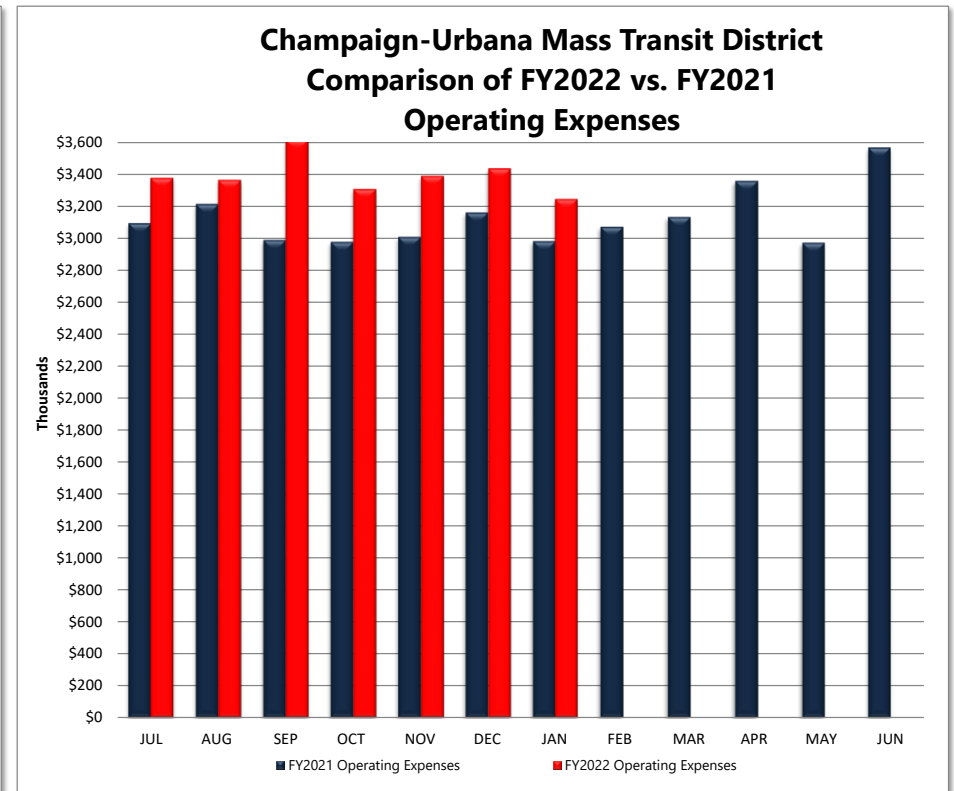
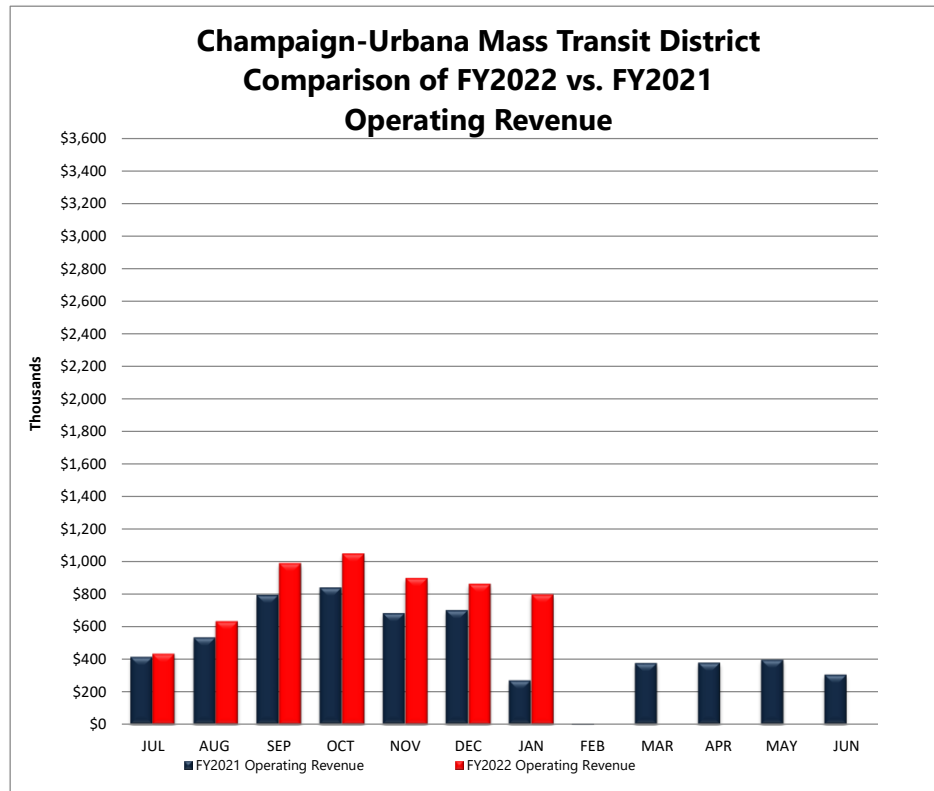
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Champaign-Urbana Mass Transit District
Comparison of FY2022 vs FY2021 Revenue and Expenses

February 16, 2022

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
FY2021 Operating Revenue	\$411,499	\$530,836	\$792,337	\$837,709	\$679,706	\$698,396	\$267,985	-\$292,381	\$374,248	\$376,023	\$395,103	\$303,367
FY2022 Operating Revenue	\$431,925	\$630,757	\$987,941	\$1,045,828	\$896,190	\$860,757	\$795,610					
FY2021 Operating Expenses	\$3,091,230	\$3,211,366	\$2,986,825	\$2,974,652	\$3,005,643	\$3,158,189	\$2,979,934	\$3,068,295	\$3,130,086	\$3,355,876	\$2,969,167	\$3,564,298
FY2022 Operating Expenses	\$3,376,362	\$3,364,007	\$3,616,199	\$3,306,720	\$3,389,381	\$3,436,470	\$3,244,660					
FY2021 Operating Ratio	13.31%	16.53%	26.53%	28.16%	22.61%	22.11%	8.99%	-9.53%	11.96%	11.20%	13.31%	8.51%
FY2022 Operating Ratio	12.79%	18.75%	27.32%	31.63%	26.44%	25.05%	24.52%					



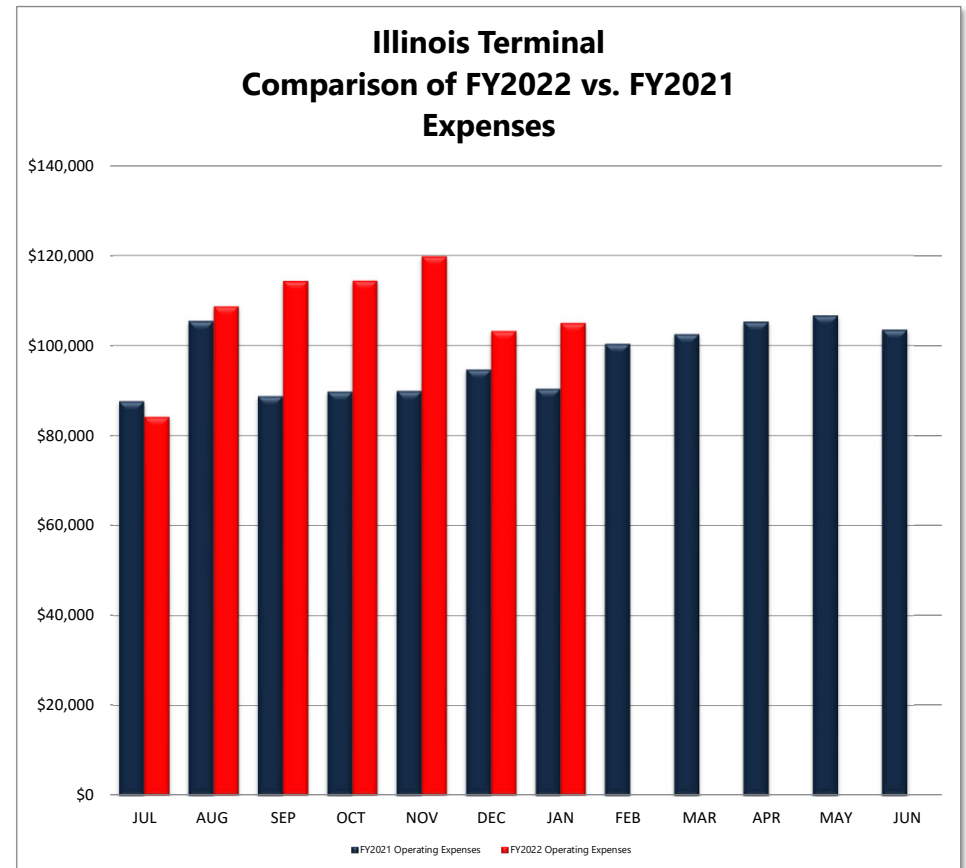
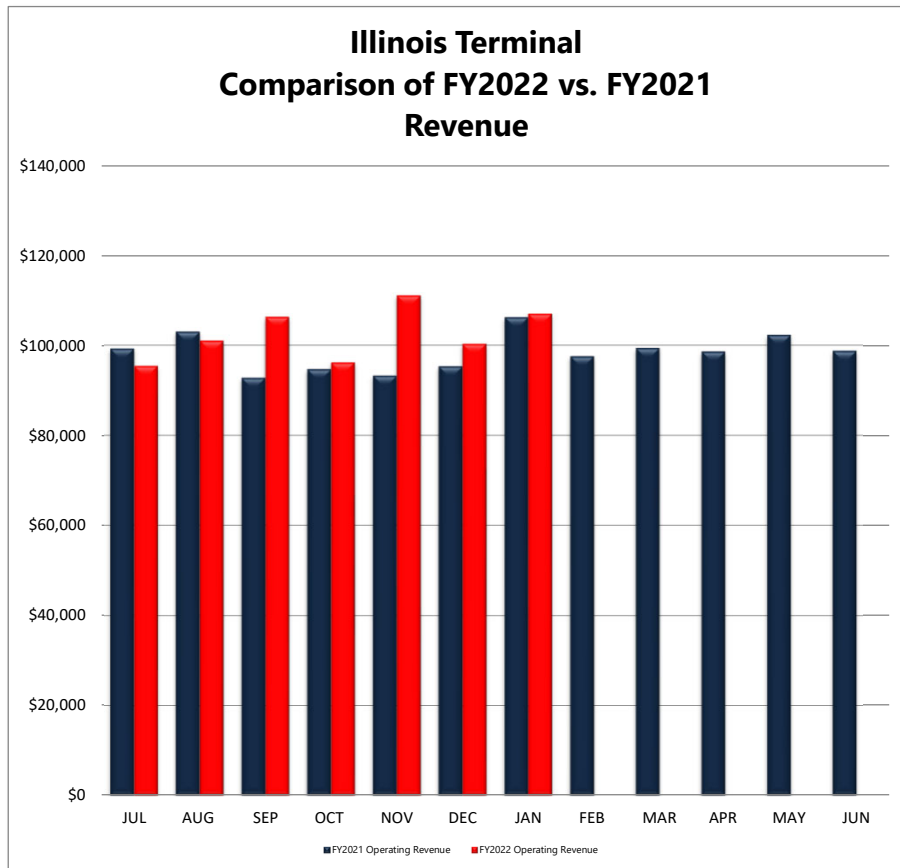
Champaign-Urbana Mass Transit District

Illinois Terminal

Comparison of FY2022 vs FY2021 Revenue and Expenses

February 15, 2022

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Last 12 Months
FY2021 Operating Revenue	\$99,240	\$102,981	\$92,748	\$94,686	\$93,211	\$95,267	\$106,177	\$97,470	\$99,331	\$98,575	\$102,292	\$98,681	Revenue
FY2022 Operating Revenue	\$95,339	\$100,982	\$106,285	\$96,121	\$111,021	\$100,283	\$106,990						\$1,213,370
FY2021 Operating Expense	\$87,571	\$105,427	\$88,769	\$89,728	\$89,841	\$94,686	\$90,344	\$100,347	\$102,468	\$105,247	\$106,662	\$103,482	Expenses
FY2022 Operating Expense	\$84,076	\$108,699	\$114,321	\$114,382	\$119,834	\$103,198	\$104,971						\$1,267,687
FY2021 Operating Ratio	113.3%	97.7%	104.5%	105.5%	103.8%	100.6%	117.5%	97.1%	96.9%	93.7%	95.9%	95.4%	Ratio
FY2022 Operating Ratio	113.4%	92.9%	93.0%	84.0%	92.6%	97.2%	101.9%	-	-	-	-	-	95.7%



HOURS	Jan 2021	Jan 2022	% Change	FY2021 to Date	FY2022 to Date	% Change
Passenger Revenue	18,703.60	19,501.90	4.3%	147,317.30	148,115.60	0.5%
Vacation/Holiday/Earned Time	7,555.25	8,378.01	10.9%	50,528.39	51,351.15	1.6%
Non-Revenue	5,728.74	4,910.81	-14.3%	35,519.29	34,701.36	-2.3%
TOTAL	31,987.59	32,790.72	2.51%	241,146.25	234,168.11	-2.89%

REVENUE/EXPENSES	Jan 2021	Jan 2022	% Change	FY2021 to Date	FY2022 to Date	% Change
Operating Revenue	\$267,984.50	\$795,609.69	196.9%	\$4,218,467.78	\$5,649,008.55	33.9%
Operating Expenses	\$2,979,933.74	\$3,244,660.42	8.9%	\$21,407,838.17	\$23,733,798.98	10.9%
Operating Ratio	8.99%	24.52%	172.7%	21.82%	23.80%	9.1%
Passenger Revenue/Revenue Vehicle Hour	\$9.47	\$34.23	261.3%	\$25.42	\$32.96	29.7%

RIDERSHIP	Jan 2021	Jan 2022	% Change	FY2021 to Date	FY2022 to Date	% Change
Revenue Passenger	249,584	496,284	98.8%	1,862,590	4,114,860	120.9%
Transfers	239	5,119	2041.8%	1,948	32,841	1585.9%
Total Unlinked	249,823	501,403	100.7%	1,864,538	4,147,701	122.5%
ADA Riders	2,333	5,038	115.9%	14,291	40,048	180.2%
Half Fare Cab	180	119	-33.9%	1,023	973	-4.9%
TOTAL	252,336	506,560	100.75%	1,879,852	4,188,722	122.82%

PASSENGERS/REVENUE HOUR	Jan 2021	Jan 2022	% Change	FY2021 to Date	FY2022 to Date	% Change
Hour	13.36	25.71	92.5%	12.66	28.00	121.3%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2022		From Period 7		Division: 00 Champaign Urbana Mass Transit District				As of: 1/31/2022	
Thru Fiscal Year: 2022		Thru Period 7							
Jan-2022	Budget This Period	Jan-2021	Act/Bgt Var %	Jul-2021 thru Jan-2022					Act/Bgt Var %
				Actual Ytd	Budget Ytd	Last Ytd			
4000000000 * * * * R E V E N U E * * * *									
4000000099 ** TRANSPORTATION REVENUE									
4010000000 * PASSENGER FARES									
19,685.80	41,666.67	-87.00	-52.75%	4010100000 FULL ADULT FARES	160,691.95	291,666.69	-186.00	-44.91%	
584.00	1,250.00	-39.00	-53.28%	4010300000 STUDENT FARES	2,450.00	8,750.00	273.00	-72.00%	
-157.00	0.00	0.00	-100.00%	4010700000 FARE REFUNDS	-488.00	0.00	0.00	-100.00%	
8,085.00	15,000.00	1,771.00	-46.10%	4010800000 ANNUAL PASS REVENUE	38,704.00	105,000.00	36,243.74	-63.14%	
1,889.50	2,916.67	1,027.50	-35.22%	4011000000 HALF FARE CAB	6,578.00	20,416.69	6,407.50	-67.78%	
2,419.00	3,750.00	0.00	-35.49%	4011100000 ADA TICKETS & FARES	17,698.00	26,250.00	28.00	-32.58%	
32,506.30	64,583.34	2,672.50	-49.67%	4019900099 * TOTAL PASSENGER FARES	225,633.95	452,083.38	42,766.24	-50.09%	
4020000000 * SPECIAL TRANSIT & SCHOOL FARE									
529,940.00	516,666.67	66,522.62	2.57%	4020300000 U OF I CAMPUS SERVICE	4,073,485.00	3,616,666.69	3,109,412.92	12.63%	
25,546.25	27,083.33	26,625.48	-5.68%	4020500000 ADA - U I & DSC CONTRACTS	178,823.75	189,583.31	186,378.36	-5.68%	
81,398.56	60,416.67	82,407.78	34.73%	4030100000 SCHOOL SERVICE FARES	410,645.80	422,916.69	412,038.90	-2.90%	
636,884.81	604,166.67	175,555.88	5.42%	4039999999 * TOTAL SPECIAL TRANSIT & SCHOO	4,662,954.55	4,229,166.69	3,707,830.18	10.26%	
4060000000 *AUXILIARY TRANSPORTATION REVE									
2,336.18	1,666.67	4,679.11	40.17%	4060100000 I.T. COMMISSIONS	13,735.60	11,666.69	12,629.98	17.73%	
31,230.44	16,666.67	25,025.32	87.38%	4060300000 ADVERTISING REVENUE	181,335.49	116,666.69	86,560.89	55.43%	
33,566.62	18,333.34	29,704.43	83.09%	4069900098 *TOTAL AUXILIARY TRANSPORTATIO	195,071.09	128,333.38	99,190.87	52.00%	
702,957.73	687,083.35	207,932.81	2.31%	4069900099 ** TOTAL TRANSPORTATION REVENU	5,083,659.59	4,809,583.45	3,849,787.29	5.70%	
4070000000 ** NON-TRANSPORTATION REVENUE									
1,357.89	1,666.67	807.72	-18.53%	4070100000 SALE OF MAINTENANCE SERVICES	11,721.92	11,666.69	5,079.05	0.47%	
0.00	0.00	0.00	0.00%	4070200000 RENTAL OF REVENUE VEHICLES	0.00	0.00	0.00	0.00%	
40,364.40	35,416.67	45,185.96	13.97%	4070300000 BUILDING RENTAL - IL TERMINAL	254,412.63	247,916.69	270,864.72	2.62%	
17,924.38	2,083.33	2,001.05	760.37%	4070300002 BUILDING RENTAL - 801 & 1101	125,470.66	14,583.31	14,007.35	760.37%	
10,136.57	16,666.67	16,289.04	-39.18%	4070400000 INVESTMENT INCOME	83,827.94	116,666.69	106,223.98	-28.15%	
0.00	0.00	-5,828.64	0.00%	4070400002 +/- FAIR VALUE OF INVESTMENT	-27,131.25	0.00	-41,320.35	-100.00%	
2.06	0.00	0.00	100.00%	4070800000 OVER OR SHORT	335.39	0.00	63.73	100.00%	
1,500.00	0.00	0.00	100.00%	4079800000 GAIN ON FIXED ASSET DISPOSAL	9,263.00	0.00	3,045.00	100.00%	

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2022		From Period 7		Division: 00 Champaign Urbana Mass Transit District				As of: 1/31/2022	
Thru Fiscal Year: 2022		Thru Period 7							
Jan-2022	Budget This Period	Jan-2021	Act/Bgt Var %			Jul-2021 thru Jan-2022			Act/Bgt Var %
				Actual Ytd	Budget Ytd	Last Ytd			
21,366.66	0.00	1,596.56	100.00%	4079900001 OTHER NON-TRANSPORTATION REV	107,448.67	0.00	10,717.01	100.00%	
92,651.96	55,833.34	60,051.69	65.94%	4079900099 ** TOTAL NON-TRANSPORTATION RE	565,348.96	390,833.38	368,680.49	44.65%	
795,609.69	742,916.69	267,984.50	7.09%	4079999999 *** TOTAL TRANS & NON-TRANS REV	5,649,008.55	5,200,416.83	4,218,467.78	8.63%	
4080000000 ** TAX REVENUE									
784,600.00	800,000.00	784,600.00	-1.93%	4080100000 PROPERTY TAX REVENUE	5,492,200.00	5,600,000.00	5,473,000.00	-1.93%	
0.00	0.00	-36,878.40	0.00%	4080100001 PROPERTY TAX - UNCOLLECTIBLE R	0.00	0.00	-36,878.40	0.00%	
0.00	12,500.00	0.00	-100.00%	4080600000 REPLACEMENT TAX REVENUE	202,107.92	87,500.00	99,641.84	130.98%	
0.00	0.00	0.00	0.00%	4089900001 MISCELLANEOUS PROPERTY TAXES	0.00	0.00	0.00	0.00%	
784,600.00	812,500.00	747,721.60	-3.43%	4089999999 ** TOTAL TAX REVENUE	5,694,307.92	5,687,500.00	5,535,763.44	0.12%	
4110000000 ** STATE GRANTS & REIMBURSEMEN									
2,107,500.00	3,062,489.08	1,952,323.15	-31.18%	4110100000 OPERATING ASSISTANCE - STATE	15,401,900.00	21,437,423.56	13,799,499.58	-28.15%	
0.00	0.00	302,310.39	0.00%	4110100001 OPERATING ASSIST - DEBT SERVICE	0.00	0.00	1,145,648.99	0.00%	
0.00	0.00	0.00	0.00%	4111000000 STATE GRANT REVENUE	2,432,394.11	0.00	1,377.30	100.00%	
0.00	0.00	0.00	0.00%	4111000001 STATE GRANT REVENUE - PASS TH	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	4119900000 STATE REIMBURSEMENTS	13,217.96	0.00	6,000.00	100.00%	
0.00	0.00	0.00	0.00%	4119900001 STATE REIMB - PASS THRU \$	0.00	0.00	-6,000.00	0.00%	
2,107,500.00	3,062,489.08	2,254,633.54	-31.18%	4119999999 ** TOTAL STATE GRANTS & REIMB	17,847,512.07	21,437,423.56	14,946,525.87	-16.75%	
4130000000 ** FEDERAL GRANTS & REIMBURSE									
0.00	120,587.50	0.00	-100.00%	4130100000 OPERATING ASSISTANCE - FEDERAL	0.00	844,112.50	0.00	-100.00%	
89,990.00	258,920.08	425,007.33	-65.24%	4130500000 FEDERAL GRANT REVENUE	4,481,476.00	1,812,440.56	2,647,024.89	147.26%	
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%	
89,990.00	379,507.58	425,007.33	-76.29%	4139999999 ** TOTAL FEDERAL GRANTS & REIMB	4,481,476.00	2,656,553.06	2,647,024.89	68.70%	
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	9,438.00	0.00	0.00	100.00%	
0.00	0.00	0.00	0.00%	4159999999 ***TOTAL OTHER AGENCY REVENUE	9,438.00	0.00	0.00	100.00%	
3,777,699.69	4,997,413.35	3,695,346.97	-24.41%	4999900099 **** TOTAL REVENUE ****	33,681,742.54	34,981,893.45	27,347,781.98	-3.72%	

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2022 From Period 7 Division: 00 Champaign Urbana Mass Transit District As of: 1/31/2022
 Thru Fiscal Year: 2022 Thru Period 7

Jan-2022	Budget This Period	Jan-2021	Act/Bgt Var %		Actual Ytd	Jul-2021 thru Jan-2022 Budget Ytd	Last Ytd	Act/Bgt Var %
5000000000 **** EXPENSES ***								
5010000000 ** LABOR								
746,232.20	866,666.67	685,103.83	-13.90%	5010101000 OPERATORS WAGES	5,487,680.38	6,066,666.69	5,125,958.57	-9.54%
117,671.03	141,666.67	110,789.91	-16.94%	5010204000 MECHANICS WAGES - MAINT	823,653.22	991,666.69	759,113.93	-16.94%
64,179.28	83,333.33	54,726.20	-22.98%	5010304000 MAINTENANCE WAGES - MAINT	465,891.81	583,333.31	418,803.46	-20.13%
95,506.19	125,000.00	106,607.82	-23.60%	5010401000 SUPERVISORS SALARIES - OPS	746,187.53	875,000.00	748,176.54	-14.72%
17,901.45	22,083.33	27,713.43	-18.94%	5010404000 SUPERVISORS SALARIES - MAINT	136,556.57	154,583.31	192,954.09	-11.66%
76,864.48	91,666.67	66,256.65	-16.15%	5010501000 OVERHEAD SALARIES - OPS	567,096.93	641,666.69	546,422.14	-11.62%
32,407.43	39,583.33	37,474.16	-18.13%	5010504000 OVERHEAD SALARIES - MAINT	246,930.05	277,083.31	280,184.00	-10.88%
121,668.00	133,333.33	109,431.22	-8.75%	5010516000 OVERHEAD SALARIES - G&A	863,588.17	933,333.31	848,735.12	-7.47%
15,630.81	16,666.67	13,385.61	-6.22%	5010516200 OVERHEAD SALARIES - IT	112,862.16	116,666.69	103,243.77	-3.26%
14,418.29	25,000.00	14,414.61	-42.33%	5010601000 CLERICAL WAGES - OPS	101,923.45	175,000.00	89,351.48	-41.76%
0.00	4,166.67	-24.65	-100.00%	5010604000 CLERICAL WAGES - MAINT	0.00	29,166.69	-24.65	-100.00%
30,205.28	35,000.00	29,406.31	-13.70%	5010616000 CLERICAL WAGES - G&A	229,627.84	245,000.00	211,552.70	-6.27%
8,998.60	7,916.67	6,853.34	13.67%	5010616200 CLERICAL WAGES - IT	62,197.33	55,416.69	46,328.46	12.24%
13,051.55	16,250.00	11,299.91	-19.68%	5010716200 SECURITY WAGES - IT	77,873.46	113,750.00	73,929.73	-31.54%
-963.56	0.00	-2,768.19	-100.00%	5010801000 LABOR CREDIT - OPS	-9,799.98	0.00	-20,287.31	-100.00%
-3,004.48	0.00	-3,692.78	-100.00%	5010804000 LABOR CREDIT - MAINT	-16,901.95	0.00	-39,197.41	-100.00%
-1,504.36	0.00	-2,554.07	-100.00%	5010806000 LABOR CREDIT - G&A	-12,756.62	0.00	-13,116.13	-100.00%
9,014.42	10,000.00	9,355.76	-9.86%	5010816200 MAINTENANCE WAGES - IT	77,458.75	70,000.00	59,775.53	10.66%
0.00	0.00	0.00	0.00%	5010901000 REDUCED/REASSIGNMNT PAY - OPS	0.00	0.00	21,005.03	0.00%
0.00	0.00	0.00	0.00%	5010904000 REDUCED/REASSIGNMNT PAY - MAIN	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-	0.00	0.00	5,012.81	0.00%
0.00	0.00	16,963.95	0.00%	5012001000 U OF I COVID ROUTE WAGES	0.00	0.00	16,963.95	0.00%
0.00	0.00	0.00	0.00%	5013001000 COVID VACCINE INCENTIVE WAGES	25,000.00	0.00	0.00	100.00%
3,255.13	0.00	0.00	100.00%	5013016000 COVID TESTING WAGES	3,255.13	0.00	0.00	100.00%
1,361,531.74	1,618,333.34	1,290,743.02	-15.87%	5019999000 ** TOTAL LABOR	9,988,324.23	11,328,333.38	9,474,885.81	-11.83%
5020000000 ** FRINGE BENEFITS								
95,984.81	104,166.67	83,916.48	-7.85%	5020101000 FICA - OPS	651,969.35	729,166.69	607,563.57	-10.59%
22,059.53	22,083.33	20,991.62	-0.11%	5020104000 FICA - MAINT	152,855.08	154,583.31	147,384.10	-1.12%
10,391.03	12,083.33	9,217.85	-14.01%	5020116000 FICA - G&A	69,018.65	84,583.31	66,571.45	-18.40%
3,957.05	4,166.67	3,544.39	-5.03%	5020116200 FICA - IT	27,459.46	29,166.69	23,017.11	-5.85%
159,823.76	191,666.67	125,410.10	-16.61%	5020201000 IMRF - OPS	1,200,385.87	1,341,666.69	994,969.11	-10.53%
27,819.61	41,666.67	31,467.81	-33.23%	5020204000 IMRF - MAINT	365,063.91	291,666.69	244,655.65	25.16%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2022 Thru Fiscal Year: 2022		From Period 7 Thru Period 7		Division: 00 Champaign Urbana Mass Transit District			As of: 1/31/2022	
Jan-2022	Budget This Period	Jan-2021	Act/Bgt Var %		Actual Ytd	Jul-2021 thru Jan-2022 Budget Ytd	Last Ytd	Act/Bgt Var %
15,447.41	19,583.33	15,440.55	-21.12%	5020216000 IMRF - G&A	124,437.88	137,083.31	124,219.21	-9.22%
5,148.09	6,250.00	5,141.22	-17.63%	5020216200 IMRF - IT	42,009.90	43,750.00	36,712.21	-3.98%
293,663.73	308,333.33	302,721.44	-4.76%	5020301000 MEDICAL INSURANCE - OPS	2,083,188.16	2,158,333.31	2,128,068.25	-3.48%
71,201.12	66,666.67	65,834.26	6.80%	5020304000 MEDICAL INSURANCE - MAINT	486,750.24	466,666.69	455,860.49	4.30%
32,757.20	33,333.33	36,214.20	-1.73%	5020316000 MEDICAL INSURANCE - G&A	222,640.40	233,333.31	248,348.40	-4.58%
15,492.00	16,666.67	16,628.00	-7.05%	5020316200 MEDICAL INSURANCE - IT	108,444.00	116,666.69	115,415.00	-7.05%
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%
2,184.93	2,750.00	2,158.96	-20.55%	5020501000 LIFE INSURANCE - OPS	10,713.08	19,250.00	11,755.83	-44.35%
746.37	500.00	736.57	49.27%	5020504000 LIFE INSURANCE - MAINT	3,296.82	3,500.00	3,597.19	-5.81%
363.34	500.00	366.77	-27.33%	5020516000 LIFE INSURANCE - G&A	3,823.99	3,500.00	4,068.99	9.26%
137.20	166.67	88.20	-17.68%	5020516200 LIFE INSURANCE - IT	793.80	1,166.69	617.40	-31.96%
0.00	2,500.00	0.00	-100.00%	5020601000 OPEB EXPENSE - OPS	0.00	17,500.00	0.00	-100.00%
0.00	500.00	0.00	-100.00%	5020604000 OPEB EXPENSE - MAINT	0.00	3,500.00	0.00	-100.00%
0.00	250.00	0.00	-100.00%	5020616000 OPEB EXPENSE - G&A	0.00	1,750.00	0.00	-100.00%
0.00	83.33	0.00	-100.00%	5020616200 OPEB EXPENSE - IT	0.00	583.31	0.00	-100.00%
0.00	4,166.67	922.01	-100.00%	5020701000 UNEMPLOYMENT INSURANCE - OPS	8,636.37	29,166.69	1,873.92	-70.39%
0.00	833.33	130.27	-100.00%	5020704000 UNEMPLOYMENT INSURANCE - MAIN	1,661.00	5,833.31	237.30	-71.53%
0.00	250.00	131.80	-100.00%	5020716000 UNEMPLOYMENT INSURANCE - G&A	648.00	1,750.00	306.08	-62.97%
0.00	250.00	102.25	-100.00%	5020716200 UNEMPLOYMENT INSURANCE - IT	934.00	1,750.00	249.30	-46.63%
-38,783.14	13,750.00	12,559.37	-382.06%	5020801000 WORKERS COMP INSURANCE - OPS	251,509.87	96,250.00	60,755.99	161.31%
-52,204.88	12,500.00	1,920.18	-517.64%	5020804000 WORKERS COMP INSURANCE - MAIN	19,062.29	87,500.00	36,680.55	-78.21%
1,145.67	1,000.00	534.27	14.57%	5020816000 WORKERS COMP INSURANCE - G&A	18,479.29	7,000.00	8,878.74	163.99%
0.00	2,083.33	332.85	-100.00%	5020816200 WORKERS COMP INSURANCE - IT	3,974.85	14,583.31	1,447.95	-72.74%
16,017.44	17,083.33	25,672.80	-6.24%	5021001000 HOLIDAYS - OPS	95,412.00	119,583.31	118,805.68	-20.21%
6,423.76	5,416.67	8,160.96	18.59%	5021004000 HOLIDAYS - MAINT	34,455.76	37,916.69	37,170.72	-9.13%
0.00	166.67	0.00	-100.00%	5021016000 HOLIDAYS - G&A	0.00	1,166.69	0.00	-100.00%
1,098.24	666.67	702.32	64.74%	5021016200 HOLIDAYS - IT	5,743.92	4,666.69	3,152.88	23.08%
92,731.30	50,000.00	59,656.63	85.46%	5021101000 VACATIONS - OPS	395,758.99	350,000.00	399,077.94	13.07%
12,289.60	15,000.00	15,811.04	-18.07%	5021104000 VACATIONS - MAINT	90,748.83	105,000.00	93,064.88	-13.57%
0.00	83.33	0.00	-100.00%	5021116000 VACATION - G&A	0.00	583.31	0.00	-100.00%
722.40	833.33	0.00	-13.31%	5021116200 VACATIONS - IT	10,415.52	5,833.31	2,181.28	78.55%
5,250.60	5,000.00	7,641.60	5.01%	5021201000 OTHER PAID ABSENCES - OPS	32,887.78	35,000.00	40,381.23	-6.03%
395.44	1,250.00	216.24	-68.36%	5021204000 OTHER PAID ABSENCES - MAINT	5,121.60	8,750.00	3,992.08	-41.47%
160.32	83.33	0.00	92.39%	5021216000 OTHER PAID ABSENCES - G&A	641.28	583.31	0.00	9.94%
396.95	83.33	0.00	376.36%	5021216200 OTHER PAID ABSENCES - IT	1,074.95	583.31	117.92	84.28%
4,326.25	4,166.67	3,964.72	3.83%	5021301000 UNIFORM ALLOWANCES - OPS	40,339.98	29,166.69	26,859.66	38.31%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2022 From Period 7 Division: 00 Champaign Urbana Mass Transit District As of: 1/31/2022
 Thru Fiscal Year: 2022 Thru Period 7

Jan-2022	Budget This Period	Jan-2021	Act/Bgt Var %		Actual Ytd	Jul-2021 thru Jan-2022 Budget Ytd	Last Ytd	Act/Bgt Var %
537.86	2,250.00	2,686.37	-76.10%	5021304000 UNIFORM ALLOWANCES - MAINT	6,898.53	15,750.00	13,095.22	-56.20%
283.41	416.67	328.01	-31.98%	5021316200 UNIFORM ALLOWANCES - IT	3,172.59	2,916.69	1,418.02	8.77%
0.00	1,666.67	0.00	-100.00%	5021401000 OTHER FRINGE BENEFITS - OPS	0.00	11,666.69	2,207.07	-100.00%
-65.00	1,666.67	0.00	-103.90%	5021404000 OTHER FRINGE BENEFITS - MAINT	413.00	11,666.69	602.01	-96.46%
1,634.48	5,000.00	4,915.50	-67.31%	5021416000 OTHER FRINGE BENEFITS - G&A	26,909.28	35,000.00	19,901.37	-23.12%
0.00	416.67	0.00	-100.00%	5021416200 OTHER FRINGE BENEFITS - IT	0.00	2,916.69	146.51	-100.00%
213,841.44	147,916.67	117,644.30	44.57%	5021501000 EARNED TIME - OPS	1,098,163.86	1,035,416.69	730,907.52	6.06%
43,388.77	25,000.00	15,316.83	73.56%	5021504000 EARNED TIME - MAINT	241,377.49	175,000.00	146,316.48	37.93%
3,973.16	2,500.00	4,865.64	58.93%	5021516200 EARNED TIME - IT	18,278.36	17,500.00	14,975.21	4.45%
625.00	1,416.67	0.00	-55.88%	5021604000 TOOL ALLOWANCE - MAINT	11,713.91	9,916.69	11,194.79	18.12%
1,249.92	3,750.00	5,472.19	-66.67%	5021701000 DISABILITY - OPS	17,485.21	26,250.00	25,064.87	-33.39%
0.00	416.67	0.00	-100.00%	5021704000 DISABILITY - MAINT	0.00	2,916.69	681.24	-100.00%
0.00	83.33	0.00	-100.00%	5021716200 DISABILITY - IT	0.00	583.31	0.00	-100.00%
1,315.38	0.00	0.00	100.00%	5021801000 WORKERS COMP - PAYROLL - OPS	2,501.64	0.00	810.96	100.00%
779.60	0.00	0.00	100.00%	5021804000 WORKERS COMP - PAYROLL - MAINT	946.24	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5021816200 WORKERS COMP - PAYROLL - IT	0.00	0.00	0.00	0.00%
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%
62,656.00	22,916.67	61,427.00	173.41%	5022001000 EARLY RETIREMENT PLAN - OPS	74,002.00	160,416.69	104,600.00	-53.87%
0.00	2,083.33	0.00	-100.00%	5022004000 EARLY RETIREMENT PLAN - MAINT	0.00	14,583.31	0.00	-100.00%
0.00	2,083.33	0.00	-100.00%	5022016000 EARLY RETIREMENT PLAN - G&A	0.00	14,583.31	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%
0.00	0.00	8,162.34	0.00%	5023001000 "SICK BANK" EXPENSES - OPS	55,693.98	0.00	164,151.11	100.00%
0.00	0.00	1,313.76	0.00%	5023004000 "SICK BANK" EXPENSES - MAINT	6,040.28	0.00	17,178.53	100.00%
0.00	0.00	0.00	0.00%	5023016000 "SICK BANK" EXPENSES - G&A	0.00	0.00	0.00	0.00%
0.00	0.00	1,000.62	0.00%	5023016200 "SICK BANK" EXPENSES - IT	954.16	0.00	7,111.25	100.00%
1,137,367.15	1,188,166.68	1,081,470.29	-4.28%	5029999900 ** TOTAL FRINGE BENEFITS	8,134,907.40	8,317,166.76	7,308,420.22	-2.19%
5030000000 ** SERVICES								
48,522.11	62,500.00	26,275.44	-22.36%	5030316000 PROFESSIONAL SERVICES - G&A	336,331.80	437,500.00	219,850.96	-23.12%
0.00	250.00	0.00	-100.00%	5030316200 PROFESSIONAL SERVICES - IT	60.53	1,750.00	779.00	-96.54%
0.00	0.00	0.00	0.00%	5030316300 PROFESSIONAL SERVICES - IT - NON	11,186.58	0.00	0.00	100.00%
6,500.00	18,750.00	6,805.00	-65.33%	5030316400 PROFESSIONAL SERVICES - G&A - N	49,590.00	131,250.00	55,251.52	-62.22%
0.00	0.00	0.00	0.00%	5030404000 TEMPORARY HELP - MAINT	0.00	0.00	0.00	0.00%
0.00	4,166.67	0.00	-100.00%	5030416000 TEMPORARY HELP - G&A	0.00	29,166.69	0.00	-100.00%
453.39	5,833.33	0.00	-92.23%	5030501000 CONTRACT MAINTENANCE - OPS	2,248.68	40,833.31	0.00	-94.49%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2022 From Period 7 Division: 00 Champaign Urbana Mass Transit District As of: 1/31/2022
 Thru Fiscal Year: 2022 Thru Period 7

Jan-2022	Budget This Period	Jan-2021	Act/Bgt Var %		Actual Ytd	Jul-2021 thru Jan-2022 Budget Ytd	Last Ytd	Act/Bgt Var %
5,519.90	10,416.67	5,289.46	-47.01%	5030504000 CONTRACT MAINTENANCE - MAINT	89,343.07	72,916.69	55,907.35	22.53%
11,228.10	50,000.00	35,372.68	-77.54%	5030516000 CONTRACT MAINTENANCE - G&A	265,189.87	350,000.00	277,714.08	-24.23%
1,297.62	2,916.67	1,818.34	-55.51%	5030516200 CONTRACT MAINTENANCE - IT	11,624.92	20,416.69	16,990.92	-43.06%
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	3,750.00	0.00	-100.00%	5030801000 PRINTING SERVICES - OPS	894.06	26,250.00	28,933.26	-96.59%
0.00	83.33	0.00	-100.00%	5030804000 PRINTING SERVICES - MAINT	0.00	583.31	0.00	-100.00%
0.00	333.33	0.00	-100.00%	5030816000 PRINTING SERVICES - G&A	29,422.14	2,333.31	0.00	> 999.99%
0.00	83.33	710.00	-100.00%	5030816200 PRINTING SERVICES - IT	0.00	583.31	1,200.00	-100.00%
0.00	0.00	0.00	0.00%	5030816300 PRINTING SERVICES - IT - NON-REIM	0.00	0.00	0.00	0.00%
1,568.00	0.00	2,055.00	100.00%	5031216000 CABS	12,672.00	0.00	12,815.00	100.00%
1,761.64	3,333.33	764.19	-47.15%	5039901000 OTHER SERVICES - OPS	22,317.88	23,333.31	2,286.81	-4.35%
800.00	500.00	179.32	60.00%	5039904000 OTHER SERVICES - MAINT	8,972.83	3,500.00	589.60	156.37%
546.49	8,333.33	90.09	-93.44%	5039916000 OTHER SERVICES - G&A	14,136.20	58,333.31	4,171.14	-75.77%
0.00	416.67	654.99	-100.00%	5039916200 OTHER SERVICES - IT	587.34	2,916.69	6,508.97	-79.86%
0.00	0.00	0.00	0.00%	5039916300 OTHER SERVICES - IT - NON-REIMB	0.00	0.00	245.00	0.00%
0.00	0.00	0.00	0.00%	5039916400 OTHER SERVICES - G&A - NON-REIM	1,570.27	0.00	0.00	100.00%
78,197.25	171,666.66	80,014.51	-54.45%	5039999900 ** TOTAL SERVICES	856,148.17	1,201,666.62	683,243.61	-28.75%
5040000000 ** MATERIALS & SUPPLIES CONSUM								
124,479.67	166,666.67	77,997.68	-25.31%	5040101000 FUEL & LUBRICANTS - OPS	878,992.23	1,166,666.69	492,027.45	-24.66%
12,089.47	10,416.67	6,453.10	16.06%	5040104000 FUEL & LUBRICANTS - MAINT	89,377.60	72,916.69	56,558.68	22.57%
11,583.90	12,500.00	12,119.36	-7.33%	5040201000 TIRES & TUBES - OPS - MB DO	89,559.63	87,500.00	97,589.58	2.35%
1,238.44	833.33	0.00	48.61%	5040204000 TIRES & TUBES - MAINT - DR DO	3,723.81	5,833.31	5,366.56	-36.16%
0.00	0.00	0.00	0.00%	5040206000 TIRES & TUBES - NON-REVENUE VEH	0.00	0.00	0.00	0.00%
0.00	4,166.67	-1,032.84	-100.00%	5040304000 GARAGE EQUIPMENT REPAIRS - MAI	10,507.87	29,166.69	13,001.12	-63.97%
23,012.34	12,500.00	25,438.91	84.10%	5040404000 BLDG & GROUND REPAIRS - MAINT -	104,091.87	87,500.00	87,627.99	18.96%
5,963.00	4,166.67	0.00	43.11%	5040404001 BLDG & GROUND REPAIRS - MAINT -	8,462.85	29,166.69	8,715.57	-70.98%
0.00	83.33	0.00	-100.00%	5040404002 BLDG & GROUND REPAIRS - MAINT -	0.00	583.31	426.00	-100.00%
1,665.25	10,833.33	-393.57	-84.63%	5040416200 BLDG & GROUND REPAIRS - IT	29,656.15	75,833.31	20,044.07	-60.89%
0.00	0.00	124.00	0.00%	5040416300 BLDG & GROUND REPAIRS - IT - NON	11,866.78	0.00	4,021.87	100.00%
140.00	0.00	0.00	100.00%	5040416400 BLDG & GROUND REPAIRS - G&A - N	5,756.21	0.00	0.00	100.00%
0.00	0.00	0.00	0.00%	5040500001 REVENUE VEHICLE REPAIRS - CORE	-14.30	0.00	0.00	-100.00%
136,293.60	200,000.00	102,204.63	-31.85%	5040504000 REVENUE VEHICLE REPAIRS	995,482.81	1,400,000.00	925,244.70	-28.89%
1,318.79	1,666.67	1,413.96	-20.87%	5040604000 NON-REVENUE VEHICLE REPAIRS	7,799.30	11,666.69	8,457.56	-33.15%
13,012.18	5,416.67	5,100.16	140.22%	5040704000 SERVICE SUPPLIES - MAINT	61,329.73	37,916.69	60,784.66	61.75%
2,643.24	2,333.33	1,692.57	13.28%	5040716200 SERVICE SUPPLIES - IT	13,061.15	16,333.31	11,341.67	-20.03%
1,301.84	3,750.00	704.93	-65.28%	5040801000 OFFICE SUPPLIES - OPS	28,500.14	26,250.00	6,226.45	8.57%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2022 Thru Fiscal Year: 2022		From Period 7 Thru Period 7		Division: 00 Champaign Urbana Mass Transit District				As of: 1/31/2022	
Jan-2022	Budget This Period	Jan-2021	Act/Bgt Var %		Actual Ytd	Jul-2021 thru Jan-2022 Budget Ytd	Last Ytd	Act/Bgt Var %	
1,575.80	1,250.00	1,555.96	26.06%	5040804000 OFFICE SUPPLIES - MAINT	10,539.68	8,750.00	7,006.85	20.45%	
5,352.54	1,250.00	371.01	328.20%	5040816000 OFFICE SUPPLIES - G&A	8,600.88	8,750.00	2,526.08	-1.70%	
39.40	500.00	0.00	-92.12%	5040816200 OFFICE SUPPLIES - IT	619.13	3,500.00	444.98	-82.31%	
-82.47	1,666.67	0.00	-104.95%	5040901000 COMPUTER & SERVER - MISC EXP'S -	321.31	11,666.69	1,536.56	-97.25%	
0.00	1,666.67	0.00	-100.00%	5040904000 COMPUTER & SERVER - MISC EXP'S -	15,617.90	11,666.69	0.00	33.87%	
3,650.25	6,666.67	12,922.31	-45.25%	5040916000 COMPUTER & SERVER - MISC EXP'S -	42,612.88	46,666.69	75,232.64	-8.69%	
0.00	416.67	99.00	-100.00%	5040916200 COMPUTER & SERVER - MISC EXP'S -	0.00	2,916.69	641.03	-100.00%	
-18.97	1,250.00	73.00	-101.52%	5041001000 SAFETY & TRAINING - OPS	1,579.72	8,750.00	6,066.73	-81.95%	
0.00	2,083.33	226.56	-100.00%	5041004000 SAFETY & TRAINING - MAINT	88.34	14,583.31	226.56	-99.39%	
3,978.78	6,666.67	7,107.54	-40.32%	5041104000 PASSENGER SHELTER REPAIRS	34,962.48	46,666.69	47,353.33	-25.08%	
0.00	416.67	0.00	-100.00%	5041201000 SMALL TOOLS & EQUIP - OPS	22,618.48	2,916.69	46,241.02	675.48%	
2,147.47	5,416.67	1,445.50	-60.35%	5041204000 SMALL TOOLS & EQUIP - MAINT	13,877.50	37,916.69	3,701.88	-63.40%	
0.00	7,916.67	1,425.93	-100.00%	5041216000 SMALL TOOLS & EQUIP - G&A	0.00	55,416.69	6,417.70	-100.00%	
84.28	833.33	0.00	-89.89%	5041216200 SMALL TOOLS & EQUIP - IT	5,506.21	5,833.31	4,156.63	-5.61%	
0.00	0.00	0.00	0.00%	5041216300 SMALL TOOLS & EQUIP - IT - NON-REI	29.94	0.00	0.00	100.00%	
0.00	0.00	0.00	0.00%	5041216400 SMALL TOOLS & EQUIP - G&A - NON-	0.00	0.00	0.00	0.00%	
0.00	0.00	0.00	0.00%	5041304000 FAREBOX REPAIRS	0.00	0.00	0.00	0.00%	
6,883.70	0.00	4,064.81	100.00%	5041404000 CAD/AVL,CAMERA,RADIO REPAIRS -	37,002.27	0.00	46,904.85	100.00%	
1,066.27	0.00	84.82	100.00%	5041504000 ADA VEHICLE REPAIRS - MAINT	6,798.04	0.00	6,911.17	100.00%	
359,418.77	473,333.36	261,199.33	-24.07%	5049999900 ** TOTAL MATERIAL & SUPPLIES	2,538,928.59	3,313,333.52	2,052,801.94	-23.37%	
5050000000 **UTILITIES									
75,488.70	58,333.33	42,221.86	29.41%	5050216000 ** UTILITIES - G&A	377,265.95	408,333.31	287,773.34	-7.61%	
14,516.81	9,166.67	7,374.65	58.37%	5050216200 ** UTILITIES - IT	69,956.65	64,166.69	57,948.82	9.02%	
6,063.90	3,750.00	3,585.42	61.70%	5050216300 ** UTILITIES - IT - NON-REIMB	31,613.40	26,250.00	25,171.06	20.43%	
230.17	0.00	310.36	100.00%	5050216400 ** UTILITIES - G&A - NON-REIMB	1,904.77	0.00	1,627.86	100.00%	
96,299.58	71,250.00	53,492.29	35.16%	5059999900 **TOTAL UTILITIES	480,740.77	498,750.00	372,521.08	-3.61%	
5060000000 ** CASUALTY & LIABILITY COSTS									
7,429.28	5,833.33	2,235.14	27.36%	5060104000 PHYSICAL DAMAGE PREMIUMS - MAI	52,004.96	40,833.31	15,766.98	27.36%	
0.00	0.00	0.00	0.00%	5060116200 PHYSICAL DAMAGE PREMIUMS - IT	0.00	0.00	0.00	0.00%	
-1,392.10	-2,083.33	-27,522.45	-33.18%	5060204000 PHYSICAL DAMAGE RECOVERIES - M	-18,040.77	-14,583.31	-41,087.13	23.71%	
33,626.26	50,000.00	43,489.15	-32.75%	5060316000 PL & PD INSURANCE PREMIUMS - G&	236,402.82	350,000.00	305,452.05	-32.46%	
0.00	0.00	0.00	0.00%	5060316200 PL & PD INSURANCE PREMIUMS - IT	0.00	0.00	0.00	0.00%	
28,328.13	50,000.00	35,220.52	-43.34%	5060416000 UNINSURED PL & PD PAYOUTS - G&A	201,073.50	350,000.00	251,777.92	-42.55%	
3,710.65	3,333.33	2,537.64	11.32%	5060816000 PREMIUMS-OTHER COPORATE INS.	25,974.55	23,333.31	17,793.48	11.32%	
71,702.22	107,083.33	55,960.00	-33.04%	5069999900 ** TOTAL CASUALTY & LIABILITY	497,415.06	749,583.31	549,703.30	-33.64%	

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2022 From Period 7 Division: 00 Champaign Urbana Mass Transit District As of: 1/31/2022
 Thru Fiscal Year: 2022 Thru Period 7

Jan-2022	Budget This Period	Jan-2021	Act/Bgt Var %		Actual Ytd	Jul-2021 thru Jan-2022 Budget Ytd	Last Ytd	Act/Bgt Var %
5070000000 ** TAXES								
1,500.00	1,833.33	1,500.00	-18.18%	5070316000 PROPERTY TAXES	10,500.00	12,833.31	11,917.23	-18.18%
312.50	333.33	312.50	-6.25%	5070316400 PROPERTY TAXES - NON-REIMB	2,187.50	2,333.31	2,187.50	-6.25%
316.00	250.00	0.00	26.40%	5070401000 VEHICLE LICENSING FEES - OPS	1,264.00	1,750.00	1,575.00	-27.77%
0.00	0.00	0.00	0.00%	5070416000 VEHICLE LICENSING FEES - G&A	0.00	0.00	0.00	0.00%
2,634.29	3,333.33	2,247.35	-20.97%	5070501000 FUEL TAX	18,062.45	23,333.31	17,282.05	-22.59%
4,762.79	5,749.99	4,059.85	-17.17%	5079999900 ** TOTAL TAXES	32,013.95	40,249.93	32,961.78	-20.46%
5080100000 ** PURCHASED TRANSPORTATION								
0.00	11,666.67	0.00	-100.00%	5080116000 CABS (Closed - See GL 5031216000)	0.00	81,666.69	0.00	-100.00%
72,988.83	76,666.67	76,072.76	-4.80%	5080216000 ADA CONTRACTS	510,926.81	536,666.69	532,500.34	-4.80%
72,988.83	88,333.34	76,072.76	-17.37%	5089999900 **TOTAL PURCHASED TRANSPORTAT	510,926.81	618,333.38	532,500.34	-17.37%
5090000000 ** MISCELLANEOUS EXPENSES								
3,517.31	8,333.33	39,181.02	-57.79%	5090116000 DUES & SUBSCRIPTIONS - G&A	51,474.17	58,333.31	113,864.34	-11.76%
-39.57	9,166.67	6,711.85	-100.43%	5090216000 TRAVEL & MEETINGS - G&A	113,388.02	64,166.69	13,974.82	76.71%
0.00	0.00	0.00	0.00%	5090716000 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00%
4,827.64	16,666.67	3,406.16	-71.03%	5090816000 ADVERTISING EXPENSES - G&A	93,779.68	116,666.69	26,785.12	-19.62%
280.00	0.00	0.00	100.00%	5090816200 ADVERTISING EXPENSES - IT	280.00	0.00	0.00	100.00%
1,300.00	666.67	0.00	95.00%	5090916000 TRUSTEE COMPENSATION	2,950.00	4,666.69	2,600.00	-36.79%
723.90	500.00	6.95	44.78%	5091016000 POSTAGE	2,641.91	3,500.00	1,668.71	-24.52%
0.00	0.00	0.00	0.00%	5091516000 LOSS/DISPOSAL FIXED ASSETS	0.00	0.00	0.00	0.00%
11,779.00	0.00	842.50	100.00%	5091616000 ADVERTISING SERVICES EXPENSE	45,125.25	0.00	17,218.11	100.00%
0.00	1,666.67	0.00	-100.00%	5091716000 SUBSTANCE ABUSE PROGRAM	0.00	11,666.69	0.00	-100.00%
-428.32	1,666.67	28.00	-125.70%	5099901000 OTHER MISC EXPENSES - OPS	751.03	11,666.69	1,372.70	-93.56%
1,279.02	1,666.67	695.00	-23.26%	5099904000 OTHER MISC EXPENSES - MAINT	3,023.70	11,666.69	2,217.00	-74.08%
5,379.60	8,333.33	2,741.45	-35.44%	5099916000 OTHER MISC EXPENSES - G&A	33,988.70	58,333.31	22,937.38	-41.73%
691.49	1,250.00	266.75	-44.68%	5099916200 OTHER MISC EXPENSES - IT	5,681.18	8,750.00	1,371.00	-35.07%
0.00	0.00	0.00	0.00%	5099916300 OTHER MISC EXPENSES - IT - NON-R	2,109.20	0.00	288.00	100.00%
1,839.07	0.00	1,781.60	100.00%	5099916400 OTHER MISC EXPENSES - G&A - NON	20,650.77	0.00	12,661.62	100.00%
-4,564.39	0.00	-6,671.00	-100.00%	5099926000 UNALLOCATED EXPENSES	29,625.65	0.00	-13,889.66	100.00%
26,584.75	49,916.68	48,990.28	-46.74%	5099999900 ** TOTAL MISCELLANEOUS EXPENSE	405,469.26	349,416.76	203,069.14	16.04%

5110000000 ** INTEREST EXPENSES

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2022		From Period 7		Division: 00 Champaign Urbana Mass Transit District				As of: 1/31/2022	
Thru Fiscal Year: 2022		Thru Period 7							
Jan-2022	Budget This Period	Jan-2021	Act/Bgt Var %	Jul-2021 thru Jan-2022					Act/Bgt Var %
					Actual Ytd	Budget Ytd	Last Ytd		
0.00	0.00	0.00	0.00%	5110116000 INTEREST - LONG-TERM DEBTS	0.00	0.00	0.00	0.00%	
12,491.45	0.00	13,688.55	100.00%	5110216000 INTEREST - SHORT-TERM DEBTS	50,081.16	0.00	61,544.46	100.00%	
12,491.45	0.00	13,688.55	100.00%	5119999900 ** TOTAL INTEREST	50,081.16	0.00	61,544.46	100.00%	
5120000000 ** LEASE & RENTALS									
3,164.70	12,500.00	94.39	-74.68%	5120401000 PASSENGER REVENUE VEHICLES - O	22,152.90	87,500.00	94.39	-74.68%	
706.04	1,000.00	706.04	-29.40%	5120516000 SERVICE VEHICLE LEASES	4,942.28	7,000.00	4,942.28	-29.40%	
805.99	16,666.67	2,307.20	-95.16%	5120704000 GARAGE EQUIPMENT LEASES - MAIN	5,641.93	116,666.69	23,662.51	-95.16%	
0.00	0.00	0.00	0.00%	5120901000 RADIO EQUIPMENT LEASES - OPS	0.00	0.00	0.00	0.00%	
15,552.32	8,333.33	8,805.30	86.63%	5121216000 G&A FACILITIES LEASES	108,866.24	58,333.31	60,298.66	86.63%	
81.44	18,750.00	10,397.27	-99.57%	5121301000 MISC LEASES - OPS	65,332.00	131,250.00	72,641.71	-50.22%	
14,128.69	18,750.00	2,236.55	-24.65%	5121304000 MISC LEASES - MAINT	72,625.31	131,250.00	15,349.64	-44.67%	
1,303.00	3,333.33	2,601.17	-60.91%	5121316000 MISC LEASES - G&A	7,701.81	23,333.31	15,981.20	-66.99%	
65.16	1,666.67	783.49	-96.09%	5121316200 MISC LEASES - IT	174.77	11,666.69	5,373.06	-98.50%	
0.00	0.00	0.00	0.00%	5121316300 MISC LEASES - IT - NON-REIMB	2,100.00	0.00	0.00	100.00%	
0.00	83.33	0.00	-100.00%	5121316400 MISC LEASES - G&A - NON-REIMB	-612.50	583.31	-612.50	-205.00%	
35,807.34	81,083.33	27,931.41	-55.84%	5129999900 ** TOTAL LEASE & RENTALS	288,924.74	567,583.31	197,730.95	-49.10%	
5130000000 ** DEPRECIATION									
22,193.24	0.00	0.00	100.00%	5130201000 PASSENGER SHELTER DEPRECIATIO	155,352.68	0.00	130,895.62	100.00%	
433,231.39	0.00	0.00	100.00%	5130401000 REVENUE VEHICLE DEPRECIATION	3,032,619.73	0.00	2,358,362.76	100.00%	
7,039.03	0.00	0.00	100.00%	5130516000 SERVICE VEHICLE DEPRECIATION	49,273.21	0.00	44,734.12	100.00%	
5,904.05	0.00	0.00	100.00%	5130704000 GARAGE EQUIP DEPRECIATION	41,328.35	0.00	35,424.34	100.00%	
4,121.53	0.00	0.00	100.00%	5130901000 REVENUE VEHICLE RADIO EQUIP DE	28,850.71	0.00	24,729.16	100.00%	
7,206.48	0.00	0.00	100.00%	5131016000 COMPUTER EQUIP DEPRECIATION	50,445.36	0.00	43,850.81	100.00%	
0.00	0.00	0.00	0.00%	5131116000 REVENUE COLLECTION EQUIP DEPR	0.00	0.00	0.00	0.00%	
129,039.62	0.00	0.00	100.00%	5131216000 G&A FACILITIES DEPRECIATION	903,277.34	0.00	804,823.56	100.00%	
2,820.03	0.00	0.00	100.00%	5131316000 G&A SYSTEM DEVELOPMENT DEPR	19,740.21	0.00	16,920.20	100.00%	
253.56	0.00	0.00	100.00%	5131416000 MISCELLANEOUS EQUIP DEPR	1,774.92	0.00	1,521.42	100.00%	
0.00	0.00	0.00	0.00%	5131516000 OFFICE EQUIP DEPRECIATION	0.00	0.00	0.00	0.00%	
611,808.93	0.00	0.00	100.00%	5139999900 ** TOTAL DEPRECIATION	4,282,662.51	0.00	3,461,261.99	100.00%	
0.00	0.00	0.00	0.00%	5170116000 DEBT SERVICE ON EQUIPMENT & FA	0.00	0.00	0.00	0.00%	
3,868,960.80	3,854,916.71	2,993,622.29	0.36%	5999990000 **** TOTAL EXPENSES ****	28,066,542.65	26,984,416.97	24,930,644.62	4.01%	

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2022		From Period 7		Division: 00 Champaign Urbana Mass Transit District			As of: 1/31/2022		
Thru Fiscal Year: 2022		Thru Period 7							
Jan-2022	Budget This Period	Jan-2021	Act/Bgt Var %	Jul-2021 thru Jan-2022					
				Actual Ytd	Budget Ytd	Last Ytd	Act/Bgt Var %		
-91,261.11	1,142,496.64	701,724.68	-107.99%	5999999800 NET SURPLUS (DEFICIT)		5,615,199.89	7,997,476.48	2,417,137.36	-29.79%

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

From Date: 1/01/2022 Thru Date: 1/31/2022

CheckNo	ReferenceDate	Reference	Payee	CheckAmount	C-CARTS Portion	MTD Portion	Voided
155498	06-Jan-22	A0865	ABSOPURE WATER COMPANY	\$8.95	\$0.00	\$8.95	
155499	06-Jan-22	A1934	ADVANCE AUTO PARTS	\$345.60	\$0.00	\$345.60	
155500	06-Jan-22	A5085	AMERENIP	\$10,674.74	\$0.00	\$10,674.74	
155501	06-Jan-22	A7370	ARENDS HOGAN WALKER LLC	\$1,190.45	\$0.00	\$1,190.45	
155502	06-Jan-22	A7545	ARROW GLASS COMPANY	\$893.09	\$0.00	\$893.09	
155503	06-Jan-22	A8006	AT & T MOBILITY LLC	\$185.78	\$0.00	\$185.78	
155504	06-Jan-22	A8007	AT & T	\$768.27	\$0.00	\$768.27	
155505	06-Jan-22	A8011	AT&T MOBILITY-CC	\$412.45	\$0.00	\$412.45	
155506	06-Jan-22	A85755	AUTOMOTIVE COLOR & SUPPLY CORP	\$266.03	\$0.00	\$266.03	
155507	06-Jan-22	B3555	BIRKEY'S FARM STORE, INC.	\$1,306.08	\$0.00	\$1,306.08	
155508	06-Jan-22	B8411	BUSINESS MANAGEMENT DAILY	\$159.00	\$0.00	\$159.00	
155509	06-Jan-22	C2156	CENTER FOR TRANSPORTATION & THE ENVIRONM	\$15,183.07	\$0.00	\$15,183.07	
155510	06-Jan-22	C2159	CENTRAL STATES BUS SALES, INC.	\$1,156.20	\$0.00	\$1,156.20	
155511	06-Jan-22	C2165	CENTRAL ILLINOIS TRUCKS	\$0.00	\$0.00	\$0.00	X
155512	06-Jan-22	C2165	CENTRAL ILLINOIS TRUCKS	\$2,615.21	\$0.00	\$2,615.21	
155513	06-Jan-22	C2231	CERTIFIED LABORATORIES	\$5,950.03	\$0.00	\$5,950.03	
155514	06-Jan-22	C3105	CHEMICAL MAINTENANCE INC.	\$483.81	\$0.00	\$483.81	
155515	06-Jan-22	C3108	CHEMSTATION OF INDIANA	\$1,022.50	\$0.00	\$1,022.50	
155516	06-Jan-22	C4511	CLARKE POWER SERVICES, INC.	\$15,256.34	\$0.00	\$15,256.34	
155517	06-Jan-22	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$533.30	\$0.00	\$533.30	
155518	06-Jan-22	C6258	COLUMBIA STREET ROASTERY	\$79.95	\$0.00	\$79.95	
155519	06-Jan-22	C6263	COMCAST CABLE	\$792.85	\$0.00	\$792.85	
155520	06-Jan-22	C6291	CONVERGINT TECHNOLOGIES	\$133.00	\$0.00	\$133.00	
155521	06-Jan-22	C6685	CONSTELLATION NEWENERGY, INC.	\$137.00	\$0.00	\$137.00	
155522	06-Jan-22	C8500	CUMMINS CROSSPOINT	\$1,791.64	\$0.00	\$1,791.64	
155523	06-Jan-22	D2850	DEVELOPMENTAL SERVICES	\$40,256.00	\$0.00	\$40,256.00	
155524	06-Jan-22	D3575	DIRECT ENERGY BUSINESS	\$26,152.68	\$0.00	\$26,152.68	
155525	06-Jan-22	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$633.44	\$0.00	\$633.44	
155526	06-Jan-22	E4670	ELEVATOR SAFETY GROUP	\$250.00	\$0.00	\$250.00	
155527	06-Jan-22	F6367	FORD CITY	\$504.88	\$0.00	\$504.88	
155528	06-Jan-22	G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$4,442.58	\$0.00	\$4,442.58	
155529	06-Jan-22	G6300	GOODYEAR TIRE & RUBBER CO	\$11,405.80	\$0.00	\$11,405.80	
155530	06-Jan-22	G7308	GRAINGER	\$777.34	\$0.00	\$777.34	
155531	06-Jan-22	G7375	GRIMCO, INC	\$111.68	\$0.00	\$111.68	
155532	06-Jan-22	I4790	ILLINOIS-AMERICAN WATER	\$1,912.18	\$0.00	\$1,912.18	
155533	06-Jan-22	I4840	ILLINOIS OIL MARKETING	\$4,516.00	\$0.00	\$4,516.00	
155534	06-Jan-22	I4841	ILLINOIS PUBLIC RISK FUND	\$20,705.00	\$341.00	\$20,364.00	
155535	06-Jan-22	I5562	INDIANA STANDARDS LABORATORY	\$402.00	\$0.00	\$402.00	
155536	06-Jan-22	I7667	ISAKSEN GLERUM WACHTER, LLC	\$1,365.00	\$0.00	\$1,365.00	
155537	06-Jan-22	K2166	KEMPER INDUSTRIAL EQUIP.	\$607.50	\$0.00	\$607.50	
155538	06-Jan-22	K2190	KEN'S OIL SERVICE, INC.	\$52,581.32	\$0.00	\$52,581.32	
155539	06-Jan-22	K3575	KIRK'S AUTOMOTIVE	\$1,900.00	\$0.00	\$1,900.00	
155540	06-Jan-22	L2005	DONALD DAVID OWEN	\$7,850.00	\$0.00	\$7,850.00	
155541	06-Jan-22	L8525	LUMINATOR TECHNOLOGY GROUP, INC.	\$2,171.23	\$0.00	\$2,171.23	
155542	06-Jan-22	M0377	MARTIN ONE SOURCE	\$4,050.00	\$0.00	\$4,050.00	
155543	06-Jan-22	M2179	MENARD'S	\$326.51	\$0.00	\$326.51	
155544	06-Jan-22	N0320	NAPA AUTO PARTS	\$32.56	\$0.00	\$32.56	
155545	06-Jan-22	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00	\$0.00	\$0.00	X
155546	06-Jan-22	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00	\$0.00	\$0.00	X
155547	06-Jan-22	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$17,469.47	\$0.00	\$17,469.47	
155548	06-Jan-22	O7370	O'REILLY AUTOMOTIVE, INC.	\$0.00	\$0.00	\$0.00	X
155549	06-Jan-22	O7370	O'REILLY AUTOMOTIVE, INC.	\$372.05	\$0.00	\$372.05	
155550	06-Jan-22	P2256	PETTY CASH (CHANGE FUND)	\$196.00	\$0.00	\$196.00	
155551	06-Jan-22	P4521	CYNTHIA HOYLE	\$2,340.00	\$0.00	\$2,340.00	
155552	06-Jan-22	Q8455	QUILL	\$611.26	\$0.00	\$611.26	
155553	06-Jan-22	R0004	R & R'S LAUNDRY AND DRY CLEANING, INC.	\$31.25	\$0.00	\$31.25	
155554	06-Jan-22	R3488	RILCO OF PEORIA, INC.	\$10,437.33	\$0.00	\$10,437.33	
155555	06-Jan-22	R6000	ROBBINS, SCHWARTZ, NICHOLAS, LIFTON & TA	\$4,475.00	\$0.00	\$4,475.00	
155556	06-Jan-22	R6120	ROGARDS OFFICE PRODUCTS	\$119.37	\$0.00	\$119.37	
155557	06-Jan-22	S0060	SAFEWORKS ILLINOIS	\$1,708.00	\$565.00	\$1,143.00	
155558	06-Jan-22	S0078	SAFETY-KLEEN CORP.	\$2,642.90	\$0.00	\$2,642.90	
155559	06-Jan-22	S2046	SECURITAS ELECTRONIC SECURITY INC.	\$228.39	\$0.00	\$228.39	
155560	06-Jan-22	S3001	SHADE SOLUTIONS, INC.	\$338.34	\$0.00	\$338.34	
155561	06-Jan-22	S8027	STATE FIRE MARSHALL	\$75.00	\$0.00	\$75.00	
155562	06-Jan-22	T2205	TEPPER ELECTRIC SUPPLY CO	\$67.04	\$0.00	\$67.04	

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

From Date: 1/01/2022 Thru Date: 1/31/2022

155563	06-Jan-22	T7590	TRUCK CENTERS, INC.	\$255.00	\$0.00	\$255.00
155564	06-Jan-22	T9072	TWIN CITY INDUSTRIAL RUBBER, INC.	\$68.14	\$0.00	\$68.14
155565	06-Jan-22	U5180	UNITED PARCEL SERVICE	\$219.03	\$0.00	\$219.03
155566	06-Jan-22	U5998	UNIVERSITY OF ILLINOIS	\$32,732.83	\$0.00	\$32,732.83
155567	06-Jan-22	U60295	ULINE	\$3,441.36	\$0.00	\$3,441.36
155568	06-Jan-22	U7385	URBANA TRUE TIRES	\$175.80	\$0.00	\$175.80
155569	06-Jan-22	V0240	THOMAS VALENCIA	\$300.00	\$0.00	\$300.00
155570	06-Jan-22	V2233	VERIZON WIRELESS	\$360.10	\$360.10	\$0.00
155571	06-Jan-22	W8564	WURTH USA MIDWEST, INC.	\$1,447.08	\$0.00	\$1,447.08
155572	06-Jan-22	Z2195	ZEP SALES & SERVICE	\$208.55	\$0.00	\$208.55
155573	06-Jan-22	C6257	** MARSHA L. COMBS-SKINNER	\$1,463.08	\$0.00	\$1,463.08
155574	13-Jan-22	A1934	ADVANCE AUTO PARTS	\$152.10	\$0.00	\$152.10
155575	13-Jan-22	A5002	AMAZON	\$11,308.61	\$0.00	\$11,308.61
155576	13-Jan-22	A5085	AMERENIP	\$1,481.91	\$0.00	\$1,481.91
155577	13-Jan-22	A8007	AT & T	\$287.23	\$0.00	\$287.23
155578	13-Jan-22	A8155	ATLAS CAB	\$1,727.00	\$0.00	\$1,727.00
155579	13-Jan-22	A85755	AUTOMOTIVE COLOR & SUPPLY CORP	\$38.70	\$0.00	\$38.70
155580	13-Jan-22	B2227	BERG TANKS	\$370.00	\$0.00	\$370.00
155581	13-Jan-22	B3555	BIRKEY'S FARM STORE, INC.	\$1,372.87	\$0.00	\$1,372.87
155582	13-Jan-22	C0275	CCMSI	\$15,244.66	\$175.00	\$15,069.66
155583	13-Jan-22	C0340	CARDINAL INFRASTRUCTURE, LLC	\$6,500.00	\$0.00	\$6,500.00
155584	13-Jan-22	C2165	CENTRAL ILLINOIS TRUCKS	\$199.59	\$0.00	\$199.59
155585	13-Jan-22	C3105	CHEMICAL MAINTENANCE INC.	\$3,507.77	\$0.00	\$3,507.77
155586	13-Jan-22	C3512	CINTAS FIRST AID & SAFETY	\$88.80	\$0.00	\$88.80
155587	13-Jan-22	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$1,203.34	\$0.00	\$1,203.34
155588	13-Jan-22	C6258	COLUMBIA STREET ROASTERY	\$73.00	\$0.00	\$73.00
155589	13-Jan-22	C6282	CONNOR COMPANY	\$936.24	\$0.00	\$936.24
155590	13-Jan-22	C7290	KEIFER CRAMER	\$250.00	\$0.00	\$250.00
155591	13-Jan-22	C8450	CU HARDWARE COMPANY	\$61.75	\$0.00	\$61.75
155592	13-Jan-22	D2012	DEAN'S GRAPHICS	\$2,394.00	\$0.00	\$2,394.00
155593	13-Jan-22	D2110	DE LAGE LANDEN FINANCIAL SERVICES, INC.	\$1,878.89	\$0.00	\$1,878.89
155594	13-Jan-22	D3576	DIRECT ENERGY BUSINESS	\$4,529.38	\$0.00	\$4,529.38
155595	13-Jan-22	D8520	DUNCAN SUPPLY CO. INC.	\$3,603.40	\$0.00	\$3,603.40
155596	13-Jan-22	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$394.26	\$0.00	\$394.26
155597	13-Jan-22	E3390	EIGHT 22, LLC	\$6,000.00	\$0.00	\$6,000.00
155598	13-Jan-22	E7440	ERICH ROE	\$853.47	\$0.00	\$853.47
155599	13-Jan-22	F6440	FOXSTER OPCO, LLC	\$100.00	\$100.00	\$0.00
155600	13-Jan-22	G0204	GALLAGHER BENEFIT SERVICES, INC	\$10,271.25	\$0.00	\$10,271.25
155601	13-Jan-22	G73301	GRAYBAR ELECTRIC COMPANY	\$79.50	\$0.00	\$79.50
155602	13-Jan-22	H3564	HIRERIGHT GIS INTERMEDIATE CORP, INC.	\$1,282.00	\$192.23	\$1,089.77
155603	13-Jan-22	I1595	IDENTISYS INCORPORATED	\$242.42	\$0.00	\$242.42
155604	13-Jan-22	I4790	ILLINOIS-AMERICAN WATER	\$379.41	\$0.00	\$379.41
155605	13-Jan-22	I4870	IL GOVERNMENT FINANCE OFFICERS ASSOC.	\$600.00	\$0.00	\$600.00
155606	13-Jan-22	I5562	INDIANA STANDARDS LABORATORY	\$540.00	\$0.00	\$540.00
155607	13-Jan-22	I5904	INTERSTATE BATTERIES	\$585.56	\$0.00	\$585.56
155608	13-Jan-22	I8235	I3 BROADBAND - CU	\$654.99	\$0.00	\$654.99
155609	13-Jan-22	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$353.52	\$0.00	\$353.52
155610	13-Jan-22	K2190	KEN'S OIL SERVICE, INC.	\$18,910.85	\$0.00	\$18,910.85
155611	13-Jan-22	K3560	KIRBY RISK CORPORATION	\$26.40	\$0.00	\$26.40
155612	13-Jan-22	L2797	RONALD LEWIS	\$53.12	\$0.00	\$53.12
155613	13-Jan-22	L9665	LYONS ELECTRIC COMPANY, INC	\$486,419.42	\$0.00	\$486,419.42
155614	13-Jan-22	M0375	MARTIN HOOD	\$3,000.00	\$150.00	\$2,850.00
155615	13-Jan-22	M0452	MATTEX SERVICE CO., INC.	\$4,500.25	\$0.00	\$4,500.25
155616	13-Jan-22	M1079	TOM MCCLELLAN	\$375.00	\$0.00	\$375.00
155617	13-Jan-22	M1090	MCCORMICK DISTRIBUTION & SERVICE	\$131.35	\$0.00	\$131.35
155618	13-Jan-22	M1246	MCMaster-CARR SUPPLY CO.	\$45.99	\$0.00	\$45.99
155619	13-Jan-22	M1269	MCS OFFICE TECHNOLOGIES	\$135.00	\$0.00	\$135.00
155620	13-Jan-22	M2310	MEYER CAPEL	\$288.00	\$0.00	\$288.00
155621	13-Jan-22	M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$1,644.89	\$0.00	\$1,644.89
155622	13-Jan-22	N0320	NAPA AUTO PARTS	\$0.00	\$0.00	\$0.00
155623	13-Jan-22	N0320	NAPA AUTO PARTS	\$3,475.26	\$0.00	\$3,475.26
155624	13-Jan-22	N2290	NEW FLYER INDUSTRIES	\$7,233.30	\$0.00	\$7,233.30
155625	13-Jan-22	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00	\$0.00	\$0.00
155626	13-Jan-22	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$30,419.68	\$0.00	\$30,419.68
155627	13-Jan-22	N2295	THE NEWS GAZETTE	\$209.20	\$0.00	\$209.20
155628	13-Jan-22	O7370	O'REILLY AUTOMOTIVE, INC.	\$511.14	\$0.00	\$511.14
155629	13-Jan-22	P0015	3PLAY MEDIA, INC	\$166.29	\$0.00	\$166.29

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

From Date: 1/01/2022 Thru Date: 1/31/2022

155630	13-Jan-22	P4525	NORMA MCFARLAND	\$445.98	\$0.00	\$445.98
155631	13-Jan-22	P4550	BRENT PLOTNER	\$66.84	\$0.00	\$66.84
155632	13-Jan-22	P6385	POTTER ELECTRIC SERVICE INC.	\$3,503.90	\$0.00	\$3,503.90
155633	13-Jan-22	Q8300	QUADIENT LEASING USA INC	\$146.31	\$0.00	\$146.31
155634	13-Jan-22	R3488	RILCO OF PEORIA, INC.	\$3,984.43	\$0.00	\$3,984.43
155635	13-Jan-22	R6120	ROGARDS OFFICE PRODUCTS	\$91.74	\$0.00	\$91.74
155636	13-Jan-22	S1143	SCHINDLER ELEVATOR CORP.	\$2,267.82	\$0.00	\$2,267.82
155637	13-Jan-22	S2216	CHAMPAIGN AUTOMOTIVE LLC	\$1,081.84	\$0.00	\$1,081.84
155638	13-Jan-22	S2227	SERV-U	\$0.00	\$0.00	\$0.00
155639	13-Jan-22	S3003	RUSSELL E SHAFFER III	\$396.00	\$0.00	\$396.00
155640	13-Jan-22	S3115	DANIEL J. HARTMAN	\$624.00	\$0.00	\$624.00
155641	13-Jan-22	S5192	S.J. SMITH WELDING SUPPLY	\$78.12	\$0.00	\$78.12
155642	13-Jan-22	S6865	SPRINGFIELD ELECTRIC	\$44.79	\$0.00	\$44.79
155643	13-Jan-22	S8508	SULLIVAN-PARKHILL	\$77.52	\$0.00	\$77.52
155644	13-Jan-22	T0004	TRANSITNEWS.NET	\$399.98	\$0.00	\$399.98
155645	13-Jan-22	T2225	TERMINAL SUPPLY COMPANY	\$404.60	\$0.00	\$404.60
155646	13-Jan-22	T2313	TFORCE FREIGHT, INC	\$199.61	\$0.00	\$199.61
155647	13-Jan-22	T7510	TROPHYTIME	\$38.60	\$0.00	\$38.60
155648	13-Jan-22	T7590	TRUCK CENTERS, INC.	\$489.48	\$0.00	\$489.48
155649	13-Jan-22	T9069	TWILIO INC	\$692.92	\$0.00	\$692.92
155650	13-Jan-22	U5180	UNITED PARCEL SERVICE	\$104.12	\$0.00	\$104.12
155651	13-Jan-22	U60295	ULINE	\$168.47	\$0.00	\$168.47
155652	13-Jan-22	U7355	U-C SANITARY DISTRICT	\$1,179.48	\$0.00	\$1,179.48
155653	13-Jan-22	U7357	CITY OF URBANA	\$2,257.70	\$0.00	\$2,257.70
155654	13-Jan-22	U7653	US BANK VENDOR SERVICES	\$1,809.06	\$180.30	\$1,628.76
155655	13-Jan-22	V2233	VERIZON WIRELESS	\$521.63	\$0.00	\$521.63
155656	13-Jan-22	W7424	MICHELLE A. WRIGHT	\$120.00	\$0.00	\$120.00
155657	20-Jan-22	A0865	ABSOPURE WATER COMPANY	\$9.00	\$0.00	\$9.00
155658	20-Jan-22	A1934	ADVANCE AUTO PARTS	\$71.25	\$0.00	\$71.25
155659	20-Jan-22	A2488	** AFLAC GROUP INSURANCE	\$362.24	\$0.00	\$362.24
155660	20-Jan-22	A5085	AMERENIP	\$0.00	\$0.00	\$0.00
155661	20-Jan-22	A5085	AMERENIP	\$5,028.53	\$0.00	\$5,028.53
155662	20-Jan-22	A7324	PDC/AREA COMPANIES	\$1,218.33	\$0.00	\$1,218.33
155663	20-Jan-22	A7910	ASSURITY LIFE INSURANCE	\$260.00	\$0.00	\$260.00
155664	20-Jan-22	B3555	BIRKEY'S FARM STORE, INC.	\$521.22	\$0.00	\$521.22
155665	20-Jan-22	B6350	MARK PORTER	\$53.13	\$0.00	\$53.13
155666	20-Jan-22	C0350	CARDMEMBER SERVICE	\$5,676.74	\$0.00	\$5,676.74
155667	20-Jan-22	C2165	CENTRAL ILLINOIS TRUCKS	\$0.00	\$0.00	\$0.00
155668	20-Jan-22	C2165	CENTRAL ILLINOIS TRUCKS	\$11,681.18	\$0.00	\$11,681.18
155669	20-Jan-22	C2172	CMS/LGHP	\$450,916.00	\$4,598.00	\$446,318.00
155670	20-Jan-22	C2195	CENTRAL STATES SPRAY BOOTH SYSTEMS	\$8,650.00	\$0.00	\$8,650.00
155671	20-Jan-22	C3045	CITY OF CHAMPAIGN	\$12,298.74	\$0.00	\$12,298.74
155672	20-Jan-22	C30825	BOUNTHAVY CHANTHADOANGSY	\$81.74	\$0.00	\$81.74
155673	20-Jan-22	C3105	CHEMICAL MAINTENANCE INC.	\$2,076.36	\$0.00	\$2,076.36
155674	20-Jan-22	C4511	CLARKE POWER SERVICES, INC.	\$1,301.08	\$0.00	\$1,301.08
155675	20-Jan-22	C4588	CLEAN THE UNIFORM COMPANY HIGHLAND	\$609.12	\$0.00	\$609.12
155676	20-Jan-22	C6257	** MARSHA L. COMBS-SKINNER	\$1,463.08	\$0.00	\$1,463.08
155677	20-Jan-22	C6262	** COMBINED CHARITABLE CAMPAIGN	\$3,962.55	\$0.00	\$3,962.55
155678	20-Jan-22	D3630	DIXON GRAPHICS	\$126.00	\$0.00	\$126.00
155679	20-Jan-22	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$511.88	\$0.00	\$511.88
155680	20-Jan-22	F0178	TRINA FAIRLEY	\$59.62	\$0.00	\$59.62
155681	20-Jan-22	F0365	FASTENAL COMPANY	\$229.33	\$0.00	\$229.33
155682	20-Jan-22	F6367	FORD CITY	\$478.56	\$0.00	\$478.56
155683	20-Jan-22	G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$2,272.78	\$0.00	\$2,272.78
155684	20-Jan-22	G7308	GRAINGER	\$139.49	\$0.00	\$139.49
155685	20-Jan-22	H2015	MICHAEL HEALEA	\$60.00	\$0.00	\$60.00
155686	20-Jan-22	H6387	HOTSY EQUIPMENT COMPANY	\$303.60	\$0.00	\$303.60
155687	20-Jan-22	I4840	ILLINOIS OIL MARKETING	\$6,385.00	\$0.00	\$6,385.00
155688	20-Jan-22	I5758	INIT INC.	\$253,218.32	\$0.00	\$253,218.32
155689	20-Jan-22	I5904	INTERSTATE BATTERIES	\$28.80	\$0.00	\$28.80
155690	20-Jan-22	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$219.20	\$0.00	\$219.20
155691	20-Jan-22	K2190	KEN'S OIL SERVICE, INC.	\$38,445.75	\$0.00	\$38,445.75
155692	20-Jan-22	M0175	QUADIENT FINANCE USA, INC.	\$700.00	\$0.00	\$700.00
155693	20-Jan-22	M0452	MATTEX SERVICE CO., INC.	\$375.00	\$0.00	\$375.00
155694	20-Jan-22	M1246	MCMASTER-CARR SUPPLY CO.	\$236.14	\$0.00	\$236.14
155695	20-Jan-22	M3015	MH EQUIPMENT COMPANY	\$1,989.42	\$0.00	\$1,989.42
155696	20-Jan-22	M34035	MIDWEST FIBER RECYCLING	\$105.00	\$0.00	\$105.00

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

From Date: 1/01/2022 Thru Date: 1/31/2022

155697	20-Jan-22	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00	\$0.00	\$0.00	X
155698	20-Jan-22	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$13,433.34	\$0.00	\$13,433.34	
155699	20-Jan-22	O7370	O'REILLY AUTOMOTIVE, INC.	\$553.48	\$0.00	\$553.48	
155700	20-Jan-22	O7680	OSF MULTI-SPECIALTY GROUP	\$1,286.00	\$0.00	\$1,286.00	
155701	20-Jan-22	P2255	PETTY CASH (GENERAL FUND)	\$635.70	\$0.00	\$635.70	
155702	20-Jan-22	P2256	PETTY CASH (CHANGE FUND)	\$490.00	\$0.00	\$490.00	
155703	20-Jan-22	P2257	PETTY CASH (MAINTENANCE)	\$322.04	\$0.00	\$322.04	
155704	20-Jan-22	P7309	PRAIRIE GARDENS	\$99.99	\$0.00	\$99.99	
155705	20-Jan-22	Q8455	QUILL	\$41.98	\$0.00	\$41.98	
155706	20-Jan-22	R3488	RILCO OF PEORIA, INC.	\$4,857.29	\$0.00	\$4,857.29	
155707	20-Jan-22	S0060	SAFeworks ILLINOIS	\$2,589.00	\$150.00	\$2,439.00	
155708	20-Jan-22	S0085	SAFETLANE EQUIPMENT CORP.	\$959.78	\$0.00	\$959.78	
155709	20-Jan-22	S0254	SAM'S CLUB	\$4.18	\$0.00	\$4.18	
155710	20-Jan-22	S8165	STOCKS, INC.	\$4,658.61	\$0.00	\$4,658.61	
155711	20-Jan-22	T2205	TEPPER ELECTRIC SUPPLY CO	\$654.46	\$0.00	\$654.46	
155712	20-Jan-22	T2313	TFORCE FREIGHT, INC	\$199.15	\$0.00	\$199.15	
155713	20-Jan-22	T3063	THERMO KING MIDWEST, INC.	\$1,142.10	\$0.00	\$1,142.10	
155714	20-Jan-22	T7590	TRUCK CENTERS, INC.	\$255.00	\$0.00	\$255.00	
155715	20-Jan-22	U5180	UNITED PARCEL SERVICE	\$167.03	\$0.00	\$167.03	
155716	20-Jan-22	U60295	ULINE	\$61.40	\$0.00	\$61.40	
155717	20-Jan-22	W2155	WELCH SYSTEMS, INC.	\$1,257.00	\$0.00	\$1,257.00	
155718	27-Jan-22	A0030	A & R SERVICES, INC.	\$661.25	\$0.00	\$661.25	
155719	27-Jan-22	A1934	ADVANCE AUTO PARTS	\$43.19	\$0.00	\$43.19	
155720	27-Jan-22	A4804	ALPHA CONTROLS & SERVICES LLC	\$346.00	\$0.00	\$346.00	
155721	27-Jan-22	A8007	AT & T	\$200.26	\$0.00	\$200.26	
155722	27-Jan-22	A8012	AT&T	\$157.05	\$0.00	\$157.05	
155723	27-Jan-22	B3555	BIRKEY'S FARM STORE, INC.	\$2,183.37	\$0.00	\$2,183.37	
155724	27-Jan-22	C0365	CARLE PHYSICIAN GROUP	\$945.00	\$105.00	\$840.00	
155725	27-Jan-22	C2156	CENTER FOR TRANSPORTATION & THE ENVIRONM	\$20,761.76	\$0.00	\$20,761.76	
155726	27-Jan-22	C2165	CENTRAL ILLINOIS TRUCKS	\$2,656.21	\$0.00	\$2,656.21	
155727	27-Jan-22	C3042	CHAMPAIGN CHRYSLER DODGE JEEP RAM	\$84.91	\$0.00	\$84.91	
155728	27-Jan-22	C3105	CHEMICAL MAINTENANCE INC.	\$279.07	\$0.00	\$279.07	
155729	27-Jan-22	C4588	CLEAN UNIFORM COMPANY	\$664.18	\$0.00	\$664.18	
155730	27-Jan-22	C6258	COLUMBIA STREET ROASTERY	\$308.20	\$0.00	\$308.20	
155731	27-Jan-22	C6263	COMCAST CABLE	\$577.12	\$0.00	\$577.12	
155732	27-Jan-22	D2012	DEAN'S GRAPHICS	\$10,314.00	\$0.00	\$10,314.00	
155733	27-Jan-22	D2210	DEPKE GASES & WELDING SUPPLIES	\$21.42	\$0.00	\$21.42	
155734	27-Jan-22	D2900	DEWBERRY ENGINEERS INC.	\$2,933.00	\$0.00	\$2,933.00	
155735	27-Jan-22	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$443.84	\$0.00	\$443.84	
155736	27-Jan-22	F2425	F.H. PASCHEN, S.N. NIELSEN & ASSOC LLC	\$161,388.18	\$0.00	\$161,388.18	
155737	27-Jan-22	F6367	FORD CITY	\$1,378.26	\$0.00	\$1,378.26	
155738	27-Jan-22	G3485	HEATHER L. GILLET	\$300.00	\$0.00	\$300.00	
155739	27-Jan-22	G7308	GRAINGER	\$832.20	\$0.00	\$832.20	
155740	27-Jan-22	I1595	IDENTISYS INCORPORATED	\$137.42	\$0.00	\$137.42	
155741	27-Jan-22	I7667	ISAKSEN GLERUM WACHTER, LLC	\$945.00	\$0.00	\$945.00	
155742	27-Jan-22	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$349.50	\$0.00	\$349.50	
155743	27-Jan-22	K2166	KEMPER INDUSTRIAL EQUIP.	\$144.00	\$0.00	\$144.00	
155744	27-Jan-22	K2190	KEN'S OIL SERVICE, INC.	\$19,526.97	\$0.00	\$19,526.97	
155745	27-Jan-22	K3560	KIRBY RISK CORPORATION	\$1,060.86	\$0.00	\$1,060.86	
155746	27-Jan-22	L3506	PATRICK LINDSTROM	\$105.00	\$0.00	\$105.00	
155747	27-Jan-22	L6285	LOOMIS	\$453.39	\$0.00	\$453.39	
155748	27-Jan-22	M1246	MCMASER-CARR SUPPLY CO.	\$279.61	\$0.00	\$279.61	
155749	27-Jan-22	M1269	MCS OFFICE TECHNOLOGIES	\$3,390.00	\$0.00	\$3,390.00	
155750	27-Jan-22	M2179	MENARD'S	\$130.00	\$0.00	\$130.00	
155751	27-Jan-22	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$0.00	\$0.00	\$0.00	X
155752	27-Jan-22	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$11,696.58	\$0.00	\$11,696.58	
155753	27-Jan-22	O7370	O'REILLY AUTOMOTIVE, INC.	\$643.24	\$0.00	\$643.24	
155754	27-Jan-22	R6120	ROGARDS OFFICE PRODUCTS	\$1,175.79	\$0.00	\$1,175.79	
155755	27-Jan-22	S0060	SAFeworks ILLINOIS	\$2,980.00	\$65.00	\$2,915.00	
155756	27-Jan-22	S9020	SYN-TECH SYSTEMS, INC.	\$1,094.00	\$0.00	\$1,094.00	
155757	27-Jan-22	T7510	TROPHYTIME	\$9.65	\$0.00	\$9.65	
155758	27-Jan-22	T7590	TRUCK CENTERS, INC.	\$255.00	\$0.00	\$255.00	
155759	27-Jan-22	U5180	UNITED PARCEL SERVICE	\$102.91	\$0.00	\$102.91	
155760	27-Jan-22	U60295	ULINE	\$218.80	\$0.00	\$218.80	
155761	27-Jan-22	U7385	URBANA TRUE TIRES	\$316.38	\$0.00	\$316.38	
155762	28-Jan-22	M3374	MID ILLINOIS CONCRETE & EXCAVATION, INC.	\$0.00	\$0.00	\$0.00	X
155763	28-Jan-22	S2040	SECRETARY OF STATE	\$316.00	\$0.00	\$316.00	

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

From Date: 1/01/2022 Thru Date: 1/31/2022

155764	28-Jan-22	M3375		MID ILLINOIS DEVELOPMENT, LLC	\$50,000.00	\$0.00	\$50,000.00
172210	07-Jan-22	I4826	**	ILLINOIS DEPT OF REVENUE	\$555.72	\$555.72	\$0.00
1012022	07-Jan-22	U7359	**	URBANA MUNICIPAL EMPL. CREDIT UNION	\$41,759.08	\$0.00	\$41,759.08
1022022	06-Jan-22	S8030	**	STATES DISBURSEMENT UNIT	\$2,095.74	\$0.00	\$2,095.74
1032022	11-Jan-22	I0025	**	VANTAGEPOINT TRANSFER AGENTS - 301281	\$6,903.09	\$0.00	\$6,903.09
1042022	11-Jan-22	I0025	**	VANTAGEPOINT TRANSFER AGENTS - 301281	\$20,016.46	\$0.00	\$20,016.46
10422	04-Jan-22	C3560		CIRCLE K FLEET	\$20,294.79	\$7,564.04	\$12,730.75
1072022	07-Jan-22	I5862		INTERNAL REVENUE SERVICE	\$192,125.84	\$0.00	\$192,125.84
10722	07-Jan-22	I4826	**	ILLINOIS DEPT OF REVENUE	\$33,860.29	\$0.00	\$33,860.29
1072210	07-Jan-22	I5862		INTERNAL REVENUE SERVICE	\$2,575.49	\$2,575.49	\$0.00
1102022	10-Jan-22	I4830		I.M.R.F.	\$265,452.06	\$0.00	\$265,452.06
1102210	10-Jan-22	I4830		I.M.R.F.	\$4,141.10	\$3,020.52	\$1,120.58
11222	03-Jan-22	S8020		STANDARD INSURANCE COMPANY	\$2,379.44	\$19.60	\$2,359.84
1132022	11-Jan-22	I0025	**	VANTAGEPOINT TRANSFER AGENTS - 301281	\$9,761.25	\$0.00	\$9,761.25
1142022	14-Jan-22	S8020		STANDARD INSURANCE COMPANY	\$5,697.23	\$0.00	\$5,697.23
1182022	19-Jan-22	S8030	**	STATES DISBURSEMENT UNIT	\$2,540.76	\$0.00	\$2,540.76
1192022	19-Jan-22	U7359	**	URBANA MUNICIPAL EMPL. CREDIT UNION	\$42,006.71	\$0.00	\$42,006.71
12022	20-Jan-22	C3560		CIRCLE K FLEET	\$21,659.07	\$9,569.60	\$12,089.47
1212022	21-Jan-22	I5862		INTERNAL REVENUE SERVICE	\$193,440.13	\$0.00	\$193,440.13
1212210	21-Jan-22	I5862		INTERNAL REVENUE SERVICE	\$2,784.87	\$2,784.87	\$0.00
122022	15-Jan-22	I4826	**	ILLINOIS DEPT OF REVENUE	\$34,123.78	\$0.00	\$34,123.78
122210	21-Jan-22	I4826	**	ILLINOIS DEPT OF REVENUE	\$598.04	\$598.04	\$0.00
12242021	01-Jan-22	I5862		INTERNAL REVENUE SERVICE	\$194,160.51	\$0.00	\$194,160.51
12242110	01-Jan-22	I5862		INTERNAL REVENUE SERVICE	\$2,718.70	\$2,718.70	\$0.00
12252021	01-Jan-22	I4826	**	ILLINOIS DEPT OF REVENUE	\$34,724.55	\$0.00	\$34,724.55
12252110	01-Jan-22	I4826	**	ILLINOIS DEPT OF REVENUE	\$586.08	\$586.08	\$0.00
1262022	26-Jan-22	I0025	**	VANTAGEPOINT TRANSFER AGENTS - 301281	\$9,527.19	\$0.00	\$9,527.19
1272022	26-Jan-22	I0025	**	VANTAGEPOINT TRANSFER AGENTS - 301281	\$19,050.59	\$0.00	\$19,050.59
1282022	26-Jan-22	I0025	**	VANTAGEPOINT TRANSFER AGENTS - 301281	\$6,833.09	\$0.00	\$6,833.09
1292022	27-Jan-22	A2487	**	AFLAC	\$8,129.67	\$0.00	\$8,129.67
13022	30-Jan-22	I4826	**	ILLINOIS DEPT OF REVENUE	\$285.30	\$0.00	\$285.30
13122	31-Jan-22	I5862		INTERNAL REVENUE SERVICE	\$1,155.27	\$0.00	\$1,155.27
					\$3,314,909.28	\$36,974.29	\$3,277,934.99

** Pass through payments

^^ Bank transfers

Champaign Urbana Mass Transit District
Accounts Payable Check Disbursement List

Checking Account #: 011-8189-0

FLEX CHECKING-BUSEY BANK

From Date: 1/1/2022

Thru Date: 1/31/2022

Check #	Check Date	Ref #	Name	Amount	Voided
1312022	1/31/2022	F4640	FLEX-EMPLOYEE REIMB.	\$18,680.82	
Total:				\$18,680.82	

MTD - Bank & Investment Balances

Financial Institution	Bank Bal @ 01/31/22	Interest Rate	Maturity
Busey Bank			
Payroll	\$5,000.00	-	-
Illinois Terminal - Square POS	\$9,485.20	-	-
Operating	\$350,000.00	-	-
C-CARTS	\$43,185.16	-	-
Sec 125 Flexible Spending Plan	\$48,295.81	-	-
ATM	\$23,761.62	-	-
Money Market	\$20,714,133.46	0.25%	-
First Mid Bank	\$12,860,749.30	0.40%	-
Prospect Bank	\$7,818,333.92	0.18%	-
Morgan Stanley			
(Balance as of 12/31/21)			
Cash	\$469,209.91	0.01%	-
CD - Comenity Cap Bank Salt Lake City, UT	\$251,545.00	0.68%	3/29/2022
CD - MS Bank Salt Lake City, UT	\$251,557.50	1.39%	3/29/2022
CD - Medallion Bank Salt Lake City, UT	\$251,787.50	1.39%	4/11/2022
CD - Continental Bank Salt Lake City, UT	\$242,404.80	1.51%	5/9/2022
CD - Enerbank USA Salt Lake City, UT	\$255,887.50	2.65%	10/19/2022
CD - UBS Bank USA Salt Lake City, UT	\$256,085.00	2.68%	10/24/2022
CD - Accrued Interest	\$4,900.23		-
Total	\$43,856,321.91		



To: Board of Trustees
From: Brendan Sennett, Safety & Training Director
Date: February 11, 2022
Subject: Approval of the New MTD Drug & Alcohol Policy

- A. Introduction:** The District has updated our current Drug & Alcohol Policy, specific to safety-sensitive employees, which will replace the current Drug & Alcohol Policy.
- B. Recommended Action:** Staff recommends approval of this new policy.
- C. Previous Action:** On October 25, 2017, the Board of Trustees approved the current Drug & Alcohol Policy. This will be the first update in over four years. Previous updates occurred in August 2001, May 2004, August 2008, February 2012, and May 2017.
- D. Summary:** The purpose of the updated Drug & Alcohol Policy is to ensure a safe, drug-free environment for all employees and the public. Staff also seeks to have this updated Policy be approachable for the employees who work under its requirements.

The most significant change in the proposed Policy is shifting away from a *Zero Tolerance* positive-test response to a *Last Chance Option*. Other significant changes include additional sections, such as Inspections and Education & Training.

Minor changes include further clarifications within each section, list of testing types, testing procedures, over the counter and prescription disclosure forms, and an expanded list of safety-sensitive positions.

- E. Background:** Per 49 CFR 655, recipients of Federal Transportation Administration (FTA) funding must have a program designed to help prevent accidents, injuries, and fatalities resulting from misuse of alcohol and use of prohibited drugs by safety-sensitive employees. Additionally, the District must comply with the Drug Free Workplace Act (30 ILCS 580/1 et seq.) to continue receiving federal funding. The District has had a Drug & Alcohol Policy (or equivalent) since 1996, and the current policy has been in place since October 2017.
- F. Alternatives – advantages/disadvantages:** Approving this updated Policy allows the District to maintain compliance with the federal regulations and ensure uninterrupted access to funding. If the Board does not approve this Policy update, the current policy will stay in effect.
- G. Budget & Staffing Impacts:** This updated Policy will have no additional impact to the current budget and no staffing impact.



Champaign-Urbana Mass Transit District

Safety Sensitive Drug and Alcohol Policy

Effective as of 2/23/2022

Adopted by: _____
Brendan Sennett
Safety & Training Director
Champaign-Urbana Mass Transit District

Adopted by: _____
Karl Gnadt
Managing
Director
Champaign-Urbana Mass Transit District

Adopted by: _____	Date Adopted: 2/23/2022
Bradley Diel Chair of the Board of Trustees Champaign-Urbana Mass Transit District	Last Revised: 1/25/2022

Contents

1.0 Purpose of Policy	5
2.0 Covered Employees	5
3.0 Education and Training.....	5
4.0 Work Environment Rule	6
4.1 Reporting Drug & Alcohol Convictions	6
5.0 Prohibited Behavior.....	7
5.1 Consequences for Drug Violation(s)	8
6.0 Alcohol Use	8
6.1 Consequences for Alcohol Violation(s)	8
7.0 Prescription and Over-the-Counter Use.....	8
7.1 Fitness for Duty Exam.....	9
8.0 Inspections.....	10
9.0 Last Chance Option.....	10
10. Voluntary Self-Referral.....	10
11. Circumstances for Testing.....	11
11.1 Pre-employment Testing.....	12
11.2 Random Testing	13
11.3 Reasonable Suspicion Testing	13
11.4 Post-Accident Testing	14
11.5 Return to Duty Testing.....	15
11.6 Follow-up Testing.....	15
12. Testing Procedures.....	16
12.1 Drug Screenings	16
12.2 Alcohol Screening	16
12.3 Shy Bladder	18
12.4 Shy Lung	18
12.5 Dilute Urine Specimen	19
12.5.1 Negative Dilute.....	19
12.5.2 Positive Dilute	19
13. Employee Requested Testing	19
14. Observed Collection.....	20

15. Test Refusals	21
16. Contact Person	22
Appendix A: DOT Safety-Sensitive Positions	23
Appendix B: Cutoff Concentrations for Drug Tests	24
Appendix C: Prescription Approval Form	26
Appendix D: Drug and Alcohol Testing Decision Making Form.....	27

Acronyms

Term	Definition
ASD	Alcohol Screening Device
ATF	Alcohol Testing Form
BAC	Blood Alcohol Content
BAT	Breath Alcohol Test
CCF	Custody and Control Form
CDL	Commercial Driver License
CMV	Commercial Motor Vehicle
DER	Designated Employer Representative
EAP	Employee Assistance Program
EBT	Evidential Breath Testing
FTA	Federal Transit Administration
FFD	Fit for Duty
MRO	Medical Review Officer
NTSB	National Transportation Safety Board
SAP	Substance Abuse Professional
USDOT	United States Department of Transportation
STT	Screening Test Technician

1.0 Purpose of Policy

The Champaign-Urbana Mass Transit District (*hereinafter shall be referred to as MTD*) is committed to providing safe and dependable public transportation for the Champaign, Urbana, and Savoy service area. MTD values its employees, its passengers, and the public in the region. Consistent with those values, MTD's Board of Trustees and its Staff have established this Drug and Alcohol Policy.

This policy complies with USDOT 49 CFR Part 40, as amended, and FTA 49 CFR Part 655, as amended. Copies of Parts 40 and 655 are available in the Safety & Training Department upon request and can be found on the Federal Transit Administration (FTA) Drug and Alcohol Program website <http://transit-safety.fta.dot.gov/DrugAndAlcohol/>.

This policy is available on the MTD Employee Intranet, MTDweb, and printed copies are available upon request. All covered employees are required to submit to drug and alcohol tests as a condition of employment in accordance with 49 CFR Part 655.

Portions of this Policy are not FTA-mandated but reflect MTD's Policy. These items are noted in **bold**.

In addition, DOT has published 49 CFR Part 29, implementing the Drug-Free Workplace Act of 1988, which requires the establishment of drug-free workplace policies and the reporting of certain drug-related offenses to the FTA. **All MTD employees are subject to the provisions of the Drug-Free Workplace Act of 1988.**

All federal, state, and local laws and regulations regarding safety-sensitive employees apply to covered employees regardless of whether the law or regulation is specifically contained in this policy. Laws and regulations related to drug and alcohol use by, and testing of, safety-sensitive employees are amended periodically. In the event this Policy directly conflicts with local, state, or federal laws or regulations currently in place, the provisions of those laws or regulations will apply.

2.0 Covered Employees

This policy applies to every person, including an applicant or transferee, who performs or will perform a safety-sensitive function defined in 49 CFR Part 655.4 and described in the employee's respective job description (Appendix A). You are a covered employee if you perform any of the following duties at MTD:

- Operating a revenue service vehicle, in or out of revenue service.
- Operating a non-revenue vehicle requiring a commercial driver's license.
- Controlling movement or dispatch of a revenue service vehicle.
- Maintaining (including repairs, overhaul, and rebuilding) of a revenue service vehicle or equipment used in revenue service.

3.0 Education and Training

Compared with the average employee, a typical drug-using employee in the workplace is:

- 2.5 times more likely to be absent eight days or more each year.
- Three times more likely to be late for work.
- 3.6 times more likely to be involved in workplace accidents.
- Five times more likely to file a workers' compensations claim, and
- Incur 300% higher medical claims.

All safety-sensitive employees hired by MTD undergo a one hour and fifteen-minute training on USDOT and FTA drug and alcohol regulations. Training covers the definition of safety-sensitive, testing types, current testing percentage rates, workplace impact of drugs and alcohol, Last Chance Option, understanding use, abuse and addiction, risks, signs, and symptoms, family and co-worker impact, assistance made available, and the effect of specific drugs. All employees completing training will have an opportunity to openly ask questions. Upon completion of training, all employees will sign a statement confirming they understand all requirements of the Drug and Alcohol Policy and Regulation.

All employees authorized by MTD to make reasonable suspicion determinations are required to receive sixty (60) minutes of training on the indicators of drug use and sixty (60) minutes of training on the indicators of alcohol use, for a total of 120 minutes of training. This is a one-time requirement, though MTD reserves the right to perform additional training.

In addition, MTD will conduct periodic internal campaigns to remind employees of the effects of drugs and alcohol. These campaigns are intended to serve as a reminder to the expectations of all employees within the District.

4.0 Work Environment Rule

All employees who are operating an MTD vehicle, present on MTD premises, or on duty, are prohibited from:

1. Using, possessing, buying, selling, manufacturing, or dispensing an illegal drug (including possession of drug paraphernalia);
2. Possessing or consuming alcohol.
3. Possessing or consuming cannabis.
4. Being under the influence of alcohol, cannabis, or an illegal drug as defined in this Policy or the Employee Handbook.

The presence of any detectable amount of any illegal drug or controlled substance in the employee's system, while on duty, is prohibited.

Any illegal drugs or drug paraphernalia will be turned over to an appropriate law enforcement agency and may result in criminal prosecution.

4.1 Reporting Drug & Alcohol Convictions

MTD does not desire to intrude into the private lives of its employees but recognizes that employees' off-the-job involvement with drugs and alcohol may have an impact on the workplace. Employees who are convicted of, plead guilty to, or are sentenced for a crime involving an illegal drug or alcohol are required to report the conviction, plea, or sentence to the Safety & Training Director as soon as reasonably possible not to

exceed five (5) calendar days of the disposition. Failure to comply may result in discipline up to and including termination.

5.0 Prohibited Behavior

For purposes of this Policy, the term “drugs” includes, but is not limited to: (i) any non-prescribed controlled substance that the employee is not authorized to possess or consume by law; (ii) any substance listed in the Controlled Substances Act (720 ILCS 570 et seq.); (iii) any substance listed in the Cannabis Control Act (720 ILCS 550 et seq.); and (iv) drugs or substances which may not be limited in the Controlled Substances Act or the Cannabis Control Act but which have adverse effects on perception, judgment, memory, or coordination.

Use of illegal drugs is prohibited at all times. Prohibited drugs include:

- Phencyclidine (PCP)
- Marijuana
- Cocaine
- Opioids
- Amphetamines and methamphetamines (MDMA/MDA)

The United States Department of Transportation’s Drug and Alcohol Testing Regulation – 49 CFR Part 40 – does not authorize the use of cannabis, for any reason, by a safety-sensitive employee, despite being legal for recreational use in the state of Illinois. Cannabis use remains prohibited by safety-sensitive employees at MTD. Cannabis use includes, but is not limited to:

- Recreational Marijuana
- Medical Marijuana
- Edibles

A Federal DOT 5 Panel Drug Test includes the following:

- Phencyclidine (PCP)
- Marijuana
- Cocaine
- Opioids
- Amphetamines and methamphetamines (MDMA/MDA)

MTD reserves the right under its own authority to request a Non-Federal 10 Panel Test, in addition but not limited to Barbiturates and non-Barbiturates, sedatives, Benzodiazepines (Valium, Librium, Xanax), non-amphetamines.

A Non-Federal 10 panel test includes the following:

- **Benzodiazepines**
- **Barbiturates**
- **Amphetamines**
- **Methamphetamines**
- **Cocaine**
- **Methadone**

- Oxycodone
- Opiates
- PCP
- Marijuana

Cutoff concentrations can be found in Appendix B.

5.1 Consequences for Drug Violation(s)

1. Following a positive drug test result or test refusal, the covered employee will be immediately removed from safety-sensitive duty and referred to an SAP in accordance with 49 CFR 655 **at the employee's expense. An applicant requesting a split sample testing following a positive test result can do so at their own expense.**
2. Depending on the facts surrounding a positive drug test, the covered employee may be **given the choice to agree to a last chance agreement as described in Section 9.0 or face immediate termination. With immediate termination, the employee will not be allowed to re-apply for three (3) years.**

6.0 Alcohol Use

All covered employees are prohibited from performing or continuing to perform safety-sensitive functions when their ability to perform assigned functions is adversely affected by alcohol. The federal prohibition on blood alcohol concentration (BAC) for employees performing safety-sensitive functions is 0.04 or greater.

6.1 Consequences for Alcohol Violation(s)

1. Following a positive alcohol test of 0.02 or greater but less than 0.04, or a test refusal (pre-employment test excluded), the employee will be immediately removed from safety sensitive functions for the remainder of their shift and will not be permitted to return less than 24 hours after administration of the test. **The time while removed from duty will be considered an unexcused absence.**
2. Depending on the facts surrounding a positive alcohol test of 0.04 or greater, the covered employee may be **given the choice to agree to a last chance agreement as described in Section 9.0 or face immediate termination. With immediate termination, the employee will not be allowed to re-apply for three (3) years.**

7.0 Prescription and Over-the-Counter Use

The appropriate use of legally prescribed drugs and non-prescription drugs is permitted. However, the use of any substances which carry a warning label that indicates mental functioning, motor skills, or judgement may be adversely affected must be reported immediately to the Safety & Training Director or Assistant Safety & Training Director of Compliance using the Prescription Approval Form (Appendix C). The Prescription Approval Form will then be reviewed by MTD's MRO. Employees must never perform any safety-sensitive function while impaired and/or experiencing medication side effects related to mental functioning, motor skills, or judgement.

MTD, the United States Department of Transportation, and the Federal Transit Administration do not maintain a master list of medications a safety-sensitive employee may or may not use. However, a safety-sensitive employee may not use any Schedule I drug. Schedule I drugs are substances that have no currently accepted medical usage in the United States, an absence of accepted safety for use under medical care, and a high potential for abuse. These substances can include, but are not limited to, amphetamines, narcotics, or other habit-forming drugs, such as heroin, LSD, marijuana, peyote, methaqualone, and ecstasy. An employee may not use any non-Schedule I substance identified in 21 CFR part 1308 unless the use is prescribed by a licensed medical practitioner, as defined in § 382.107, who is familiar with the employee's medical history and has advised that the substance will not adversely affect the employee's ability to safely complete safety-sensitive duties.

MTD will keep all reported medications confidential. Employees taking a prescribed medication at work must carry it in the container labeled by a licensed pharmacist. All prescription medications taken through prescription or over the counter must be disclosed on a safety-sensitive employee's DOT Medical Examination Report Form in the correct dosage at the time of the DOT physical exam. Any non-disclosure or fabrication on the Medical Examination Report Form by an employee will constitute a falsification of an employment document (Section Four of the MTD Employee Handbook) and a Federal form, which will lead to medical disqualification and being deemed unfit to operate.

The use of medical marijuana is prohibited at all times.

NOTE: 49 CFR Part 40, at 40.151(e) - does not authorize "medical marijuana" under a state law to be a valid medical explanation for a transportation employee's positive drug test.

The misuse or abuse of legal drugs while performing safety sensitive functions through the course of employment is prohibited. For DOT drug testing, if the MRO determines that an employee has a legitimate medical reason for the presence of a prohibited drug in their urine specimen, the MRO will report the test result negative to MTD.

7.1 Fitness for Duty Exam

MTD reserves the right to order a Fitness-for-Duty exam (FFD). FFD exams are specialized medical evaluations used to determine if an employee can perform the essential functions of a job without risking injury to themselves or co-workers.

If a safety-sensitive employee discloses that they are unable to work due to medical reasons, the Safety & Training Director or Assistant Safety & Training Director of Compliance may require the employee to undergo an FFD medical evaluation at MTD's expense.

Situations that may require a FFD exam include but are not limited to:

- **New medical condition**
- **Inability to perform required functions of the position**

MTD does not offer light duty job functions to employees in safety-sensitive positions and employees will be placed on leave during the duration of the FFD medical evaluation until the MRO has released the employee. The employee will be allowed to use accumulated earned time leave and vacation leave during the leave to cover the absence.

8.0 Inspections

MTD reserves the right to inspect all portions of its premises for drugs, alcohol, or other contraband. Employees, contract employees, and visitors will be asked to cooperate with inspections of their persons, work areas, and property that might conceal a drug, alcohol, or other contraband. Personal property (purses, backpacks, etc.) may only be searched in limited circumstances and for compelling purposes, such as reasonable suspicion that the property contains illegal drugs, alcohol, or other contraband such as drug paraphernalia. Employees who possess such contraband or refuse to cooperate will be subject to appropriate discipline, up to and including termination. Employers of contract employees will be notified of violations of this policy, and visitors will be asked to leave the premises immediately.

Supervisory personnel will receive training on how to properly conduct inspections during annual reasonable suspicion training.

9.0 Last Chance Option

After a positive drug or alcohol test as described in the previous sections (pre-employment test excluded), the MTD may offer an employee a choice to agree to a last chance agreement or face immediate termination, depending on the circumstances surrounding the positive test. With immediate termination, the employee will not be allowed to re-apply for three (3) years. If the MTD offers a last-chance agreement and the employee pursues that option, they will be referred to an SAP, must make an appointment, and provide documentation of enrollment no later than five (5) business days after signing the agreement. After signing the last chance agreement, the employee will be suspended during the time of treatment. They may use accumulated benefit time during treatment. All costs of the treatment will be the employee's responsibility and may be eligible for insurance coverage. Upon successful completion of the treatment, the employee must pass an observed return to duty test. They will then undergo a specific amount of unannounced observed follow-up tests, determined by the SAP, in addition to any random, post-accident, or reasonable suspicion testing that may occur. **If during the duration of the agreement, the employee violates this last chance agreement the employee will be subject to immediate termination from employment.** Employees may utilize the Last Chance Agreement only once during their employment.

10. Voluntary Self-Referral

Any employee who has a drug and/or alcohol abuse problem and has not been notified of the

requirement to submit to reasonable suspicion, random or post-accident testing or has not refused a drug or alcohol test is encouraged to voluntarily seek professional rehabilitation services before any substance use or dependence affects their job performance.

The Safety & Training Director or the Assistant Safety & Training Director of Compliance will refer the individual to the EAP for substance abuse counseling services.

The Substance Abuse Counselor will evaluate the employee and make a specific recommendation regarding the appropriate treatment. Any safety-sensitive employee who agrees to pursue treatment for a drug and/or alcohol problem will immediately be removed from their safety-sensitive functions and will not be allowed to work until successful completion of a prescribed rehabilitation program.

The cost of any treatment or rehabilitation services will be paid by the employee or their insurance provider. Employees will be allowed to take accumulated benefit time to participate in the prescribed treatment.

The employee must have a negative non-DOT return-to-duty drug and/or alcohol test and the employee will sign a *Last-Chance Return-to-Duty Work Agreement* before returning to work and must be subject to unannounced non-DOT follow-up tests for a period of one to five years. The follow-up test costs are the responsibility of MTD.

Failure to complete the prescribed rehabilitation program by the Substance Abuse Counselor or testing positive in any non-DOT follow-up testing, DOT random testing, DOT post-accident testing, or DOT reasonable suspicion testing may result in immediate termination.

Self-referrals will not be reported to the FTA.

11. Circumstances for Testing

All safety-sensitive employees are subject to drug and alcohol testing in the scenarios provided below. USDOT Rule 49 CFR Part 40 Section 40.210 states only urine specimens screened and confirmed by Department of Health and Human Services certified laboratories are allowed for drug testing.

For alcohol tests, Rule 49 CFR Part 40 Section 40.277 only permits breath and saliva tests for the initial screening test. A breath test will be used for the second test to confirm initial results using approved devices.

Drugs	Alcohol
<ul style="list-style-type: none">• Pre-Employment• Post-Accident• Reasonable Suspicion• Random• Follow-Up• Return to Duty	<ul style="list-style-type: none">• Post-Accident• Reasonable Suspicion• Random• Follow-Up• Return to Duty

An employee may be allowed to continue to perform safety-sensitive duties, depending on circumstances, while awaiting test results under the following conditions:

- Random Testing
- Post-Accident Testing
- Follow-Up Testing

An employee must await a negative test clearance before allowed to work a safety-sensitive job function under the following conditions:

- Pre-Employment Testing
- Reasonable Suspicion Testing
- Return to Duty Testing

11.1 Pre-employment Testing

A negative pre-employment drug test result is required before an applicant can first perform safety-sensitive functions. [Section 655.41(a)(1)] If a pre-employment test is cancelled, the individual will be required to undergo another test and successfully pass with a verified negative result before performing safety-sensitive functions. [Section 655.41(c)].

Applicants must begin work within 45 days of the pre-employment drug test. If an applicant is not able to begin work within 45 days of the test, they must be re-tested with a verified negative test. MTD will cover the costs of the test if MTD is responsible for the delay.

If an applicant tests positive, the applicant **will be disqualified for a safety-sensitive position** and will be contacted via certified mail with a list of Substance Abuse Program (SAP) providers in the Champaign-Urbana area. **If the applicant intends to re-apply for employment at MTD, they must complete the SAP treatment plan, at their own expense, prior to re-application.**

Applicants who are disqualified due to a positive pre-employment drug test may re-apply after three years and must submit to the Safety & Training Director as a condition of hire a certificate on which the SAP certifies that the individual has successfully participated and completed the prescribed treatment program. The employee will be required to demonstrate negative drug and alcohol tests results upon their return to work, and on all follow-up test(s) as recommend by the SAP professional.

An applicant requesting a split sample testing following a positive test result can do so at their own expense. If results are negative, MTD may consider advancing the hiring process.

As part of the hiring process, the applicant is required to authorize MTD to request the Drug and Alcohol Previous Employer Release of Information Form (49 CFR part 40 section 40.25). **If MTD is made aware that the employee was disciplined or terminated for any drug or alcohol violations with a previous employer within the last two (2) years, MTD may decline to hire the applicant or terminate employment, unless the applicant can submit documentation of their successful participation in and completion of the SAP treatment program, as well as a negative Return-to duty and follow-up test(s) results.**

If a current covered employee has not performed a safety-sensitive function for 90 or more consecutive calendar days and has not been in the random testing pool during that time, the

employee must complete a pre-employment drug screen before they can return to a safety-sensitive function.

11.2 Random Testing

Random drug and alcohol tests are unannounced and unpredictable, and the dates for administering random tests are spread reasonably throughout the calendar year. Random testing may be conducted at any time of the day when safety-sensitive functions are performed. [49 CFR 655.45(g)] Testing rates will meet or exceed the minimum annual percentage rate set each year by the FTA administrator. The current year testing rates can be viewed online www.transportation.gov/odapc/random-testing-rates.

The selection of employees for random drug and alcohol testing will be made by a scientifically valid method, such as a random number table or a computer-based random number generator. Under the selection process used, each covered employee will have an equal chance of being tested each time selections are made. MTD's contracted MRO generates the list of employees to be randomly tested each quarter.

A covered employee may only be randomly tested for alcohol misuse while the employee is performing safety-sensitive functions, just before the employee is to perform safety-sensitive functions, or just after the employee has ceased performing such functions. A covered employee may be randomly tested for prohibited drug use anytime while on duty. [49 CFR 655.45(i)]

Each covered employee who is notified of selection for random drug or random alcohol testing must immediately proceed with the Supervisor or designee to the designated testing site. They will be paid for the scheduled work during the time removed from duty.

11.3 Reasonable Suspicion Testing

All covered employees shall be subject to a drug and/or alcohol test when MTD has reasonable suspicion to believe the covered employee is under the influence of drugs or alcohol.

A reasonable suspicion referral for testing will be made by a trained Supervisor based on specific, contemporaneous, articulable observations concerning the appearance, behavior, speech, and/or body odors of the covered employee.

Covered employees will be subject to reasonable suspicion drug and alcohol testing before the employee is to perform safety-sensitive functions, while the employee is performing safety-sensitive functions, and after the employee has ceased performing such functions.

The employee will be removed from regularly scheduled work assignments awaiting a test result for reasonable suspicion testing. They will be paid for the scheduled work during the time removed from duty and must be prepared to return to work as soon as negative test results are received.

11.4 Post-Accident Testing

Covered employees shall be subject to post-accident drug and alcohol testing under the following circumstances:

Fatal Accidents:

As soon as practicable following an accident involving the loss of a human life, drug and alcohol tests are conducted on each surviving covered employee operating the MTD vehicle(s) involved at the time of the accident. In addition, any other covered employee whose performance could have contributed to the accident, as determined by MTD using the best information available at the time of the decision, will be tested.

Non-Fatal Accidents:

As soon as practicable following an accident not involving the loss of a human life, drug and alcohol tests will be conducted on each covered employee operating MTD vehicle(s) at the time of the accident if at least one of the following conditions is met unless the covered employee can be completely discounted as a contributing factor to the accident:

1. The accident results in injuries requiring immediate medical treatment away from the scene
2. One or more vehicles incurs disabling damage and must be towed away from the scene

In addition, any other covered employee whose performance could have contributed to the accident, as determined by MTD using the best information available at the time of the decision, will be tested.

A covered employee subject to post-accident testing must remain readily available or it is considered a refusal to test. Nothing in this section shall be construed to require the delay of necessary medical attention for the injured following an accident or to prohibit a covered employee from leaving the scene of an accident for the period necessary to obtain assistance in responding to the accident or to obtain necessary emergency medical care.

All covered employees required to take a post-accident test are prohibited from consuming alcohol for eight (8) hours following involvement in an accident or until they submit a post-accident drug and alcohol test, whichever occurs first.

The investigating Supervisor shall complete the Post-Accident-Decision Making Form (Appendix E). This form is used to determine the need of a post-accident test under 49 CFR Part 655.

If DOT-defined post-accident thresholds have not been met, but the investigating Supervisor cannot totally rule out the actions of the Operator as a contributing factor in the accident based on the information available on-scene, the investigating Supervisor may request a non-DOT drug and alcohol test.

The covered employee will be paid for the scheduled work during the time removed from duty.

11.5 Return to Duty Testing

Return to Duty testing is conducted when an employee has violated MTD's Drug and Alcohol Policy and was permitted to participate in the Last Chance Agreement Program.

Return to Duty testing is conducted after the employee has completed the SAP's treatment and/or education requirements.

This test is required for an employee to return to safety-sensitive duty. The initial Return-to-Duty test, as well as subsequent tests, can be for drugs, alcohol, or both.

This test must be directly observed (see Section 14.0) and the employee must have negative results to return to duty for a drug test, and the alcohol test result must be less than 0.02.

After completing the SAP-required program of education and treatment, the employee must provide a negative return-to-duty drug test result and/or an alcohol test result of less than 0.02.

Return-to-duty and follow-up drug testing will be directly observed.

11.6 Follow-up Testing

All return-to-duty and follow-up testing will be conducted in accordance with 49 CFR Part 40, subpart O.

An employee who agrees to a Last Chance Option must participate in follow-up testing after completion of the treatment plan and return-to-duty testing. It serves as assurance that an employee is performing safety-sensitive work in an alcohol-free and/or drug-free manner. Even though treatment can be short term, the rehabilitation process for recovering alcohol abuse and drug use usually requires long-term effort on the part of the individual. Because most relapses occur during the 12-months following treatment, associated efforts can be enhanced when the recovering employee is required to participate in a follow-up testing program. Follow-up testing could last up to 60 months.

- MTD must conduct follow-up testing in accordance with the SAP's prescribed plan once the employee has returned to safety-sensitive duties.
- MTD must schedule follow-up tests, and ensure tests are unannounced with no discernable pattern as to their timing with no advance notice [40.309(b)]
- All follow-up tests are observed tests. (14.0 Observed Collection).
- The employee will remain in the random drug and alcohol testing pool.
- Follow-up alcohol testing may only be performed just before, during, or just after the performance of safety-sensitive functions. (Drug testing may be conducted anytime the employee is on duty.) They will be paid for the scheduled work during the time removed from duty.

12. Testing Procedures

MTD and its contracted collection site will follow all testing procedures set forth by DOT Urine Specimen Collection Guidelines for the USDOT Workplace Drug Testing Programs 49 CFR Part 655 and Part 40.

12.1 Drug Screenings

The collector will perform the following for drug testing:

1. Require the employee to provide valid identification (a photo ID issued by the employer, federal, state, or local government, valid CDL). Photocopies and faxes are not acceptable. If the employee cannot produce a valid form of identification, the DER must be contacted to identify the employee.
2. Explain basic collection procedure.
3. Direct the employee to remove outer clothing and empty pockets and to leave garments and other personal items in a secured location.
4. Allow employee to keep their wallet.
5. Advise the employee that failure to comply will constitute as a refusal to test;
6. The employee must only provide their employee number and ensure that it is accurate in Step One of the Custody and Control Form (CCF);
7. Direct employee to wash/dry hands.
8. Ensure the specimen cup is selected, sealed, and will unwrap collection cup in front of employee.
9. Secure the urination facility before collection.
10. Direct employee to go into room, provide 45ml of urine, not to flush the toilet, and return specimen cup to the collector.
11. Check for minimum amount of urine required. If not, the shy bladder procedure will start.
12. Check specimen for temperature, signs of tampering, unusual color, and odor.
13. Divide specimen into two containers. The primary with 30ml and split with 15ml.
14. Secure the lids and place tamper evident seals on the specimen bottles.
15. Direct employee to initial and date specimens.
16. Direct employee to read and sign Step Five of CCF, certifying the employee has supplied their own urine specimen to the collector; that it has not been adulterated in any manner; each specimen bottle used was sealed with a tamper-evident seal in their presence; and the information on the form and on the label affixed to each specimen bottle is correct.
17. Ensure that all copies are legible, complete, and hand to the employee the carbon copy number five (5).
18. Ensure employee observes that both specimen bottles are placed in plastic bag and secured.
19. Advise employee that they may leave the collection site.

12.2 Alcohol Screening

The collector will perform the following for alcohol testing:

1. Require the employee to provide valid identification (a photo ID issued by the employer, federal, state, or local government, and valid CDL). Photocopies and faxes are not

acceptable. If the employee cannot produce a valid form of identification, the DER must be contacted to identify the employee.

2. Explain the testing procedure.
3. Use a Federal Alcohol Testing Form (ATF).
4. Complete Step One of the ATF with the employee's name, employee identification number, employer name, employer street address, name(s), and phone number of DER, and reason for the test;
5. Direct employee to complete Step Two of the ATF with their signature and the date, where the employee acknowledges they are about to submit to alcohol testing required by the USDOT regulations and the identifying information provided is true and correct.
6. Open an individually sealed mouthpiece and attach to the EBT device.
7. Instruct the employee to blow forcefully into the mouthpiece for at least six seconds or until EBT indicates an adequate amount of breath has been obtained.
8. Show the employee the result displayed on the EBT.
9. If the EBT is not designed to print, the following information will be recorded in Step Three of the ATF. If designed to print, the result will be attached to the ATF:
 - a. Test Number
 - b. Testing Device Name
 - c. Serial Number
 - d. Time
 - e. Test results
10. If the EBT prints the result, the technician will affix the paper strip to the ATF using tamper-evident tape.
11. If screening result is 0.019 or below:
 - a. Complete the certification in Step Two with the employee signature, where the employee acknowledges they are submitting to alcohol testing required by USDOT regulations and the identifying information provided on the form is true and correct
12. Carbon Copy Two of the ATF is given to the employee.
13. If the confirmation result is less than 0.02:
 - a. Complete the certification on Step Three with the following information if the EBT is not designed to print. If designed to print, the result will be attached to the ATF:
 - i. Identifications of the machine
 - ii. Sequential test number
 - iii. Test results
 - iv. Carbon Copy Two of the ATF is given to the employee
14. If screening test result is greater than or equal 0.02 a confirmation test is required. The employee will have a 15-minute waiting period and steps 6-12 will be repeated.
15. If the confirmation test result is greater than or equal 0.02:
 - a. Complete the certification on Step Three
 - b. Direct the employee to sign and date Step Four of the ATF certifying that the employee has submitted to the alcohol test, the results of which are accurately recorded on this form and acknowledge they must not perform safety-sensitive duties because the results are 0.02 or greater.
 - c. The confirmation test will be conducted at least 15 minutes, but not more than 30 minutes, after the completion of the initial test. This delay prevents any accumulation of alcohol in the mouth from leading to an artificially high reading. The employee cannot eat, drink, or put any object or substance in his or her

mouth. To the extent possible, the employee must not belch while awaiting the confirmation test.

Saliva Alcohol Testing

16. If an employee is unable to produce a sufficient breath sample for the EBT device, the Collector can change to a Saliva ASD, only if the Breath Alcohol Technician is also qualified to act as a Screening Test Technician. The employee must follow the collector's instructions and keep the mouth swab in their mouth for the allotted time until a sufficient saliva sample is provided. The same paperwork completed for a breath test will be used. If a confirmation test is needed, it must be completed using a Breathalyzer test.

12.3 Shy Bladder

If an employee or applicant cannot produce a minimum of 45 mL of urine on their initial attempt, the collector starts the shy bladder clock. The employee is afforded a period of no more than three (3) hours to produce a specimen of minimum volume. During the three-hour window, the donor should be offered fluid not to exceed 40 ounces. It is not required for the employee to drink the fluid.

Once the three-hour window has passed and the employee or applicant cannot produce a specimen of the minimum volume, the employee will be directed by the DER to obtain a medical evaluation by a physician, who is acceptable to the MRO within five (5) business days. The referring physician must have expertise in the medical issues raised by the employee's failure to provide a sufficient specimen. After conducting the evaluations, the referring physician must make a recommendation to the MRO regarding whether there is an adequate basis for determining a medical condition. Ultimately the MRO makes the determination.

The employee must remain at the collection site for the duration of the three-hour window or until they produce a specimen of minimum volume, whichever occurs first. If the employee leaves the collection site prior to the end of the three-hour window and a specimen of minimum volume is not produced, it is considered a refusal to test. Test refusals and related consequences are described in Sections 5.1 and 6.1 and 15.0 Test Refusals of this Policy. Depending on the circumstances, the employee may remain performing safety-sensitive duties, pending the results of the shy bladder evaluation.

12.4 Shy Lung

A shy lung occurs when an employee is unable to provide a sufficient breath sample to perform a breath alcohol test. If an employee is unable to provide a sufficient sample:

- The employee will be allowed a second attempt to provide a sufficient volume of breath. Additional attempts are at the discretion of the BAT.
- BAT can attempt to conduct test in manual mode (if EBT device has that capability), or
- Change to a Saliva ASD. This must be conducted by a STT

If no valid medical reason can be concluded, it will constitute as a refusal. Related consequences are described in 6.1 **Consequences for Violation** and 15.0 **Test Refusals** of this policy.

12.5 Dilute Urine Specimen

A dilute specimen is a urine sample that has a higher-than-average water content. If a person drinks an excessive amount of fluid, their urine may be diluted, meaning there is more water in the specimen than actual urine. This is measured at the laboratory using the creatinine levels and specific gravity.

12.5.1 Negative Dilute

If the first result is negative-dilute, MTD is permitted to conduct only one additional retest.

The retest must not be collected under direct observation, (creatinine levels of the dilute specimen is greater than 5mg/dL) unless directed by the MRO to do so, or there is another basis for use of direct observation (e.g., during the recollection, the employee provides a specimen out of the acceptable temperature range). The result of the second test will be the test result of record, unless directed by the MRO.

Dilute negative results with a creatinine level that is greater than or equal to 2 mg/dL but less than or equal to 5 mg/dL require an immediate recollection under direct observation (see 49 CFR Part 40, section 40.67).

12.5.2 Positive Dilute

If an employee or applicant's specimen results in a diluted positive, it is treated as a verified positive test.

13. Employee Requested Testing

Any safety sensitive employee who questions a positive, adulterated, or substituted test result of a required test identified in this Policy may request that the split sample be tested. This test must be conducted at a different DHHS certified laboratory. The test must be from the split sample that was provided by the employee at the same time as the original sample.

The employee's request for a split sample test must be made to the MRO within 72 hours of notice of the original sample verified test result. The MRO will continue to follow Paragraph 40.141 when obtaining information for the verification process to determine if an employee has a legally valid prescription consistent with the Controlled Substance Act. *The employee has five (5) business days for the prescribing physician to contact the MRO to discuss an alternative medication and will be placed on unpaid leave.* A request after 72 hours may only be accepted if the delay was due to documentable facts that were beyond the control of the employee.

14. Observed Collection

It is required by DOT Rule 49 Part 40 Section 40.67 to send an employee for a directly observed urine collection with no advance notice if the MRO determines a specimen provided is suspected of being adulterated, substituted, or invalid without a legitimate medical reason or because the collection is for a return-to-duty or follow-up test. The United States Department of Health and Human Services states the observer's gender must be the same as the donor's gender, which is determined by the donor's gender identity. The donor's gender identity may be the same as or different from the donor's sex assigned at birth.

DOT's 49 CFR Part 40 directly observed urine collections are authorized and required only when:

- The employee attempts to tamper with their specimen at the collection site.
- The specimen temperature is outside the acceptable range.
- The specimen shows signs of tampering unusual color / odor / characteristic; or
- The collector finds an item in the employee's pockets or wallet which appears to be brought into the site to contaminate a specimen; or the collector notes conduct suggesting tampering.
- The MRO orders the direct observation because:
 - The employee has no legitimate medical reason for certain atypical laboratory results; or
- The employee's positive or refusal, adulterated, or substituted test result had to be cancelled because the split specimen test could not be performed (for example, the split was not collected).
- It is a Return to Duty or Follow-Up test.

If the collector is not the observer, the collector must instruct the observer about the procedures for checking the employee for prosthetic or other devices designed to carry "clean" urine and urine substitutes AND for watching the employee urinate into the collection container.

- The observer requests the employee to raise his or her shirt, blouse, or dress / skirt, as appropriate, above the waist, just above the navel; and lower clothing and underpants to mid-thigh and show the observer, by turning around, that the employee does not have such a device.
- If the Employee Has a Device: The observer immediately notifies the collector, the collector stops the collection, and the collector thoroughly documents the circumstances surrounding the event in the remarks section of CCF. The collector notifies the DER. This is a refusal to test.
- If the Employee Does Not Have a Device: The employee is permitted to return clothing to its proper position for the observed collection. The observer must watch the urine go from the employee's body into the collection container. The observer must watch as the employee takes the specimen to the collector. The collector then completes the collection process.

Failure of the employee to permit any part of the direct observation procedure is a refusal to test.

Invalid results

An invalid result occurs when it is reported by a laboratory that a urine specimen contains an unidentified adulterant, contains an unidentified interfering substance, has an abnormal physical characteristic, or has an endogenous substance at an abnormal concentration that prevents the laboratory from completing testing or obtaining a valid drug test result. With an invalid test result, the MRO will contact the employee directly to determine whether the employee wants to discuss the test results and provide a new specimen under direct observation. If the employee admits adulterating or substituting the specimen to the MRO, the MRO will verify the result as a refusal to test. If the employee should decline to discuss the results, the MRO will cancel the test and require a recollection under direct observation. If the employee fails to undergo the recollection, then the employer deems a refusal. If the employee has a valid medical explanation for the invalid result that can be verified, no direct observed collection is needed. Split specimen testing is not permitted when results return marked as invalid.

15. Test Refusals

A refusal to test is the same as a positive test. A covered employee is considered to have refused to test if they:

1. Fail to show up for any test (except a pre-employment test) within a reasonable time after being directed to do so by the employer.
2. Fail to remain at the testing site until the testing process is complete, provided that an employee who leaves the testing site before the testing process commences for a pre-employment test is not considered to have refused to test.
3. Fail to provide a urine specimen or fails to attempt to provide a saliva or breath specimen for any drug or alcohol test as required by this policy and 49 CFR Parts 655 and 40, provided that an employee who does not provide a urine specimen because he or she has left the testing site before the testing process commences for a pre-employment test will not be considered to have refused to test.
4. In the case of a directly observed or monitored collection in a drug test, fail to permit the observation or monitoring in providing a specimen.
5. Fail to sign the certification at Step 2 of the Alcohol Testing Form.
6. Fail to provide a sufficient amount of urine or a sufficient amount of breath, when directed; unless it has been determined, through a required medical evaluation, that there was an adequate medical explanation for the failure.
7. Fail or declines to take an additional test the employer or collector has directed the covered employee to take.
8. Fail to undergo a medical examination or evaluation as directed by the MRO as part of the verification process, or as directed by the employer concerning the evaluation as part of the shy bladder or insufficient breath procedures. In the case of a pre-employment drug test, the employee is deemed to have refused to test on this basis only if the pre-employment test is conducted following a contingent offer of employment.
9. Fail to cooperate with any part of the drug or alcohol testing process (e.g., refuses to empty pockets when directed by the collector, behaves in a confrontational way that disrupts the collection process, fails to wash hands after being directed to do so by the collector).

10. For an observed collection, fail to follow the observer's instructions to raise his/her clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if the covered employee has any type of prosthetic or other device that could be used to interfere with the collection process.
11. Possess or wears a prosthetic or other device that could be used to interfere with the collection process.
12. Admit to the collector or the MRO that the covered employee has adulterated or substituted the specimen.
13. Fail to remain readily available following an accident.

Covered employees who refuse to take a drug and/or alcohol test will incur the same consequences as testing positive and will be immediately removed from performing safety-sensitive functions and referred to an SAP.

16. Contact Person

For questions about MTD's Drug and Alcohol Policy, contact the Safety & Training Director or Assistant Safety & Training Director of Compliance.

Questions for the MRO and the drug screening collections should be directed to the MRO. Current MRO contact info may be obtained from the Safety & Training Department.

Appendix A: DOT Safety-Sensitive Positions

Positions that are covered by 49 CFR Part 655 and 49 CFR Part 40 are considered safety-sensitive positions. **All safety-sensitive employees are required to carry a valid Medical Examiner's Certificate and CDL at all times.** This list does not include any interns that may be hired for safety-sensitive duties. All new hires and interns performing safety-sensitive duties will be notified upon hire of this policy's applicability and may not be included in this list in the event a new position is created.

- Advanced Technician
- Analyst Planner
- Assistant Maintenance Director
- Assistant Operations Director
- Assistant Safety & Training Director of Compliance
- Assistant Safety & Training Director of Instruction
- Body Shop Technician
- Bus Operator
- C-CARTS Operator
- Class and Road Instructor
- Control Supervisor
- Facilities Director
- Facility Utility Worker
- Fleet Utility Worker
- Foreman
- Inventory Specialist
- Inventory Supervisor
- Lead Instructor
- Lead Technician
- Line Training Instructor
- Maintenance Administrator
- Maintenance Director
- Maintenance Supervisor
- Managing Director / CEO
- Master Technician
- Operations Director
- Operations Supervisor
- Operations Support Specialist
- Planning Manager
- Radio Operator
- Safety & Training Director
- Service Delivery Manager
- Service Planner
- Service Worker
- Special Services Manager
- Special Services Operator
- Technician
- Vehicle Technology Supervisor
- Vehicle Technology Technician

Appendix B: Cutoff Concentrations for Drug Tests

DOT Rule 49 CFR Part 40 Section 40.87

a. A laboratory must use the cutoff concentrations displayed in the following table for initial and confirmatory drug tests. All cutoff concentrations are expressed in nanograms per milliliter (ng/mL). The table follows:

Initial test analyte	Initial test cutoff ¹	Confirmatory test analyte	Confirmatory test cutoff concentration
Marijuana metabolites (THCA) ²	50 ng/mL ³	THCA	15 ng/mL.
Cocaine metabolite (Benzoylecgonine)	150 ng/mL ³	Benzoylecgonine	100 ng/mL.
Codeine/ Morphine	2000 ng/mL	Codeine Morphine	2000 ng/mL. 2000 ng/mL.
Hydrocodone/ Hydromorphone	300 ng/mL	Hydrocodone Hydromorphone	100 ng/mL. 100 ng/mL.
Oxycodone/ Oxymorphone	100 ng/mL	Oxycodone Oxymorphone	100 ng/mL. 100 ng/mL.
6-Acetylmorphine	10 ng/mL	6-Acetylmorphine	10 ng/mL.
Phencyclidine	25 ng/mL	Phencyclidine	25 ng/mL.
Amphetamine/ Methamphetamine	500 ng/mL	Amphetamine Methamphetamine	250 ng/mL. 250 ng/mL.
MDMA ⁴ /MDA ⁵	500 ng/mL	MDMA MDA	250 ng/mL. 250 ng/mL.

¹For grouped analytes (i.e., two or more analytes that are in the same drug class and have the same initial test cutoff):

Immunoassay: The test must be calibrated with one analyte from the group identified as the target analyte. The cross-reactivity of the immunoassay to the other analyte(s) within the group must be 80 percent or greater; if not, separate immunoassays must be used for the analytes within the group.

Alternate technology: Either one analyte or all analytes from the group must be used for calibration, depending on the technology. At least one analyte within the group must have a concentration equal to or greater than the initial test cutoff or, alternatively, the sum of the analytes present (i.e., equal to or greater than the laboratory's validated limit of quantification) must be equal to or greater than the initial test cutoff.

²An immunoassay must be calibrated with the target analyte, Δ-9-tetrahydrocannabinol-9-carboxylic acid (THCA).

³**Alternate technology (THCA and Benzoylecgonine):** When using an alternate technology initial test for the specific target analytes of THCA and Benzoylecgonine, the laboratory must use the same cutoff for the initial and confirmatory tests (i.e., 15 ng/mL for THCA and 100ng/mL for Benzoylecgonine).

⁴Methylenedioxymethamphetamine (MDMA).

⁵Methylenedioxyamphetamine (MDA).

- b. On an initial drug test, you must report a result below the cutoff concentration as negative. If the result is at or above the cutoff concentration, you must conduct a confirmation test.
- c. On a confirmation drug test, you must report a result below the cutoff concentration as negative and a result at or above the cutoff concentration as confirmed positive.
- d. You must report quantitative values for morphine or codeine at 15,000 ng/mL or above.

[65 FR 79526, Dec. 19, 2000, as amended at 75 FR 49862, August 16, 2010; 77 FR 26473, May 4, 2012; 82 FR 52244, November 13, 2017]

Appendix C: Prescription Approval Form

MTD's safety-sensitive employees must report to work "Fit-for-Duty". Given the safety-sensitive nature of their job duties, and possible side effects, employees should not perform any safety-sensitive functions while taking prescriptions or Over-the-Counter (Rx/OTC) medication, unless this medication will have no adverse effect on the performance of their safety sensitive job duties. **Employees must complete this form for each prescription (Rx) prescribed and Over-the-Counter (OTC) medication being used, and consult with the necessary medical professional, as indicated.** Prescribing physicians should be consulted as to impacts on work performance for Rx medications. Licensed pharmacists should be consulted for OTC's when a physician is not consulted.

This information will be used by the Safety & Training Director to make a fitness for duty (FFD) determination for the employee. All information will be kept confidential.

Employee Section:

Name: _____ ID#: _____

As a safety-sensitive employee, my job functions contribute to the provision of public transit service to the general public. Specifically, those duties include (Check all that apply)

- ☐ Operating a transit revenue service vehicle (e.g. van, bus, etc.)
- ☐ Operating a vehicle that requires a Commercial Driver's License (CDL)
- ☐ Dispatching vehicles
- ☐ Maintaining or repairing revenue service vehicles

I am currently prescribed the following medications

1. _____	Dosage _____ Use _____ Strength _____
2. _____	Dosage _____ Use _____ Strength _____
3. _____	Dosage _____ Use _____ Strength _____
4. _____	Dosage _____ Use _____ Strength _____

I attest that the foregoing information is complete and correct

Signature: _____ Date: _____

Appendix D: Drug and Alcohol Testing Decision Making Form

Champaign-Urbana Mass Transit District Drug and Alcohol Testing Decision Making Form Safety- Sensitive Employee

*Drug and alcohol testing regulation (49CFR Part 655) requires that the safety-sensitive employees involved in a public transportation vehicle accident (as defined at 655.4 & 655.44) submit to tests for alcohol misuse and prohibited drug use as soon as possible following the accident. **Part 655 also requires the testing of any other safety sensitive employee whose performance could have contributed to the accident, as determined by the employer at the scene using the best information available at the time of the decision.***

Accident Information:

Date of Accident: _____

Time of Accident: _____AM/PM

Employee Name: _____

Employee ID/CDL#: _____

Determination to FTA-DOT Test:

- Was there a fatality?
_____ YES _____ NO
- If there was NO fatality, answer the following questions:
 1. Has any individual suffered a bodily injury and immediately received medical treatment away from the scene of the accident? ____YES ____ NO
 2. Was there any disabling damage to **any** vehicle involved in the accident, requiring the vehicle to be towed away from the scene? ____YES____ NO

If you answered yes to any of these questions, can you completely discount the performance of the operator of the public transportation vehicle as a contributing factor to the accident?

_____ NO (FTA drug and alcohol tests are REQUIRED)

_____ YES, Explain: _____

(If you answered YES, FTA drug and alcohol tests are PROHIBITED)

- Other than the operator, could the performance of any other safety-sensitive employee have contributed to the accident, using the best information available?

_____ NO

_____ YES, Explain: _____

(IF YES, make arrangement to immediately post-accident test that employee)

Did you Decide to perform a Drug and Alcohol Test?

_____ YES (continue this form)

_____ NO (No further action required, sign below)

Time of Decision to Conduct a Post-Accident Test: _____AM/PM

Collection site Locations: _____ Time arrived: _____ AM/PM

Determination of NON-DOT Authorized Test (as per policy)

- **MTD Authorized** (non-injury and/or non-disabling damage to vehicle but cannot completely discount performance of transit employee as contributing factor to accident. Notify Safe Works or DELTA Safety Services (after hours to perform a NON-DOT MTD test only)

Was the employee sent for a non-DOT post-accident test? _____ YES

Testing Information:

Collection Site Location: Safe Works/ Delta (after hours) Time Arrived: _____AM/PM
(after hours 6pm-6am) check Delta on-call drug testing schedule to inform of post-accident.
Jeannie Stream 217-304-4916, Brenda Judy 217-497-4143)

1. Was the **alcohol** test performed within **2** hours of the time of the accident?

_____ YES

_____ NO, Explain: _____

2. Was the **alcohol** test performed within **8** hours of the time of the accident?

_____ YES

_____ NO, Explain: _____

3. Was the **drug** test performed within **32** hours of the time of the accident?

_____ YES

_____ NO, Explain: _____

If the drug test is not conducted within 32 hours cease all efforts to administer the test.

The above documentation was provided by:

Supervisor Name: _____

Phone No: _____

Signature: _____

Date: _____

Before filling out the FTA Drug and Alcohol Decision Making Form make certain there is

- (1) **Accident:** An occurrence associated with the **operation/or maintaining of a vehicle** if a result:

a.) an individual dies; or

b.) an individual suffers bodily injury and **immediately** receives medical treatment way from the scene of the accident; or

C.) one or more vehicle (including non-FTA funded vehicles) incurs **disabling damage** as the result of the occurrence and such vehicles are transported away from the scene by a tow truck or other vehicle.

- (2) **Disabling damage:** damage that precludes departure of a motor vehicle from the scene of the accident in its usual manner in daylight after simple repairs.

(1) Inclusion – damage to a motor vehicle, where the vehicle could have driven, but would have been further damaged if so driven;

(2) Exclusions –

- a.** damage that can be remedied temporarily at the scene of the accident without tools or parts,
- b.** tire disablement without other damage even if no spare tire is available, (III) headlamp or taillight damage,
- c.** damage to turn signals, horn, or windshield wipers, which make the vehicle inoperable.



To: Board of Trustees
From: Jane Sullivan, External Affairs Director
Date: February 23, 2022
Subject: Resolution No. 2022-1: Rebuild Illinois Grant Agreement

- A. Introduction:** The District has been awarded a grant through the Illinois Department of Transportation's (IDOT) Rebuild Illinois Capital Assistance Program.
- B. Recommended Action:** Staff recommends adoption of a resolution authorizing the execution of the Rebuild Illinois Capital Assistance Grant Agreement.
- C. Previous Action:** On August 25, 2021, the Board approved adoption of Resolution 2021-3 authorizing the filing of applications with IDOT for this project.
- D. Summary:** The District has been awarded \$2,109,000 through Rebuild Illinois Round 2 for the expansion of the solar array on the roof of MTD's Maintenance Facility at 803 E. University Ave. in Urbana. Before executing the grant agreement, it is IDOT policy to ensure that the grantee has the legal capacity to carry out the project. An authorizing resolution issued by the public body's governing board establishes authority of those officials acting on behalf of a grantee to execute a grant award.
- E. Background:** In 2014 the District completed installation of a 297-kilowatt photovoltaic system on the roof of the Maintenance Facility. The existing array produces about 200,000 kilowatt hours of renewable energy annually, offsetting a portion of the facility's electricity consumption. In 2017 the District completed an expansion of 67,000 square feet to this facility, providing an opportunity to expand the existing rooftop solar array. The estimated annual production of the array expansion is 330,000 kilowatt hours.
- IDOT instructed staff to utilize "To be Determined" for the date of the grant agreement in this resolution. There are additional steps required from IDOT and the District before a date is determined for the grant agreement.
- F. Alternatives – advantages/disadvantages**
1. Pass the IDOT Authorizing Resolution allowing the District to execute the grant agreement for the Rebuild Illinois Capital Assistance Program.
 2. Do not pass the IDOT Authorizing Resolution. The District's will not be able to execute the grant agreement.
- G. Budget & Staffing Impacts:** Based on the current cost estimate, the grant award is expected to cover the full cost of the project.

Resolution Authorizing and Executing Rebuild Illinois Capital Grant Agreement

Resolution No. 2022-1

Resolution authorizing execution of the agreement dated To be Determined for a Public Transportation Capital Assistance Grant under the Illinois Department of Transportation's general authority to make such Grants.

WHEREAS, The provision and improvement of public transportation facilities, rolling stock, equipment and services is essential to the development of safe, efficient, functional public transportation; and

WHEREAS, The Illinois Department of Transportation has the authority to make such Grants and makes funds available to offset eligible capital costs required for providing and improving public transportation facilities, rollingstock, equipment, and services; and

WHEREAS, Grants for said funds will impose certain obligations upon the recipient.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE CHAMPAIGN-URBANA MASS TRANSIT DISTRICT:

Section 1. That an application be made to the, State of Illinois - Department of Transportation, Office of Intermodal Project Implementation for a financial assistance grant under the Illinois Department of Transportation's general authority to make such Grants, for the purpose of off-setting eligible public transportation capital costs of the Champaign-Urbana Mass Transit District's public transportation system.

Section 2. That the Managing Director of the Champaign-Urbana Mass Transit District is hereby authorized and directed to sign and submit such application on behalf of the Champaign-Urbana Mass Transit District.

Section 3. That the Managing Director of the Champaign-Urbana Mass Transit District is authorized to furnish such additional information as may be required by the Department in connection with the aforesaid application for said Grant.

Section 4. That the Managing Director of the Champaign-Urbana Mass Transit District is hereby authorized and directed to execute on behalf of the Champaign-Urbana Mass Transit District of the Grant Agreement or subsequent Grant Agreement Amendments resulting from aforesaid application.

Section 5. That the Managing Director of the Champaign-Urbana Mass Transit District of is hereby authorized and directed to sign such documents as may be required by the Department to request payment for the project funding authorized underaforesaid Grant Agreement.

PRESENT and ADOPTED the 23rd day of February 2022.



To: Board of Trustees
From: Jane Sullivan, External Affairs Director
Date: February 23, 2022
Subject: Approval of Paycom Contract

- A. Introduction:** The District recommends purchasing Employee Management Software to modernize and improve efficiency in human resources, payroll, and training functions.
- B. Recommended Action:** Authorize Managing Director to enter into a contract with Paycom for an initial total cost of \$152,500, which includes Start Up (\$42,500) and Year 1 (\$110,000), as well as subsequent annual agreements not to exceed a 5% increase to the previous year fee.
- C. Summary:** The Employee Management Software is an MTD2071 objective that staff have been working towards for several years. The District's Quality and Environmental Management System, known as MTD2071, is an effort that includes identifying new projects and goal, establishing action plans, monitoring and measuring progress, and seeking continual improvement. Implementing the Employee Management Software is a cross-departmental initiative that will streamline a number of key processes. Implementation of the new software is expected to complete in July 2022.
- D. Background:** The District received seven responses to the request for proposals for Employee Management Software, issued in September 2021. The evaluation process is detailed in Exhibit A, including all four phases of evaluation and final price negotiations. The proposal, evaluation, and negotiation process was robust, involving a strong representation of staff over a 4.5-month period. The contract has been reviewed by District legal counsel. The contract is provided as Exhibit B, with minor changes still in progress.
- E. Advantages/disadvantages:** Approving the contract with Paycom allows the District to improve efficiency and modernize processes.
- F. Budget & Staffing Impacts:** Paycom's software is expected to improve efficiency for Finance, Human Resources, Training, and MTD2071. This will eventually provide some staff members the ability to spend less time on record keeping, re-work, manual calculations, monitoring, and issuing manual reminders and deadlines. We do not expect any staffing reductions as a result of the software, but we do expect improved quality and ability to dedicate time to other projects and responsibilities. In addition to improved efficiency, Paycom will improve the quality and quantity of up-to-date information available for employees and management.

The contract with Paycom is an eligible operating expense through the Illinois Downstate Operating Assistance Program. The Start Up and Year 1 fees are 65% (\$99,125) state funded and 35% (\$53,375) locally funded. Subsequent years will have the same 65% state / 35% local cost share. Year 2, for example, is estimated to be \$75,075 state and \$40,425 locally funded.

	Total	State	Local
Start-Up	\$42,500	\$27,625	\$14,875
Year 1	\$110,000	\$71,500	\$38,500
Year 2 estimate (max 5% increase)	\$115,500	\$75,075	\$40,425



To: Karl Gnadt, Managing Director
 From: Jane Sullivan, External Affairs Director
 Date: February 15, 2022
 Subject: Employee Management Software

On September 29, 2021, MTD issued a request for proposals (RFP) for Employee Management Software (EMS). The EMS will improve efficiency across departments and digitize a number of processes including employee training and records. The software will specifically focus on improvements to human resources, payroll, and training functions.

On November 10, 2021, MTD received seven proposals in response to RFP No. 2021-06 from the following companies: ADP, Ceridian, NEOGOV, Paycom, Paycor, Tyler Technologies, and UKG. A Primary Evaluation Committee was formed to review the proposals, which included Brendan Sennett, Safety & Training Director; Drew Bargmann, Customer Service Director; Jacinda Crawmer, Human Resources Director; Michelle Wright, Finance Director; and Ryan Blackman, Software Development Manager. The Primary Evaluation Committee independently reviewed and evaluated the proposals based on the criteria in Table 1. On December 1, 2021, the Primary Evaluation Committee met to discuss their independent evaluations. The average scoring of the independent evaluations is shown in Table 1.

Table 1: Initial Proposal Evaluation

Criteria (possible points)	ADP	Tyler	Ceridian	UKG	NEOGOV	Paycom	Paycor
Quality and Capability of the Service (25)	23.6	21.3	19.1	19.4	19	19	17
Technical Support (25)	23	22.2	22.6	20.6	18.6	22.2	20.8
Meets Requested Information (25)	22	22.2	22.2	20.8	18.6	16	14
Overall Project (15)	15	9.2	9.8	12.8	12.4	7.6	11.6
Experience and References (10)	10	7	7	5.2	6.8	7.4	5.6
Total	93.6	81.9	80.7	78.8	75.4	72.2	69

The Primary Evaluation Committee determined the need for multiple phases of software demonstration. The Committee selected the four proposers for Phase 1 Demonstrations: ADP, Tyler Technologies, Ceridian, and Paycom. Paycom's proposal did not score in the top four during the independent evaluations, but after group discussion the Committee determined that Paycom's proposal provided greater potential to meet MTD's needs compared to UKG or NEOGOV. This was based on Paycom's technical support, relevant experience, and consistent positive reviews from client references.

A Secondary Evaluation Committee was invited to assist in the evaluation of Phase 1 Demonstrations, a high-level demonstration showing basic functionality of the software. The Secondary Evaluation Committee included 12 staff and two frontline employees representing the following departments: Operations, Employee Services, Finance, Technology Services, Maintenance, Illinois Terminal, Customer Service, and Safety & Training.

Phase 1 demonstrations were held on December 13, 2021. The Primary and Secondary Evaluation Committees attended the Phase 1 Demonstrations. The Secondary Evaluation Committee independently scored the proposers, shown in Table 2, to inform the Primary Evaluation Committee's discussion.

Table 2: Phase 1 Demonstration

Criteria (possible points)	Paycom	Tyler	ADP	Ceridian
Software is User-Friendly and Easy to Navigate (5)	4.31	4.15	3.38	3.75
Software Fits MTD's <i>Payroll</i> Needs (5)	4.38	3.83	3.62	3.30
Software Fits MTD's <i>Human Resource</i> Needs (5)	4.15	4.13	3.83	3.90
Software Fits MTD's <i>Training</i> Needs (5)	4.25	3.14	3.82	3.40
Other MTD Employees Will Like This Software (5)	4.42	3.73	3.60	3.44
Recommend MTD Purchasing This Software (5)	4.42	3.75	3.00	3.20
Total	25.93	22.73	21.25	20.99

On December 14, 2021, the Primary Evaluation Committee met to discuss the determinations and evaluations of Phase 1 Demonstrations provided by the Secondary Evaluation Committee. During this meeting, the Primary Evaluation Committee decided that all four proposers would continue on to Phase 2 Demonstrations, a more in depth and detailed demonstration of the software.

Phase 2 Demonstrations were held on December 15, 2021. Phase 2 Demonstrations were more interactive and in-depth. The evaluation is shown in Table 3.

Table 3: Phase 2 Demonstration

Criteria (possible points)	Paycom	Ceridian	ADP	Tyler
Software is User-Friendly and Easy to Navigate (5)	4.20	3.40	2.60	2.40
Software Fits MTD's <i>Payroll</i> Needs (5)	4.20	3.60	3.20	2.20
Software Fits MTD's <i>Human Resource</i> Needs (5)	4.40	3.60	1.40	1.80
Software Fits MTD's <i>Technology</i> Needs	2.80	2.40	2.20	1.80
Software Fits MTD's <i>Training</i> Needs (5)	4.40	3.20	1.80	2.40
Other MTD Employees Will Like This Software (5)	4.40	3.60	2.40	1.80
Recommend MTD Purchasing This Software (5)	4.60	3.40	1.60	1.20
Total	29	23.2	15.2	13.6

The Primary Evaluation Committee independently evaluated and then held an internal discussion to determine which proposer would continue to the final step of the selection process, Phase 3 Demonstrations. Notes from internal discussion are shown below.

- Paycom has a single software solution that fits the District's needs, is customizable, and provides the reporting and tracking features each department needs.
- Ceridian's software has many desired functions. A concern is that the training module is a separate software but there is potential for integration.
- ADP has a very strong payroll solution and training software, but the human resource solution was insufficient, and all solutions lacked customization options.
- Tyler Technologies has a software that appears to be user-friendly, but the training product is a completely separate software and would cause employees to use multiple avenues of accessibility.

The Primary Evaluation Committee determined that Paycom and Ceridian have the greatest potential to fit the needs of the District and that one more round of demonstrations would allow the Committee to determine a final recommendation. Phase 3 Demonstrations were conducted on January 13 and 14, 2022. Ceridian and Paycom were each provided six hours to continue to demonstrate the capabilities and functionality of their software products. The Phase 3 Demonstrations were evaluated on the criteria in Table 4 with basic scoring: unsatisfactory (0 points), meets expectations (1 point), and exceeds expectations (2 points).

Table 4: Phase 3 Demonstration

Criteria (possible points)	Paycom	Ceridian
Overall Features & Functionality (2)	2	0.6
Front-End User Experience (2)	1.8	0.4
Back-End User Experience (2)	1.2	0.8
Technical Support (2)	1.2	0.6
Implementation Plan (2)	1	1
Total	7.2	3.4

Following the Phase 3 Demonstrations the Evaluation Committee held an internal discussion to determine the final recommendation. Notes from internal discussion are shown below.

Ceridian

- Many desired features only offered through add-on or partnership acquisition.
- Robust learning management but in a separate application from main software.
- Many customizable options but not able to provide demonstration until the software was built for MTD's desired functionality.
- Potential to integrate into MTDweb.

Paycom

- Provides all features in a single software solution so employees would not have to use a variety of apps.
- User-friendly on both the front and back end.
- Customizable, providing all reporting and tracking features each department desired.
- There might be limited MTDweb integration.

Ceridian and Paycom were allowed follow-up responses to unanswered questions. Once all follow-up materials were collected, the Primary Evaluation Team held a meeting on Monday, January 31, 2022, to discuss the final recommendation. The Evaluation Committee unanimously identified Paycom as the recommendation for award.

Price Negotiations

After agreeing on the recommendation for award, staff entered into the price negotiation phase. The initial contract includes start-up costs and the first year of software subscription with an option to extend each year. Staff analyzed pricing by totaling the first three years of use.

Paycom's start-up cost in the original price proposal was about \$86,000 less than Ceridian and Paycom's annual rate was about \$48,000 greater than Ceridian's annual rate. Staff negotiated with Paycom to reduce the annual cost to \$110,000 with annual increases not to exceed 5%. Paycom does not typically apply an increase each year, but there is the potential. Paycom indicated that they have had three total increases since 1998, all between 3% and 4%. Table 5 shows Paycom's final offer with the maximum increase of 5% each year.

Table 5: Price Proposal

	Ceridian Original Offer	Paycom Original Offer	Paycom Final Offer (maximum increase)
Start-Up	\$126,318	\$40,000	\$42,500
Year 1	\$91,884	\$140,000	\$110,000
Year 2	\$91,884	\$147,000	\$115,500
Year 3	\$91,884	\$154,350	\$121,275
Total	\$401,970	\$481,350	\$389,275



Payroll and Human Capital Management Services Agreement

This Payroll and Human Capital Management Services Agreement ("PHCMSA"), effective as of the Effective Date below, is by and between Paycom Payroll, LLC, a Delaware limited liability company whose corporate headquarters is located at 7501 W. Memorial Road, Oklahoma City, OK 73142 (hereinafter "Paycom") and the undersigned Client (hereinafter "Client"). Paycom and Client agree as follows with respect to all services provided by Paycom to Client ("Services").

Subject to this PHCMSA, the General Terms and Conditions, the applicable Service component Schedules ("Schedules") and addenda, which are each hereby incorporated by reference (collectively, the "Agreement"), Paycom agrees to perform and Client hereby engages and hires Paycom to perform on Client's behalf each of the Services indicated on proposal(s) acknowledged by Client.

Paycom shall commence performing each Service component promptly after Client provides Paycom with the information that Paycom requires to begin performing the subject Service component.

Paycom's Services are based upon information and instructions provided by Client. Client is solely responsible for the accuracy and completeness of all information and instructions provided to Paycom. Notwithstanding anything to the contrary in this Agreement, Paycom shall not be liable or responsible for errors or omissions arising from Paycom's reliance upon Client's instructions or incorrect or incomplete information provided by Client. Paycom shall not be required to amend or refile any tax return or tax filing on behalf of Client unless the erroneous filing was the sole fault of Paycom.

LIMITATIONS OF LIABILITY. NOTWITHSTANDING ANYTHING TO THE CONTRARY HEREIN, BUT EXCEPT AS TO THOSE MATTERS PROVIDED FOR IN SECTION 24 OF THE GENERAL TERMS AND CONDITIONS, IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY FOR ANY INCIDENTAL, INDIRECT, CONSEQUENTIAL, PUNITIVE OR SPECIAL DAMAGES (INCLUDING BUT NOT LIMITED TO DAMAGES TO BUSINESS REPUTATION, LOST BUSINESS, LOST ANTICIPATED PROFITS, OR LOST ANTICIPATED SAVINGS), WHETHER FORESEEABLE OR NOT AND HOWEVER CAUSED, EVEN IF SUCH PARTY IS ADVISED OF THE POSSIBILITY THAT SUCH DAMAGES MIGHT ARISE. NOTWITHSTANDING ANYTHING TO THE CONTRARY HEREIN, EXCEPT FOR THE ITEMS DESCRIBED IN SECTIONS 24.1 THROUGH 24.7 OF THE GENERAL TERMS AND CONDITIONS, THE LIABILITY OF EACH PARTY TO THE OTHER FOR ANY OR ALL LOSSES OR INJURIES FROM ANY ACTS OR OMISSIONS UNDER THIS AGREEMENT, REGARDLESS OF THE NATURE OF THE LEGAL OR EQUITABLE RIGHT CLAIMED TO HAVE BEEN VIOLATED, SHALL NOT EXCEED THE AMOUNT PAID BY CLIENT TO PAYCOM UNDER THIS AGREEMENT FOR THE SERVICE COMPONENT WHICH IS THE SUBJECT OF THE ALLEGED BREACH DURING THE TWELVE MONTH PERIOD IMMEDIATELY PRECEDING THE ALLEGED BREACH.

All issues and questions concerning the construction, validity, enforcement, performance and interpretation of the Agreement and the parties' corresponding or contemporaneous agreements shall be governed by, and construed in accordance with, the laws of the State of Oklahoma. With respect to any claim arising out of the Agreement, each Party irrevocably submits to the exclusive jurisdiction and venue of the courts of the State of Oklahoma, or the United States District Court, located in Oklahoma County, Oklahoma. Client and the undersigned individual each represent that the signatory to this Agreement is authorized to enter into such agreement on behalf of Client.

By signing below, Client agrees that it has (1) received, read and understands the Agreement and (2) agrees to be bound by the terms of the Agreement.

IN WITNESS WHEREOF, Paycom and Client have executed this Agreement to be effective _____ (the "Effective Date").

AGREED AND ACCEPTED BY CLIENT:

PAYCOM PAYROLL, LLC d/b/a PAYCOM:

COMPANY LEGAL NAME

AUTHORIZED SIGNATURE

TYPE OR PRINT NAME

TITLE

TYPE OR PRINT NAME

AUTHORIZED SIGNATURE

Reporting Agent

TITLE

FEIN: _____



General Terms and Conditions

Capitalized words in these general terms and conditions (the “General Terms and Conditions”) that are not otherwise defined herein shall have the same meaning given in the PHCMSA. Paycom and the Client agree as follows with respect to the Services. Paycom and Client are referred to herein collectively as the “Parties” and each individually as a “Party.”

1. Paycom’s Obligations. Paycom shall perform the Services in accordance with the Agreement.

2. Paycom Representations and Warranties. Paycom represents and warrants to Client that:

2.1. Paycom shall, upon written request, provide Client with a copy of its most recent Service Organization Control 1 Report for Description of Paycom Software, Inc.’s Payroll Processing System (the “SOC-1 Report”). Paycom shall maintain controls on its payroll processing systems at a similar level to continue to achieve the control objectives described in the SOC-1 Report and it shall make any such future reports or similar industry audit reports available to Client upon Client’s request.

2.2. Paycom currently maintains certification for ISO 27001:2013 which governs its physical and technical security controls. Paycom shall maintain controls on its physical and technical security systems at a similar level to continue to achieve the control objectives of ISO 27001:2013.

2.3. Except as otherwise expressly stated herein, Paycom makes no other representations and warranties.

3. As Is, Disclaimers. THE SERVICES PROVIDED BY PAYCOM PURSUANT TO THE AGREEMENT ARE PROVIDED ON AN “AS IS” AND “AS AVAILABLE” BASIS. EXCEPT AS EXPRESSLY STATED HEREIN, TO THE FULL EXTENT PERMISSIBLE BY APPLICABLE LAW, PAYCOM DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, SYSTEM INTEGRATION, AND NONINFRINGEMENT.

4. Paycom’s Intellectual Property. Paycom grants Client a non-exclusive, non-transferable license, exercisable solely during the term of the Agreement, to use applicable Paycom technology solely for the purpose of accessing and using the Services. Client shall have no right to use the Paycom technology for any purpose other than accessing and using the Services. Except for the rights expressly granted above, the Agreement does not transfer from Paycom to Client any rights to the Paycom technology (or Paycom’s licensor’s technology), and all rights, titles and interests in and to any Paycom technology shall remain solely with Paycom. Client shall not, directly or indirectly, reverse engineer, decompile, disassemble or otherwise attempt to derive source code or any other intellectual property and/or proprietary

information from any of the Paycom technology. Client acknowledges and agrees that Paycom’s trademarks, tradenames, service marks, logos, other names and marks, and related product and service names, design marks, and slogans are the sole and exclusive property of Paycom. Client is not authorized to and shall not use any of Paycom’s trademarks, tradenames, service marks, logos, other names and/or marks, and/or related product and service names, design marks, and/or slogans in any advertising, publicity, or in any other manner without the prior written consent of Paycom.

5. Paycom’s Indemnity Obligation. Subject to the terms and conditions of the Agreement, including the limitations of liability and exclusion of certain types of damages provided for herein, Paycom shall indemnify, defend and hold Client and its affiliates, and their respective employees and agents harmless from any and all liabilities, demands, actions, claims, judgments, losses, damages, and costs (including reasonable attorneys’ fees) arising out of or related to: Paycom’s or Paycom’s employee’s gross negligence or willful misconduct. Paycom shall pay any penalties and/or interest to any Federal, State or Local governmental and/or quasi-governmental authorities (collectively “Taxing Authorities”) as a result of untimely or incorrect tax filings but only to the extent the penalties and interest were caused by Paycom.

6. Reliance on Client’s Information. Paycom’s Services are based upon information and instructions provided by Client. Client is solely responsible for the accuracy and completeness of all information and instructions provided to Paycom. Notwithstanding anything to the contrary in the Agreement, Paycom shall not be liable or responsible for errors or omissions arising from Paycom’s reliance upon Client’s instructions or incorrect or incomplete information provided by Client or if applicable, a third party providing information regarding Client. Paycom shall not be required to amend or refile any tax return or tax filing on behalf of Client unless the erroneous filing was the sole fault of Paycom. Paycom is not responsible for settling any disputes between Client and Client’s employees, or Client and any Taxing Authorities, or Client and any other regulatory bodies.

In the event Client instructs and directs Paycom to not prepare or file on its behalf Client’s IRS 1095-B, 1095-C, 1094-B, and 1094-C forms; or those IRS forms’ subsequent substitutes or functional equivalents, as indicated in the Agreement, Client agrees that Paycom shall not be responsible for any liabilities arising as a result of Paycom’s acts or omissions in furtherance of these instructions, including but not limited to any IRS penalties associated with, to the extent Client is required to do so, Client’s failure to file IRS 1095-B, 1095-C, 1094-B, and 1094-C. Client hereby releases Paycom from any and all claims, causes of action or demands, whether sounding in contract or

tort, arising out of Paycom's failure to file IRS 1095-B, 1095-C, 1094-B, and 1094-C forms, including without limitation, any penalties or interest resulting therefrom.

7. Client's Registration Obligations. Client is solely responsible for being properly registered with all applicable Taxing Authorities and for obtaining any tax identification numbers and/or account numbers with applicable Taxing Authorities. Client shall timely provide Paycom with all account numbers issued by Taxing Authorities to Client, whether active or inactive.

8. Term and Termination. The Agreement shall continue in full force and effect until terminated by either Party. Unless otherwise specifically agreed upon in writing, Paycom and Client each shall have the right for any reason or no reason at all to terminate the Agreement upon providing the other Party with thirty (30) calendar days' prior written or electronic notice of termination. In addition to the preceding termination rights, Paycom shall have the right to immediately terminate the Agreement in the event: (i) Client materially breaches its obligations to Paycom; (ii) Client fails to pay or remit any sums due within two (2) business days after the due date; (iii) Client fails to remit to Paycom all funds related to the Services and such failure is not cured within one (1) business day after notification from Paycom; (iv) Client discontinues its use of Paycom's Services for three or more consecutive pay periods; (v) Client asserts, files or threatens any bankruptcy or Client asserts, files or threatens adverse action against Paycom; (vi) Client fails to timely remit to Paycom the funds required to perform the Services more than one time in any twelve-month period; (vii) any one of Client's affiliated client code entities is in default of its obligations to Paycom; or (viii) Paycom's depository or financial institutions notify Paycom that Paycom may no longer service the Client due to Client's creditworthiness, Client's business reputation or the nature of Client's business activities. Upon termination of the Agreement in whole or in part (and after expiration of any applicable notice periods), Paycom shall have no further obligation to perform the obligations set forth in the Agreement, or, to the extent such termination was partial, Paycom shall have no further obligation to perform the obligations of the applicable Service component that has been terminated. Further, upon termination of Services relating to payroll processing, Client will immediately become responsible for all payroll tax deposits and filings then and thereafter due and for all related penalties and interest, and whereupon Paycom shall promptly return to Client any excess monies in Paycom's possession (if any) that are not reasonably subject to potential reversal, return, setoff or recoupment. In the event any monies credited or debited by Paycom and/or in Paycom's possession are subject to potential reversal, return, setoff or recoupment, then Paycom shall have the right to hold said funds during the time period of potential reversal, return, setoff or recoupment

and thereafter shall promptly return all remaining funds to Client after the applicable time period has expired. During any time period in which Client is in default of its obligations to Paycom, Paycom shall have the right to suspend the provision of its Services to Client, in whole or in part, pending Client's compliance with the Agreement or pending termination of the Agreement. In the event Paycom or Client provides a notice of termination pursuant to this Section 8, then Client shall have access to all Paycom's prior payroll information in the Website Account for ten (10) calendar days after Client's last payroll with Paycom. Regardless of the effective date of termination, if any Website Account access is granted after ten (10) days from Client's last check date, Client shall incur an additional fee. During any time period in which a demand is made upon Paycom by Client's lender(s), Client's judgment creditor(s), or Client's financial institution(s) seeking turnover of any of Client's funds, Paycom shall have the right to suspend the provision of its Services to Client, in whole or in part, subject to any or all of the following: (i) receipt of a written release from such persons or their demands (and, if applicable, confirmation that such release has been submitted to the appropriate persons or recording systems), (ii) termination of the Agreement, or (iii) pending interpleader of disputed funds into escrow. In the event a Party terminates the payroll processing Services, then all other Services performed by Paycom shall be terminable, at Paycom's option.

9. NACHA Compliance. The Services provided by Paycom may be subject to the operating rules of the National Automated Clearinghouse Association ("NACHA"). Paycom and Client each agree to comply with the NACHA rules applicable to it with respect to the Services. Information pertaining to NACHA rules and guidelines can be found at www.nacha.org. Pursuant to the NACHA Rules, Client agrees and authorizes the following (terms not otherwise defined in this paragraph are shall have the meaning given in the NACHA operating rules): (1) for Paycom to originate entries on behalf of the Client to Receivers' accounts; (2) to be bound by NACHA rules; (3) to not originate any entries or transactions that violate the laws of the United States; (4) to allow Paycom to originate entries or transactions related to payroll, tax liabilities, human capital management service fees and processing charges; (5) the right of Paycom to terminate or suspend this Agreement for breach of these rules; and (6) to allow Paycom to audit Client's compliance with this Agreement and these rules. Client hereby authorizes Client's banks and Paycom's banks (collectively, "representatives") to transfer funds from Client's account at Client's bank to the accounts of Paycom for payroll, tax liabilities and processing charges. Client represents and warrants that this authorization has been duly approved by its Board of Directors, Members, Managers or other governing persons and continues in full force and effect. The representatives may issue payment orders in the name of the Client against the accounts of Client's bank, subject to Client's

bank's acceptance. Payment orders issued on behalf of Client pursuant to this Agreement may be issued by Fedwire Request for Credit Transfer (1031) or electronic entries in accordance with the rules of NACHA, on the days and times and in the formats prescribed by Client's Bank. Client's bank shall debit Client's account for the amount of each payment order issued pursuant to this Agreement on the date such order is executed by Client's bank. Client's instructions to Paycom and Client's use of Paycom's services shall not violate the NACHA rules or the laws of the United States. Neither Paycom nor any Originating Bank shall be liable to Client for any damages arising from any decision to refrain from or delay originating debit/credit entries with respect to Client's payroll: (1) due to Client's creditworthiness or Client's business activities; (2) after reasonable efforts to verify such entries have failed; or (3) because Paycom has not timely received funds from Client.

10. No Professional Advice. The Services provided by Paycom expressly do not include the rendering of legal, tax, accounting, or investment advice to Client or Client's employees. The federal government, tribal governments, state governments or localities each may impose specific obligations pertaining to employee wage requirements, industry requirements, printed paystubs, or other matters. It remains Client's exclusive obligation to comply with applicable laws, rules, and regulations pertaining to Client and its employees. Additionally, Client shall adopt its own effective internal controls concerning its payroll. The Services should not, will not, and cannot be relied upon to detect or disclose errors, fraud or illegal acts of Client or Client's employees, subcontractors, or agents. Paycom is not and shall not act as an agent of Client for receipt of service of legal process. Paycom shall have no obligation to accept, receive or forward Client's legal process, including summons, subpoenas, complaints, injunctions, or other legal process.

11. Required Manner of Notices. Paycom maintains a secure website ("Website Account") through which Client may access information and through which Client shall request transactions electronically. Client's use of the Website Account is required. Except as may otherwise be expressly permitted in a Schedule, all notices required to be provided to Paycom shall be made in specific accordance with these General Terms and Conditions and/or through data entry on the Website Account, including but not limited to Client's data entry of payrolls, new employees, contact information for employees, and all other information permitted to be entered through the Website Account. Paycom shall not be required to rely upon any information provided by the Client to Paycom unless the information has been provided to Paycom in the manner expressly provided for herein. Paycom will not be required to rely upon any information provided via telephone or any means other than as specifically set forth herein.

12. Client's Indemnity Obligation. Notwithstanding anything to the contrary herein, Client understands that all Services rendered by Paycom are based upon the information furnished by the Client. Client shall indemnify, defend and hold Paycom and its affiliates, and their respective employees and agents harmless from any and all liabilities, demands, actions, claims, judgments, losses, damages, and costs (including reasonable attorneys' fees) arising out of or related to the following or any combination of the following: (i) Client's breach of any obligation, representation, or warranty under the Agreement; (ii) any claim, demand, cause of action, or allegation that Client violated any applicable law, rule, or regulation; (iii) any failure on the Client's part to fund any payment obligation of Client; (iv) any debit or reversal of payments previously made to Client's employees or others as a result of Client's failure to fund or pay its obligations; (v) any breach of Client's Security Information (as defined in Section 16); (vi) Client's negligence or willful misconduct; (vii) Paycom's acts or omissions in furtherance of Client's instructions; (viii) the use of inaccurate information provided by the Client; and (ix) Client or any third party's use of reports or data from the Data Services (as defined in Section 19).

13. Client Representations and Warranties. Client represents and warrants that:

13.1. Client shall not use the Services for any illegal purpose, such as but not limited to, terrorism or money laundering or otherwise cause a transaction that will require the filing of a Suspicious Activity Report pursuant to the rules and regulations issued by the Financial Crimes Enforcement Network.

13.2. Client does not and shall not appear on any terrorism watch list, OFAC list, or similar list maintained by the U.S. Government.

13.3. Client, including any applicable affiliated entities, is not involved in a business or industry that violates federal law, including, but not limited to the Controlled Substances Act and The Money Laundering Control Act.

13.4. Client shall comply with all applicable laws, rules, and regulations, and shall not violate the laws of the United States.

13.5. Client is solely responsible, with regard to any transfer of personal information to Paycom, for the legality and the means by which Paycom acquired such personal information, including when required by applicable law, rule, or regulation, obtaining consent for the collection, transfer and/or use of such information.

13.6. Client shall not upload to Paycom's system through the Website Account, Data Services (as defined in Section 19), or in any other manner, any documents, information, or materials that are not related to the Services provided.

13.7. Client's use of the Services is for a commercial purpose and specifically not for any personal, family, or household purpose.

13.8. Client shall not transmit individual health information to Paycom. Notwithstanding anything to the contrary herein, the

Agreement does not anticipate transmittal of or otherwise apply to individual health information that is protected under any privacy and/or security regulations implemented by the Department of Health and Human Services pursuant to its authority under the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”), the Health Information Technology for Economic and Clinical Health Act (“HITECH”), or the like.

13.9. Client shall implement reasonable technical and organizational measures to protect Client’s data and Paycom’s system against accidental or unlawful destruction or accidental loss, alteration, unauthorized disclosure, or access.

14. Fees and Charges. Paycom’s fees and charges shall be consistent with the final written pricing proposal provided to Client. Paycom’s pricing structure and pricing to Client is confidential and shall be treated by Client as confidential. Client agrees to pay, at regular intervals, Paycom’s applicable fees and charges for the Services. In the event Client chooses to group its billing together with affiliated client code entities (together, a “Multiple Client Code”), Client and each of Client’s affiliated client code entities of the Multiple Client Code will be billed for all products available to the Multiple Client Code. Client and/or Client’s affiliated client code entities may be charged an additional fee if any such entity utilizes the Website Account for employees that are not paid on regularly scheduled payrolls processed via the Website Account. Paycom’s pricing may be amended from time to time upon prior written or electronic notice to the Client. In the event Client does not consent to Paycom’s revised pricing, Client shall have the right to terminate the Agreement by providing Paycom with written notice of termination within fifteen days of Paycom’s first communication to Client of the pricing change. As additional consideration for Paycom’s provision of Services to Client, Client assigns to Paycom or Paycom’s financial institutions or depositories any benefits derived on the funds maintained in Paycom’s client accounts (i.e. any interest or investment income on funds deposited into and held in Paycom’s accounts).

15. Payment. To facilitate the payment of the fees, charges, or other amounts due or payable to Paycom under the Agreement, Client will provide Paycom with access to a Client bank account and will notify Paycom of the demand deposit account number and transit routing number for the account. Client irrevocably consents to Paycom’s use of Paycom’s Client account information and Website Account access for purposes of electronically drawing funds from Client’s bank account in accordance with Client’s obligations set forth in the Agreement. Client hereby authorizes Paycom to process wires, drawdown wires, and/or ACH debits or credits in connection with the monies (including Paycom’s compensation and fees) applicable to the Agreement. Paycom fees for any and all services provided by Paycom may be

debited and/or charged at intervals consistent with and together with Paycom’s payroll processing for Client.

16. Access Restrictions. Maintaining the confidentiality of Client’s client code, user name, password, access keys, and/or other account access information (collectively “Security Information”) is the sole responsibility of Client. A person with knowledge of Client’s Security Information will be able to access Client’s account and initiate transactions and funds transfers on behalf of Client. If an unauthorized person obtains access to Client’s Security Information and initiates transactions, Paycom cannot protect Client from the result of any such transactions. Paycom shall rely upon any and all instructions and directions provided using the Client’s Security Information. Client agrees:

16.1. Client will not disclose its Security Information to anyone not authorized to request transactions on Client’s behalf;

16.2. Client will undertake its own commercially reasonable security measures to prevent the disclosure and/or unauthorized use of its Security Information;

16.3. Client shall, at regular intervals, follow the procedures within the Website Account interface to update and/or revise its Security Information;

16.4. Client may modify its Security Information as many times as Client deems appropriate. If Client suspects that someone has access to Client’s Security Information, Client shall immediately make revisions to its Security Information; immediately review all recent and pending transactions, and immediately notify Paycom of its suspicions concerning a potential breach of Client’s Security Information.

16.5. Neither Paycom, nor its agents or affiliates shall be liable for any loss, claim, or circumstance in connection with instructions given by Client or anyone else using Client’s Security Information. Paycom shall have the absolute right to rely upon all instructions given to Paycom using Client’s Security Information.

17. Security Features. Paycom employs various security features to enhance security and limit access to the Website Account. Client is responsible for adopting its own effective internal controls concerning its payroll, funds, security, and use of the Website Account. Paycom’s services should not be relied upon to detect or disclose errors, fraud, or illegal acts of Client’s employees or third parties, however Paycom’s security features may assist Client in mitigating its risks concerning such matters. To the extent Client elects to disable or discontinue the use of certain security features offered by Paycom (including email notifications, IP address verification, masking informational fields, or other features), Client assumes full responsibility arising out of Client’s non-use or disabling of any such security feature(s). Paycom disclaims any and all responsibility arising from Client’s disabling or non-use of any Paycom security feature. Client does hereby release and forever discharge

Paycom from any and all demands, claims, and liabilities of whatever kind or nature, either in law or equity, whether known or unknown, which arise or may hereafter arise from Client's disabling or non-use of any Paycom security feature. Client has the option of reactivating any disabled feature at any time.

18. Internet Access. The Website Account will be accessible from the internet. Client shall be responsible for accessing the internet to utilize the Services and access the Website Account. Paycom does not warrant and shall not be responsible for the cost and maintenance of any telephone, cable internet provider, cellular network, wireless local area network, wireless tower, application distribution system, or other communication circuits required for dutiful transmission and system access. Data files are transmitted over communication company circuits, which are wholly beyond the control and jurisdiction of Paycom and are maintained by the applicable communications companies. If these communication circuits are not functional for any reason, the data files may not accurately or completely reach Paycom's facilities or equipment. Paycom is not responsible for or in control of the continued operations or functioning of these communication circuits nor the reliability of the data files being received over them. Client shall not hold Paycom responsible in any way for any losses of any kind whatsoever resulting from the failure of any communication circuits or internet service provider to fully and properly perform, whether the failure of the communications are caused by any provider, whether Client's provider, Paycom's provider, Client's user's providers, Client's employee-user's providers, or any other provider. In the event of interruption of access to the Website Account, Paycom's sole obligation and liability shall be to restore access to the Website Account as soon as reasonably possible. Paycom makes no other warranties, express or implied, with respect to the subject Services or the Website Account and/or the availability of the Website Account.

19. Data Services. As a part of providing Paycom's application program interface ("API") and secure file transfer protocol ("SFTP") or Custom File Converter services (collectively, "Data Services"), Paycom may generate, create, and/or facilitate the creation of certain reports; allow access by Client and/or third parties to certain Website Account and third party data feeds; create or connect Client and/or third party data feeds to the Website Account; create data feed protocols to convert and facilitate the communication of data between Client's and/or third parties' systems and the Website Account; setup and automate scheduled data feed imports and transmissions; and import and transmit data. Certain Data Services are governed by their own Schedules, which shall supersede these General Terms and Conditions to the extent there is a conflict between these General Terms and Conditions and the specific Service component Schedule. Certain Data Services (for example, API services and SFTP services) may require the use of an access key

to gain access to Client data. These access keys are the sole property of Paycom and may be revoked at Paycom's discretion without notice to Client if Client violates any of the terms herein or Paycom has reason to suspect the access keys have been misused or compromised. The number of API calls or SFTP requests Client is permitted to make may be limited by Paycom as necessary to best provide quality of response. Client is permitted to use the API or SFTP interface to access Client data maintained on the Website Account and to interface with other systems in Client's organization as necessary in the ordinary course of business. Client may work with third parties only as necessary to facilitate Client's API usage, so long as such third parties are subject to the obligations imposed on Client herein. Client shall not:

- (i) use the access keys, or any of the Data Services to attempt to gain access to other data on Paycom's system, or for any other purpose not expressly authorized herein;
- (ii) resell applications or services that require the Data Services;
- (iii) sell, transfer, or sublicense access to the Website Account or the Data Services;
- (iv) commercialize (sell, rent, trade or lease) the content provided via the Website Account or the Data Services;
- (v) decompile, modify, reverse engineer, create derivative works, or otherwise alter the Website Account or Data Services;
- (vi) distribute or publish links to the Website Account or Data Services;
- (vii) use robots, spiders, scraping, or other technology to access or use the Website Account, Data Services, or any of Paycom's systems;
- (viii) access or attempt to access the account information of other users, or any other unauthorized information;
- (ix) use the Data Services in a manner that violates any applicable laws or regulations, including but not limited to those related to privacy and data protection;
- (x) use the Data Services interface in a manner that exceeds reasonable request volume or could be considered excessive or abusive usage; or
- (xi) distribute or publish automation documentation, including but not limited to, API and SFTP documentation, file import formats, or file export formats (the "Documentation") to third parties.

Paycom does not, by allowing Client to use or access the Website Account and Data Services, transfer any rights or ownership in the Website Account or Data Services, Documentation, source code, or Paycom intellectual property. The Website Account and Data Services are and shall at all times remain the property of Paycom and Paycom alone. Paycom may update the structure of the classes, functions, reports, or data provided by the Website Account and Data Services. Paycom may also update the associated Documentation or the permitted uses of the Services at any time and without notice to Client. Client acknowledges

and accepts that the provision of these Data Services may result in Client's data being stored, transmitted, accessible, and handled in a manner that does not conform to the data security protocols described herein. Paycom makes no warranty or representation as to the sufficiency or adequacy of such nonconforming protocols. Client and such applicable third parties shall be exclusively responsible for adopting their own effective controls concerning access to Client's data. Client acknowledges and accepts all risks and liabilities arising from the nonconforming protocols. Client is responsible and liable for all damages caused by the nonconforming protocols. Notwithstanding anything to the contrary in the Agreement, to the extent Paycom is determined to be liable for any monetary damages arising from the Data Services, Client's remedies for all damages, losses, liabilities, demands, and causes of action, whether in contract, tort, including negligence or otherwise, shall not exceed Fifty Dollars (\$50), regardless of Client's actual losses, liabilities, or injuries. Paycom is not an insurer against Client's risks. To the extent the Client desires Paycom to assume a greater liability or responsibility than as set forth herein, then, an additional fee must be first quoted to Client and paid by Client before such greater responsibility shall apply to Paycom.

20. Implementation. All setup, conversion, and training fees paid by Client are non-refundable, in whole or in part. In addition to any other setup fees paid by Client, in the event of an implementation delay due solely to the fault of Client that ultimately results in a failure to utilize new or additional Services on the agreed upon check date for the initial use of the applicable Services, Client shall pay an additional fee which shall be no greater than an amount commensurate with Client's initial setup, conversion and training fees. As a condition of Paycom agreeing to accept Client's credit card as an approved form of payment for the Services, Client agrees that any dispute that Client may raise with respect to the Services must be addressed directly between Client and Paycom. Any dispute that cannot be timely resolved to the mutual satisfaction of the parties shall be resolved in accordance with the dispute resolution provisions as contained in this Agreement. Client agrees to cooperate in good faith, and take all commercially reasonable steps to make available all information necessary for Paycom to implement and provide the Services. Client hereby consents to Paycom taking any steps Paycom deems necessary to obtain such information, including accessing and downloading information related to the Services.

21. Client's Review. To the extent Paycom regularly mails or couriers checks, paystubs, and/or reports to Client, upon Client's receipt of checks, paystubs, and/or reports from Paycom, Client shall promptly examine such checks, paystubs, and reports for each applicable pay period or reporting period and shall notify Paycom of any discrepancies between such documents and Client's own records, or any errors, omissions, or miscalculations in said documents as soon as reasonably

possible, but in no event later than thirty (30) calendar days after Client's receipt of said documents. To the extent checks, paystubs, or reports are not regularly mailed or couriered but instead are regularly available for review through the Website Account, then Client shall regularly review and examine said documents for each applicable pay period and shall notify Paycom of any discrepancies between such documents and Client's own records or any errors, omissions, or miscalculations in said documents as soon as reasonably possible, but in no event later than thirty (30) calendar days after said documents become available on the Website Account. Client shall promptly examine all notices received from taxing authorities and governmental entities and promptly report its receipt of any such notices to Paycom. To the extent Client receives any refunds or payments from any taxing authorities or governmental entities that were not otherwise expected and that relate in any way to the Services, Client shall promptly report its receipt of such refunds or payments to Paycom and shall not deposit any such refund check until it has first advised Paycom of its receipt of said check. Client shall be solely responsible for all liabilities, judgments, losses, damages, and costs (including reasonable attorneys' fees) that result from or could have been avoided had Client timely reviewed its documents and timely advised Paycom or any other Parties of any such notices, payments, funds, refunds, errors, omissions, miscalculations, or discrepancies.

22. Confidentiality. Each Party will take all of the following measures to protect all Confidential Information:

22.1. Hold all Confidential Information (as defined herein at Section 22.9) in the strictest of confidence;

22.2. Safeguard Confidential Information with the same degree of care to avoid unauthorized disclosure as it uses to protect its own information of a similar nature, but in any event, no less than reasonable care, which necessarily includes the care required by applicable law;

22.3. Not disclose Confidential Information to any of its own employees, agents, contractors, or representatives ("Representatives"), except to those of its Representatives who have signed written confidentiality agreements at least as restrictive and protective as the obligations set forth herein;

22.4. Not use (or assist or permit its Representatives to use) any of the Confidential Information for any purpose other than: (i) the performance of its obligations under the Agreement; and/or (ii) in connection with the defense or prosecution of any claim relating to the subject services. In the event of such use in connection with defense or prosecution of a third party claim, the Party seeking to disclose Confidential Information shall, reasonably in advance, advise the other Party of its intended use of such information and shall not object to the intervention or request for protection of such information in connection with such third party claim or proceeding.

22.5. Except as otherwise provided for in Section 13.8, each Party will maintain all information subject to applicable law in

accordance with standards required by applicable law, even beyond the term of the Agreement.

22.6. The following conditions will apply to Representatives:

22.6.1. Representatives that will have access to Confidential Information shall be informed of the confidential nature of such information.

22.6.2. Each Party will impose on its Representatives, as a binding obligation, confidentiality and non-disclosure obligations consistent with the Agreement.

22.7. The restrictions in this Section shall not apply to any information to the extent that it: is or comes within the public domain other than through a breach of this Section 22; or is in a Party's possession (with full right to disclose) before receipt from the other; or is lawfully received from a third party (with full right to disclose); or is independently developed without access to or use of the Confidential Information; or is required to be disclosed by law or by a court of competent jurisdiction provided that, unless prohibited by law from doing so, the Party required to disclose such information agrees to give prior written or electronic notice of such disclosure and to take reasonable and lawful actions available to it to avoid and/or minimize the extent of such disclosure.

22.8. Either Party may seek injunctive relief for any actual or reasonably anticipated disclosure by the other, including preliminary and permanent injunctive relief, regardless of whether monetary damages caused by the breach can be determined or proved.

22.9. The term "Confidential Information" shall mean all information one Party hereto acquires from the other Party hereto relating to the Services, whether developed by the disclosing Party or by others and whether patented or patentable, including, without limitation, Personal Data (as defined in Section 23), trade secrets, unpublished patent applications, designs, processes, disaster recovery plans, audit reports, information technology structure and hardware, studies and notes containing or reflecting such information, business plans and strategies, financial information, pricing information, specifications, devices, and all information one Party hereto acquires or observes in connection with the Services, regardless of whether such information is designated as Confidential Information at the time of its disclosure.

23. Data Security. To ensure the security of Client's electronic nonpublic personal information ("Personal Data"), except as it pertains to Section 19, Paycom shall:

23.1 implement reasonable technical and organizational measures to protect Personal Data against accidental or unlawful destruction or accidental loss, alteration, unauthorized disclosure, or access, in particular, where the processing involves the transmission of data over a network, and against all other unlawful forms of processing;

23.2 encrypt Personal Data while in transport over the internet and, when data is not in transport, store such data on storage that is encrypted;

23.3 upon a complete investigation and validation, promptly notify Client of any facts known to Paycom concerning any accidental or unauthorized disclosure or use, or accidental or unauthorized loss, damage, or destruction of Personal Data by any current or former employee, contractor or agent of Paycom, or by any other person or third party;

23.4 in the event of any accidental or unauthorized disclosure or use, or accidental or unauthorized loss, damage, or destruction of Personal Data by any current or former employee, contractor or agent of Paycom, reasonably cooperate with Client as required by applicable law to: (i) limit the unauthorized disclosure or use, (ii) seek the return of any Personal Data and (iii) assist in providing notice; and

23.5 upon termination or expiration of the Agreement for whatever reason, Paycom shall maintain the confidentiality and data security obligations set forth herein while Paycom retains any Personal Data.

23.6 In addition to the foregoing, Paycom is not and shall not be Client's official record keeper. Accordingly, Client shall keep copies of all information and Personal Data it deems necessary.

24. Exclusions to Limitations of Liability. Notwithstanding anything to the contrary in the Agreement, including notwithstanding the paragraph entitled "LIMITATIONS OF LIABILITY" in the PHCMSA, neither Party excludes nor limits its liability to the other for any of the following (and nothing in the Agreement shall be construed as excluding or limiting such liability):

24.1. for personal injury or death resulting from its negligence or that of its employees, agents, or subcontractors;

24.2. for any matter which it would be illegal for that Party to limit its liability;

24.3. for a Party's fraud, fraudulent misrepresentations, defamation, or trade libel;

24.4. for a breach of Section 12 (Client's Indemnity Obligation), Section 13 (Client Representations and Warranties), and/or any Client funding requirements in the Agreement;

24.5. for a Party's fee due and owing for services provided to the other Party;

24.6. for a Party's failure to remit funds and/or satisfy its funding obligations to the other Party; and

24.7. for, after Client remits all applicable tax monies to Paycom and complies with the Agreement in material respects, Paycom's failure to pay and remit said tax monies to applicable Taxing Authorities on Client's behalf.

25. Feedback; Improvement. In the event Client, or any third party on behalf of Client submits any suggestions, ideas, enhancement requests, feedback, recommendations, or other

information or ideas regarding the Services or Paycom products (hereinafter referred to as "Feedback"), Client agrees that such Feedback is gratuitous, without restriction and will not place Paycom under any fiduciary or other obligation. Paycom shall be free to disclose such Feedback on a non-confidential basis to anyone. Accordingly, Client assigns to Paycom all rights, title and/or interest in any Feedback relating to the Services, Website Account or Paycom technology, and Client agrees to take all reasonable action(s) as requested by Paycom to evidence, perfect, obtain, maintain, enforce or defend the foregoing. Further, Client consents to Paycom's use of and assigns to Paycom all rights, title and/or interest to any anonymized and/or aggregated data, which may include Client's Data on an anonymized basis, for purposes Paycom deems appropriate in Paycom's discretion, including, without limitation for use to improve or modify the Services, Website Account or Paycom technology.

26. Recording. Each Party hereby consents that such other Party may, without further notice or further notification, electronically monitor or record the telephone conversations between the parties' respective representatives in connection with the parties' business dealings. Each Party agrees that it shall have an expectation that all telephone calls made or received by either Party to the other Party are being electronically monitored or recorded by the other Party for the other Party's business purposes and/or business records retention purposes. Each Party hereby notifies the other Party that it regularly and consistently monitors or records the telephone conversations of the other Party's representatives, and that the monitoring or recording of such telephone conversations is likely to occur at any time and without further notice. It is further agreed that the monitoring or recording activities of such parties' representatives shall constitute permissible monitoring or recording pursuant to this Agreement. To the extent a Party seeks to, in the future, withdraw and revoke the consent to such monitoring and recording activities provided for in this Agreement, then in order for such revocation to be effective said Party must send a written or electronic notice to the other Party pursuant to the notice provisions of this Agreement, and any such written or electronic notice shall not be effective until at least thirty (30) days after the receiving Party receives such notice.

27. Third Party Arrangements. To the extent the undersigned signatory is acting on behalf of a third party with respect to servicing that third party's payroll and other service needs, the undersigned signatory hereby warrants and represents to Paycom that the signatory has been appointed as the third party's duly authorized agent and has all the requisite authority to bind said third party to the obligations of the Agreement and hereby does bind said third party to each of the obligations of the Agreement. Additionally, third parties shall be required to enter into separate

agreements with Paycom. Client shall provide Paycom a list of any such third parties and any other information as requested by Paycom.

28. Interest, Setoff, Recoupment and Remedies. In addition to any other rights or fees provided for herein, if any amount is not paid to Paycom within five calendar days of its due date, Client shall be additionally liable for interest on said unpaid amount at an interest rate of 1½% per month or the highest rate allowed by applicable law, whichever is less, from the due date until paid in full. In the event Client is in default of its payment obligations to Paycom, then Paycom shall have the right to offset and/or apply any of Client's funds being held by Paycom to any outstanding obligation of Client owing to Paycom. Notwithstanding anything to the contrary in this Agreement or any written report or communication among the parties, the specific timing or amounts of any ACH, wire or debit from Client's account shall in no way bind Paycom nor shall it have any bearing on how Paycom applies and/or allocates said funds among the Client's employee direct deposits, Paycom fees, tax payments and/or other sums. In the event any monies credited or debited by Paycom and/or in Paycom's possession are subject to potential reversal, return, setoff or recoupment, then Paycom shall have the right to hold said funds during the time period of potential reversal, return, setoff or recoupment and thereafter shall promptly return all remaining funds to Client after the applicable time period has expired.

29. Force Majeure. Neither Party shall be liable for delays in performance which are caused by natural disasters, strikes, war, terrorism, utility outages, communication outages, or any other circumstances which could not have been reasonably foreseen and avoided by commercially reasonable action, or are beyond the reasonable control of such Party, except that this provision shall not excuse the failure of Client to timely meet all of its funding and cash requirements to Paycom for any payroll submitted by Client to Paycom. If applicable, either Party shall be excused from performance under the Agreement for the duration of the effects of such circumstances.

30. Direct Deposit Authorization Forms. Before any of Client's employees are setup for utilization of ACH direct deposit, Client shall require that each such employee sign a "Direct Deposit Authorization and Agreement" form, which authorizes Paycom to make transfers to and from the employee's account using the ACH system and which, in certain instances, authorizes Paycom to withdraw funds or reverse fund transfers from Employee's account. For each such Client employee, Client shall maintain such signed forms in Client's possession for a period of at least one year after the last payroll is processed by Paycom for said employee. Client shall provide all such signed forms to Paycom within five (5) days of Paycom's request. In the event that any of Client's employees refuse to sign a "Direct Deposit

Authorization and Agreement” form, Client shall not allow said employee(s) to utilize direct deposit. Client further agrees to cooperate with Paycom and/or any other parties to recover funds credited in error to an employee as a result of an error in processing.

31. Waiver. The failure by Client or Paycom to insist upon strict performance of the Agreement shall not constitute a waiver of that provision with respect to demands for future performance.

32. Severability. Each section, subsection and lesser section of the Agreement constitutes a separate and distinct undertaking, covenant or provision hereof. In the event that any provision of the Agreement shall be determined to be invalid or unenforceable, such provision shall be deemed limited by construction in scope and effect to the minimum extent necessary to render the same valid and enforceable, and, in the event such a limiting construction is impossible, such invalid or unenforceable provision shall be deemed severed from the Agreement, but every other provision of the Agreement shall remain in full force and effect.

33. Independent Contractors. The Agreement establishes an independent contractor relationship only, by which Paycom will perform the Services described in the Agreement. It is not intended as, and shall not be construed to establish a partnership, joint venture, employer/employee relationship, or master/servant relationship. Paycom shall only be required to assist the Client with its obligations and perform the specific Services provided for in the Agreement, and no others. It is agreed that Paycom is not an insurer and that the fees Paycom charges are based solely on the value of the services provided for herein. Client and Paycom acknowledge and agree that Paycom is retained under the Agreement to assist Client with certain obligations of Client and that Paycom is not an employer of Client's employees, nor a fiduciary of Client or Client's employees. Paycom is merely providing certain specified services to assist Client. Paycom responsibilities include only the services expressly set forth herein and shall not include any other services, unless agreed to in writing. Nothing contained in the Agreement shall be deemed to permit either Party to conduct business in the name of or on account of the other Party, or to act on behalf of or bind the other Party in any manner whatsoever, except for the taking of actions by Paycom on behalf of Client in the fulfillment of Paycom's specific obligations under the Agreement.

34. No Third Party Beneficiaries. Nothing in the Agreement creates or will be deemed to create third party beneficiaries of or under the Agreement. BY VIRTUE OF THE AGREEMENT, PAYCOM HAS NO OBLIGATIONS TO ANYONE OTHER THAN THE CLIENT ENTITY SIGNING THE AGREEMENT. BY VIRTUE OF THE AGREEMENT, PAYCOM HAS NO OBLIGATION TO ANY THIRD PARTY (INCLUDING,

WITHOUT LIMITATION, TAXING AUTHORITIES AND/OR CLIENT'S EMPLOYEES, INDEPENDENT CONTRACTORS, AND/OR CONSULTANTS).

35. Assignment.

35.1. The Agreement shall not be assigned or delegated by Client (regardless of whether such assignment or delegation is in the form of an assignment, merger, consolidation, conversion, sale of all or a portion of assets, or otherwise), in whole or in part, without the prior written consent of Paycom.

35.2. The Agreement may be freely assigned or delegated by Paycom (regardless of whether such assignment or delegation is in the form of an assignment, merger, consolidation, conversion, sale of all or a portion of assets, or otherwise), in whole or in part, without the prior written consent of Client. Paycom will advise Client of such assignment, which may be made via email to the email address provided in Client's Website Account and shall be deemed received by Client upon Paycom's sending of such email. Client hereby waives any restrictions under applicable law with respect to the assignment. Upon the request of Paycom, Client agrees to promptly execute and deliver an acknowledgement of assignment in form and substance satisfactory to Paycom and such other documents and assurances as reasonably requested by Paycom or Paycom's assignee.

35.3. Subject to the foregoing, the terms and conditions of this Agreement shall be binding upon and inure to the benefit of each Party and its respective successors and assigns.

36. Electronic Signature. Paycom and Client agree to conduct this transaction by electronic means and that an electronic signature of either Party or both Parties, including fax signature, PDF signature, or other electronic means, shall have the same legally binding force and effect as an original signature. An executed copy of the Agreement may be delivered by one or more of the Parties by facsimile, email, or similar instantaneous electronic transmission device pursuant to which the signature of, or on behalf of, the Party can be seen, and such execution and delivery shall be considered valid, legally binding, and effective for all purposes.

37. Entire Agreement, Amendments, and Modifications. The Agreement represents the entire agreement between the Parties, and there are no inducements, representations, or warranties, or any other oral or other written agreements or understandings between the Parties affecting the Agreement, or related to the Services to be provided by Paycom or duties undertaken by Client under the Agreement. Paycom may amend the Agreement at any time in its sole discretion, effective upon posting the amended terms to Client's Website Account. With respect to the

Services, the Agreement supersedes all previous agreements and negotiations between the Parties. It is understood and agreed that no employee, officer, or director of Paycom has the authority to modify the Agreement orally.

38. Venue; Governing Law. All issues and questions concerning the construction, validity, enforcement, performance, and interpretation of the Agreement or arising from any business dealings by or among the Parties shall be governed by, and construed in accordance with, the laws of the State of Oklahoma. With respect to any claim arising out of the Agreement, each Party irrevocably submits to the exclusive jurisdiction and venue of the courts of the State of Oklahoma, or the United States District Court, located in Oklahoma County, Oklahoma. Any legal proceedings to resolve or litigate any dispute will be conducted solely on an individual basis. No Party will seek to have any dispute heard as a class action or in any other proceeding in which either Party acts or proposes to act in a representative capacity. *Any and all such rights to proceed on a class-wide basis are hereby waived. No proceeding will be combined with another without the prior written consent of all parties to all affected proceedings. If any portion of this class action waiver is deemed unenforceable, then that portion will be severed with the remainder remaining in full force and effect.* Client expressly waives any claim of sovereign immunity as to Client's business dealings with Paycom if applicable (i.e. Native American Nations). If either Party brings a legal action to enforce the Agreement, the prevailing Party in such action, as determined by the court, shall be entitled to recover reasonable attorneys' fees and litigation expenses as determined by the

court. Client and the undersigned individual each represent that the signatory to the Agreement is authorized to enter into such agreement on behalf of Client.

39. To the extent not prohibited by law, during the term of the Agreement and for the twelve (12) months thereafter, Client shall not knowingly solicit or knowingly hire for employment or as a consultant, any Paycom employee or former Paycom employee who has had dealings with Client in any capacity while employed at Paycom.

40. WAIVER OF JURY TRIAL. PAYCOM AND THE CLIENT EACH HEREBY WAIVE ANY RIGHT TO TRIAL BY JURY OF ANY ISSUE TRIABLE BY A JURY FULLY TO THE EXTENT THAT ANY SUCH RIGHT NOW OR HEREFTER EXISTS WITH REGARD TO THE AGREEMENT OR THE PARTIES' BUSINESS DEALINGS, OR ANY CLAIM, COUNTERCLAIM, OR OTHER ACTION ARISING IN CONNECTION THEREWITH. THIS WAIVER OF RIGHT TO TRIAL BY JURY IS GIVEN KNOWINGLY AND VOLUNTARILY BY PAYCOM AND THE CLIENT AND IS INTENDED TO ENCOMPASS INDIVIDUALLY EACH INSTANCE AND EACH ISSUE AS TO WHICH THE RIGHT TO A TRIAL BY JURY MAY OTHERWISE ACCRUE. PAYCOM AND THE CLIENT ARE HEREBY AUTHORIZED TO FILE A COPY OF THIS SECTION IN ANY PROCEEDING AS CONCLUSIVE EVIDENCE OF THIS WAIVER BY THE OTHER PARTY.



To: Board of Trustees
From: Jay Rank, Operations Director
Date: February 23, 2022
Subject: Approval of Contract with INIT for Exterior Announcements

- A. Introduction:** An update to INIT's Mobile-Plan is necessary in order to implement automated exterior bus announcements.
- B. Recommended Action:** Staff recommends authorization of the Managing Director to proceed with the INIT contract in the amount of \$66,827, with an annual maintenance fee of \$6,561.
- C. Summary:** This project will bring the District into further compliance with American with Disabilities Act (ADA) code for riders with impaired vision by automatically announcing stops externally. The project will update Mobile-Plan with INIT's Multimedia Data Center (MMDC) and include remote training, vehicle licensing, and exporting to fleet. Upon completion, bus stops will be announced externally when the bus stops and opens a door at any location with more than one route in service. This feature will alert waiting passenger(s) of the route and direction of the bus through a pre-existing external speaker near the front of the vehicle. This will prevent Operators from verbally announcing the route and direction upon boarding, similar to our current automatic internal stop announcements.
- D. Background:** The District uses INIT's Mobile-Plan software to manage a variety of critical service features such as route and schedule creation, bus location and tracking, passenger counts and on-board fleet systems such as radio communication, video recording, automated signage and announcements. Staff have identified a need to update Mobile Plan with MMDC, allowing automatic updates to the Co-Pilot PC's to automatically announce the bus route and direction at multi-route stops. This will directly aid visually impaired riders at those locations and improve compliance with related ADA code requirements. This project is also relevant to the settlement provisions of the Department of Justice No. 204-24-129, section 17 in which MTD has been ordered to invest in the improvement of services for disabled individuals.
- E. Alternatives – advantages/disadvantages:** Authorizing the Managing Director to proceed with this contract allows the District to improve the service provided to visually impaired riders in a manner compliant with ADA and with the Department of Justice settlement. If authorization is not provided, ADA mandates that we verbally announce the route and direction to visually impaired riders.
- F. Budget & Staffing Impacts:** This project will be funded 100% (\$66,827) with Federal funds through the American Rescue Plan Act of 2021 (ARPA). The annual maintenance fee is an eligible operating expense, which will be funded with 65% state and 35% local funds.



CUMTD – Multi-Media Data Center for External Announcements

Customer:	CUMTD	Warranty:	1 year after delivery
Requested by:	Dave Goldenbaum & Jay Rank	Delivery:	16 weeks after receipt of purchase order and technical clarification
Prepared by:	Bridgette Holzapfel/Jennifer Wallman	Invoicing	
Proposal #:	2021-247-02	Milestones:	35% upon notice to proceed 65% upon delivery or partial delivery
Based on Jira:	XCUMTD-860	This proposal is only valid in its entirety.	
Initperdis Ref:	IPL-21-183-3		
Date:	July 19, 2021		
Validity:	90 days		

Request:

As per the ADA mandate, CUMTD is required to provide audible announcements of stops for visually impaired riders. CUMTD would like to be able to do this automatically with the ITCS system via the external bus speakers.

Solution Description:

Multi-media data center (MMDC) enables the assignment of announcements in mp3-format in MOBILE-PLAN. Each announcement is allocated to a stop point. An announcement has its own ID and can contain multiple fragments. In addition to that, it is possible to put a silence part between two fragments (Example: "Next Stop" – silence - "Main station").

It is possible to allocate announcements manually or automatically to stop points. All announcements are stored in a playlist. MOBILE-PLAN has the ability to store multiple playlists.

Based on the automatic vehicle location monitoring (AVL function) of the on-board computer, the voice announcements are automatically performed when the vehicle detects an arrival at a stop on "door open" so for the announcements at stop, no special intervention by the driver is required.

Announcements can be defined for routes and destinations over MOBILE-PLAN. Furthermore, the following parameters (which can be edited in MOBILE-PLAN) will be provided to the customer:

- Repeat cycle for exterior announcements
- Number of exterior announcements repeats

The announcement files will be exported to the COPILOTpc's with the MOBILE-PLAN Export.

In order to optimize the audio system for external announcements, the PAmobil parameters need to be configured. The configured parameter file needs to be updated on every single device used for external announcements. Furthermore, the setting of the acoustic level needs to be adjusted. It is expected that CUMTD personnel will perform the parameter updates in the vehicle. INIT will provide documentation on how to perform the update and setting the acoustic level.

Note: It is not possible to create mp3 files within the MMDC, as is. To create mp3 files, a Text-to-Speech (TTS) engine is necessary. A TTS can be implemented into the MMDC and a single language has been included in the below as an option.

Benefits:

The MMDC is used to generate stop and route announcements, canned announcements, and timed announcements. Unlike the VoiceDataCenter (VDC), the MMDC module is integrated into MOBILE-PLAN and supports the user in the creation of audio announcements (visual announcements too but not included in this proposal). So rather than having three separate areas to manage announcements (MOBILE-PLAN, VDC and the generation of mp3 files), with the MMDC, this is all combined into one area.

Customer Responsibilities:

Should CUMTD decide to not purchase the TTS engine, they will be required to provide the mp3 files. For the definition of the announcement archives, the user must store files at a predefined location in the file system, which is previously defined by INIT. INIT and CUMTD must ensure that the Multimedia Data Center user has access to this (sub)directory. The user must be able to transfer, modify or delete files.

In addition, CUMTD will be responsible to perform the necessary wiring of external speakers. Also, no adaptations on the back plane are foreseen for the wiring of the external speakers and are therefore not in scope of this proposal.

Assumptions:

CUMTD will use their existing mp3 files unless the Acapela Test-to-Speech Engine is purchased. See Optional Solution Description section below:

Price:

Item	Description	Qty	Price per unit USD	Price total USD
1	ITCS Configuration	Lump sum		16,640.00
1.1	Configuration / Installation / Testing			
1.2	Project Management			
2	MOBILE-PLAN	Lump sum		25,887.60
2.1	MOBILE-PLAN License: Multimedia Data Center (MMDC) without Text-to-Speech			
2.2	Configuration/Installation/Testing			
2.3	Remote Training and Preparation			
2.4	Project Management			
3	Per Vehicle License	120	202.50	24,300.00
3.1	Onboard computer SW license External announcement of Line/Destination License per vehicle			
GRAND TOTAL excl. Tax				\$66,827.60

Annual Maintenance Fee after One-Year Warranty:

Item	Description	Qty	Price per unit USD	Price total USD
4	Maintenance - Annual Fee	1	6,561.00	6,561.00

Optional Solution Description:

The Acapela Text-to-Speech is used to create audio announcements in MOBILE-PLAN's MMDC. With this license, it is possible to generate audio files (mp3 format) in the MMDC and to allocate the announcements to stop points, announcements. The pricing below is based on one language.

Note: Demo tracks are available under to following link: <https://www.acapela-group.com/demos/>

Customer Responsibilities:

Should CUMTD wish to proceed with the Text-to-Speech engine, they will be required to inform us which voice will be used for annunciation prior to implementation. For multiple voices to be added to the MMDC, additional costs will need to be charged.

Optional Price:

Item	Description	Qty	Price per unit USD	Price total USD
5	OPTION: MOBILE-PLAN License:	Lump sum		7,678.80
5.1	License Acapela Text-to-Speech – 1 Language Only			
5.2	Configuration and Installation			
5.3	Project Management			
	GRAND TOTAL excl. Tax			\$7,678.80

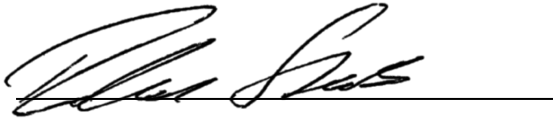
Annual Maintenance Fee after One-Year Warranty:

Item	Description	Qty	Price per unit USD	Price total USD
6	Maintenance - Annual Fee	1	874.80	874.80

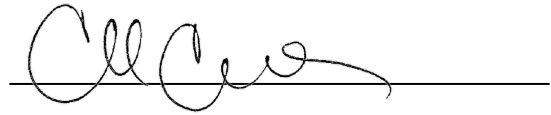
INIT contact:

Bridgette Holzapfel
 Business Development Manager
 INIT Innovations in Transportation Western Canada Inc.
 Authorized Representative of INIT Innovations in Transportation Inc.
 Phone: 757-274-2113
 Email: bholzapfel@initusa.com

Signature:

A handwritten signature in black ink, appearing to read "Roland Staib", written over a horizontal line.

Roland Staib
President & CEO

A handwritten signature in black ink, appearing to read "Carl Commons", written over a horizontal line.

Carl Commons
Chief Sales Officer

Terms of Delivery and Payment

All sales, delivery and other services rendered by INIT Inc. are performed exclusively according to the following terms and conditions unless otherwise agreed in writing by both parties.



I. Terms of Payment

INIT's offer is based upon the following terms of payment:

35% upon notice to proceed

65% upon delivery or partial delivery

Part deliveries are permissible and require corresponding part acceptances and part payments by customer. Payment is due within 20 days after an invoice is issued, payable without discount or set-off. All prices are net without tax.

In the event of a payment default by customer or an extension of time for payment, INIT will charge interest at a rate equal to the highest interest rate permitted by law.

Payment terms remain binding regardless of any delay in shipment, delivery or acceptance of services for reasons beyond INIT's control.

If failure to pay according to the terms of this Agreement causes this account to be assigned or referred to an attorney for collection, customer agrees to pay INIT's reasonable collection and/or attorney fees and all court costs.

II. Delivery Period

The delivery deadlines begin once the parties have agreed upon all of the technical requirements and specifications in writing. The delivery period will be reasonably extended in the following circumstances:

- if INIT has not timely received from customer the information and specifications required for performance of INIT's obligations, or customer requests modifications that cause the provision of services to be delayed.
- to the extent and during any event (a "Force Majeure Event") which is beyond the control of INIT and reasonably prevents INIT from fulfilling its obligations hereunder, including without limitation, fire, explosion, storm damage, flood, labor troubles including strikes, lockouts or slowdowns, government intervention, shortages of raw materials, labor or transportation, war, sabotage, riot or civil disturbances, or governmental regulation or statute; or
- if customer defaults in the performance of any of its obligations hereunder, including payment defaults.

The customer is not entitled to claim damages or cancel its purchase order upon delay in delivery where the delivery has been reasonably extended due to the foregoing reasons. Furthermore, INIT shall not be held liable for delay or failure in performance due to the occurrence of a contingency, including, without limitation, failure to deliver because of a Force Majeure Event.

III. Acceptances

Services or part services shall be deemed accepted upon delivery, unless customer contests acceptance specifying its reasons therefor in writing to INIT. If acceptance tests are agreed, minor deficiencies will not affect acceptance. Minor discrepancies or a lack of cooperation by the customer (i.e. missing or delayed delivery of required material, data provision, etc.) do not justify refusal of acceptance. Use of the delivered system, or sub-system, or components of it, constitutes customer acceptance.

IV. Risk of Loss

Title and risk of loss pass to customer upon dispatch of the services "ex works from INIT's facility" (or, at INIT's sole option, from its contractor's facility), it being understood that INIT's only responsibility is to make the goods and/or services available at the applicable facility, and customer shall have all other responsibilities, including without limitation, loading the goods. To the extent of any delay because of a Force Majeure Event, any goods and necessary equipment will be stored and insured at the risk and at the expense of customer.

V. Prices

Prices exclude packing, freight and insurance. Payment will be made in United States dollars without any deductions whatsoever. The customer shall be liable for all taxes, dues, fees and customs duties.

INIT reserves the right to adjust prices in the event of any changes in wage rates or costs of raw materials (to the extent applicable) subsequent to quotations and prior to performance of orders.

VI. Installation Costs

Costs for installation are not included when not otherwise stated in the offer. Likewise, the matching of INIT's equipment to non-standard interfaces and mounting conditions is not included in the offer.

The costs for installation are included in a price quote to the extent the installation of devices is offered and a location or vehicle inspection has been conducted. Because all mounting conditions cannot be completely clarified in an inspection, changes and alterations in the scope of delivery may occur after the detailed planning phase of the installation has been carried out. The costs for these alterations shall be verified, substantiated and charged in an additional invoice.

As a prerequisite to the installation of software systems, customer shall supply a cost-free modem before the initial installation and make available to INIT the computer systems required for matching works at INIT's offices free of charge. All installation as well as connection costs shall be borne by the customer. In case ISDN or Datex P connection is not available in time the additional costs incurred will be charged to the customer's account.

VII. Customer Cooperation

The customer is responsible for supplying qualified personnel for project supervision.

VIII. Travel Expenses/ Hourly Wages

Travel expenses shall be charged additionally as far as not otherwise stated. Travel expenses consist of travel costs, accommodation costs, daily expenses and any other such costs that may arise hereunder. Travel time is valid as working time and shall be charged according to the valid hourly wage at the time period in question. The calculation of additional services is at present:

• Senior Project Manager / Senior Engineer	US-\$/hr	230.00
• Project manager / Software and Hardware Engineer	US-\$/hr	190.00
• Service technician / Repair/Production	US-\$/hr	135.00

Working hours during 07:00 p.m. and 07:00 a.m. and extra work shall be deemed overtime and shall be charged at 150% of the applicable rate. Work on Saturdays, Sundays and Public Holidays shall be charged at twice the applicable rate.

IX. Terms of Delivery

The Virginia Uniform Commercial Code and the "General Delivery Terms and Conditions for Products and Services of the Electric Industry," are hereby incorporated herein and are also applicable to the extent not inconsistent with the terms and conditions set forth herein. Deliveries are made "ex works from INIT's facility" (or, at INIT's sole option, from its contractor's facility), excluding packing, freight and insurance. Re-usable package material can be returned to INIT.

X. Shipment and Insurance

INIT shall be notified promptly of any special requirements regarding shipment and insurance. The customer will arrange for shipment at customer's sole cost and risk. The customer shall notify the carrier making delivery of any complaint arising out of shipment immediately upon receipt of the services or any shipping documents. Until the purchase price has been paid in full, customer shall procure, at its sole cost and expense, insurance meeting INIT's reasonable approval covering any goods or necessary equipment against all risk, naming INIT as a beneficiary and loss payee.

XI. Limited Warranty

All services, software and hardware sold or delivered to customer are expressly subject to the terms and conditions of INIT's limited warranty set forth herein. No contrary terms in any customer letter, purchase order or accompanying payment shall have any effect.

THE WARRANTIES SET FORTH HEREIN ARE MADE IN LIEU OF ALL OTHER WARRANTIES NOW OR HEREINAFTER MADE OR IMPLIED. INIT DISCLAIMS ALL OTHER WARRANTIES, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF PERFORMANCE, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT AND UNDER NO THEORY WHATSOEVER SHALL INIT BE LIABLE FOR ANY HARM OR DAMAGE, WHETHER INDIRECT, CONSEQUENTIAL OR

Terms of Delivery and Payment

All sales, delivery and other services rendered by INIT Inc. are performed exclusively according to the following terms and conditions unless otherwise agreed in writing by both parties.



SPECIAL, SUFFERED BY CUSTOMER. CUSTOMER'S SOLE REMEDY SHALL BE REPAIR OR REPLACEMENT OF THE DEFECTIVE PRODUCT OR PART, AT INIT'S OPTION.

In the event that customer makes a claim under this warranty, such claim must be submitted in writing, and customer will follow all warranty reimbursement procedures, will promptly and diligently execute all refit, recall and other similar programs instituted by INIT with respect to the services sold hereunder. Any software or hardware claimed to be defective shall, at INIT's option, be returned to INIT or held by customer for inspection. The customer's right to repair or replacement is subject to the express condition that such parts were correctly installed and maintained.

The limited warranty period for the delivered software is one year after delivery of services or part services. Elimination of possible faults during the warranty period is guaranteed under the following terms:

- The customer has correctly filled out and sent back to INIT the software performance report (SPR) which is included in the delivery.
- The fault is reproducible or can be understood and re-enacted.
- The customer has a modem connection (ISDN or Datax P – Connection costs are carried by customer) and makes it possible for INIT to carry out remote diagnosis during operation.

The warranty conditions of the third party apply for third party hardware deliveries.

The limited warranty set forth herein shall also apply for one year from delivery with respect to hardware.

XII. Technical Documentation

In connection with providing customer with sales quotations, INIT may communicate to customer certain proprietary and confidential information to enable customer to decide whether to purchase services from INIT. Customer will hold and will cause its employees, representatives, consultants, and advisors to hold such information in strict confidence, and will not release or disclose such information to any other person. Proprietary information shall include all documents belonging to INIT to which customer may have access in the course of preparing and negotiating, signing, and implementing a purchase order, including without limitation, pictures, diagrams, color samples and swatches, capacities, dimensions, and weights data. INIT's technical know-how is embodied in such proprietary information, which remains INIT's exclusive intellectual property and shall not be copied or reproduced or communicated to third parties. The proprietary information shall be returned to INIT immediately if quotations do not result in an order, or at any time upon INIT's request. INIT reserves the right to make a charge for any preparatory project work which exceeds projected costs customary in the industry and does not result in an order.

XIII. Integration of Systems and Equipment

If customer places an order for the integration of systems and equipment that have not been supplied exclusively by INIT, prices will be based on the information available before the order was placed. i.e.:

- general information available on these systems and equipment;
- information made available by customer; and
- an inspection of the equipment if applicable.

If this basis of information changes during the project additional expenditure may arise. INIT shall be entitled to charge for such additional services rendered.

If there is no information available on the third-party systems at the beginning of a project or if this information is incomplete, the quotation submitted by INIT shall be subject to change upon receipt of the information and of the facilities necessary to integrate this third-party system being supplied to INIT free of charge, comprehensively and on time. INIT will not bear any costs involved in procuring this information. If information is incomplete or not available on time, INIT will not bear the responsibility for any ensuing delays in meeting schedules or pay any extra costs incurred.

If INIT is not appointed as the main contractor or system supplier, INIT can only accept technical responsibility for the creation and proper functioning of the components supplied by INIT for the interfaces to the third-party systems. Technical responsibility comprises the technical specifications and the test on the interfaces on the basis of the information and facilities

made available. It does not include responsibility for third-party systems' interfaces functioning on schedule and correctly.

XIV. Limitation of Liability

NEITHER INIT NOR ITS AFFILIATES, EMPLOYEES OR AGENTS SHALL BE LIABLE TO CUSTOMER, OR ITS AFFILIATES, EMPLOYEES OR AGENTS FOR ANY LOSSES OR CLAIMS ARISING OUT OF OR CONNECTED WITH ANY ACT OR OMISSION OF INIT UNLESS CAUSED BY THE GROSS NEGLIGENCE OR WILLFUL MISCONDUCT OF INIT, ITS AFFILIATES, EMPLOYEES OR SUBCONTRACTORS. UNDER NO CIRCUMSTANCES SHALL INIT BE LIABLE TO CUSTOMER FOR CONSEQUENTIAL, PUNITIVE OR INCIDENTAL DAMAGES, INCLUDING WITHOUT LIMITATION, PRODUCTION FAILURE, LOSS OF UTILIZATION, LOSS OF ORDERS, LOSS OF PROFIT, AND ALL OTHER SUCH INDIRECT DAMAGES. ALL CLAIMS BY CUSTOMER, OTHER THAN AS SET FORTH HEREIN ARE EXCLUDED.

XV. Protection Rights

All intellectual property rights and commercialization rights of the software and other intellectual property remain with INIT. Upon payment, customer purchases user rights for the delivered software. The right of use allows the use of the software only by customer. The customer does not have the right to allow others to use the software. The customer purchases a number of workplace licenses and has the right to install the software on the same number of computers. Backup-copies of the software may be made only for customer's own use to secure data. Statements concerning protection rights remain on the copies. Specific manufacturer's terms of licenses apply for third party hardware and software.

XVI. Applicable Law

In the event of a conflict between customer and INIT regarding the purchase of services hereunder, customer and INIT agree that (a) any actions or claims brought shall be governed by the laws of **the Commonwealth of Virginia**, without regard to its choice of law rules, and (b) such action or claim shall be brought exclusively in **the Commonwealth of Virginia before the courts in the City of Chesapeake or the United States District Court for the Eastern District of Virginia, Norfolk Division**.

XVII. Compliance with Laws

INIT bears no responsibility or liability for the services' compliance with any laws, statutes, ordinances or regulations that may be applicable to customer or customer's use of the services. The customer is responsible for ensuring that the services and their use comply with any and all applicable regulations in the country or state concerned.

XVIII. Validity

The terms and conditions set forth herein shall be applicable to every purchase of INIT's Products made by customer, whether under INIT's or customer's purchase orders, or otherwise. In the event of any term or condition herein being or becoming invalid or non-effective, the validity and effectiveness of the remainder of these terms and conditions will remain completely intact. Any conditions contrary to the terms and conditions set forth herein imposed by customer shall be valid only if expressly acknowledged in writing by INIT.

XIX. Conclusion of Contract

All offers are subject to confirmation. The contract will be valid only by INIT's written order confirmation or by execution of the order if no other agreement is made.

Verbal information and statements, literature and advertisements, especially descriptions, drawings, pictures, samples, details on quality, nature, consistence, services, consumption and usability as well as measures and weights of the goods are for informational purposes only, unless they are expressly identified as binding. Such representations imply no warranty or guarantee.

RESOLUTION NO. 2022-2

A RESOLUTION SETTING A PUBLIC HEARING AND
DIRECTION GIVING NOTICE THEREOF

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Champaign-Urbana Mass Transit District that:

1. That the Board hereby directs the Managing Director to cause to be published three times in the News-Gazette newspaper a Notice of Public Hearing to be held on the 18th day of April 2022, at 4:00 p.m. at St. Matthew's Lutheran Church, 2200 Philo Road, Urbana, Illinois, to consider testimony relating to the annexation of those tracts described below:

BEGINNING AT AN IRON ROD SURVEY MONUMENT FOUND AT THE EASTERLY CORNER OF LOT E250 OF STONE CREEK SUBDIVISION NO. 2 AS RECORDED DOCUMENT NUMBER 2005R24458 IN THE OFFICE OF CHAMPAIGN COUNTY RECORDERS; THENCE ALONG THE SOUTHERLY RIGHT OF WAY LINE OF STONE CREEK BOULEVARD DEDICATED TO THE PUBLIC BY STONE CREEK SUBDIVISION NO. 1 AS RECORDED IN DOCUMENT NO. 1997R23338 IN THE OFFICE OF THE CHAMPAIGN COUNTY RECORDERS BEING A CIRCULAR CURVE CONCAVE TO THE NORTHEAST, HAVING A RADIUS OF 440.00 FEET, A CHORD LENGTH OF 298.16 FEET, A CHORD BEARING OF SOUTH 58 DEGREES 32 MINUTES 37 SECONDS EAST FOR AN ARC LENGTH OF 304.18 FEET ALONG THE SOUTHERLY RIGHT-OF-WAY LINE OF STONE CREEK BOULEVARD TO AN IRON ROD SURVEY MONUMENT FOUND AT THE NORTHWEST CORNER OF LOT F203 OF SAID STONE CREEK SUBDIVISION NO. 2; THENCE SOUTH 17 DEGREES 24 MINUTES 11 SECONDS WEST ALONG THE WESTERLY LINE OF SAID LOT F203, A DISTANCE OF 127.79 FEET TO AN IRON ROD SURVEY MONUMENT FOUND AT THE SOUTHWEST CORNER OF SAID LOT F203; THENCE NORTH 74 DEGREES 20 MINUTES 02 SECONDS WEST ALONG A NORTHERLY LINE OF LOT 1 OF SAID STONE CREEK SUBDIVISION NO.1 ALSO BEING A NORTHERLY LINE OF LOT 1 R OF A REPLAT OF LOTS 1, 2, AND 3 STONE CREEK SUBDIVISION NO. 1 AS RECORDED IN DOCUMENT NUMBER 98R32231 IN THE OFFICE OF CHAMPAIGN COUNTY RECORDERS, A DISTANCE OF 40.09 TO AN IRON PIPE SURVEY MONUMENT SET; THENCE SOUTH 35 DEGREES 15 MINUTES 53 SECONDS WEST ALONG A NORTHERLY LINE OF SAID LOT 1 AND SAID LOT 1R, A DISTANCE OF 84.22 FEET TO AN IRON PIPE SURVEY MONUMENT SET; THENCE SOUTH 86 DEGREES 38 MINUTES 38 SECONDS WEST ALONG A NORTHERLY LINE OF SAID LOT 1 AND SAID LOT 1R, A DISTANCE OF 149.70 FEET TO AN IRON PIPE SURVEY MONUMENT SET; THENCE NORTH 78 DEGREES 38 MINUTES 14 SECONDS WEST ALONG A NORTHERLY LINE OF SAID LOT 1 AND SAID LOT 1R, A DISTANCE OF 396.36 FEET TO AN IRON PIPE SURVEY MONUMENT SET; THENCE NORTH 16 DEGREES 23 MINUTES 44 SECONDS WEST ALONG A EASTERLY LINE OF SAID LOT 1 AND SAID LOT 1R, A DISTANCE

OF 138.99 FEET TO AN IRON PIPE SURVEY MONUMENT SET; THENCE NORTH 29 DEGREES 59 MINUTES 06 SECONDS EAST ALONG A SOUTHEASTERLY LINE OF SAID LOT 1 AND SAID LOT 1R, A DISTANCE OF 195.09 FEET TO AN IRON PIPE SURVEY MONUMENT SET; THENCE NORTH 69 DEGREES 37 MINUTES 55 SECONDS EAST ALONG A SOUTHEASTERLY LINE OF SAID LOT 1 AND SAID LOT 1R, A DISTANCE OF 145.29 FEET, TO AN IRON PIPE SURVEY MONUMENT SET ON THE WESTERLY LINE OF LOT E249 OF SAID STONE CREEK SUBDIVISION NO. 2; THENCE SOUTH 04 DEGREES 50 MINUTES 49 SECONDS EAST ALONG A WESTERLY LINE OF SAID LOT E249, A DISTANCE OF 61.11 FEET TO AN IRON ROD SURVEY MONUMENT FOUND AT THE SOUTHWESTERLY CORNER OF SAID LOT E249; THENCE NORTH 65 DEGREES 37 MINUTES 14 SECONDS EAST ALONG THE SOUTHEASTERLY LINE OF SAID LOT E249, A DISTANCE OF 34.11 FEET TO AN IRON ROD SURVEY MONUMENT FOUND AT THE

WESTERLY CORNER OF LOT E250 OF SAID STONE CREEK SUBDIVISION NO. 2; THENCE SOUTH 45 DEGREES 34 MINUTES 17 SECONDS EAST ALONG THE SOUTHWESTERLY LINE OF SAID LOT E250, A DISTANCE OF 74.29 FEET TO A STAMPED "X" SET ON THE RIM OF A STORM CLEANOUT; THENCE SOUTH 78 DEGREES 37 MINUTES 17 SECONDS EAST ALONG A SOUTHERLY LINE OF SAID LOT E250, A DISTANCE OF 90.01 FEET TO AN IRON ROD SURVEY MONUMENT FOUND; THENCE NORTH 51 DEGREES 13 MINUTES 44 SECONDS EAST ALONG A SOUTHEASTERLY LINE OF SAID LOT E250, A DISTANCE OF 47.64 FEET TO THE POINT OF BEGINNING, CONTAINING 4.34 ACRES, MORE OR LESS, SITUATED IN THE CITY OF URBANA, CHAMPAIGN COUNTY ILLINOIS.

ALSO BEING DESCRIBED AS LOT 1 OF REICHARD SUBDIVISION PER PLAT RECORDED AS DOCUMENT NUMBER 2019R17026 IN THE OFFICE OF THE CHAMPAIGN COUNTY RECORDER.

2. Further, the Managing Director is directed to cause to be mailed to all owners of parcels of 5 acres or more within such tracts, a written notice containing the same information as is contained in the Notice which is in the newspaper notice.

This Resolution is hereby passed by the affirmative vote, the "Ayes" and "Nays" being called, of a majority of the members of the Board of Trustees of the Champaign-Urbana Mass Transit District at a duly called regular meeting of the said Board of Trustees on the 23rd day of February, 2022.

"Ayes" _____

"Nays" _____

CHAMPAIGN-URBANA MASS TRANSIT
DISTRICT,

BY: _____
Bradley Diel, Chair

APPROVED by the Board of Trustees of the Champaign-Urbana Mass Transit
District

this 23rd day of February, 2022.

CHAMPAIGN-URBANA MASS
TRANSIT DISTRICT,

BY: _____
Jack Waaler, Secretary

RESOLUTION NO. 2022-3

A RESOLUTION SETTING A PUBLIC HEARING AND
DIRECTION GIVING NOTICE THEREOF

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Champaign-Urbana Mass Transit District that:

1. That the Board hereby directs the Managing Director to cause to be published three times in the News-Gazette newspaper a Notice of Public Hearing to be held on the 20th day of April 2022, at 4:00 p.m. at First Christian Church, 3601 South Staley Rd, Champaign, Illinois, to consider testimony relating to the annexation of those tracts described below:

BEGINNING AT THE NORTHEAST CORNER OF THE SOUTHEAST QUARTER SECTION 29, TOWNSHIP 19 NORTH, RANGE 8 EAST OF THE THIRD PRINCIPAL MERIDIAN, CHAMPAIGN COUNTY, ILLINOIS; THENCE SOUTH 00 DEGREES 30 MINUTES 18 SECONDS EAST ALONG THE EAST LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 29, A DISTANCE OF 658.83 FEET; THENCE NORTH 89 DEGREES 28 MINUTES 37 SECONDS WEST, A DISTANCE OF 720.39 FEET; THENCE SOUTH 00 DEGREES 30 MINUTES 18 SECONDS EAST ALONG THE EAST LINE OF THE LEGENDS OF CHAMPAIGN PHASE 1 RECORDED AS DOCUMENT NUMBER 2008R03385 IN THE OFFICE OF THE RECORDER OF CHAMPAIGN COUNTY, ILLINOIS AND ITS SOUTHERLY EXTENSION THEREOF, A DISTANCE OF 1279.89 FEET; THENCE NORTH 89 DEGREES 27 MINUTES 52 SECONDS WEST, A DISTANCE OF 579.40 FEET; THENCE SOUTH 00 DEGREES 31 MINUTES 18 SECONDS EAST, A DISTANCE OF 721.11 FEET TO THE SOUTH LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 29; THENCE NORTH 89 DEGREES 25 MINUTES 18 SECONDS WEST ALONG THE SOUTH LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 29, A DISTANCE OF 1346.97 FEET TO THE SOUTHWEST CORNER OF THE SOUTHEAST QUARTER OF SAID SECTION 29; THENCE NORTH 00 DEGREES 23 MINUTES 08 SECONDS WEST ALONG THE WEST LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 29, A DISTANCE OF 2651.32 FEET TO THE NORTHWEST CORNER OF THE SOUTHEAST QUARTER OF SAID SECTION 29; THENCE SOUTH 89 DEGREES 37 MINUTES 43 SECONDS EAST ALONG THE NORTH LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 29, A DISTANCE OF 2640.89 FEET TO THE POINT OF BEGINNING, ENCOMPASSING 118.5 ACRES, MORE OR LESS, ALL AS SHOWN ON THE ACCOMPANYING PLAT, SITUATED IN CHAMPAIGN COUNTY, ILLINOIS.

AND ALSO

ALL THAT PART OF THE PUBLIC ROAD RIGHT-OF-WAY KNOWN AS CURTIS ROAD (COUNTY ROAD 1300 NORTH), LOCATED ADJACENT TO THE ABOVE DESCRIBED TRACT.

AND ALSO

ALL THAT PART OF THE PUBLIC ROAD RIGHT-OF-WAY KNOWN AS STALEY ROAD (COUNTY ROAD 800 EAST), LOCATED ADJACENT TO THE ABOVE DESCRIBED TRACT.

SAID TOTAL TERRITORY TO BE ANNEXED TO THE CHAMPAIGN - URBANA MASS TRANSIT DISTRICT IS CONTIGUOUS TO THE EXISTING BOUNDARY OF THE CHAMPAIGN - URBANA MASS TRANSIT DISTRICT, CONTAINING 118.5 ACRES, MORE OR LESS, ALL SITUATED IN CHAMPAIGN COUNTY, ILLINOIS.

2. Further, the Managing Director is directed to cause to be mailed to all owners of parcels of 5 acres or more within such tracts, a written notice containing the same information as is contained in the Notice which is in the newspaper notice.

This Resolution is hereby passed by the affirmative vote, the "Ayes" and "Nays" being called, of a majority of the members of the Board of Trustees of the Champaign-Urbana Mass Transit District at a duly called regular meeting of the said Board of Trustees on the 23rd day of February, 2022.

"Ayes" _____

"Nays" _____

CHAMPAIGN-URBANA MASS TRANSIT
DISTRICT,

BY: _____
Bradley Diel, Chair

APPROVED by the Board of Trustees of the Champaign-Urbana Mass Transit District

this 23rd day of February, 2022.

CHAMPAIGN-URBANA MASS
TRANSIT DISTRICT,

BY: _____
Jack Waaler, Secretary