



**CHAMPAIGN-URBANA MASS TRANSIT DISTRICT BOARD MEETING
AGENDA**

Wednesday, February 22, 2023 – 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

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2. Roll Call	
3. Approval of Agenda	
4. Audience Participation	
5. Approval of Minutes	
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CHAMPAIGN-URBANA MASS TRANSIT DISTRICT BOARD MEETING

AGENDA

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10. Next Meeting

- A. Regular Board of Trustees Meeting – Wednesday, March 29, 2023 – 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 25, 2023
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	
Bruce Hannon	
Alan Nudo	

Advisory Board:

Present	Absent
	Marty Paulins
	Briana Barr

MTD Staff: Karl Gnadt (Managing Director), Michelle Wright (Finance Director), Jane Sullivan and Ashlee McLaughlin (External Affairs Directors), Brendan Sennett (Safety & Training Director), Jay Rank (Operations Director), Jacinda Crawmer (Human Resources Director), Josh Berbaum (Maintenance Director), Alyx Parker (Legal Counsel), Beth Brunk (Clerk)

Others Present:

MINUTES

1. Call to Order
Chair Diel called the meeting to order at 3:00 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. Hannon to approve the agenda as distributed; seconded by Ms. Chaplan. Upon vote, the MOTION CARRIED.
4. Audience Participation
None
5. Approval of Minutes
A. Board Meeting Open Session – December 7, 2022

1 MOTION by Mr. Fiscella to approve the open session minutes of the December 7, 2022 MTD Board meeting
2 as distributed; seconded by Ms. Chaplan. Upon vote, the MOTION CARRIED.
3

4 **6. Communications**

5 None
6

7 **7. Reports**

8 **A. Managing Director**

9 Mr. Gnadt reported on November and December statistics. Ridership is still recovering with a 11.7% increase
10 from December 2022, but the recovery is slowing.
11

12 **8. Action Items**

13 **A. Election of Officers for 1-Year Term – Chair and Vice-Chair**

14 Mr. Diel stated that according to MTD By-Laws, the Chair and Vice-Chair positions are elected from the
15 Board of Trustees for a one-year term at the first regularly scheduled Board meeting after January 1st.
16 As previously approved by the Board, Beth Brunk is the Secretary to the Board and Amy Snyder, Chief of
17 Staff, is the Treasurer. These terms are indefinite until the Board takes action to the contrary.
18

19 Mr. Diel opened the floor for nominations for Chair. Mr. Hannon nominated Bradley Diel for the Chair of
20 the Champaign-Urbana Mass Transit District Board of Trustees. As there were no additional nominations
21 for Board Chair, Mr. Diel closed the nominations.
22

23 Roll Call for Diel as Chair:

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

25 Abstain (1) – Diel

26 Mr. Diel will continue as the Chair of the MTD Board of Trustees.
27

28 Mr. Diel opened the floor for nominations for Vice-Chair. Mr. Hannon nominated Margaret Chaplan as
29 Vice-Chair of the Champaign-Urbana Mass Transit District Board of Trustees. As there were no additional
30 nominations, Mr. Diel closed the nominations.
31

32 Roll Call for Chaplan as Vice-Chair:

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

35 Ms. Chaplan will continue as the Vice-Chair of the MTD Board of Trustees.
36

37 **B. Semi-Annual Review of Closed Session Minutes**

38 MOTION by Mr. Fiscella that the minutes of the closed session meetings of the Board listed on
39 "Attachment 1" marked "Release" no longer require confidential treatment and are ordered released; and
40 that the need for confidentiality still exists as to the minutes of the closed session meetings of the Board
41 listed on "Attachment 2" marked "Remain Confidential"; and the verbatim recordings of the following
42 listed closed session minutes on "Attachment 3", all of which are not less than 18 months old and the
43 written minutes of which have been approved, are authorized to be destroyed; seconded by Mr. Hannon.
44 Upon vote, the MOTION CARRIED.
45
46

47 **9. Closed Session**

48 MOTION by Ms. Chaplan to enter into closed session to consider the purchase or lease of real property for
49 use by MTD; seconded by Mr. Fiscella.
50

51 Roll Call:

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

53 Nay (0)

54 MOTION CARRIED.
55

56 The Board entered into closed session at 3:16 p.m.
57

58 MOTION by Ms. Chaplan to return to open session; seconded by Mr. Fiscella.

1 Roll Call:
2 Aye (7) – Barnes, Chaplan, Delgado, Diel, Fiscella, Hannon, Nudo
3 Nay (0)
4 MOTION CARRIED.

5
6 The Board returned to open session at 3:27 p.m.
7

8 **10. Action Items Continued**

9 C. Purchase Contract for 1209, 1211, and 1213 East University in Urbana

10 MTD negotiated a purchase price of \$1,100,000 for three parcels located at 1209, 1211, and 1213 East
11 University Avenue in Urbana. Future use of the property will include maintenance storage and perhaps
12 relocation of the body shop. Mr. Parker noted that the contract in the Board packet has been revised to
13 replace the phrase, "Board of Directors" with "Board of Trustees".
14

15 MOTION by Mr. Barnes to authorize the Managing Director to execute the amended contract as noted
16 above with Mid Illinois Development LLC. for \$1,100,000 to purchase 1209, 1211, and 1213 East
17 University Avenue in Urbana; seconded by Ms. Chaplan.
18

19 Roll Call:
20 Aye (7) – Barnes, Chaplan, Delgado, Diel, Fiscella, Hannon, Nudo
21 Nay (0)
22 MOTION CARRIED.
23

24 **11. Next Meeting**

25 A. Regular Board of Trustees Meeting – Wednesday, February 22, 2023, at 3:00 p.m., Illinois
26 Terminal, 4th Floor, 45 East University, Champaign
27

28 **12. Adjournment**

29 MOTION by Mr. Nudo to adjourn into closed session:

- 30
- 31 • to consider the appointment employment, compensation, discipline, performance, or dismissal
- 32 of specific employees of the District, and
- 33
- 34 • to consider deliberations concerning salary schedules for one or more classes of employees, and
- 35
- 36 • to consider the employment, compensation, discipline, performance, or dismissal of a Public
- 37 Official followed by adjournment; seconded by Ms. Chaplan.
38

39 Roll Call:
40 Aye (7) – Barnes, Chaplan, Delgado, Diel, Fiscella, Hannon, Nudo
41 Nay (0)
42

43 The MOTION CARRIED.
44

45 Mr. Diel adjourned the meeting at 3:38 p.m. to enter into closed session.
46

47 Submitted by:
48
49

50 _____
51 Clerk
52

53
54 Approved:
55
56

57 _____
58 Board of Trustees Chair

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

Urbana, Illinois

**Financial Statements
and Supplementary Information**

For the Year Ended

June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Champaign-Urbana Mass Transit District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of June 30, 2022, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Changes in the Net Pension Liability and Related Ratios - IMRF, Schedule of Employer Contributions - IMRF, Notes to 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 is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the 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 4, 2023, 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 4, 2023



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



Management's Discussion & Analysis

Champaign-Urbana Mass Transit District

*Financial Audit
June 30, 2022*

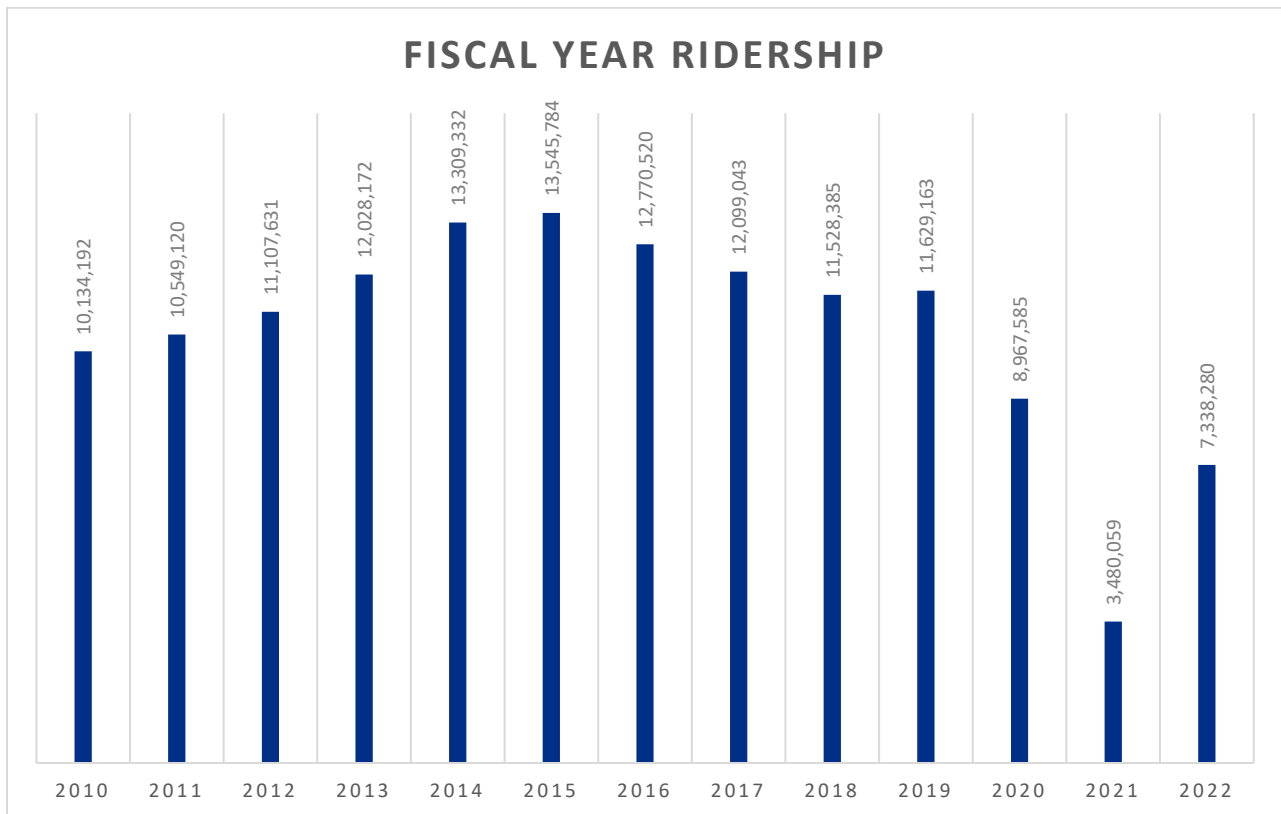


**CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
MANAGEMENT'S DISCUSSION & ANALYSIS
June 30, 2022**

Management of the Champaign-Urbana Mass Transit District (District) provides this narrative overview and analysis of the financial activities of the District's fiscal year ended June 30, 2022. Please 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 \$127,776,266 (net position), an increase of \$15,327,909. The unrestricted net position, which represents the amounts available to meet the District's ongoing obligations, was a surplus of \$41,898,518 as of June 30, 2022.
- The District's property tax and replacement tax revenue increased \$820,112 (8.3%) in FY2022 from the previous year.
- Operating revenue increased by \$2,487,116 in FY2022 from the previous year due to fare enforcement restarting in FY2022. Fare collection was suspended due to the COVID-19 pandemic in March 2020 and resumed in August 2021.
- 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 \$1,131,038 was recorded in FY2022. Previously, \$11,013,628 total CARES revenue was recorded in FY2021 and FY2020 combined.
- The District was awarded \$13,051,564 in December 2020 from the federal Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) with the first \$2,472,497 CRRSAA revenue recorded in FY2022.
- The District was awarded \$20,227,511 in March 2021 from the federal American Rescue Plan Act (ARPA) with the first \$1,833,450 ARPA revenue recorded in FY2022.
- Non-operating revenues (expenses) decreased by \$8,385,957 in FY2022 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 private developers 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, determined in September 2021 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 were used in FY2022 to purchase three 60-foot replacement hybrid diesel buses, rehabilitate kiosks, and construct a solar array to power the hydrogen generation and fueling station. In January 2022, the District was awarded \$2,109,000 from the state Rebuild Illinois capital program. The funds will be used to expand the current solar array on the roof of the Maintenance Facility at 803 E. University Ave. Additionally, the District was awarded \$7,150,000 from the state Rebuild Illinois capital program in January 2023. The funds will be used for the purchase of ten 40-foot replacement hydrogen electric buses.



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. Ridership began to recover in FY2022 as vaccines and treatments for COVID-19 allowed the return of normal activities.

The District budgets for approximately 400 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 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 funds were fully used prior to FY2022. 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 \$161,567 revenue recorded in FY2022.

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 is 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>FY2022</u>	<u>FY2021</u>
Current and other assets	\$ 65.7	\$ 61.6
Capital assets	86.8	76.8
Deferred outflows of resources	<u>3.8</u>	<u>3.3</u>
Total assets and deferred outflows	<u>156.3</u>	<u>141.7</u>
Current and other liabilities	11.2	13.2
Long-term liabilities	2.2	6.5
Deferred inflows of resources	<u>15.1</u>	<u>9.6</u>
Total liabilities and deferred inflows	<u>28.5</u>	<u>29.3</u>
Net position		
Net investment in capital assets	85.9	74.4
Restricted by enabling legislation	-	-
Unrestricted	<u>41.9</u>	<u>38.0</u>
Total net position	<u>\$ 127.8</u>	<u>\$ 112.4</u>

Current and other assets increased by \$4.1 million from the prior year primarily due to the impact of changes in pension estimates and investment performance as required by GASB Statement 68. A net pension asset of \$5.3 million was recorded in FY2022 compared to a net pension liability of \$4.4 million in the prior year.

Capital assets were \$10 million higher in FY2022 due to ongoing construction of the hydrogen generation and fueling station, construction of a solar array to power the hydrogen generation and fueling station, purchase of five 40-foot replacement hybrid diesel buses, purchase of three 60-foot replacement hybrid diesel buses, and purchase of the CDL training facility at 1207 E. University which was previously leased. Also included in the \$10 million increase in capital assets in FY2022 was \$1.3 million in lease assets in compliance with GASB Statement 87 and \$0.1 million in subscription-based information technology arrangement assets in compliance with GASB Statement 96. GASB Statement 87, which establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset, and GASB Statement 96, which establishes uniform accounting and financial reporting requirements for subscription-based information technology arrangements (SBITAs), were adopted effective July 1, 2021.



Current and other liabilities decreased by \$2 million from the prior year. The balance of the District's lines of credit was \$0 and \$2.4 million as of June 30, 2022, and June 30, 2021, respectively.

Long-term liabilities decreased by \$4.3 million and deferred inflows of resources increased by \$5.5 million from the prior year primarily due to the impact of changes in pension estimates and investment performance as required by GASB Statement 68.

Net Position

The District's overall net position in FY2022 increased by \$15.3 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>FY2022</u>	<u>FY2021</u>
<u>Operating revenues</u>		
Revenues from transportation		
Services	\$ 6.7	\$ 4.5
C-CARTS	0.1	0.1
Other operating revenues	<u>1.1</u>	<u>0.8</u>
Total operating revenues	<u>7.9</u>	<u>5.4</u>
<u>Operating expenses</u>		
Operations	20.6	22.0
Maintenance	7.1	7.2
General administration and Illinois Terminal	6.9	7.2
C-CARTS	0.8	0.7
Depreciation and Amortization	<u>8.1</u>	<u>7.4</u>
Total operating expenses	<u>43.5</u>	<u>44.5</u>
<u>Operating loss</u>	<u>(35.6)</u>	<u>(39.1)</u>
<u>Non-Operating Revenues</u>		
Taxes	10.7	9.8
Assistance Grants - CUMTD	28.2	37.4
Assistance Grants – C-CARTS	0.7	0.7
Other Non-Operating Revenues	<u>0.1</u>	<u>0.1</u>
Total non-operating revenues	<u>39.7</u>	<u>48.0</u>
Income before capital contributions	4.1	8.9
<u>Capital contributions</u>		
Capital grants	<u>11.3</u>	<u>4.5</u>
Change in net position	15.4	13.4
Net position, beginning of year	<u>112.4</u>	<u>99.0</u>
Net position, end of year	<u>\$ 127.8</u>	<u>\$ 112.4</u>

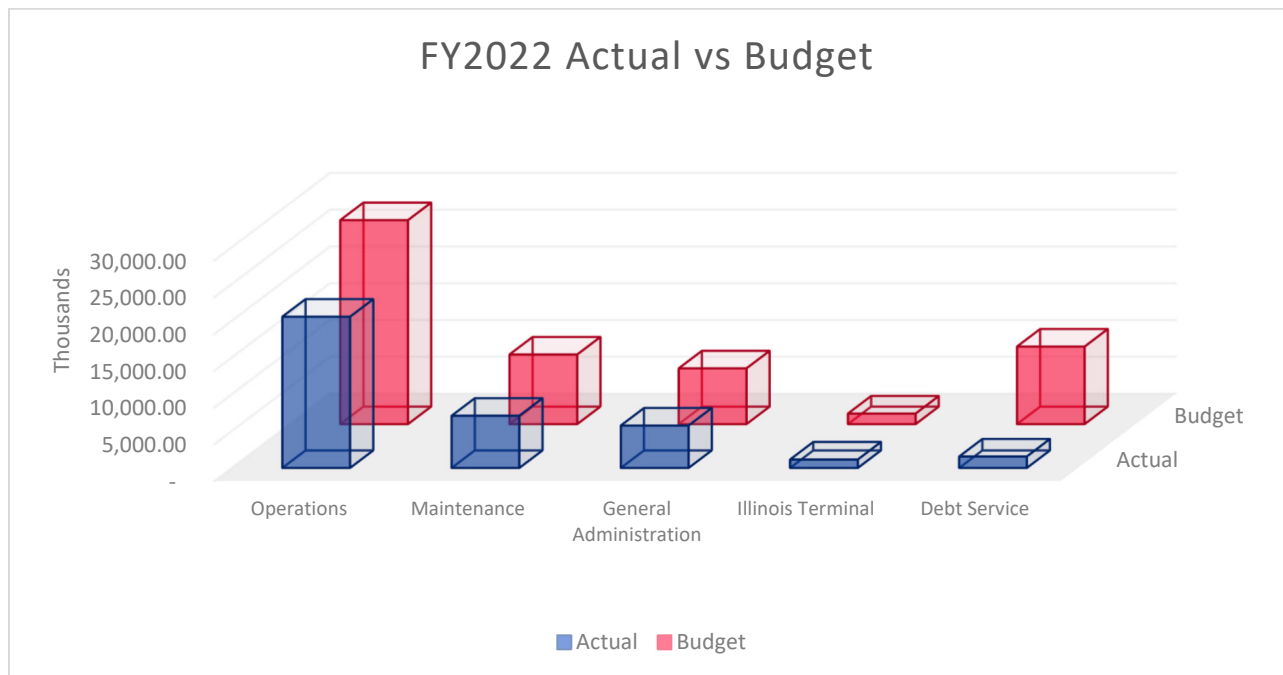
Operating revenues increased \$2.5 million from prior year due to reinstatement of fare enforcement.

Operating expenses decreased \$1.0 million from prior year due to a decrease of \$2.1 million in pension expense from changes in pension estimates and investment performance as required by GASB Statement 68 combined with an increase of \$0.7 million in fuel and lubricants expense.

Non-operating revenues (expenses) decreased \$8.3 million in FY2022. State Operating Assistance for debt service projects decreased in FY2022 due to fewer capital expenditures in FY2022 funded by debt service.

Budgetary Highlights

The Board of Trustees approved the District’s budget for FY2022 of \$58.7 million, excluding depreciation and C-CARTS operating expenses, on June 30, 2021. The budget included \$10.6 million of debt service and \$1.8 million for locally funded capital expenditures.



Operating expenses for Operations, Maintenance, General Administration, and Illinois Terminal were all below budget in FY2022.

Debt service of \$1.6 million was under the budget of \$10.6 million in FY2022 due to the use of federal funding for the purchase of five 40-foot replacement hybrid diesel buses and local funding for the purchase of the CDL training facility at 1207 E. University Ave. rather than using debt service as originally budgeted.



Capital Assets and Debt Administration

Capital Assets:

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

Table 3

Capital Assets	FY2022	FY2021
Land	\$2,872,236	\$2,297,236
Construction in Progress	15,993,187	11,931,214
Land Improvements	1,083,172	271,445
Office, Garage, and Buildings	54,325,538	50,587,598
Leasehold Improvements	-	2,640,906
Revenue Vehicles	75,916,335	69,869,002
Service Vehicles	634,986	634,986
Passenger Shelters	4,894,458	4,680,009
Intangibles	191,582	191,582
Other Equipment	6,571,702	6,662,526
Lease Assets	1,273,118	-
Subscription-Based Information Technology Arrangement Assets	<u>109,701</u>	-
	163,866,015	149,766,504
Less: Accumulated Depreciation and Amortization	<u>77,079,934</u>	<u>72,974,572</u>
Net Capital Assets	<u>\$86,786,081</u>	<u>\$76,791,932</u>

The District’s investment in capital assets is \$86.8 million (net of accumulated depreciation and amortization) as of June 30, 2022, and \$76.8 million (net of accumulated depreciation) as of June 30, 2021. This investment in capital assets includes land, buildings, construction in progress, vehicles, equipment, leasehold improvements, passenger shelters, intangibles, lease assets, and subscription-based information technology arrangement assets. The total net increase in capital assets for the current fiscal year is 13%.

A summary of the District’s Fiscal Year 2022 Major Additions is presented in Table 4.

Table 4

FY2022 Major Additions	
Solar array to power hydrogen production	\$ 5,915,914
Procurement of 4 Hybrid Diesel Buses – 40-foot	3,186,481
Procurement of 3 Hybrid Diesel Buses – 60-foot	3,057,918
Hydrogen Fuel Cell Project	2,189,353
1207 E. University CDL Training Facility	<u>1,700,286</u>
Total	<u>\$ 16,049,952</u>



A summary of the District’s Fiscal Year 2022 budget for Locally Funded Capital Projects is presented in Table 5.

Table 5

Property Procurement	\$	959,450
Software and Hardware Upgrades and Procurements		327,500
Passenger Shelters, Bus Stops, and Associated Work		300,000
Miscellaneous Facility Improvements		150,000
Payroll / Human Resources / Learning Management System		<u>100,000</u>
Total	\$	<u>1,836,950</u>

The District’s FY2022 capital budget called for \$1.8 million in local dollars plus \$10.6 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.

Short-term Debt: At the end of the current fiscal year, the District had total short-term debt outstanding of \$0 compared to \$2.4 million short-term debt outstanding in the prior fiscal year.

The District maintained two lines of credit with a local bank during FY2022. 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 four long-term debt obligations: an early retirement plan liability, other postemployment benefits (OPEB) liability, lease liabilities, and subscription liabilities.

The early retirement plan liability had little change from FY2021 to FY2022. 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 OPEB liability had little change from FY2021 to FY2022. 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 15.

Lease liabilities are measured at the present value of payments expected to be made during the lease term (less any lease incentives) in compliance with GASB Statement 87 which was adopted on July 1, 2021. More detailed information about the District’s lease liabilities is presented in Note 9.

Subscription liabilities are measured at the present value of subscription payments for information technology arrangements expected to be made during the subscription term in compliance with GASB Statement 96 which was adopted on July 1, 2021. More detailed information about the District’s subscription liabilities is presented in Note 10.



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 recovery. One aspect of the recovery is the widespread difficulty in hiring and retaining employees. The District cannot currently operate at full service due to a shortage of Bus Operators.
- The District's total appropriations budget for FY2023 is \$53.4 million. This consists of \$1.0 million in locally funded projected capital expenditures as well as \$52.4 million in projected operating expenses, including \$2.3 million in debt service, excluding depreciation.
- The State of Illinois Operating Assistance budget for FY2023 has been approved. The contract was fully executed on November 16, 2022, for eligible operating expense reimbursement up to \$33.9 million, including \$2.3 million of debt service.
- The obligations of the State of Illinois to fund the Illinois Downstate Operating Assistance Program were met in FY2022.
- The District's Federal Section 5307 formula funds apportioned during Federal FY2023 (October 2022 through September 2023) will be based on the higher agency total Vehicle Revenue Miles (VRM) from the FY2019 data or FY2021 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.
- 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.

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
Statement of Net Position
June 30, 2022

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Current Assets

Cash and Cash Equivalents	\$ 4,713,149
Receivables	
Property Tax	4,898,215
State Operating Assistance Grant - CUMTD, Net of Grant Payables	3,248,051
Other Grants	1,839,627
Lease	1,242,880
Other	1,493,822
Inventories	1,646,954
Prepaid Expenses	1,245,131
Total Current Assets	<u>20,327,829</u>

Capital Assets

Land and Construction in Progress, Not Being Depreciated	18,865,423
Other Property and Equipment, Net of Depreciation and Amortization	67,920,658
Total Capital Assets	<u>86,786,081</u>

Other Assets

Net Pension Asset	5,265,913
Capital Reserves	
Cash and Cash Equivalents	39,628,032
Investments	502,160
Total Other Assets	<u>45,396,105</u>

Total Assets 152,510,015

Deferred Outflows of Resources

Deferred Amount Related to Net Pension Asset	3,618,900
Deferred Amount Related to OPEB Liability	175,637
Total Deferred Outflows of Resources	<u>3,794,537</u>

Total Assets and Deferred Outflows of Resources \$ 156,304,552

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statement of Net Position
June 30, 2022

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

Current Liabilities

Accounts Payable	\$ 3,319,269
Accrued Expenses	4,958,772
Unredeemed Yearly Passes and Tokens	47,403
Accrued Interest	3,304
Workers' Compensation Liability	202,794
Obligations Under Incentive and Early Retirement Plans	226,216
Lease Liabilities	359,015
Subscription Liabilities	2,978
Other Current Liabilities	<u>2,084,996</u>
Total Current Liabilities	<u>11,204,747</u>

Long-Term Liabilities

OPEB Liability	1,373,998
Obligations Under Incentive and Early Retirement Plans, Net of Current	275,805
Lease Liabilities, Net of Current	543,228
Subscription Liabilities, Net of Current	<u>3,112</u>
Total Long-Term Liabilities	<u>2,196,143</u>

Total Liabilities	<u>13,400,890</u>
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Deferred Inflows of Resources

Deferred Amount Related to Net Pension Asset	13,579,158
Deferred Amount Related to OPEB Liability	329,292
Deferred Amount from Leases	<u>1,218,946</u>
Total Deferred Inflows of Resources	<u>15,127,396</u>

Net Position

Net Investment in Capital Assets	85,877,748
Unrestricted	<u>41,898,518</u>
Total Net Position	<u>127,776,266</u>

Total Liabilities, Deferred Inflows of Resources, and Net Position	<u><u>\$ 156,304,552</u></u>
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See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2022

Operating Revenues	
Yearly Passes	\$ 5,311,055
Student Fares and School Bus Service	743,150
Lease Revenue	480,949
ADA Services	342,190
Advertising	301,222
Full Adult Fares	292,685
Rental of Equipment and Buildings	155,244
C-CARTS	50,878
Half-Fare Cab	12,096
Miscellaneous	167,392
Total Operating Revenues	<u>7,856,861</u>
Operating Expenses	
Operations	20,582,281
Maintenance	7,098,018
General Administration	5,769,626
Illinois Terminal	1,146,650
C-CARTS	728,763
Depreciation and Amortization	8,122,445
Total Operating Expenses	<u>43,447,783</u>
Operating Loss	<u>(35,590,922)</u>
Non-Operating Revenues (Expenses)	
Property Taxes	10,017,372
State Replacement Taxes	685,435
Government Grants and Assistance	
State Operating Assistance - CUMTD	22,774,766
Federal Operating Assistance - CUMTD	5,400,396
State Operating Assistance - C-CARTS	362,447
Federal Operating Assistance - C-CARTS	315,438
Gain on Disposal of Property and Equipment	23,220
Interest Income	61,712
Investment Income	104,490
Interest Expense	(92,874)
Total Non-Operating Revenues	<u>39,652,402</u>
Net Income Before Capital Contributions	4,061,480
Capital Contributions	
Capital Grants	<u>11,266,429</u>
Change in Net Position	15,327,909
Net Position, Beginning of Year	<u>112,448,357</u>
Net Position, End of Year	<u>\$ 127,776,266</u>

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statement of Cash Flows
For the Year Ended June 30, 2022

Cash Flows From Operating Activities	
Receipts from Customers	\$ 7,178,827
Payments to Vendors	(21,527,175)
Payments to Employees	(20,925,059)
Net Cash Used in Operating Activities	<u>(35,273,407)</u>
Cash Flows From Non-Capital and Related Financing Activities	
State Operating Assistance Grants Proceeds Received	23,861,779
Federal Operating Assistance Grant Proceeds Received	6,680,314
Tax Proceeds Received	10,362,274
Net Cash Provided by Non-Capital and Related Financing Activities	<u>40,904,367</u>
Cash Flows From Capital and Related Financing Activities	
Proceeds from Capital Grants	12,333,927
Proceeds from the Sale of Property and Equipment	23,220
Purchases of Property and Equipment	(15,879,746)
Payments of Accounts Payable for Capital Asset Additions Prior to Fiscal Year	(250,835)
Principal Advances on Notes Payable	2,124,297
Principal Paid on Notes Payable	(4,487,241)
Interest Paid on Notes Payable	(56,149)
Principal Payments on Lease Liabilities	(370,875)
Interest Payments on Lease Liabilities	(38,956)
Principal Payments on Subscription Liabilities	(3,252)
Net Cash Used in Capital and Related Financing Activities	<u>(6,605,610)</u>
Cash Flows From Investing Activities	
Proceeds from Sales and Maturities of Investments	1,731,214
Principal Receipts on Lease Receivables	457,015
Interest Receipts on Lease Receivables	57,267
Interest Received	113,023
Net Cash Provided by Investing Activities	<u>2,358,519</u>
Increase in Cash and Cash Equivalents	1,383,869
Cash and Cash Equivalents - Beginning of Year	<u>42,957,312</u>
Cash and Cash Equivalents - End of Year	<u>\$ 44,341,181</u>
Presented on the Statement of Net Position as Follows:	
Cash and Cash Equivalents	\$ 4,713,149
Capital Reserves-Cash and Cash Equivalents	<u>39,628,032</u>
Total	<u>\$ 44,341,181</u>
Noncash Capital and Related Financing Activities	
Capital Assets Acquired Through Accounts Payable	<u>\$ 854,029</u>
Capital Assets Acquired Through Lease Liabilities	<u>\$ 1,273,118</u>
Capital Assets Acquired Through Subscription Liabilities	<u>\$ 109,701</u>
Leases Receivable and Deferred Inflows Resulting from Lease Inception	<u>\$ 1,699,895</u>

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Statements of Cash Flows
For the Year Ended June 30, 2022

Reconciliation of Operating Loss to Net Cash Used in Operating Activities	
Operating Loss	<u>\$ (35,590,922)</u>
Adjustments to Reconcile Operating Loss to Net Cash Used in Operating Activities	
Depreciation and Amortization	8,122,445
Changes in Assets and Liabilities:	
Other Receivables	(240,367)
Inventories	(136,351)
Prepaid Expenses	(71,955)
Net Pension Asset	(5,265,913)
Deferred Outflow of Resources Related to Net Pension Asset	(474,084)
Deferred Outflow of Resources Related to OPEB Liability	21,175
Accounts Payable and Accrued Expenses	(1,310,429)
Unredeemed Yearly Passes and Tokens	43,282
Net Pension Liability	(4,447,517)
OPEB Liability	(340,211)
Obligations Under Incentive and Early Retirement Plans	(55,146)
Other Current Liabilities	691,728
Deferred Inflows of Resources Related to Net Pension Asset	3,950,570
Deferred Inflows of Resources Related to OPEB Liability	311,237
Deferred Inflows of Resources from Leases	<u>(480,949)</u>
Net Adjustments	<u>317,515</u>
Net Cash Used in Operating Activities	<u><u>\$ (35,273,407)</u></u>

See Accompanying Notes

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Notes to Basic Financial Statements
June 30, 2022

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 and amortization) 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 2021 tax levy was passed by the Board of Trustees on December 8, 2021. 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 year ended June 30, 2022 was from the 2021 levy. Property tax receivables have not been reduced for an estimated allowance for uncollectible amounts as the uncollectible amount has historically been insignificant. Property taxes paid by constituents may be contested. The District has recorded unearned revenue of \$601,688 for the year ended June 30, 2022, 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 statement 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. Leased assets are valued at the amortized present value of future payments under the lease. Subscription-based information technology arrangement assets are valued at the amortized present value of future subscription payments. 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 and amortization 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
Leased Assets	Life of Lease
Subscription-Based Information Technology Arrangement Assets	Subscription Term

- 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 asset, December 31, 2021, but before the end of the District's reporting period of June 30, 2022. This item will be included in the net pension asset 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 three types of items that qualify for reporting in this category, pension related deferred inflows, other postemployment benefits related deferred inflows, and deferred inflows from leases. The pension-related deferred inflow consists of unrecognized items not yet charged to pension expense. This

item will be included in the net pension asset 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. The deferred inflow from leases consists of deferred revenue. This item will be included in operating revenues 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 amortization 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, 2022.
 - 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, 2022 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.
- q. In June 2017, the GASB issued GASB Statement 87 (GASB 87), *Leases*. The provisions of GASB 87 require that certain lessees recognize a lease liability and a right-of-use asset for all leases greater than 12 months. The District adopted the new standard during Fiscal Year 2022. The adoption of the standard had no impact on net position as of June 30, 2021. The effect of the adoption for Fiscal Year 2022 resulted in an increase of revenues and expenses in the amount of \$28,379 and \$1,837, respectively.

In May 2020, the GASB issued GASB Statement 96 (GASB 96), *Subscription-Based Information Technology Arrangements*. The provisions of GASB 96 require that a right-to-use subscription asset and corresponding subscription liability be recorded for applicable contracts that are greater than 12 months. The District has early adopted the new standard, and it is effective for the District's Fiscal Year 2022. The adoption of the standard had no impact on net position as of June 30, 2021. The effect of the adoption for Fiscal Year 2022 resulted in an increase of expenses in the amount of \$124.

In June 2020, the GASB issued GASB Statement 97 (GASB 97), *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The provisions of GASB 97 change considerations of determining if a primary government is financially accountable for a defined contribution pension or OPEB plan. The District adopted the new standard during Fiscal Year 2022. The adoption of the standard had no impact on net position as of June 30, 2021, as previously reported, or on net position recorded for Fiscal Year 2022.

In April 2022, the GASB issued GASB Statement 99 (GASB 99), *Omnibus 2022*. The provisions of GASB 99 include clarifications on accounting for leases, public-private and public-public partnerships, subscription-based information technology arrangements, and other various topics. The District adopted the new standard during Fiscal Year 2022. The

adoption of the standard had no impact on net position as of June 30, 2021, as previously reported, or on net position recorded for Fiscal Year 2022.

In June 2022, the GASB issued GASB Statement 100 (GASB 100), *Accounting Changes and Error Corrections*. The provisions of GASB 100 enhance accounting and financial reporting and disclosure requirements for accounting changes and error correction. The District has early adopted the new standard, and it is effective for the District's Fiscal Year 2022. The adoption of the standard had no impact on net position as of June 30, 2021, as previously reported, or on net position recorded for Fiscal Year 2022.

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, 2022, \$43,566,436 of the District's \$45,066,436 bank balance, which reconciled to a book balance of \$44,341,181 of cash and cash equivalents and \$502,160 of investments, was exposed to custodial credit risk. Of the amount exposed, \$42,336,690 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. The remaining \$1,229,746 is uninsured and uncollateralized.

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, 2022, the District held \$502,160 in negotiable certificates of deposits. At June 30, 2022, the District also held \$1,479,746 in cash in its investment brokerage account. This amount is included in cash and cash equivalents on the statement of net position.

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, 2022:

	Total	Fair Value Measurement		
		Level 1	Level 2	Level 3
Investments by Fair Value Level				
Certificates of Deposit				
(Negotiable)	\$ 502,160	\$ -	\$ 502,160	\$ -

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 year ended June 30, 2022.

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, 2022, the District held the following investments subject to interest rate risk:

	Carrying Value	Weighted Average Maturity (Yrs)
Negotiable Certificates of Deposit	\$ 502,160	0.33

Custodial Credit Risk – Investments

At June 30, 2022, the District had \$2,160 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 investments.

4. Receivables

State Operating Grants Assistance

During the year ended June 30, 2022, the Illinois Department of Transportation (IDOT) reimbursed the District for the deficit of the District’s eligible operating expenses over the District’s operating revenues. 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, 2022, the estimated amounts (due to) and due from IDOT, respectively, are as follows:

Fiscal Year 2022 Grant Agreement	\$ 1,202,958
Fiscal Year 2021 Grant Agreement	570,726
Fiscal Year 2020 Grant Agreement	374,764
Fiscal Year 2019 Grant Agreement	28,805
Fiscal Year 2018 Grant Agreement	(486,652)
Fiscal Year 2017 Grant Agreement	2,578,294
Fiscal Year 2016 Grant Agreement	(340,718)
Fiscal Year 2015 Grant Agreement	(16,229)
Fiscal Year 2014 Grant Agreement	(26,530)
Fiscal Year 2013 Grant Agreement	(65,146)
Fiscal Year 2012 Grant Agreement	(572,221)
Net Amount Due from IDOT	<u>\$ 3,248,051</u>

Subsequent to June 30, 2022, and prior to the date of the Independent Auditor's Report, the District collected \$5,497,465 from IDOT. Included in the \$5,497,465 subsequently collected from IDOT is an overpayment for Fiscal Year 2022 in the amount of \$4,294,507 that doesn't relate to previous fiscal years. The timing of the collection of the remaining \$2,045,093 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 2023.

Lease Receivables

The District is the lessor of office, retail, residential, and tower space under 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 \$26,341,457 at June 30, 2022. One of the District's leases contains a variable component, which is excluded from lease receivables. The tenant is required to pay a fee of \$44 per hour for additional operation outside normal operating hours. There was no lease revenue recognized during the year ended June 30, 2022 for additional operating hours.

The District recognized \$480,949 in lease revenue and \$61,712 in interest revenue during the year ended June 30, 2022 for leases subject to GASB 87. As of June 30, 2022, the District's receivable for lease payments was \$1,242,880. The District also has a deferred inflow of resources associated with the leases that will be recognized as revenue over the lease term. As of June 30, 2022, the balance of the deferred inflow of resources was \$1,218,946.

Other Receivables

Other receivables consist of the following at June 30, 2022:

Due from Other Governments	\$	442,633
Trade Receivables, Net		875,727
Employees		3,336
Replacement Tax		112,301
Interest Receivable		4,831
Miscellaneous		54,994
Total Other Receivables	\$	<u>1,493,822</u>

5. Inventories

Inventories consist of the following at June 30, 2022:

Materials and Supplies	\$	1,426,589
Fuel and Lubricant		220,365
Total Inventories	\$	<u>1,646,954</u>

6. Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	June 30, 2021	Additions and Adjustments	Disposals and Adjustments	June 30, 2022
Capital Assets, Not Being Depreciated				
Land	\$ 2,297,236	\$ 575,000	\$ -	\$ 2,872,236
Construction in Progress	11,931,214	16,733,776	12,671,803	15,993,187
Total Capital Assets, Not Being Depreciated	<u>14,228,450</u>	<u>17,308,776</u>	<u>12,671,803</u>	<u>18,865,423</u>
Capital Assets, Being Depreciated				
Land Improvements	271,445	285,000	(526,727)	1,083,172
Office, Garage, and Buildings	50,587,598	2,184,953	(1,552,987)	54,325,538
Leasehold Improvements	2,640,906	-	2,640,906	-
Revenue Vehicles	69,869,002	9,379,831	3,332,498	75,916,335
Service Vehicles	634,986	-	-	634,986
Passenger Shelters	4,680,009	214,449	-	4,894,458
Intangibles	191,582	-	-	191,582
Other Equipment	6,662,526	32,570	123,394	6,571,702
Total Capital Assets, Being Depreciated	<u>135,538,054</u>	<u>12,096,803</u>	<u>4,017,084</u>	<u>143,617,773</u>
Less: Accumulated Depreciation	<u>72,974,572</u>	<u>7,724,797</u>	<u>4,017,084</u>	<u>76,682,285</u>
Total Capital Assets, Being Depreciated, Net	<u>62,563,482</u>	<u>4,372,006</u>	<u>-</u>	<u>66,935,488</u>
Lease Assets, Being Amortized				
Leasehold Improvements	-	249,224	-	249,224
Revenue Vehicles	-	104,010	-	104,010
Service Vehicles	-	456,642	-	456,642
Non-Revenue	-	16,882	-	16,882
Other Equipment	-	446,360	-	446,360
Total Lease Assets, Being Amortized	<u>-</u>	<u>1,273,118</u>	<u>-</u>	<u>1,273,118</u>
Less: Accumulated Amortization for				
Leasehold Improvements	-	8,594	-	8,594
Revenue Vehicles	-	35,661	-	35,661
Service Vehicles	-	102,608	-	102,608
Non-Revenue	-	8,103	-	8,103
Other Equipment	-	214,479	-	214,479
Total Accumulated Amortization	<u>-</u>	<u>369,445</u>	<u>-</u>	<u>369,445</u>
Total Lease Assets, Being Amortized, Net	<u>-</u>	<u>903,673</u>	<u>-</u>	<u>903,673</u>
Subscription-Based Information				
Technology Arrangement Assets	-	109,701	-	109,701
Less: Accumulated Amortization	<u>-</u>	<u>28,204</u>	<u>-</u>	<u>28,204</u>
Total Subscription-Based Information Technology Arrangement Assets Being Amortized, Net	<u>-</u>	<u>81,497</u>	<u>-</u>	<u>81,497</u>
Total Capital Assets, Net	<u>\$76,791,932</u>	<u>\$22,665,952</u>	<u>\$12,671,803</u>	<u>\$86,786,081</u>

7. Accrued Compensated Absences Liability

The total liability accrued by the District for unpaid compensated absences, included in accrued expenses on the statement of net position, was \$3,913,662 at June 30, 2022.

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.

Full-time hourly 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 full-time hourly and salaried 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 hourly 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. Hourly 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 the Illinois Municipal Retirement Fund (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 year ended June 30, 2022, the District has recorded an expense of \$173,805. The District had a liability of \$502,021 related to this plan at June 30, 2022. 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, 2022:

Fiscal Year	
2023	\$ 226,216
2024	236,727
2025	39,078
Total	<u>\$ 502,021</u>

9. Lease Liabilities

The District leases real property, furniture, equipment, and vehicles, the terms of which expire at various times between July 2022 and January 2051. At June 30, 2022, the principal and interest requirements to maturity for the lease liabilities are as follows:

Fiscal Year	Principal	Interest	Total
2023	\$ 359,015	\$ 33,263	\$ 392,278
2024	274,540	18,506	293,046
2025	62,928	10,335	73,263
2026	13,094	9,260	22,354
2027	14,187	8,670	22,857
2028-2032	58,333	33,368	91,701
2033-2037	25,129	24,871	50,000
2038-2042	31,315	18,685	50,000
2043-2047	39,024	10,976	50,000
2048-2052	24,678	5,319	29,997
Total	<u>\$ 902,243</u>	<u>\$ 173,253</u>	<u>\$ 1,075,496</u>

10. Subscription Liabilities

The District has entered into subscription-based information technology arrangements, the terms of which expire at various times between May 2023 and May 2025. At June 30, 2022, the principal and interest requirements to maturity for the subscription liabilities are as follows:

Fiscal Year	Principal	Interest	Total
2023	\$ 2,978	\$ 274	\$ 3,252
2024	3,112	140	3,252
Total	<u>\$ 6,090</u>	<u>\$ 414</u>	<u>\$ 6,504</u>

11. Long-Term Obligations Summary

The following is a summary of changes in long-term obligations of the District for the year ended June 30, 2022:

	June 30, 2021	Issued	Retired	June 30, 2022	Due Within One Year
Incentive and Early Retirement Plans	\$ 557,167	\$ 173,805	\$ 228,951	\$ 502,021	\$ 226,216
Accrued Compensated Absences	3,528,433	385,229	-	3,913,662	3,913,662
Net Pension Liability	4,447,517	-	4,447,517	-	-
OPEB Liability	1,714,209	(183,321)	156,890	1,373,998	-
Lease Liabilities	-	1,261,198	358,955	902,243	359,015
Subscription Liabilities	-	9,342	3,252	6,090	2,978
	<u>\$ 10,247,326</u>	<u>\$ 1,646,253</u>	<u>\$ 5,195,565</u>	<u>\$ 6,698,014</u>	<u>\$ 4,501,871</u>

12. Notes Payable

The District maintained two lines of credit with a local bank during Fiscal Year 2022. The first is a \$10,000,000 straight line of credit that bears interest at a fixed rate of 2.20 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, 2022 and was renewed through July 1, 2023 bearing interest at a fixed rate of 2.625 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 percent, and interest is paid monthly. This line of credit is secured by substantially all the District's assets. This line of credit matured July 1, 2022 and was renewed through July 1, 2023 bearing interest at a fixed rate of 3.50 percent. 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, 2022, there was no outstanding balance on these two lines of credit.

The activity in the District's short-term debt during the year ended June 30, 2022, included:

	June 30, 2021	Issued	Retired	June 30, 2022
Lines of Credit	<u>\$ 2,362,944</u>	<u>\$ 2,124,297</u>	<u>\$ 4,487,241</u>	<u>\$ -</u>

13. 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 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, 2021, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	206
Inactive Plan Members Entitled to but not yet Receiving Benefits	183
Active Plan Members	<u>328</u>
Total	<u><u>717</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 year 2021 was 12.13 percent. For calendar year 2021, the District contributed \$2,916,165 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 Asset

The District's net pension asset was measured as of December 31, 2021. The total pension liability used to calculate the net pension asset 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, 2021:

- 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, 2021:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	39%	1.90%
International Equity	15%	3.15%
Fixed Income	25%	-0.60%
Real Estate	10%	3.30%
Alternative Investments	10%	1.70-5.50%
Cash Equivalents	1%	-0.90%
	100%	

The investment rate of return assumption between the December 31, 2020 and December 31, 2021 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 (Asset)

For the fiscal year ended June 30, 2022:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2020	\$ 99,121,591	\$ 94,674,074	\$ 4,447,517
Changes for the year:			
Service Cost	1,868,665	-	1,868,665
Interest on the Total Pension Liability	7,061,608	-	7,061,608
Changes on Benefit Terms	-	-	-
Differences between Expected and Actual Experience of the Total Pension Liability	1,447,595	-	1,447,595
Changes of Assumptions	-	-	-
Contributions - Employer	-	2,916,165	(2,916,165)
Contributions - Employees	-	909,563	(909,563)
Net Investment Income	-	15,918,831	(15,918,831)
Benefit Payments, Including Refunds of Employee Contributions	(5,308,868)	(5,308,868)	-
Other (Net Transfer)	-	346,739	(346,739)
Net Changes	5,069,000	14,782,430	(9,713,430)
Balances at December 31, 2021	\$ 104,190,591	\$ 109,456,504	\$ (5,265,913)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the plan's net pension liability (asset), calculated using a Single Discount Rate of 7.25 percent for 2021, 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, 2021 Current Discount 7.25%	1% Higher 8.25%
Net Pension Liability (Asset)	\$ 7,110,254	\$ (5,265,913)	\$ (15,224,459)

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

For the year ended June 30, 2022, the District recognized pension expense of \$3,316,518. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between Expected and Actual Experience	\$ 1,519,698	\$ 584,717
Changes of Assumptions	718,113	688,820
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	12,305,621
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	2,237,811	13,579,158
 Pension Contributions made subsequent to the Measurement Date	 1,381,089	 -
 Total Deferred Amounts Related to Pensions	 \$ 3,618,900	 \$ 13,579,158

The \$1,381,089 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 asset in the year ended June 30, 2023. 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
2022	\$ (2,385,959)
2023	(4,368,821)
2024	(2,989,364)
2025	(1,617,475)
2026	20,272
Total	\$ (11,341,347)

Payables to the Pension Plan

At June 30, 2022 the District had \$31,115 reported as accrued expenses payable to IMRF for legally required employer contributions or legally required employee contributions.

14. Defined Contribution Plan

The District sponsors a defined contribution Section 457 Governmental Deferred Compensation Plan. The plan was authorized by the District's Board of Trustees and may be amended by the District's Board of Trustees. The plan covers all employees and is fully funded by employee contributions. The District has no contribution requirement for this plan. All plan assets are held in trust by the third-party administrator only for the purpose of paying plan benefits.

15. 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, 2022, 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	282
Retired Employees	16
Total Participants covered by OPEB Plan	<u>298</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, 2022. The total OPEB liability was determined based on the June 30, 2022, actuarial valuation. The District's total OPEB liability was \$1,373,998 as of June 30, 2022.

Actuarial Assumptions and Other Inputs

The actuarial assumptions used in valuing the OPEB liability for June 30, 2022, include:

Actuarial cost method	Entry Age Normal
Discount Rate	3.69%
Salary increases	3.50%
Monthly Health Plan Premium Costs (Blended)	

Coverage	LCDHP	AETNA HMO	AETNA OAP
Employee Only	\$ 943	\$ 1,130	\$ 1,056
Employee +1	1,811	2,170	2,028
Employee +2 or More	2,339	2,802	2,619

	HEALTH ALLIANCE HMO	HEALTH ALLIANCE OAP	LCHP
Employee Only	\$ 1,097	\$ 1,156	\$ 1,178
Employee +1	2,105	2,220	2,262
Employee +2 or More	2,721	2,867	2,921

Health Care Cost Inflation Rates	Period	Inflation Rate
	2022	6.75%
	2023	6.50%
	2024	6.25%
	2025	5.75%
	2026	5.50%
	2027	5.25%
	2028 and after	5.00%

Probabilities of death for participants were according to the PubG-2010 base rates projected to 2022 using scale MP2021. No additional provision (besides those already embedded) were included for mortality improvements beyond 2022.

The Discount Rate was based on the 20-year Muni index rate as of June 30, 2022. The Discount rate was 3.69 percent at June 30, 2022.

Changes in the Total OPEB Liability

For fiscal year ended June 30, 2022:

	Total OPEB Liability
Balances at July 1, 2021	<u>\$ 1,714,209</u>
Changes for the year:	
Service Cost	125,382
Interest on the Total OPEB Liability	31,407
Changes on Benefit Terms	-
Differences between Expected and Actual Experience of the Total OPEB Liability	(10,126)
Changes of Assumptions	(329,984)
Contributions - Employer	-
Contributions - Employees	-
Net Investment Income	-
Difference Between Projected and Actual Investment	-
Benefit Payments, Including Refunds of Employee Contributions	(156,890)
Other (Net Transfer)	-
Net Changes	<u>(340,211)</u>
Balances at June 30, 2022	<u><u>\$ 1,373,998</u></u>

Sensitivity of Total OPEB Liability to Changes in the Discount Rate

The June 30, 2022 valuation was prepared using a discount rate of 3.69 percent. If the discount rates were one percent lower (2.69 percent) or one percent higher (4.69 percent) than the current discount rate the Total OPEB Liability would be as follows:

	1% Lower 2.69%	Current Discount 3.69%	1% Higher 4.69%
Total OPEB Liability	\$ 1,465,001	\$ 1,373,998	\$ 1,287,611

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

The June 30, 2022 valuation was prepared using an initial trend rate of 6.75 percent decreasing to 5.00 percent. If the trend rates were 1-percentage-point lower (5.75 percent decreasing to 4.00 percent) or 1-percentage-point higher (7.75 percent decreasing to 6.00 percent) than the current trend rates the Total OPEB Liability would be as follows:

	1% Lower 5.75% Decreasing to 4.00%	Current Trend Rates 6.75% Decreasing to 5.00%	1% Higher 7.75% Decreasing to 6.00%
Total OPEB Liability	\$ 1,242,406	\$ 1,373,998	\$ 1,527,532

OPEB Expense

For the year ended June 30, 2022, the District recognized an OPEB expense as follows:

Service Cost	\$ 125,382
Interest on the Total OPEB Liability	31,407
Current-Period Benefit Changes	-
Recognition of Outflow (Inflow) of Resources due to Liabilities	(7,698)
Total OPEB Expense	<u>\$ 149,091</u>

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

At June 30, 2022, 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	\$ 49,754	\$ (9,333)
Changes of Assumptions	125,883	(319,959)
Total Deferred Amounts to be Recognized in OPEB Expense in Future Periods	<u>\$ 175,637</u>	<u>\$ (329,292)</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
2023	\$ 21,175	\$ (28,873)
2024	21,175	(28,873)
2025	21,175	(28,873)
2026	21,175	(28,873)
2027	21,175	(28,873)
Thereafter	69,762	(184,927)
Total	<u>\$ 175,637</u>	<u>\$ (329,292)</u>

16. Unrestricted Net Position

Unrestricted net position consists of the following at June 30, 2022:

Board Designated for Capital Reserves	\$ 40,130,192
Undesignated	1,768,326
Total Unrestricted Net Position	<u>\$ 41,898,518</u>

17. 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 year ended June 30, 2022 totaled \$390,976, 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, 2022, the District had a claims liability balance of \$202,794 for expected additional claims payable. Losses and claims recognized for the year ended June 30, 2022 total \$213,648. 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 year ended June 30, 2022:

	June 30, 2021	Provision	Payment	June 30, 2022
Self-Insurance Claims Liability	\$ 329,262	\$ 213,648	\$ 340,116	\$ 202,794

18. Concentration of Revenue

The revenue recognized related to operating and capital grants from IDOT for the year ended June 30, 2022 was \$30,680,273, which was 52.12 percent of the District's revenue. At June 30, 2022, amounts due from IDOT were \$3,405,784.

The revenue recognized related to operating and capital grants from the U.S. Department of Transportation (USDOT) for the year ended June 30, 2022 was \$9,439,203, which was 16.03 percent of the District's revenue. At June 30, 2022, amounts due from USDOT were \$1,839,627.

19. Commitments

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

Lease Commitments – Subject to GASB 87

Fiscal Year	
2023	\$ 152,612
2024	202,385
2025	202,385
2026	49,774
Total	<u>\$ 607,156</u>

Subscription-Based Information Technology Arrangement Commitments

Fiscal Year	
2023	\$ 107,741
2024	76,708
2025	80,793
Total	<u>\$ 265,242</u>

Construction and Property and Equipment Acquisitions

<u>Purpose</u>	<u>Contract Amount</u>	<u>Incurred Through June 30, 2022</u>	<u>Remaining Commitment</u>
New Flyer Buses	\$ 25,060,932	\$ -	\$ 25,060,932
Hydrogen Fuel Cell Project	9,423,930	8,777,629	646,301
Solar Array Expansion	6,199,939	6,133,920	66,019
Facility & Equipment Improvements	1,351,505	115,413	1,236,092
Computer Hardware & Software	1,294,350	-	1,294,350
In-Ground Vehicle Lifts	1,240,663	-	1,240,663
Underground Storage Tanks	1,144,971	-	1,144,971
Total	<u>\$ 45,716,290</u>	<u>\$ 15,026,962</u>	<u>\$ 30,689,328</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 2024 and completion is projected for December 2026.

20. Contingent Liabilities

Litigation

The District is involved in several worker-compensation claims with current and former employees. As of June 30, 2022, the District has recorded a liability of \$202,794 for anticipated additional claims expense as stated in Note 17. 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, 2022, the balance of PTA funds held by the District was \$378,383.

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, while management cannot quantify the financial and other impact to the District as of the date of the independent auditor's report, management believes that a material impact on the District's financial position and results of future operations is reasonably possible.

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

	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service Cost	\$ 1,868,665	\$ 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	7,061,608	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	1,447,595	(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	(5,308,868)	(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	5,069,000	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	99,121,591	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>\$ 104,190,591</u>	<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	\$ 2,916,165	\$ 2,639,459	\$ 2,222,053	\$ 1,432,515	\$ 889,323	\$ 4,976,997	\$ 2,650,658	\$ 2,276,611
Contributions - Employees	909,563	893,249	871,363	835,423	824,278	771,895	789,705	731,426
Net Investment Income	15,918,831	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	(5,308,868)	(4,744,027)	(4,644,927)	(4,287,929)	(4,125,702)	(3,660,882)	(7,458,442)	(2,473,784)
Other (Net Transfer)	346,739	(1,283,715)	346,862	870,237	(1,601,078)	377,999	(88,943)	(184,996)
Net Change in Plan Fiduciary Net Position	14,782,430	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	94,674,074	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>\$ 109,456,504</u>	<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 (Asset), Ending (A) - (B)	<u>\$ (5,265,913)</u>	<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	105.05%	95.51%	88.10%	78.84%	91.12%	82.92%	77.51%	85.00%
Covered Payroll	\$ 19,943,444	\$ 19,682,111	\$ 19,329,778	\$ 18,300,000	\$ 17,415,622	\$ 17,047,578	\$ 17,549,000	\$ 16,253,911
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-26.40%	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
2022	\$ 2,419,140	\$ 2,916,165	\$ (497,025)	\$ 19,943,444	14.62%
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
- (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, 2022

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2021 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 2021 Contribution Rates:

Actuarial Cost Method:	Aggregate entry age normal
Amortization Method:	Level percentage of payroll, closed
Remaining Amortization Period:	22-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, 2019, 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)

	2022	2021	2020	2019	2018
Total OPEB liability					
Service Cost	\$ 125,382	\$ 123,355	\$ 100,018	\$ 96,546	\$ 96,795
Interest on Total OPEB Liability	31,407	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	(10,126)	-	67,025	-	-
Changes of Assumptions	(329,984)	25,954	104,327	43,855	(27,379)
Benefit Payments	(156,890)	(151,882)	(141,946)	(120,962)	(112,523)
Net Change in Total OPEB Liability	(340,211)	36,510	36,834	77,775	13,808
Total OPEB Liability - Beginning	1,714,209	1,677,699	1,640,865	1,563,090	1,549,282
Total OPEB Liability - Ending	<u>\$ 1,373,998</u>	<u>\$ 1,714,209</u>	<u>\$ 1,677,699</u>	<u>\$ 1,640,865</u>	<u>\$ 1,563,090</u>
Covered Employee Payroll	<u>\$ 18,421,269</u>	<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	7.46%	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, 2022

Measurement Date:

June 30, 2022

Actuarial Cost Method:

Entry age normal

Interest Rate Used to Discount the Liability:

3.69%

Healthcare Inflation Rates:

6.75% in Fiscal Year 2022 decreasing to 5.00% by Fiscal Year 2028 and thereafter

Participation Assumption for the Healthcare Benefit:

40%

Mortality:

Probabilities of death for participants were according to the PubG-2010 base rates projected to 2022 using scale MP2021. No additional provision (besides those already embedded) were included for mortality improvements beyond 2022.

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
 Schedule of Operating Expenses
 For the Year Ended June 30, 2022

Operations

Wages:

Operators	\$ 9,304,738
Street Supervisors and Dispatchers	1,291,413
Other Supervisors	1,039,891
Clerical	174,343
Covid Vaccine Incentive Wages	31,140
Labor Credit	<u>(26,477)</u>
Total Wages	<u>11,815,048</u>

Fringe Benefits:

Health and Dental Insurance	3,564,775
Paid Absences	2,778,539
Social Security Tax	1,095,105
Workers' Compensation Insurance and Claims	183,289
Early Retirement Plan	58,709
Uniform Allowances	51,064
Unemployment Insurance	49,441
Other Fringe Benefits	14,024
Illinois Municipal Retirement Fund	<u>(2,059,113)</u>
Total Fringe Benefits	<u>5,735,833</u>

Services:

ADA	875,871
Printing	41,475
Taxi	23,707
Other Services	<u>31,188</u>
Total Services	<u>972,241</u>

Materials and Supplies Consumed:

Fuel and Lubrications	1,765,849
Tires and Tubes	137,529
Other Materials and Supplies Consumed	45,463
Small Equipment	<u>23,815</u>
Total Materials and Supplies Consumed	<u>1,972,656</u>

Miscellaneous:

Leased Equipment	66,118
Other	<u>20,385</u>
Total Miscellaneous	<u>86,503</u>

Total Operations \$ 20,582,281

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Operating Expenses
For the Year Ended June 30, 2022

Maintenance

Wages:

Mechanics	\$ 1,446,095
Cleaners	795,793
Supervisors and Clerical	718,210
Total Wages	<u>2,960,098</u>

Fringe Benefits:

Health and Dental Insurance	843,997
Paid Absences	656,736
Social Security Tax	268,185
Early Retirement Plan	115,096
Uniform and Tools Allowance	46,771
Workers' Compensation Insurance and Claims	34,252
Unemployment Insurance	11,124
Other Fringe Benefits	5,954
Illinois Municipal Retirement Fund	(946,187)
Total Fringe Benefits	<u>1,035,928</u>

Services:

Contract Maintenance	151,831
Other Services	13,190
Total Services	<u>165,021</u>

Materials and Supplies Consumed:

Revenue Vehicles Repairs	2,114,740
Buildings and Grounds Repairs	253,261
Fuel and Lubricants	176,584
Service Supplies	121,084
Passenger Shelter Repairs	85,344
Service Vehicles Repairs	44,314
Shop Tools	38,507
Garage Equipment Repairs	33,123
Other Materials and Supplies Consumed	28,278
Total Materials and Supplies Consumed	<u>2,895,235</u>

Miscellaneous:

Leased Equipment	16,268
Other	25,468
Total Miscellaneous	<u>41,736</u>

Total Maintenance \$ 7,098,018

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Operating Expenses
For the Year Ended June 30, 2022

General Administration

Wages:

Supervisors	\$ 1,507,017
Clerical	354,455
COVID Testing Wages	17,988
Total Wages	<u>1,879,460</u>

Fringe Benefits:

Health and Dental Insurance	372,821
Social Security Tax	134,737
Workers' Compensation Insurance and Claims	15,086
Unemployment Insurance	4,786
Other Fringe Benefits	19,553
Illinois Municipal Retirement Fund	(260,630)
Total Fringe Benefits	<u>286,353</u>

Services:

Contract Maintenance	565,786
Professional and Technical	566,073
Printing	6,626
Other Services	28,847
Total Services	<u>1,167,332</u>

Materials and Supplies Consumed:

Office Supplies	11,891
Small Equipment	9,631
Total Materials and Supplies Consumed	<u>21,522</u>

Casualty and Liability Costs:

Public Liability and Property Damage Insurance	408,547
Uninsured Public Liability	346,405
Physical Damage Insurance	89,151
Insurance and Property Damage Recoveries	(51,792)
Other Insurance	44,528
Total Casualty and Liability Costs	<u>836,839</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Operating Expenses
For the Year Ended June 30, 2022

General Administration Continued

Miscellaneous:

Utilities	717,669
Advertising	168,942
Travel and Meetings	146,886
Dues and Subscriptions	94,163
Leased Equipment	6,061
Other	444,399
Total Miscellaneous	<u>1,578,120</u>

Total General Administration

\$ 5,769,626

Illinois Terminal

Wages:

Supervisors	\$ 234,367
Security	128,791
Cleaners	119,343
Clerical	107,121
Total Wages	<u>589,622</u>

Fringe Benefits:

Health and Dental Insurance	191,389
Paid Absences	67,797
Social Security Tax	47,219
Workers' Compensation Insurance and Claims	9,709
Uniform and Tool Allowances	2,449
Other Fringe Benefits	1,207
Illinois Municipal Retirement Fund	<u>(87,777)</u>
Total Fringe Benefits	<u>231,993</u>

Services:

Contract Maintenance	24,650
Professional Services	12,874
Other Services	1,151
Total Services	<u>38,675</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Operating Expenses
For the Year Ended June 30, 2022

Illinois Terminal Continued

Materials and Supplies Consumed:

Buildings and Grounds Repairs	54,348
Services Supplies	19,912
Shop Tools	6,290
Other Materials and Supplies Consumed	1,995
Total Materials and Supplies Consumed	<u>82,545</u>

Miscellaneous:

Utilities	186,587
Other	17,228
Total Miscellaneous	<u>203,815</u>

Total Illinois Terminal

\$ 1,146,650

C-CARTS

Wages:

Operators	\$ 312,603
Supervisors	36,927
Clerical	14,310
Training	11,330
Total Wages	<u>375,170</u>

Fringe Benefits:

Health and Dental Insurance	52,916
Illinois Municipal Retirement Fund	37,189
Social Security Tax	29,157
Paid Absences	22,596
Unemployment Allowance	1,662
Uniform and Tool Allowances	444
Other Fringe Benefits	216
Workers' Compensation Insurance and Claims	(30,139)
Total Fringe Benefits	<u>114,041</u>

Services:

Professional Services	19,572
Contractual Maintenance	5,361
Printing	280
Other Services	8,075
Total Services	<u>33,288</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Operating Expenses
For the Year Ended June 30, 2022

C-CARTS Continued

Materials and Supplies Consumed:	
Fuel and Lubricants	111,216
Repairs and Maintenance	51,626
Tires and Tubes	6,978
Office Supplies	631
Small Tools and Equipment	340
Total Materials and Supplies Consumed	<u>170,791</u>
Miscellaneous:	
Leased Equipment	26,176
Utilities	4,321
Other	1,346
Total Miscellaneous	<u>31,843</u>
Casualty and Liability Costs:	
Public Liability and Property Damage Insurance	<u>3,630</u>
Total C-CARTS	<u><u>\$ 728,763</u></u>

Depreciation

Revenue Vehicles, Fareboxes, and Radios	\$ 5,470,415
Office and Garage Facilities	1,681,212
Office and Garage Equipment	165,485
Service Vehicles	84,468
Other Equipment	323,216
Total Depreciation	<u>7,724,796</u>

Amortization

Lease Assets	
Leasehold Improvements	8,594
Revenue Vehicles	35,661
Service Vehicles	102,608
Non-Revenue	8,103
Other Equipment	214,479
Subscription-Based Information Technology Arrangements	28,204
Total Amortization	<u>397,649</u>

Total Depreciation and Amortization \$ 8,122,445

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
 Illinois Grant Accountability and Transparency - Consolidated Year-End Financial Report
 For the Year Ended June 30, 2022

CSFA Number	Program Name	State Funding	Federal Funding	Other Funding	Total
494-80-2197	Multi-Modal Transportation Bond Fund for Downstate Public Transportation	7,543,060	-	-	7,543,060
	Other Grant Programs and	-	-	-	-
	All Other Costs Not Allocated	-	-	-	-
Total		<u>\$ 7,543,060</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,543,060</u>

Reconciliation of GATA CYEFR Expenses to Audited Operating Expenses

GATA CYEFR Expenses	\$ 7,543,060
Plus: Transit 5311 Formula Grants for Rural Areas	567,196
Plus: CARES Act - Transit Formula Grants for Rural Areas	161,567
Plus: Transit Downstate Operating Assistance Program	36,639,741
Plus: Other Federal Grant Programs and Activities	3,723,369
Plus: Depreciation (Excludes Amortization)	7,724,797
Plus: Net Impact of Implementation of GASB 87 and GASB 96	1,961
Less: Interest Expense	(92,874)
Less: Capitalized Grant Expenses (Non Debt Service)	(11,266,430)
Less: Debt Service on State Operating Grant and Federal Match	<u>(1,554,604)</u>
Audited Operating Expenses	<u>\$ 43,447,783</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
 Schedule of Revenues and Expenses
 Under Downstate Operating Assistance Grant OP-22-45-IL
 For the Year Ended June 30, 2022

Operating Revenues:	
401 Passenger Fares for Transit Services	\$ 1,170,314
402 Special Transit Fares	5,530,862
403 School Bus Service	-
406 Auxiliary Revenue	324,041
407 Non-Transportation Revenue	933,574
411 State Grants and Reimbursements other than DOAP	-
413 Federal Grants and Reimbursements	5,400,396
Total Operating Revenues	<u>\$ 13,359,187</u>
Operating Expenses:	
501 Labor	\$ 17,244,228
502 Fringe Benefits	7,290,107
503 Professional Services	1,495,515
504 Materials and Supplies Consumed	5,143,040
505 Utilities	904,256
506 Casualty and Liability	836,839
507 Taxes	45,809
508 Purchased Transportation	875,871
509 Miscellaneous Expense	697,755
511 Interest Expense	50,614
512 Leases, Rentals, and Purchase-Lease Payments	501,103
517 Debt Service on Equipment/Facilities	1,554,604
Total Operating Expenses	<u>36,639,741</u>
Less: Ineligible Operating Expenses:	
Expenses Related to the Non-Transportation Areas of Illinois Terminal	(24,098)
Other Miscellaneous Expenses of 1101 East University	(260,846)
Professional Services Not Related to Transportation Services	(103,348)
COVID-19 Sick Bank, Testing, and Vaccine Incentive Wages	(112,246)
APTA and IPTA Dues	(5,250)
Total Ineligible Operating Expenses	<u>(505,788)</u>
Total Eligible Operating Expenses	<u>\$ 36,133,953</u>
Total Eligible Operating Expenses	\$ 36,133,953
Total Operating Revenues	<u>13,359,187</u>
Deficit	<u>\$ 22,774,766</u>
Sixty-Five Percent of Eligible Operating Expenses	<u>\$ 23,487,069</u>
Maximum Contract Amount	<u>\$ 36,766,119</u>
Eligible Downstate Operating Assistance (Deficit or Sixty-Five Percent of Eligible Expense or Maximum Contract Amount, Whichever is Less)	\$ 22,774,766
Less - Fiscal Year 2022 Downstate Operating Assistance Received Through June 30, 2022	21,571,808
Less - Fiscal Year 2022 Downstate Operating Assistance Received Subsequent to June 30, 2022	<u>5,497,465</u>
Fiscal Year 2022 Downstate Operating Assistance Over Paid	<u>\$ (4,294,507)</u>

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Prior Audit Findings –
Downstate Operating Assistance Grant OP-22-45-IL
For the Year Ended June 30, 2022

No findings noted in the prior year.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Auditor Assurances Applicable to
Downstate Operating Assistance Grant OP-22-45-IL
For the Year Ended June 30, 2022

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, 2021 to June 30, 2022
(Prepared by Champaign-Urbana Mass Transit District)
Contract Number OP-22-05-FED

Revenue

Line Item	Description	Total
401	Passenger Fares/Donations	\$28,153
402	Special Transit Fares	
405	Charter Service	
406	Auxiliary Transportation	
407	Non-Transportation Revenue	
411	State Cash Grants	\$362,447
430	Contributed Services	
440	Subsidy From Other Sources	\$13,441
	Total Revenue	\$404,041
	Less: Non- 5311 Operating Revenues	(\$375,888)
	Section 5311 Operating Revenue	\$28,153

Expenses

Line Item	Eligible Expenses	Actual Administrative Expenses	Actual Operating Expenses	Total
501	Labor	\$9,966	\$2,138	\$12,104
502	Fringe Benefits	\$4,433	\$754	\$5,187
503	Services	\$601		\$601
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		\$540,020	\$540,020
509	Miscellaneous			\$0
511	Interest Expense			\$0
512	Lease and Rentals			\$0
	Other:			
	Total Expenses	\$15,000	\$542,912	\$557,912

Champaign County
Section 5311 Annual Financial Report
Operating Period July 1, 2021 to June 30, 2022
(Prepared by Champaign-Urbana Mass Transit District)
Contract Number OP-22-05-FED

	Administrative Expenses	Operating Expenses	Total
1) Expenses: Per Single Audit	\$15,000	\$542,912	\$557,912
2) Less: Ineligible Expenses per Single Audit	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
3) Net Eligible Expenses ((1)-(2))	\$15,000	\$542,912	\$557,912
4) Less: Section 5311 Operating Revenues (From Page 1)		<u>\$28,153</u>	<u>\$28,153</u>
5) Section 5311 Operating Deficit ((3)-(4))		\$514,759	
6) Section 5311 Deficit ((3)-(4))			\$529,759
7) Section 5311 Reimbursement %	<u>x 80%</u>	<u>x 50%</u>	
			Grant
			Total
A) Eligible Reimbursement Per Percentages	\$12,000	\$257,380	\$269,380
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			<u>\$148,843</u>
E) Amount (Over) Under Paid ((C)-(D))			\$5,028
F) Grantee Local Match Requirement (Operating Deficit-(C))			\$375,888

GRANTEE MATCH SOURCES	AMOUNTS
Downstate Operating Grant	\$ 362,145
Local Contracts	\$13,441
In-Kind Services, Subsidies, Donations	\$0
TOTAL LOCAL MATCH (Must equal (F))	\$ 375,586
LOCAL TRANSIT FUNDS RETAINED (CARRY FORWARD ACCOUNT)	
BEGINNING CARRY FORWARD (C.F.A.) BALANCE	\$283,528
FY Local Transit (Local Contracts) Amounts Received	\$108,296
Less expended for Capital \$ 0 Operating \$13,441.	\$13,441
ENDING CARRY FORWARD (C.F.A.) BALANCE	\$378,383

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, 2021 to June 30, 2022
 (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			\$0
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		\$170,850	\$170,850
509	Miscellaneous			\$0
511	Interest Expense			\$0
512	Lease and Rentals			\$0
	Other:			
	Total Expenses	\$0	\$170,850	\$170,850

Champaign County
Required Audited Schedule of Revenue and Expenses Under
The Cares Act Grant IL-2020-034-00
Operating Period July 1, 2021 to June 30, 2022
(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	\$170,850	\$170,850	
2) Less: Ineligible Expenses per Single Audit	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
3) Net Eligible Expenses ((1)-(2))	\$0	\$170,850	\$170,850	
4) Less: CARES Operating Revenues (From Page 1)		\$9,283	\$9,283	
5) CARES Operating Deficit ((3)-(4))		\$161,567		
6) CARES Deficit ((3)-(4))			\$161,567	
7) CARES Reimbursement %	x 0%	x 100%		
				Grant
				Total
A) Eligible Reimbursement Per Percentages	\$0	\$161,567		\$161,567
B) Funding Limits per Contract				\$466,867
C) Maximum CARES Reimbursement: (Lesser of Totals for (A) or (B))			\$161,567	\$161,567
D) Less: IDOT Payments - CARES Reimbursement to Grantee				<u>\$0</u>
E) Amount (Over) Under Paid ((C)-(D))				\$161,567
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-22-05-IL
 (Prepared by Champaign-Urbana Mass Transit District)
 For the Year Ended June 30, 2022

Operating Revenues:		
401	Passenger Fares for Transit Services	\$ 28,153
402	Special Transit Fares	-
413	Federal Cash Grants & Reimbursement	153,871
413 .99	Sec. 5307 capital funds applied to state eligible op. expenses	-
.99	Job Access Reverse Commute & New Freedom	-
430	Contributed Services	-
440	Subsidy from Other Sectors of Operations	<u>13,441</u>
	Total Operating Revenues	<u><u>\$ 195,465</u></u>
Operating Expenses		
501	Labor	\$ 12,104
502	Fringe Benefits	5,187
503	Professional Services	601
504	Materials & Supplies Consumed	-
505	Utilities	-
506	Casualty & Liability	-
507	Taxes	-
508	Purchased Transportation	539,718
509	Miscellaneous Expense	-
511	Interest Expense	-
512	Leases, Rentals, and Purchase-Lease Payments	<u>-</u>
	Total Operating Expenses	557,610
	Ineligible Operating Expenses:	
	Other: _____	
	Less Total Ineligible Operating Expenses	<u>-</u>
	Total Eligible Operating Expenses	<u><u>\$ 557,610</u></u>

Champaign County
Schedule of Revenues and Expenses
Under Downstate Operating Assistance Grant OP-22-05-IL
(Prepared by Champaign-Urbana Mass Transit District)
For the Year Ended June 30, 2022

Total Eligible Operating Expenses	\$	557,610
Total Operating Revenues		195,465
Deficit	\$	<u>362,145</u>
Sixty-Five Percent of Eligible Operating Expenses	\$	<u>362,447</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)	\$	362,145
Fiscal Year 2022 Downstate Operating Assistance Received Through June 30, 2022		286,079
Fiscal Year 2022 Downstate Operating Assistance Received Subsequent to June 30, 2022		<u>76,368</u>
Fiscal Year 2022 Downstate Operating Assistance Over Paid	\$	<u>(302)</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-22-05-IL
For the Year Ended June 30, 2022

No findings noted in the prior year.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
Schedule of Auditor Assurances Applicable to
Downstate Operating Assistance Grant OP-22-05-IL
For the Year Ended June 30, 2022

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, 2022

Federal Grantor/Pass-Through Grantor/ Program Title	Assistance Listing Number		Grant Number	Federal Awards Expended	Total Provided to Subrecipients
U.S. Department of Transportation -					
<i>Direct Awards:</i>					
<i>Federal Transit Cluster</i>					
COVID-19 Urbanized Area Formula Grants	20.507	*	IL-2022-014-00	\$ 36,590	\$ -
COVID-19 Urbanized Area Formula Grants	20.507	*	IL-2022-012-00	1,796,860	-
Urbanized Area Formula Grants	20.507	*	IL-2021-021-00	2,542,010	-
COVID-19 Urbanized Area Formula Grants	20.507	*	IL-2021-008-00	2,472,497	-
Urbanized Area Formula Grants	20.507	*	IL-2020-032-00	172,739	-
COVID-19 Urbanized Area Formula Grants	20.507	*	IL-2020-023-00	1,131,038	-
Urbanized Area Formula Grants	20.507	*	IL-2019-007-00	972,031	-
Program Total				<u>9,123,765</u>	<u>-</u>
<i>Pass Through from the County of Champaign, Illinois</i>					
Formula Grants for Rural Areas	20.509		IL-22-05-FED	153,871	-
COVID-19 Formula Grants for Rural Areas	20.509		IL-2020-034-00	161,567	-
Program Total				<u>315,438</u>	<u>-</u>
Total Federal Expenditures				<u>\$ 9,439,203</u>	<u>\$ -</u>

* - Denotes a major program.

Notes to Schedule of Expenditures of Federal Awards:

- The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the District's federal award programs presented on the 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.
- The District did not use the 10 percent de minimis indirect cost rate for the year ended June 30, 2022.
- 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, 2022

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
 - Assistance Listing Number 20.507
- (viii) The dollar threshold used to distinguish Type A and Type B programs was \$750,000.
- (ix) Champaign-Urbana Mass Transit District does 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, 2022

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, 2022, 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 4, 2023.

Report on 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



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on 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 Auditing 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 entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Champaign, Illinois
February 4, 2023

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

Opinion on Each Major Federal Program

We have audited the Champaign-Urbana Mass Transit District's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2022. 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).

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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Martin Hood LLC

Champaign, Illinois
February 4, 2023

February 4, 2023

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, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our email to the Board's Chairperson dated August 3, 2022. 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. As described in Note 2 to the District's financial statements, the District adopted Governmental Accounting Standards Board (GASB) Statements No. 87, *Leases*, No. 96, *Subscription-Based Information Technology Arrangements*, No. 97, *Certain Component Unit Criteria*, and *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, No. 99, *Omnibus 2022*, and No. 100, *Accounting Changes and Error Corrections*, in Fiscal Year 2022. 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



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- The estimated allowance for uncollectible 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 13 related to the District's pension plan. This disclosure was provided to management by the actuary hired by the Illinois Municipal Retirement Fund.
- Note 15 related to the District's other postemployment benefit plan. This disclosure was provided to management by the actuary hired by the District.

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit. We do note that our audit fieldwork was originally scheduled for September 19, 2022 but started September 28, 2022 per the request of the District's management to allow sufficient time for management and staff to prepare for the audit. Additionally, the adoption of GASB Statements No. 87 and 96 caused a delay in the completion of the audit as management had to review dozens of leases and subscription contracts to determine their applicability to these new standards. We then applied new auditing procedures to test the District's adoption of these standards. We estimate this caused about a six-week delay in the audit's completion.

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 comparative financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.
- The attached Adjusting, Eliminating, and/or Reclassifying Journal Entry Reports, as applicable, summarize misstatements that were corrected by management. 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 4, 2023.

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 Findings or 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

We applied certain limited procedures to the required supplementary information (RSI) that supplements 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.

We were engaged to report on the information in the supplementary schedules, which accompany the financial statements but are not RSI. With respect to this 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

Champaign-Urbana Mass Transit District
Year End: June 30, 2022
Adjusting journal entries
Date: 7/1/2021 To 6/30/2022

TB-02

Staff	In-Charge	Manager
	NNP 1/18/2023	
Partner	TR	
GJD 1/31/2023	DWH 2/4/2023	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	6/30/2022	OPERATING ASSISTANCE - STATE	4110100000A	PBC			362,447.00		
1	6/30/2022	COUNTY REIMBURSEMENTS	4112000000A	PBC		582,967.00			
1	6/30/2022	OPERATING ASSISTANCE - FEDERAL	4130100000A	PBC			153,871.00		
1	6/30/2022	OPERATING ASSISTANCE - FEDERAL	4130100000A	PBC			161,567.00		
1	6/30/2022	OTHER SOURCES/SUBSIDIES (PTA \$)	4409900000A	PBC		94,918.00			
<p>PBC - To allocate C-CARTS revenue to the appropriate account. Entry provided by Nate Warman, Comptroller, on 10/6/2022.</p>									
2	6/30/2022	A/P - TRADE	2010100001	PBC		44,926.00			
2	6/30/2022	REVENUE VEHICLE REPAIRS	5040504000	PBC			44,926.00		
<p>PBC - To remove Clarke Power Service's invoice incorrectly created from PO that was revised. Entry provided by Nate Warman, Comptroller, on 9/28/2022.</p>									
3	6/30/2022	DEFERRED OUTFLOW - PENSIONS	1410400003	PBC		468,542.00			
3	6/30/2022	DEFERRED INFLOW - PENSIONS	2310100005	PBC			3,950,570.00		
3	6/30/2022	PENSION LIABILITY	2310100006	PBC		9,713,430.00			
3	6/30/2022	IMRF - OPS	5020201000	PBC			4,143,551.00		
3	6/30/2022	IMRF - MAINT	5020204000	PBC			1,465,562.00		
3	6/30/2022	IMRF - G&A	5020216000	PBC			466,035.00		
3	6/30/2022	IMRF - IT	5020216200	PBC			156,254.00		
<p>PBC - To record current year GASB 68 activity from the actuarial report. Entry provided by Nate Warman, Comptroller, on 9/29/2022.</p>									
4	6/30/2022	DEFERRED OUTFLOW - PENSIONS	1410400003	PBC		5,542.00			
4	6/30/2022	IMRF - OPS	5020201000	PBC			3,685.00		
4	6/30/2022	IMRF - MAINT	5020204000	PBC			1,303.00		
4	6/30/2022	IMRF - G&A	5020216000	PBC			415.00		
4	6/30/2022	IMRF - IT	5020216200	PBC			139.00		
<p>PBC - To record change in deferred inflows post measurement date payments. Entry provided by Nate Warman, Comptroller, on 9/29/2022.</p>									
6	6/30/2022	DEFERRED OUTFLOW - OPEB	1410400004	PBC			21,175.00		
6	6/30/2022	DEFERRED INFLOW - OPEB	2310100007	PBC			311,237.00		
6	6/30/2022	OPEB Liability	2310100008	PBC		340,211.00			
6	6/30/2022	OPEB EXPENSE - OPS	5020601000	PBC			5,147.00		
6	6/30/2022	OPEB EXPENSE - MAINT	5020604000	PBC			1,872.00		
6	6/30/2022	OPEB EXPENSE - G&A	5020616000	PBC			546.00		

Champaign-Urbana Mass Transit District

Year End: June 30, 2022

Adjusting journal entries

Date: 7/1/2021 To 6/30/2022

TB-02-1

Staff	In-Charge	Manager
	NNP 1/18/2023	
Partner	TR	
GJD 1/31/2023	DWH 2/4/2023	

Number	Date	Name	Account No	Reference Annotation	Debit	Credit	Recurrence	Misstatement
6	6/30/2022	OPEB EXPENSE - IT	5020616200	PBC		234.00		
		PBC - To record change in OPEB Liability and Deferred Inflow/Outflow as of 6/30/2022. Entry provided by Nate Warman, Comptroller, on 11/9/2022.						
7	6/30/2022	A/R - GRANTS	1020600001	PBC		122,216.00		
7	6/30/2022	A/R - GRANTS	1020600001	PBC		13,580.00		
7	6/30/2022	A/R - GRANTS	1020600001	PBC	59,139.00			
7	6/30/2022	A/R - GRANTS	1020600001	PBC	6,571.00			
7	6/30/2022	FEDERAL GRANT REVENUE	4130500000	PBC	122,216.00			
7	6/30/2022	FEDERAL GRANT REVENUE	4130500000	PBC	13,580.00			
7	6/30/2022	FEDERAL GRANT REVENUE	4130500000	PBC		59,139.00		
7	6/30/2022	FEDERAL GRANT REVENUE	4130500000	PBC		6,571.00		
		PBC - To reverse the original entry for the H2 station and record the actual. Entry provided by Nate Warman, Comptroller, on 11/28/2022.						
9	6/30/2022	A/P - TRADE	2010100001	PBC		6,000.00		
9	6/30/2022	PROFESSIONAL SERVICES - G&A	5030316000	PBC	6,000.00			
		PBC - To correct debit memo for ACH payment to Eight22, LLC. Entry provided by Nate Warman, Comptroller, on 12/15/2022.						
10	6/30/2022	A/R - STATE OPERATING ASSISTANCE	1020700000	R-01				
10	6/30/2022	UNEARNED REVENUE - STATE OP ASSIST	2410000001	R-01		4,843,574.00		
10	6/30/2022	OPERATING ASSISTANCE - STATE	4110100000	R-01	4,843,574.00			
		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 1/18/2023.						
11	6/30/2022	Right of Use Asset	MH1	N-02A	237,603.00			
11	6/30/2022	Lease Liability, Current	MH2	N-02A		237,603.00		
11	6/30/2022	Lease Liability, Current	MH2	N-02A	86,351.00			
11	6/30/2022	Amortization Expense - Leases	MH3	N-02A	89,101.00			
11	6/30/2022	Accumulated Amortization	MH4	N-02A		89,101.00		
11	6/30/2022	Interest Expense - Leases	MH5	N-02A	8,557.00			
11	6/30/2022	Accrued Interest Payable - Leases	MH6	N-02A		541.00		
11	6/30/2022	G&A FACILITIES LEASES	5121216000	N-02A		94,367.00		
		To adjust for implementation of GASB 87 - Lessee - Chelsea #12. Discussed with and approved by Nate Warman, Comptroller,						

Champaign-Urbana Mass Transit District
Year End: June 30, 2022
Adjusting journal entries
Date: 7/1/2021 To 6/30/2022

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Staff	In-Charge	Manager
	NNP 1/18/2023	
Partner	TR	
GJD 1/31/2023	DWH 2/4/2023	

Number	Date	Name	Account No	Reference Annotation	Debit	Credit	Recurrence	Misstatement
		on 2/2/2023.						
12	6/30/2022	Right of Use Asset	MH1	LL.18	37,037.00			
12	6/30/2022	Lease Liability, Current	MH2	LL.18		37,037.00		
12	6/30/2022	Lease Liability, Current	MH2	LL.18	34,134.00			
12	6/30/2022	Amortization Expense - Leases	MH3	LL.18	34,188.00			
12	6/30/2022	Accumulated Amortization	MH4	LL.18		34,188.00		
12	6/30/2022	Interest Expense - Leases	MH5	LL.18	837.00			
12	6/30/2022	Accrued Interest Payable - Leases	MH6	LL.18		10.00		
12	6/30/2022	G&A FACILITIES LEASES	5121216000	LL.18		34,961.00		
		To adjust for implementation of GASB 87 - Lessee - Chelsea #14. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.						
13	6/30/2022	Right of Use Asset	MH1	N-02B	105,428.00			
13	6/30/2022	Lease Liability, Current	MH2	N-02B		105,428.00		
13	6/30/2022	Lease Liability, Current	MH2	N-02B	54,066.00			
13	6/30/2022	Amortization Expense - Leases	MH3	N-02B	55,006.00			
13	6/30/2022	Accumulated Amortization	MH4	N-02B		55,006.00		
13	6/30/2022	Interest Expense - Leases	MH5	N-02B	3,418.00			
13	6/30/2022	Accrued Interest Payable - Leases	MH6	N-02B		184.00		
13	6/30/2022	G&A FACILITIES LEASES	5121216000	N-02B		57,300.00		
		To adjust for implementation of GASB 87 - Lessee - Chelsea #15. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.						
14	6/30/2022	Right of Use Asset	MH1	LL.21	16,882.00			
14	6/30/2022	Lease Liability, Current	MH2	LL.21		16,882.00		
14	6/30/2022	Lease Liability, Current	MH2	LL.21	7,940.00			
14	6/30/2022	Amortization Expense - Leases	MH3	LL.21	8,103.00			
14	6/30/2022	Accumulated Amortization	MH4	LL.21		8,103.00		
14	6/30/2022	Interest Expense - Leases	MH5	LL.21	565.00			
14	6/30/2022	Accrued Interest Payable - Leases	MH6	LL.21		32.00		
14	6/30/2022	SERVICE VEHICLE LEASES	5120516000	LL.21		8,473.00		
		To adjust for implementation of GASB 87 - Lessee - Chelsea #16. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.						
15	6/30/2022	Right of Use Asset	MH1	N-02C	104,010.00			
15	6/30/2022	Lease Liability, Current	MH2	N-02C		104,010.00		
15	6/30/2022	Lease Liability, Current	MH2	N-02C	34,398.00			

Champaign-Urbana Mass Transit District
Year End: June 30, 2022
Adjusting journal entries
Date: 7/1/2021 To 6/30/2022

TB-02-3

Staff	In-Charge	Manager
	NP 1/18/2023	
Partner	TR	
GJD 1/31/2023	DWH 2/4/2023	

Number	Date	Name	Account No	Reference Annotation	Debit	Credit	Recurrence	Misstatement
15	6/30/2022	Amortization Expense - Leases	MH3	N-02C	35,661.00			
15	6/30/2022	Accumulated Amortization	MH4	N-02C		35,661.00		
15	6/30/2022	Interest Expense - Leases	MH5	N-02C	3,827.00			
15	6/30/2022	Accrued Interest Payable - Leases	MH6	N-02C		249.00		
15	6/30/2022	PASSENGER REVENUE VEHICLES - OPS	5120401000	N-02C		37,976.00		
To adjust for implementation of GASB 87 - Lessee - Chelsea #17. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.								
16	6/30/2022	Right of Use Asset	MH1	LL.23	42,492.00			
16	6/30/2022	Lease Liability, Current	MH2	LL.23		42,492.00		
16	6/30/2022	Lease Liability, Current	MH2	LL.23	13,641.00			
16	6/30/2022	Amortization Expense - Leases	MH3	LL.23	14,164.00			
16	6/30/2022	Accumulated Amortization	MH4	LL.23		14,164.00		
16	6/30/2022	Interest Expense - Leases	MH5	LL.23	1,574.00			
16	6/30/2022	Accrued Interest Payable - Leases	MH6	LL.23		103.00		
16	6/30/2022	MISC LEASES - MAINT	5121304000	LL.23		15,112.00		
To adjust for implementation of GASB 87 - Lessee - Chelsea #18. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.								
17	6/30/2022	Right of Use Asset	MH1	LL.29	32,307.00			
17	6/30/2022	Lease Liability, Current	MH2	LL.29		31,377.00		
17	6/30/2022	Lease Liability, Current	MH2	LL.29	3,386.00			
17	6/30/2022	Amortization Expense - Leases	MH3	LL.29	3,590.00			
17	6/30/2022	Accumulated Amortization	MH4	LL.29		3,590.00		
17	6/30/2022	Interest Expense - Leases	MH5	LL.29	433.00			
17	6/30/2022	Accrued Interest Payable - Leases	MH6	LL.29		100.00		
17	6/30/2022	MISC LEASES - MAINT	5121304000	LL.29		4,649.00		
To adjust for implementation of GASB 87 - Lessee - Chelsea #20. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.								
18	6/30/2022	Right of Use Asset	MH1	N-02D	381,843.00			
18	6/30/2022	Lease Liability, Current	MH2	N-02D		370,853.00		
18	6/30/2022	Lease Liability, Current	MH2	N-02D	79,242.00			
18	6/30/2022	Amortization Expense - Leases	MH3	N-02D	84,854.00			
18	6/30/2022	Accumulated Amortization	MH4	N-02D		84,854.00		
18	6/30/2022	Interest Expense - Leases	MH5	N-02D	9,725.00			
18	6/30/2022	Accrued Interest Payable - Leases	MH6	N-02D		1,042.00		
18	6/30/2022	MISC LEASES - MAINT	5121304000	N-02D		98,915.00		

Champaign-Urbana Mass Transit District
Year End: June 30, 2022
Adjusting journal entries
Date: 7/1/2021 To 6/30/2022

TB-02-4

Staff	In-Charge	Manager
	NP 1/18/2023	
Partner	TR	
GJD 1/31/2023	DWH 2/4/2023	

Number	Date	Name	Account No	Reference Annotation	Debit	Credit	Recurrence	Misstatement
To adjust for implementation of GASB 87 - Lessee - Chelsea #21. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.								
19	6/30/2022	Right of Use Asset	MH1	LL.31	42,407.00			
19	6/30/2022	Lease Liability, Current	MH2	LL.31		42,407.00		
19	6/30/2022	Lease Liability, Current	MH2	LL.31	13,614.00			
19	6/30/2022	Amortization Expense - Leases	MH3	LL.31	14,136.00			
19	6/30/2022	Accumulated Amortization	MH4	LL.31		14,136.00		
19	6/30/2022	Interest Expense - Leases	MH5	LL.31	1,570.00			
19	6/30/2022	Accrued Interest Payable - Leases	MH6	LL.31		103.00		
19	6/30/2022	MISC LEASES - G&A	5121316000	LL.31		15,081.00		
19	6/30/2022	MISC LEASES - G&A	5121316000	LL.31				
19	6/30/2022	MISC LEASES - G&A	5121316000	LL.31				
19	6/30/2022	MISC LEASES - G&A	5121316000	LL.31				
19	6/30/2022	MISC LEASES - G&A	5121316000	LL.31				
19	6/30/2022	MISC LEASES - G&A	5121316000	LL.31				
19	6/30/2022	MISC LEASES - G&A	5121316000	LL.31				
To adjust for implementation of GASB 87 - Lessee - 10 Copiers. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.								
20	6/30/2022	Right of Use Asset	MH1	LL.33	23,885.00			
20	6/30/2022	Lease Liability, Current	MH2	LL.33		23,885.00		
20	6/30/2022	Lease Liability, Current	MH2	LL.33	22,014.00			
20	6/30/2022	Amortization Expense - Leases	MH3	LL.33	22,048.00			
20	6/30/2022	Accumulated Amortization	MH4	LL.33		22,048.00		
20	6/30/2022	Interest Expense - Leases	MH5	LL.33	540.00			
20	6/30/2022	Accrued Interest Payable - Leases	MH6	LL.33		7.00		
20	6/30/2022	MISC LEASES - MAINT	5121304000	LL.33		22,547.00		
To adjust for implementation of GASB 87 - Lessee - Floor Scrubber. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.								
21	6/30/2022	Right of Use Asset	MH1	N-02E/LL-55A	249,224.00			
21	6/30/2022	Lease Liability, Current	MH2	N-02E/LL-55A		249,224.00		
21	6/30/2022	Lease Liability, Current	MH2	N-02E/LL-55A	10,169.00			
21	6/30/2022	Amortization Expense - Leases	MH3	N-02E/LL-55A	8,594.00			
21	6/30/2022	Accumulated Amortization	MH4	N-02E/LL-55A		8,594.00		
21	6/30/2022	Interest Expense - Leases	MH5	N-02E/LL-55A	11,177.00			
21	6/30/2022	Accrued Interest Payable - Leases	MH6	N-02E/LL-55A		896.00		

Champaign-Urbana Mass Transit District
Year End: June 30, 2022
Adjusting journal entries
Date: 7/1/2021 To 6/30/2022

TB-02-5

Staff	In-Charge	Manager
	NP 1/18/2023	
Partner	TR	
GJD 1/31/2023	DWH 2/4/2023	

Number	Date	Name	Account No	Reference Annotation	Debit	Credit	Recurrence	Misstatement
21	6/30/2022	MISC LEASES - OPS	5121301000	N-02E/LL-55A		20,450.00		
		To adjust for implementation of GASB 87 - Lessee - Solar Array. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.						
22	6/30/2022	Lease Receivable	MH7	LL. 7	7,426.00			
22	6/30/2022	Lease Receivable	MH7	LL. 7		5,201.00		
22	6/30/2022	Deferred Inflow - Lease	MH8	LL. 7		7,426.00		
22	6/30/2022	Deferred Inflow - Lease	MH8	LL. 7	5,242.00			
22	6/30/2022	Amortization Revenue	MH9	LL. 7		5,242.00		
22	6/30/2022	Interest Income	MH10	LL. 7		207.00		
22	6/30/2022	Interest Receivable	MH11	LL. 7	8.00			
22	6/30/2022	BUILDING RENTAL - IL TERMINAL	4070300000	LL. 7	5,400.00			
		To adjust for implementation of GASB 87 - Lessor - Burlington Trailways. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.						
23	6/30/2022	Lease Receivable	MH7	N-03B	153,306.00			
23	6/30/2022	Lease Receivable	MH7	N-03B		35,429.00		
23	6/30/2022	Deferred Inflow - Lease	MH8	N-03B		153,306.00		
23	6/30/2022	Deferred Inflow - Lease	MH8	N-03B	37,544.00			
23	6/30/2022	Amortization Revenue	MH9	N-03B		37,544.00		
23	6/30/2022	Interest Income	MH10	N-03B		6,009.00		
23	6/30/2022	Interest Receivable	MH11	N-03B	422.00			
23	6/30/2022	BUILDING RENTAL - IL TERMINAL	4070300000	N-03B	41,016.00			
		To adjust for implementation of GASB 87 - Lessor - Cell Tower. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.						
24	6/30/2022	Lease Receivable	MH7	LL.12	100,177.00			
24	6/30/2022	Lease Receivable	MH7	LL.12		36,716.00		
24	6/30/2022	Deferred Inflow - Lease	MH8	LL.12		100,177.00		
24	6/30/2022	Deferred Inflow - Lease	MH8	LL.12	38,778.00			
24	6/30/2022	Amortization Revenue	MH9	LL.12		38,778.00		
24	6/30/2022	Interest Income	MH10	LL.12		3,607.00		
24	6/30/2022	Interest Receivable	MH11	LL.12	227.00			
24	6/30/2022	BUILDING RENTAL - IL TERMINAL	4070300000	LL.12	40,096.00			
		To adjust for implementation of GASB 87 - Lessor - Dish. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.						

Champaign-Urbana Mass Transit District
Year End: June 30, 2022
Adjusting journal entries
Date: 7/1/2021 To 6/30/2022

TB-02-6

Staff	In-Charge	Manager
	NNP 1/18/2023	
Partner	TR	
GJD 1/31/2023	DWH 2/4/2023	

Number	Date	Name	Account No	Reference Annotation	Debit	Credit	Recurrence	Misstatement
25	6/30/2022	Lease Receivable	MH7	LL.13	6,224.00			
25	6/30/2022	Lease Receivable	MH7	LL.13		4,639.00		
25	6/30/2022	Deferred Inflow - Lease	MH8	LL.13		6,224.00		
25	6/30/2022	Deferred Inflow - Lease	MH8	LL.13	4,668.00			
25	6/30/2022	Amortization Revenue	MH9	LL.13		4,668.00		
25	6/30/2022	Interest Income	MH10	LL.13		167.00		
25	6/30/2022	Interest Receivable	MH11	LL.13	6.00			
25	6/30/2022	BUILDING RENTAL - IL TERMINAL	4070300000	LL.13	4,800.00			
To adjust for implementation of GASB 87 - Lessor - Greyhound. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.								
26	6/30/2022	Lease Receivable	MH7	LL.14	279,267.00			
26	6/30/2022	Lease Receivable	MH7	LL.14		108,391.00		
26	6/30/2022	Deferred Inflow - Lease	MH8	LL.14		279,267.00		
26	6/30/2022	Deferred Inflow - Lease	MH8	LL.14	111,707.00			
26	6/30/2022	Amortization Revenue	MH9	LL.14		111,707.00		
26	6/30/2022	Interest Income	MH10	LL.14		6,513.00		
26	6/30/2022	Interest Receivable	MH11	LL.14	611.00			
26	6/30/2022	BUILDING RENTAL - IL TERMINAL	4070300000	LL.14	114,293.00			
To adjust for implementation of GASB 87 - Lessor - Ready School. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.								
27	6/30/2022	Lease Receivable	MH7	LL.15	91,743.00			
27	6/30/2022	Lease Receivable	MH7	LL.15		22,160.00		
27	6/30/2022	Deferred Inflow - Lease	MH8	LL.15		91,743.00		
27	6/30/2022	Deferred Inflow - Lease	MH8	LL.15	23,933.00			
27	6/30/2022	Amortization Revenue	MH9	LL.15		23,933.00		
27	6/30/2022	Interest Income	MH10	LL.15		3,574.00		
27	6/30/2022	Interest Receivable	MH11	LL.15	249.00			
27	6/30/2022	BUILDING RENTAL - IL TERMINAL	4070300000	LL.15	25,485.00			
To adjust for implementation of GASB 87 - Lessor - Subway. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.								
28	6/30/2022	Lease Receivable	MH7	N-03A	857,321.00			
28	6/30/2022	Lease Receivable	MH7	N-03A		159,036.00		
28	6/30/2022	Deferred Inflow - Lease	MH8	N-03A		857,321.00		
28	6/30/2022	Deferred Inflow - Lease	MH8	N-03A	171,464.00			

Champaign-Urbana Mass Transit District
Year End: June 30, 2022
Adjusting journal entries
Date: 7/1/2021 To 6/30/2022

TB-02-7

Staff	In-Charge	Manager
	NNP 1/18/2023	
Partner	TR	
GJD 1/31/2023	DWH 2/4/2023	

Number	Date	Name	Account No	Reference Annotation	Debit	Credit	Recurrence	Misstatement
28	6/30/2022	Amortization Revenue	MH9	N-03A		171,464.00		
28	6/30/2022	Interest Income	MH10	N-03A		34,541.00		
28	6/30/2022	Interest Receivable	MH11	N-03A	2,497.00			
28	6/30/2022	BUILDING RENTAL - 801 & 1101	4070300002	N-03A	191,080.00			
To adjust for implementation of GASB 87 - Lessor - USD #116. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.								
29	6/30/2022	Lease Receivable	MH7	N-03C	204,431.00			
29	6/30/2022	Lease Receivable	MH7	N-03C		85,443.00		
29	6/30/2022	Deferred Inflow - Lease	MH8	N-03C		204,431.00		
29	6/30/2022	Deferred Inflow - Lease	MH8	N-03C	87,613.00			
29	6/30/2022	Amortization Revenue	MH9	N-03C		87,613.00		
29	6/30/2022	Interest Income	MH10	N-03C		7,094.00		
29	6/30/2022	Interest Receivable	MH11	N-03C	425.00			
29	6/30/2022	BUILDING RENTAL - IL TERMINAL	4070300000	N-03C	92,112.00			
To adjust for implementation of GASB 87 - Lessor - Amtrak Nat'l Rail Pass. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.								
31	6/30/2022	Right of Use Asset - Intangible	MH13	LL.61	9,342.00			
31	6/30/2022	Subscription Liability, Current	MH14	LL.61		9,342.00		
31	6/30/2022	Subscription Liability, Current	MH14	LL.61	3,252.00			
31	6/30/2022	Accumulated Amortization - Intangible	MH15	LL.61		3,114.00		
31	6/30/2022	Accrued Interest Payable - Subscriptions	MH17	LL.61		37.00		
31	6/30/2022	Amortization Expense - Subscriptions	MH18	LL.61	3,114.00			
31	6/30/2022	Interest Expense - Subscriptions	MH19	LL.61	37.00			
31	6/30/2022	PREPAID - OTHER	1510100002	LL.61		2,710.00		
31	6/30/2022	CONTRACT MAINTENANCE - G&A	5030516000	LL.61		542.00		
To adjust for implementation of GASB 96 - Lucid. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.								
32	6/30/2022	Right of Use Asset - Intangible	MH13	N-04A	100,359.00			
32	6/30/2022	Accumulated Amortization - Intangible	MH15	N-04A		25,090.00		
32	6/30/2022	Amortization Expense - Subscriptions	MH18	N-04A	25,090.00			
32	6/30/2022	PREPAID - OTHER	1510100002	N-04A		72,784.00		
32	6/30/2022	CONTRACT MAINTENANCE - G&A	5030516000	N-04A		27,575.00		
32	6/30/2022	CONTRACT MAINTENANCE - G&A	5030516000	N-04A				
To adjust for implementation of GASB 96 - Avail. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.								

Champaign-Urbana Mass Transit District

Year End: June 30, 2022

Adjusting journal entries

Date: 7/1/2021 To 6/30/2022

TB-02-8

Staff	In-Charge	Manager
	NNP 1/18/2023	
Partner	TR	
GJD 1/31/2023	DWH 2/4/2023	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
33	6/30/2022	A/R - GRANTS	1020600001	PBC			2,985,242.00		
33	6/30/2022	A/R - GRANTS	1020600001	PBC		1,148,189.00			
33	6/30/2022	FEDERAL GRANT REVENUE	4130500000	PBC		2,985,242.00			
33	6/30/2022	FEDERAL GRANT REVENUE	4130500000	PBC			1,148,189.00		
PBC - To update CRRSAA to reflect the impact of AJE #10. Provided by Nate Warman, Comptroller, on 1/18/2023.									
						25,319,553.00	25,319,553.00		

Net Income (Loss) 15,327,909.00

Champaign-Urbana Mass Transit District

TB-03

Year End: June 30, 2022

Reclassifying journal entries

Date: 7/1/2021 To 6/30/2022

Staff	In-Charge	Manager
	NNP 1/5/2023	
Partner	TR	
GJD 1/31/2023	DWH 2/4/2023	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
5	6/30/2022	MORGAN STANLEY - IMMA - CASH	MHMORGAN	RAWP-03		1,479,746.00			
5	6/30/2022	MORGAN STANLEY - IMMA	1010600001	RAWP-03			1,479,746.00		
To reclassify cash balance out of investments for financial statement presentation purposes. Discussed with and approved by Nate Warman, Comptroller, on 10/4/2022.									
8	6/30/2022	A/R CTRL - OPERATING REVENUE	1020100001	PBC			50,064.00		
8	6/30/2022	A/R CTRL - OPERATING REVENUE	1020100001	PBC			44,166.00		
8	6/30/2022	A/R - MISCELLANEOUS	1020800001	PBC		94,855.00			
8	6/30/2022	A/R - MISCELLANEOUS	1020800001	PBC		50,064.00			
8	6/30/2022	A/R - MISCELLANEOUS	1020800001	PBC		44,166.00			
8	6/30/2022	C-CARTS PTA FUND LIABILITY	2050500003	PBC			94,855.00		
8	6/30/2022	CONTRACT MAINTENANCE - G&A	5030516000	PBC		15,000.00			
8	6/30/2022	DUES & SUBSCRIPTIONS - G&A	5090116000	PBC			15,000.00		
PBC - Entry provided by Nate Warman, Comptroller, on 12/12/2022.									
34	6/30/2022	Lease Liability, Current	MH2	N-02		543,228.00			
34	6/30/2022	Lease Liability, Net of Current	MH16	N-02			543,228.00		
To reclassify the non-current portion of the lease liability out of current for financial statement presentation purposes. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.									
35	6/30/2022	Subscription Liability, Current	MH14	N-04		3,112.00			
35	6/30/2022	Subscription Liability, Net of Current	MH20	N-04			3,112.00		
To reclassify the non-current portion of the subscription liability out of current for financial statement presentation purposes. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.									
36	6/30/2022	CAPITAL RESERVE	1410300001	RAWP-04			4,321,735.00		
36	6/30/2022	CAPITAL RESERVE	1410300001	RAWP-04		8,937,944.00			
36	6/30/2022	CAPITAL RESERVE - CONTRA ACCT	1410300002	RAWP-04		4,321,735.00			
36	6/30/2022	CAPITAL RESERVE - CONTRA ACCT	1410300002	RAWP-04			8,937,944.00		
To record capital reserve reclassifying entry. Discussed with and approved by Nate Warman, Comptroller, on 2/2/2023.									
						15,489,850.00	15,489,850.00		

Net Income (Loss) 15,327,909.00

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.	Fund Balance/Net Position	Revenues	Expn.	Change in Fund Balance/ 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		489,693		(489,693)		489,693	(489,693)
Operating Grant impact of the above item	P	Management Decision	M-15	489,693		489,693	489,693	489,693		489,693
Total				489,693	489,693	489,693	0	489,693	489,693	0
Less audit adjustments subsequently booked										
Net unadjusted AD—current year (iron curtain method)				489,693	489,693	489,693	0	489,693	489,693	0
Effect of unadjusted AD—prior years								106,188	(134,277)	240,465
Combined current year and prior year AD (rollover method)				489,693	489,693	489,693	0	595,881	355,416	240,465
Financial statement caption totals				156,304,552	28,528,286	9,233,871	127,776,266	58,868,566	43,540,657	15,327,909
Current year AD as % of F/S captions (iron curtain method)				0.31%	1.72%	5.30%	0.00%	0.83%	1.12%	0.00%
Current and prior year AD as % of F/S captions (rollover method)				0.31%	1.72%	5.30%	0.00%	1.01%	0.82%	1.57%



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, 2023

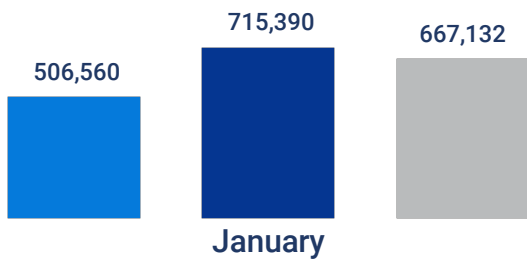
RIDERSHIP

Monthly Ridership

- FY2022
- FY2023
- 5 Year Average

↑ 41.23%

↑ 7.23%

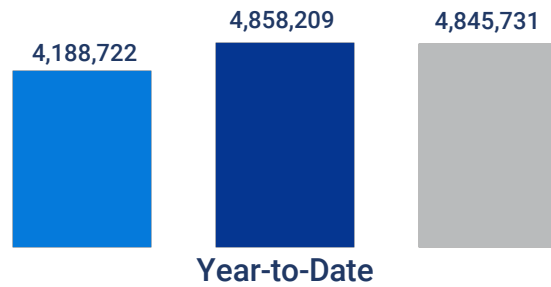


Year-to-Date Ridership

- FY2022
- FY2023
- 5 Year Average

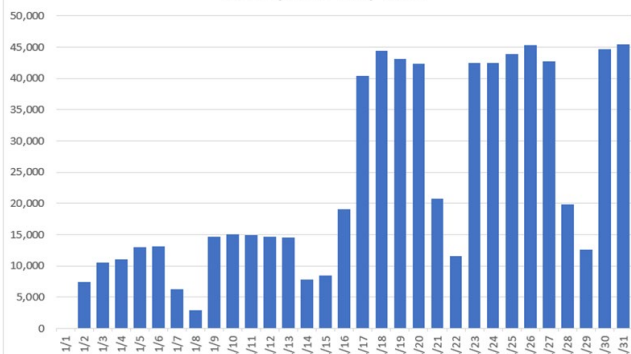
↑ 15.98%

↑ 0.26%

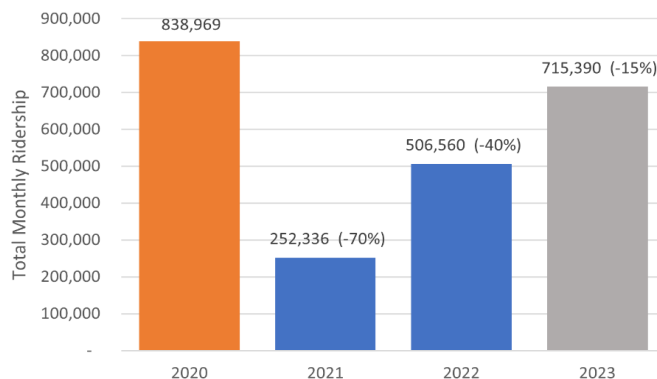


We had 715,390 rides in January which was up 209,000 from last January (41%). Most of that comes from the third week of January (first week of UI service). Last January when we returned to UI service, ridership grew gradually throughout the third and into the fourth week. This January, returning to UI service led immediately to high ridership (see chart below). Ridership this January is also higher than December 2022 which 1) saw declines throughout the month as students left during and before finals and 2) had lower non-UI ridership than in January – which may be due to students returning to campus after New Year celebrations and before classes began.

January 2023 Daily Rides



January Ridership by Year

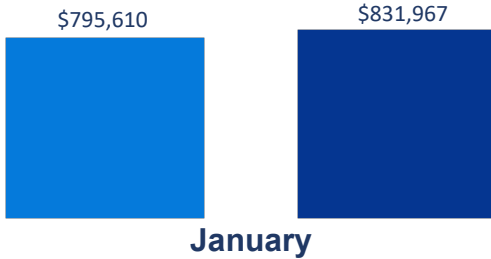


OPERATING REVENUE

Monthly Operating Revenue

↑ 4.60%

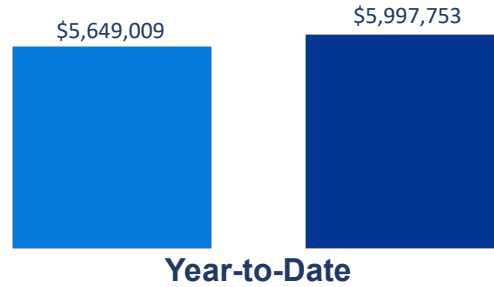
■ FY2022 ■ FY2023



Year-to-Date Operating Revenue

↑ 6.20%

■ FY2022 ■ FY2023



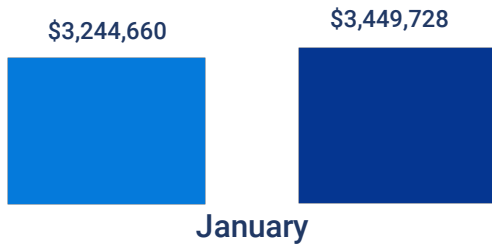
January 2023 operating revenue was 4.60% above January 2022, and year-to-date operating revenue was 6.20% above FY2022.

OPERATING EXPENSES

Monthly Operating Expenses

↑ 6.30%

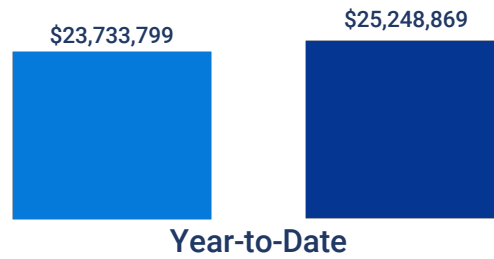
■ FY2022 ■ FY2023



Year-to-Date Operating Expenses

↑ 6.40%

■ FY2022 ■ FY2023



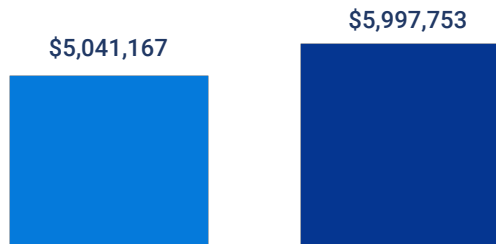
January operating expenses were 6.30% above January 2022. Year-to-date operating expenses were 6.40% above FY2022.

YEAR-TO-DATE REVENUE & EXPENSES

FY2023 Operating Revenue Budget vs Actual

↑ \$956,586

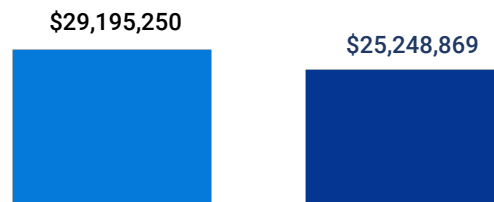
■ Budget ■ Actual



FY2023 Operating Expenses Budget vs Actual

↓ (\$3,946,381)

■ Budget ■ Actual



Year-to-date operating revenues were \$956,586 above budget while operating expenses were \$3,946,381 below budget.

- 1) The Midwest Alliance for Clean Hydrogen (MachH2) has announced that it will submit a proposal to the Department of Energy (DOE) for its clean hydrogen production and distribution hub effort. Funded under the recent Infrastructure Investment and Jobs Act (IIJA), DOE's intention is to invest \$7-8 billion in the startup of at least six hubs across the nation. This will create a foundation that will be a national clean hydrogen network that will contribute substantially to decarbonizing multiple sectors of the economy.

MachH2 is a multistate coalition of public and private entities representing every phase in the hydrogen value chain. The alliance includes a cross-section of carbon-free energy producers, clean energy developers, hydrogen technology providers, utilities, major manufacturers, national labs and leading hydrogen technology development and deployment institutions, world-class universities, groups focused on environmental justice, and of course, transit systems.

MTD is one of over 50 entities who are participating in the proposal. We recently signed our Teaming Agreement to partner with the effort. While our current Hydrogen Production Station won't actively be involved, the expansion of our H2 Fuel Cell Electric Bus fleet will most likely require us to pivot to use delivered hydrogen. This is where participation in MachH2's efforts could greatly enhance our ability to purchase green, relatively inexpensive hydrogen.

- 2) Two partner bills are working their way through the Illinois General Assembly that would be a significant benefit to MTD. House Bill 2051 (Costa Howard-D) and Senate Bill 1711 (Ellman-D) both create a Hydrogen Fuel Credit of \$1.00 per kilogram of zero-carbon hydrogen used, up to \$100,000 per year. This could be applied to the solar-powered hydrogen we produce onsite and future green hydrogen that the District purchases. This pairs nicely with the DOE's clean hydrogen production and distribution hub funding.
-

- 3) The Local Governmental Efficiency Act went into effect June 10, 2022. Therefore, by June 10, 2023 a committee which includes the entire Board of Trustees will need to be formed. The purpose of the committee is to, "study the governmental unit's (in our case, MTD) governing statutes, ordinances, rules, procedures, powers, jurisdiction, shared services, intergovernmental agreements, and interrelationships with other governmental units and the State." Over the next four to six months, staff will be preparing a scope of work and Request for Proposals to procure the services of third-party consultants to assist with this study.
-

- 4) Over the past few months, members of the Planning team have been taking classes in Python. Python is a programming language used by some software developers and is versatile enough to handle data analysis as well. The plan is to better analyze data and report on Operations data (ridership, schedule adherence, vehicle utilization, etc.) to help inform planning decisions (which runs to cut, how to modify schedules, where to locate stops). One current issue in transit planning is the vast quantity of data available, but the gap in resources and knowledge to properly analyze it all. By learning Python, our Planners hope to create scripts for some repetitive reporting tasks. This should reduce the time required to prepare certain reports and allow MTD to better harness its wealth of Operations data.

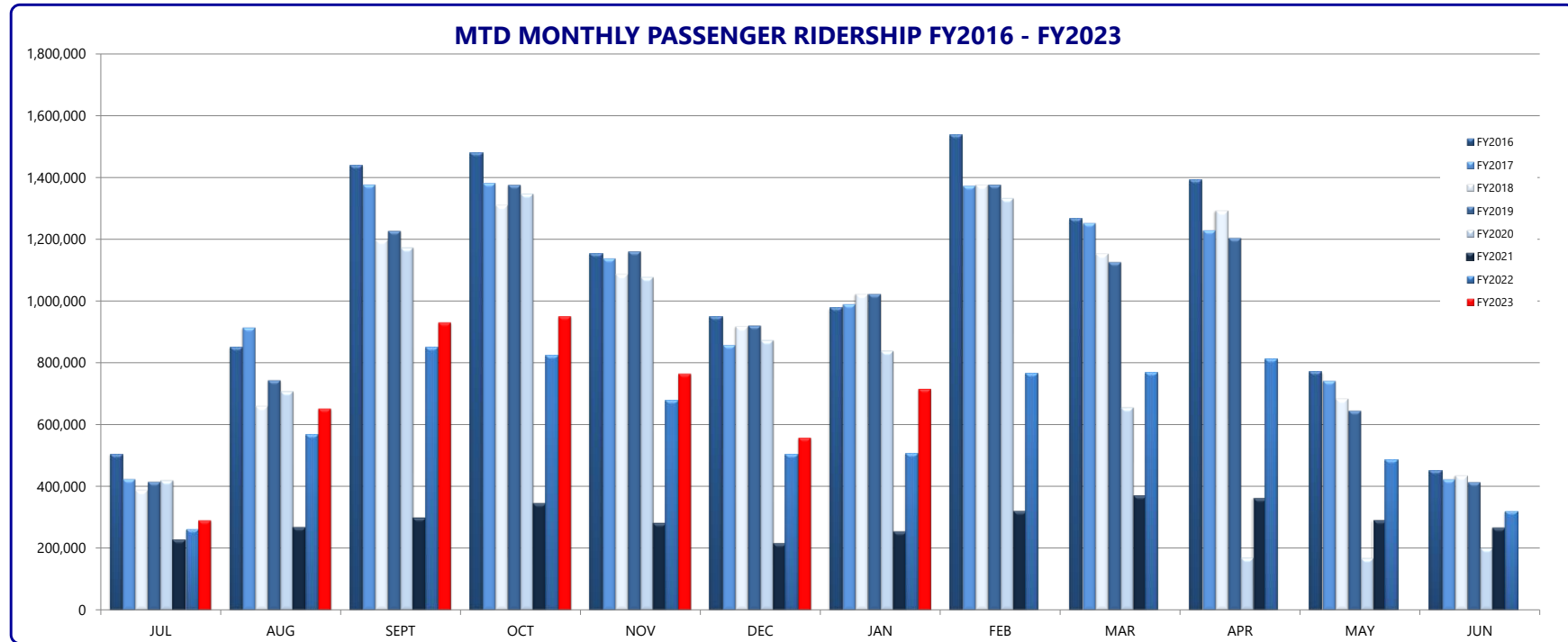
The first project in Python has been to create a script for the monthly Operator Exhaustion KPI, which measures how the operator shortage has impacted remaining operators (how frequently Operators work on their days off, how long their days are, average work weeks compared to previous years, etc.). This process used to take ~3-5 hours in Excel and was prone to user error while cleaning and transforming data. The new Python script can now import, clean, analyze, and output tables and charts for this KPI in a matter of minutes. A comparison of the script's output to past KPI reports showed the script provided the same level of accuracy, and in one case found and corrected user error during the data transformation stage. Operations hopes that scripts such as these will save time and improve accuracy, freeing up staff resources to delve deeper into trends, and take on additional ad-hoc projects (such as route-level schedule adherence improvements, vehicle assignment optimization, evaluating the costs of additional service scenarios, etc.).

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

	Jan-23	Jan-22	% Change	FY23 YTD	FY22 YTD	% Change
Adult Rides	17,929	15,486	15.8%	126,387	125,825	0.4%
School Rides	38,795	32,846	18.1%	207,327	178,942	15.9%
DASH/Senior - E & D Rides	29,660	23,721	25.0%	209,492	162,637	28.8%
U of I Faculty/Staff Rides	23,354	18,934	23.3%	198,266	131,314	51.0%
Annual Pass	37,662	31,460	19.7%	257,971	173,772	48.5%
U of I Student Rides	543,064	364,443	49.0%	3,674,939	3,281,302	12.0%
All Day Pass	127	499	-74.5%	1,251	3,633	-65.6%
Transfers	5,814	5,119	13.6%	41,827	32,841	27.4%
Saferides	1,233	2,161	-42.9%	13,612	9,958	36.7%
West Connect	0	0	-	0	528	-100.0%
Monthly Pass	7,464	4,786	56.0%	49,778	34,736	43.3%
Veterans Pass	2,289	1,948	17.5%	16,953	12,213	38.8%
Total Unlinked Passenger Rides	707,391	501,403	41.1%	4,797,803	4,147,701	15.7%
Half-Fare Cab Subsidy Rides	92	119	-22.7%	926	973	-4.8%
ADA Rides	7,907	5,038	56.9%	59,480	40,048	48.5%
TOTAL	715,390	506,560	41.2%	4,858,209	4,188,722	16.0%

	Jan-23	Jan-22
Weekdays	22	21
UI Weekdays	12	11
Saturdays	4	4
UI Saturdays	2	2
Sundays	4	5
UI Sundays	3	3
Champaign Schools Days	18	19
Urbana School Days	19	18
Holidays	1	1
Average Temperature	34	23.71
Total Precipitation	2.05	0.44
Average Gas Price	\$3.25	\$3.38

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
JUL	529,018	503,481	424,915	389,398	415,476	420,729	226,004	260,815	290,301
AUG	848,165	851,098	914,496	661,178	743,728	708,465	266,497	567,618	651,458
SEPT	1,514,019	1,439,491	1,375,803	1,197,928	1,226,527	1,172,335	297,090	850,842	929,906
OCT	1,606,340	1,478,275	1,380,990	1,310,380	1,375,516	1,346,402	343,765	822,915	949,844
NOV	1,236,071	1,153,897	1,137,573	1,087,343	1,160,184	1,076,993	279,977	678,231	764,340
DEC	1,068,608	949,030	857,837	917,782	920,718	873,429	214,183	501,741	556,970
JAN	996,469	977,223	989,700	1,022,713	1,022,403	838,969	252,336	506,560	715,390
FEB	1,576,687	1,537,540	1,371,778	1,375,553	1,375,560	1,331,716	318,071	766,403	
MAR	1,305,425	1,266,676	1,251,352	1,153,015	1,125,644	656,224	368,540	766,766	
APR	1,402,475	1,391,286	1,228,127	1,292,424	1,203,603	169,747	360,134	813,280	
MAY	940,147	770,860	742,253	684,678	645,383	168,484	289,030	485,172	
JUN	528,360	451,663	424,219	435,993	414,421	201,092	264,733	317,937	
TOTAL	13,551,784	12,770,520	12,099,043	11,528,385	11,629,163	8,964,585	3,480,360	7,338,280	4,858,209



Route Performance Report

January 2023

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	246,937	2,761.65	89.42		30,767.81	8.03	
1 Yellow Hopper	12,387	104.97	118.01	1.32	1,007.56	12.29	1.53
10 Gold Hopper	8,689	334.08	26.01	0.29	4,028.36	2.16	0.27
12 Teal	50,229	431.20	116.49	1.30	4,640.15	10.82	1.35
13 Silver	40,304	347.52	115.98	1.30	4,039.42	9.98	1.24
21 Raven	5,991	199.88	29.97	0.34	2,113.02	2.84	0.35
22 Illini	114,545	946.67	121.00	1.35	10,211.90	11.22	1.40
24 Link	14,792	397.33	37.23	0.42	4,727.40	3.13	0.39
Daytime Community Fixed Route	295,623	10,565.59	27.98		146,094.52	2.02	
1 Yellow	41,997	1,209.87	34.71	1.24	16,014.04	2.62	1.30
2 Red	28,575	1,040.85	27.45	0.98	13,724.68	2.08	1.03
3 Lavender	16,852	627.14	26.87	0.96	8,519.25	1.98	0.98
4 Blue	14,957	526.10	28.43	1.02	6,529.64	2.29	1.13
5 Green	45,735	1,199.82	38.12	1.36	15,989.16	2.86	1.41
5 Green Express	10,452	320.65	32.60	1.16	4,925.70	2.12	1.05
5 Green Hopper	22,218	545.56	40.73	1.46	7,221.19	3.08	1.52
6 Orange	13,790	718.53	19.19	0.69	9,248.90	1.49	0.74
6 Orange Hopper	6,038	271.55	22.24	0.79	3,192.83	1.89	0.93
7 Grey	22,932	1,001.50	22.90	0.82	13,694.87	1.67	0.83
8 Bronze	6,012	303.03	19.84	0.71	4,472.90	1.34	0.66
9 Brown	27,816	1,211.41	22.96	0.82	16,638.42	1.67	0.83
10 Gold	29,094	790.33	36.81	1.32	11,332.79	2.57	1.27
11 Ruby	11	112.80	0.10	0.00	2,145.01	0.01	0.00
14 Navy	2,949	326.20	9.04	0.32	6,222.24	0.47	0.23
16 Pink	6,195	360.25	17.20	0.61	6,222.90	1.00	0.49

* 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	43,616	760.20	57.37		8,902.61	4.90	
120 Teal	11,045	242.12	45.62	0.80	2,829.80	3.90	0.80
130 Silver	3,505	74.87	46.82	0.82	888.67	3.94	0.81
130 Silver Limited	414	48.00	8.63	0.15	550.39	0.75	0.15
220 Illini	27,413	305.22	89.81	1.57	3,615.72	7.58	1.55
220 Illini Limited	1,239	90.00	13.77	0.24	1,018.03	1.22	0.25
Evening Community Fixed Route	30,578	1,544.08	19.80		22,101.15	1.38	
50 Green	11,306	388.72	29.09	1.47	5,496.15	2.06	1.49
50 Green Hopper	5,084	194.35	26.16	1.32	2,611.03	1.95	1.41
70 Grey	3,459	293.00	11.81	0.60	4,171.94	0.83	0.60
100 Yellow	9,623	514.37	18.71	0.94	6,979.69	1.38	1.00
110 Ruby	770	73.15	10.53	0.53	1,220.47	0.63	0.46
180 Lime	336	80.50	4.17	0.21	1,621.87	0.21	0.15
Total	616,754	15,631.52	39.46		207,866.08	2.97	

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

Route Performance Report

January 2023

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	11,851	224.72	52.74		2,501.82	4.74	
120 Teal	4,984	94.85	52.55	1.00	1,033.33	4.82	1.02
130 Silver	2,665	51.53	51.71	0.98	603.86	4.41	0.93
220 Illini	4,202	78.33	53.64	1.02	864.63	4.86	1.03
Saturday Daytime Community	21,866	755.04	28.96		10,443.07	2.09	
20 Red	2,522	99.90	25.25	0.87	1,305.95	1.93	0.92
30 Lavender	1,401	87.22	16.06	0.55	1,350.70	1.04	0.50
50 Green	6,771	149.68	45.24	1.56	1,930.73	3.51	1.67
70 Grey	3,648	155.73	23.42	0.81	2,094.29	1.74	0.83
100 Yellow	6,579	176.00	37.38	1.29	2,324.57	2.83	1.35
110 Ruby	605	42.07	14.38	0.50	709.75	0.85	0.41
180 Lime	340	44.44	7.65	0.26	727.08	0.47	0.22
Saturday Evening Campus Fixed	11,501	174.82	65.79		2,009.83	5.72	
120 Teal	2,330	48.60	47.94	0.73	533.02	4.37	0.76
130 Silver	1,457	38.75	37.60	0.57	452.91	3.22	0.56
220 Illini	7,714	87.47	88.19	1.34	1,023.90	7.53	1.32
Saturday Evening Community	7,414	309.43	23.96		4,217.11	1.76	
50 Green	2,688	76.43	35.17	1.47	1,047.00	2.57	1.46
50 Green Hopper	1,590	40.00	39.75	1.66	516.04	3.08	1.75
70 Grey	589	53.27	11.06	0.46	727.34	0.81	0.46
100 Yellow	2,429	113.20	21.46	0.90	1,481.56	1.64	0.93
110 Ruby	81	12.53	6.46	0.27	213.40	0.38	0.22
180 Lime	37	14.00	2.64	0.11	231.76	0.16	0.09

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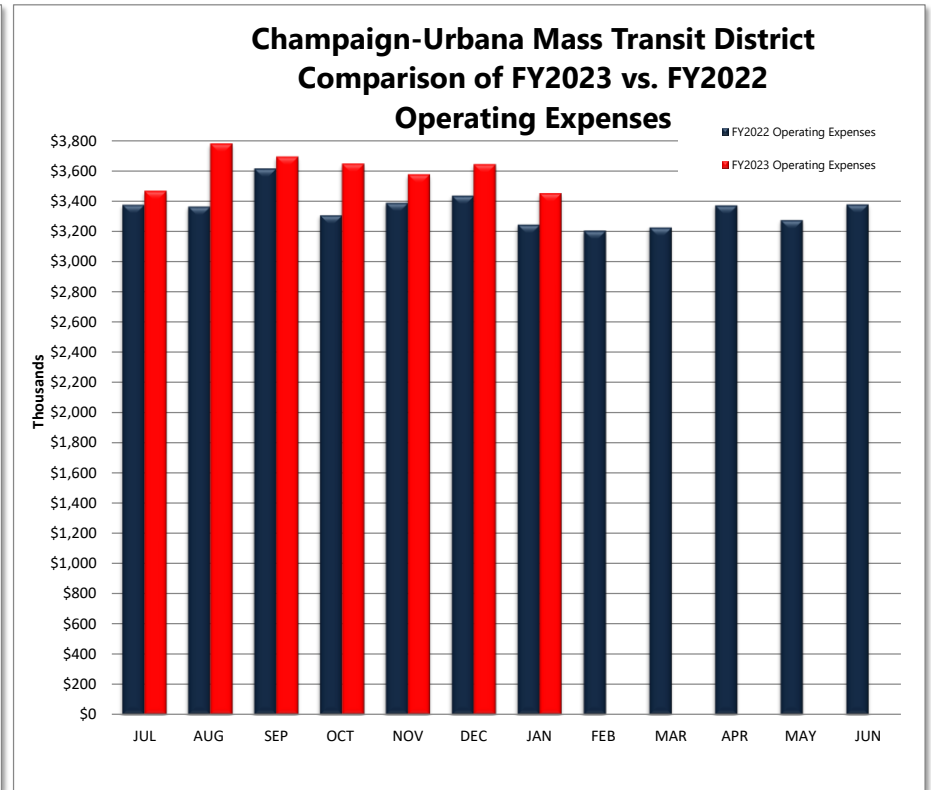
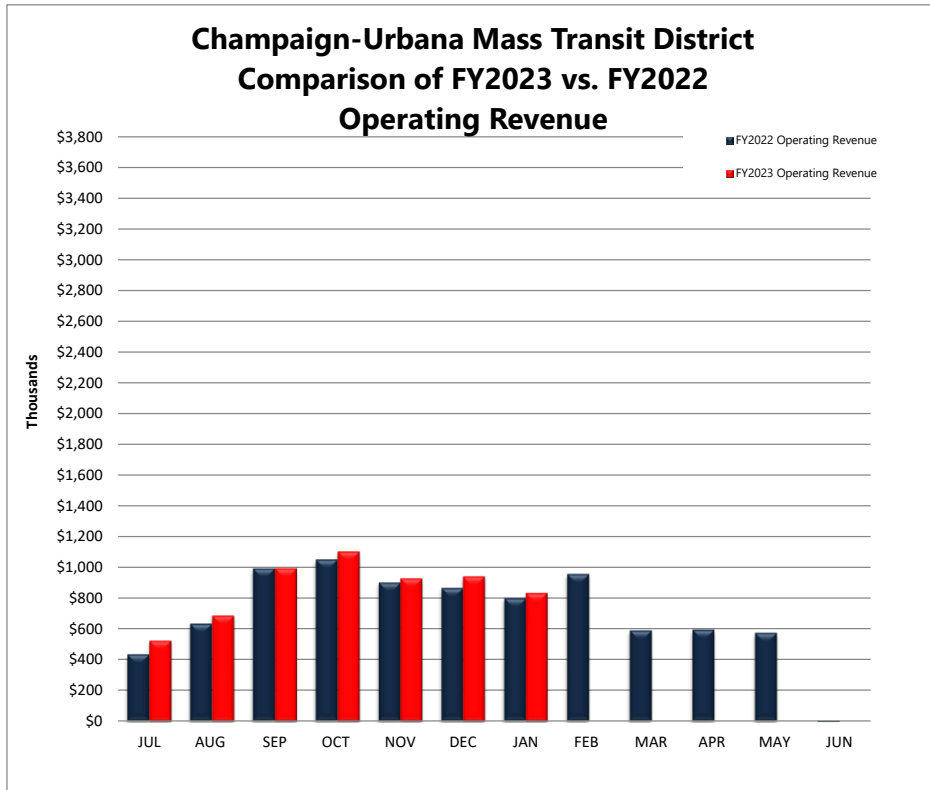
	Passengers	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
Sunday Daytime Campus Fixed Route	9,746	144.38	67.50		1,622.25	6.01	
120 Teal	2,556	35.82	71.36	1.06	392.86	6.51	1.08
130 Silver	2,540	41.90	60.62	0.90	492.84	5.15	0.86
220 Illini	4,650	66.67	69.75	1.03	736.56	6.31	1.05
Sunday Daytime Community Fixed Route	13,650	572.12	23.86		8,139.43	1.68	
30 Lavender	991	71.47	13.87	0.58	1,104.92	0.90	0.53
50 Green	5,047	136.35	37.02	1.55	1,756.03	2.87	1.71
70 Grey	2,088	137.67	15.17	0.64	1,861.47	1.12	0.67
100 Yellow	4,962	134.50	36.89	1.55	1,780.64	2.79	1.66
110 Ruby	340	32.07	10.60	0.44	544.37	0.62	0.37
180 Lime	222	60.07	3.70	0.15	1,092.00	0.20	0.12
Sunday Evening Campus Fixed Route	9,772	169.58	57.62		1,966.21	4.97	
120 Teal	2,815	52.68	53.43	0.93	571.71	4.92	0.99
130 Silver	1,069	38.85	27.52	0.48	456.85	2.34	0.47
220 Illini	5,888	78.05	75.44	1.31	937.65	6.28	1.26
Sunday Evening Community Fixed Route	2,065	42.50	48.59		570.61	3.62	
50 Green	1,294	21.00	61.62	1.27	273.75	4.73	1.31
100 Yellow	771	21.50	35.86	0.74	296.87	2.60	0.72
Total	87,865	2,392.59	36.72		31,470.33	2.79	

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Champaign-Urbana Mass Transit District
 Comparison of FY2023 vs FY2022 Revenue and Expenses

February 15, 2023

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
FY2022 Operating Revenue	\$431,925	\$630,757	\$987,941	\$1,045,828	\$896,190	\$860,757	\$795,610	\$951,191	\$585,943	\$591,962	\$570,813	-\$392,222
FY2023 Operating Revenue	\$523,740	\$685,651	\$991,317	\$1,099,592	\$926,476	\$939,010	\$831,967					
FY2022 Operating Expenses	\$3,376,362	\$3,364,007	\$3,616,199	\$3,306,720	\$3,389,381	\$3,436,470	\$3,244,660	\$3,205,061	\$3,226,832	\$3,372,214	\$3,275,499	\$3,379,302
FY2023 Operating Expenses	\$3,465,500	\$3,778,872	\$3,692,179	\$3,646,228	\$3,575,186	\$3,641,176	\$3,449,728					
FY2022 Operating Ratio	12.79%	18.75%	27.32%	31.63%	26.44%	25.05%	24.52%	29.68%	18.16%	17.55%	17.43%	-11.61%
FY2023 Operating Ratio	15.11%	18.14%	26.85%	30.16%	25.91%	25.79%	24.12%					



HOURS	Jan 2022	Jan 2023	% Change	FY2022 to Date	FY2023 to Date	% Change
Passenger Revenue	19,501.90	20,251.30	3.8%	147,317.30	139,964.20	-5.0%
Vacation/Holiday/Earned Time	8,378.01	7,117.15	-15.0%	50,528.39	50,709.15	0.4%
Non-Revenue	4,910.81	5,520.17	12.4%	35,519.29	37,146.79	4.6%
TOTAL	32,790.72	32,888.62	0.30%	241,146.25	227,820.14	-5.53%

REVENUE/EXPENSES	Jan 2022	Jan 2023	% Change	FY2022 to Date	FY2023 to Date	% Change
Operating Revenue	\$795,609.69	\$831,967.15	4.6%	\$5,649,008.55	\$5,997,752.91	6.2%
Operating Expenses	\$3,244,660.42	\$3,449,727.60	6.3%	\$23,733,798.98	\$25,248,869.12	6.4%
Operating Ratio	24.52%	24.12%	-1.6%	21.82%	23.75%	8.9%
Passenger Revenue/Revenue Vehicle Hour	\$34.23	\$34.32	0.3%	\$33.14	\$36.56	10.3%

RIDERSHIP	Jan 2022	Jan 2023	% Change	FY2022 to Date	FY2023 to Date	% Change
Revenue Passenger	496,284	701,577	41.4%	4,114,860	4,755,976	15.6%
Transfers	5,119	5,814	13.6%	32,841	41,827	27.4%
Total Unlinked	501,403	707,391	41.1%	4,147,701	4,797,803	15.7%
ADA Riders	5,038	7,907	56.9%	40,048	59,480	48.5%
Half Fare Cab	119	92	-22.7%	973	926	-4.8%
TOTAL	506,560	715,390	41.23%	4,188,722	4,858,209	15.98%

PASSENGERS/REVENUE HOUR	Jan 2022	Jan 2023	% Change	FY2022 to Date	FY2023 to Date	% Change
Hour	25.71	34.93	35.9%	28.15	34.28	21.8%

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2023 From Period 7
Thru Fiscal Year: 2023 Thru Period 7

Division: 00 Champaign Urbana Mass Transit District

As of: 1/31/2023

Jan-2023	Budget This Period	Jan-2022	Act/Bgt Var %		Actual Ytd	Jul-2022 thru Jan-2023 Budget Ytd	Last Ytd	Act/Bgt Var %
4000000000 **** R E V E N U E ****								
4000000099 ** TRANSPORTATION REVENUE								
4010000000 * PASSENGER FARES								
31,138.08	33,333.33	19,685.80	-6.59%	4010100000 FULL ADULT FARES	207,048.09	233,333.31	160,691.95	-11.27%
411.00	833.33	584.00	-50.68%	4010300000 STUDENT FARES	3,447.00	5,833.31	2,450.00	-40.91%
-147.00	0.00	-157.00	-100.00%	4010700000 FARE REFUNDS	-977.00	0.00	-488.00	-100.00%
8,914.00	12,500.00	8,085.00	-28.69%	4010800000 ANNUAL PASS REVENUE	66,909.00	87,500.00	38,704.00	-23.53%
725.50	2,916.67	1,889.50	-75.13%	4011000000 HALF FARE CAB	6,995.50	20,416.69	6,578.00	-65.74%
4,741.00	3,333.33	2,419.00	42.23%	4011100000 ADA TICKETS & FARES	30,575.00	23,333.31	17,698.00	31.04%
45,782.58	52,916.66	32,506.30	-13.48%	4019900099 * TOTAL PASSENGER FARES	313,997.59	370,416.62	225,633.95	-15.23%
4020000000 * SPECIAL TRANSIT & SCHOOL FARE								
541,198.00	483,333.33	529,940.00	11.97%	4020300000 U OF I CAMPUS SERVICE	4,208,328.00	3,383,333.31	4,073,485.00	24.38%
26,882.17	27,083.33	25,546.25	-0.74%	4020500000 ADA - U I & DSC CONTRACTS	188,175.19	189,583.31	178,823.75	-0.74%
81,885.56	62,083.33	81,398.56	31.90%	4030100000 SCHOOL SERVICE FARES	409,544.80	434,583.31	410,645.80	-5.76%
649,965.73	572,499.99	636,884.81	13.53%	4039999999 * TOTAL SPECIAL TRANSIT & SCHOO	4,806,047.99	4,007,499.93	4,662,954.55	19.93%
4060000000 *AUXILIARY TRANSPORTATION REVE								
2,257.88	2,083.33	2,336.18	8.38%	4060100000 I.T. COMMISSIONS	13,586.58	14,583.31	13,735.60	-6.83%
31,256.05	25,000.00	31,230.44	25.02%	4060300000 ADVERTISING REVENUE	239,467.35	175,000.00	181,335.49	36.84%
33,513.93	27,083.33	33,566.62	23.74%	4069900098 *TOTAL AUXILIARY TRANSPORTATIO	253,053.93	189,583.31	195,071.09	33.48%
729,262.24	652,499.98	702,957.73	11.76%	4069900099 ** TOTAL TRANSPORTATION REVEN	5,373,099.51	4,567,499.86	5,083,659.59	17.64%
4070000000 ** NON-TRANSPORTATION REVENUE								
1,814.75	1,833.33	1,357.89	-1.01%	4070100000 SALE OF MAINTENANCE SERVICES	11,150.56	12,833.31	11,721.92	-13.11%
0.00	0.00	0.00	0.00%	4070200000 RENTAL OF REVENUE VEHICLES	0.00	0.00	0.00	0.00%
35,353.06	35,416.67	40,364.40	-0.18%	4070300000 BUILDING RENTAL - IL TERMINAL	262,962.74	247,916.69	254,412.63	6.07%
17,924.38	17,916.67	17,924.38	0.04%	4070300002 BUILDING RENTAL - 801 & 1101	128,495.66	125,416.69	125,470.66	2.45%
45,044.09	12,500.00	10,136.57	260.35%	4070400000 INVESTMENT INCOME	198,887.27	87,500.00	83,827.94	127.30%
0.00	0.00	0.00	0.00%	4070400002 +/- FAIR VALUE OF INVESTMENT	-2,160.00	0.00	-27,131.25	-100.00%
7.00	0.00	2.06	100.00%	4070800000 OVER OR SHORT	3,666.19	0.00	335.39	100.00%
0.00	0.00	1,500.00	0.00%	4079800000 GAIN ON FIXED ASSET DISPOSAL	2,500.00	0.00	9,263.00	100.00%

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2023 From Period 7
Thru Fiscal Year: 2023 Thru Period 7

Division: 00 Champaign Urbana Mass Transit District

As of: 1/31/2023

Jan-2023	Budget This Period	Jan-2022	Act/Bgt Var %		Jul-2022 thru Jan-2023			Act/Bgt Var %
					Actual Ytd	Budget Ytd	Last Ytd	
2,561.63	0.00	21,366.66	100.00%	4079900001 OTHER NON-TRANSPORTATION REV	19,150.98	0.00	107,448.67	100.00%
102,704.91	67,666.67	92,651.96	51.78%	4079900099 ** TOTAL NON-TRANSPORTATION RE	624,653.40	473,666.69	565,348.96	31.88%
831,967.15	720,166.65	795,609.69	15.52%	4079999999 *** TOTAL TRANS & NON-TRANS REV	5,997,752.91	5,041,166.55	5,649,008.55	18.98%
4080000000 ** TAX REVENUE								
816,666.00	816,666.67	784,600.00	0.00%	4080100000 PROPERTY TAX REVENUE	5,716,662.00	5,716,666.69	5,492,200.00	0.00%
0.00	0.00	0.00	0.00%	4080100001 PROPERTY TAX - UNCOLLECTIBLE R	0.00	0.00	0.00	0.00%
0.00	16,666.67	0.00	-100.00%	4080600000 REPLACEMENT TAX REVENUE	322,889.41	116,666.69	202,107.92	176.76%
0.00	0.00	0.00	0.00%	4089900001 MISCELLANEOUS PROPERTY TAXES	6,025.00	0.00	0.00	100.00%
816,666.00	833,333.34	784,600.00	-2.00%	4089999999 ** TOTAL TAX REVENUE	6,045,576.41	5,833,333.38	5,694,307.92	3.64%
4110000000 ** STATE GRANTS & REIMBURSEME								
2,192,250.00	2,819,754.17	2,107,500.00	-22.25%	4110100000 OPERATING ASSISTANCE - STATE	16,757,750.00	19,738,279.19	15,401,900.00	-15.10%
0.00	0.00	0.00	0.00%	4110100001 OPERATING ASSIST - DEBT SERVICE	6,078.80	0.00	0.00	100.00%
0.00	175,750.00	0.00	-100.00%	4111000000 STATE GRANT REVENUE	0.00	1,230,250.00	2,432,394.11	-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	0.00	0.00	13,217.96	0.00%
0.00	0.00	0.00	0.00%	4119900001 STATE REIMB - PASS THRU \$	0.00	0.00	0.00	0.00%
2,192,250.00	2,995,504.17	2,107,500.00	-26.82%	4119999999 ** TOTAL STATE GRANTS & REIMB	16,763,828.80	20,968,529.19	17,847,512.07	-20.05%
4130000000 ** FEDERAL GRANTS & REIMBURSE								
0.00	250,000.00	0.00	-100.00%	4130100000 OPERATING ASSISTANCE - FEDERAL	0.00	1,750,000.00	0.00	-100.00%
1,229,596.00	6,192,083.33	89,990.00	-80.14%	4130500000 FEDERAL GRANT REVENUE	5,536,636.93	43,344,583.31	4,481,476.00	-87.23%
0.00	0.00	0.00	0.00%	4130600000 FEDERAL GRANT PASS THRU \$	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4139900000 FEDERAL REIMBURSEMENTS	0.00	0.00	0.00	0.00%
1,229,596.00	6,442,083.33	89,990.00	-80.91%	4139999999 ** TOTAL FEDERAL GRANTS & REIM	5,536,636.93	45,094,583.31	4,481,476.00	-87.72%
4150000000 **OTHER AGENCY REVENUES								
0.00	0.00	0.00	0.00%	4150130000 CONTRIBUTED CAPITAL - GOV'T	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4150130010 CONTRIBUTED CAPITAL - NON-GOV'T	0.00	0.00	9,438.00	0.00%
0.00	0.00	0.00	0.00%	4159999999 ***TOTAL OTHER AGENCY REVENUE	0.00	0.00	9,438.00	0.00%
5,070,479.15	10,991,087.49	3,777,699.69	-53.87%	4999900099 **** TOTAL REVENUE ****	34,343,795.05	76,937,612.43	33,681,742.54	-55.36%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2023 From Period 7
 Thru Fiscal Year: 2023 Thru Period 7

Division: 00 Champaign Urbana Mass Transit District

As of: 1/31/2023

Jan-2023	Budget This Period	Jan-2022	Act/Bgt Var %		Actual Ytd	Jul-2022 thru Jan-2023 Budget Ytd	Last Ytd	Act/Bgt Var %
5000000000 **** EXPENSES ****								
5010000000 ** LABOR								
876,906.54	916,666.67	746,232.20	-4.34%	5010101000 OPERATORS WAGES	6,389,490.04	6,416,666.69	5,487,680.38	-0.42%
145,718.07	150,000.00	117,671.03	-2.85%	5010204000 MECHANICS WAGES - MAINT	914,035.76	1,050,000.00	823,653.22	-12.95%
83,551.45	91,666.67	64,179.28	-8.85%	5010304000 MAINTENANCE WAGES - MAINT	596,970.84	641,666.69	465,891.81	-6.97%
99,900.42	133,333.33	95,506.19	-25.07%	5010401000 SUPERVISORS SALARIES - OPS	778,461.68	933,333.31	746,187.53	-16.59%
21,239.35	22,083.33	17,901.45	-3.82%	5010404000 SUPERVISORS SALARIES - MAINT	154,128.89	154,583.31	136,556.57	-0.29%
63,838.37	95,833.33	76,864.48	-33.39%	5010501000 OVERHEAD SALARIES - OPS	549,353.19	670,833.31	567,096.93	-18.11%
39,185.38	45,416.67	32,407.43	-13.72%	5010504000 OVERHEAD SALARIES - MAINT	318,392.43	317,916.69	246,930.05	0.15%
143,214.06	151,416.67	121,668.00	-5.42%	5010516000 OVERHEAD SALARIES - G&A	1,079,109.89	1,059,916.69	863,588.17	1.81%
19,182.74	22,916.67	15,630.81	-16.29%	5010516200 OVERHEAD SALARIES - IT	135,537.67	160,416.69	112,862.16	-15.51%
19,067.53	27,083.33	14,418.29	-29.60%	5010601000 CLERICAL WAGES - OPS	117,437.56	189,583.31	101,923.45	-38.05%
0.00	0.00	0.00	0.00%	5010604000 CLERICAL WAGES - MAINT	0.00	0.00	0.00	0.00%
34,274.29	37,500.00	30,205.28	-8.60%	5010616000 CLERICAL WAGES - G&A	241,928.16	262,500.00	229,627.84	-7.84%
10,766.68	11,833.33	8,998.60	-9.01%	5010616200 CLERICAL WAGES - IT	75,802.95	82,833.31	62,197.33	-8.49%
14,457.86	17,500.00	13,051.55	-17.38%	5010716200 SECURITY WAGES - IT	105,550.62	122,500.00	77,873.46	-13.84%
-775.17	0.00	-963.56	-100.00%	5010801000 LABOR CREDIT - OPS	-16,111.66	0.00	-9,799.98	-100.00%
-4,606.72	0.00	-3,004.48	-100.00%	5010804000 LABOR CREDIT - MAINT	-28,824.78	0.00	-16,901.95	-100.00%
-731.29	0.00	-1,504.36	-100.00%	5010806000 LABOR CREDIT - G&A	-9,373.41	0.00	-12,756.62	-100.00%
12,919.59	14,166.67	9,014.42	-8.80%	5010816200 MAINTENANCE WAGES - IT	81,382.99	99,166.69	77,458.75	-17.93%
0.00	0.00	0.00	0.00%	5010901000 REDUCED/REASSIGNMNT PAY - OPS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5010904000 REDUCED/REASSIGNMNT PAY - MAI	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5010916000 REDUCED/REASSIGNMNT PAY - G&A	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5010916200 REDUCED/REASSIGNMNT PAY - IT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5011001000 MEAL DELIVERY WAGES - OPS (NON-	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5012001000 U OF I COVID ROUTE WAGES	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5013001000 COVID VACCINE INCENTIVE WAGES	0.00	0.00	25,000.00	0.00%
0.00	0.00	3,255.13	0.00%	5013016000 COVID TESTING WAGES	0.00	0.00	3,255.13	0.00%
1,578,109.15	1,737,416.67	1,361,531.74	-9.17%	5019999000 ** TOTAL LABOR	11,483,272.82	12,161,916.69	9,988,324.23	-5.58%
5020000000 ** FRINGE BENEFITS								
96,046.76	112,500.00	95,984.81	-14.63%	5020101000 FICA - OPS	681,585.54	787,500.00	651,969.35	-13.45%
25,765.29	24,166.67	22,059.53	6.61%	5020104000 FICA - MAINT	172,884.09	169,166.69	152,855.08	2.20%
12,736.45	13,333.33	10,391.03	-4.48%	5020116000 FICA - G&A	85,928.35	93,333.31	69,018.65	-7.93%
4,955.32	4,583.33	3,957.05	8.12%	5020116200 FICA - IT	33,686.19	32,083.31	27,459.46	5.00%
89,095.36	195,833.33	159,823.76	-54.50%	5020201000 IMRF - OPS	960,299.92	1,370,833.31	1,200,385.87	-29.95%
27,091.20	43,750.00	27,819.61	-38.08%	5020204000 IMRF - MAINT	226,645.83	306,250.00	365,063.91	-25.99%

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2023 From Period 7
 Thru Fiscal Year: 2023 Thru Period 7

Division: 00 Champaign Urbana Mass Transit District

As of: 1/31/2023

Jan-2023	Budget This Period	Jan-2022	Act/Bgt Var %		Jul-2022 thru Jan-2023		Last Ytd	Act/Bgt Var %
					Actual Ytd	Budget Ytd		
13,320.71	19,583.33	15,447.41	-31.98%	5020216000 IMRF - G&A	131,933.30	137,083.31	124,437.88	-3.76%
5,377.15	6,250.00	5,148.09	-13.97%	5020216200 IMRF - IT	45,521.99	43,750.00	42,009.90	4.05%
300,013.31	333,333.33	293,663.73	-10.00%	5020301000 MEDICAL INSURANCE - OPS	2,123,088.86	2,333,333.31	2,083,188.16	-9.01%
74,796.81	75,000.00	71,201.12	-0.27%	5020304000 MEDICAL INSURANCE - MAINT	518,309.89	525,000.00	486,750.24	-1.27%
40,161.90	40,000.00	32,757.20	0.40%	5020316000 MEDICAL INSURANCE - G&A	276,514.30	280,000.00	222,640.40	-1.24%
18,406.00	18,750.00	15,492.00	-1.83%	5020316200 MEDICAL INSURANCE - IT	134,421.00	131,250.00	108,444.00	2.42%
0.00	0.00	0.00	0.00%	5020401000 DENTAL INSURANCE - OPS	0.00	0.00	0.00	0.00%
9.80	0.00	0.00	100.00%	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%
330.78	2,083.33	2,184.93	-84.12%	5020501000 LIFE INSURANCE - OPS	9,881.37	14,583.31	10,713.08	-32.24%
785.57	500.00	746.37	57.11%	5020504000 LIFE INSURANCE - MAINT	3,920.59	3,500.00	3,296.82	12.02%
386.37	583.33	363.34	-33.76%	5020516000 LIFE INSURANCE - G&A	1,606.96	4,083.31	3,823.99	-60.65%
137.20	166.67	137.20	-17.68%	5020516200 LIFE INSURANCE - IT	1,029.00	1,166.69	793.80	-11.80%
0.00	0.00	0.00	0.00%	5020601000 OPEB EXPENSE - OPS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5020604000 OPEB EXPENSE - MAINT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5020616000 OPEB EXPENSE - G&A	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5020616200 OPEB EXPENSE - IT	0.00	0.00	0.00	0.00%
-3,547.63	4,166.67	0.00	-185.14%	5020701000 UNEMPLOYMENT INSURANCE - OPS	4,487.24	29,166.69	8,636.37	-84.62%
-640.00	833.33	0.00	-176.80%	5020704000 UNEMPLOYMENT INSURANCE - MAIN	485.77	5,833.31	1,661.00	-91.67%
-280.00	250.00	0.00	-212.00%	5020716000 UNEMPLOYMENT INSURANCE - G&A	275.00	1,750.00	648.00	-84.29%
-120.00	250.00	0.00	-148.00%	5020716200 UNEMPLOYMENT INSURANCE - IT	503.89	1,750.00	934.00	-71.21%
18,400.50	15,416.67	-38,783.14	19.35%	5020801000 WORKERS COMP INSURANCE - OPS	110,537.40	107,916.69	251,509.87	2.43%
3,571.00	10,416.67	-52,204.88	-65.72%	5020804000 WORKERS COMP INSURANCE - MAIN	21,897.00	72,916.69	19,062.29	-69.97%
2,204.00	1,666.67	1,145.67	32.24%	5020816000 WORKERS COMP INSURANCE - G&A	11,349.63	11,666.69	18,479.29	-2.72%
613.00	2,083.33	0.00	-70.58%	5020816200 WORKERS COMP INSURANCE - IT	3,515.00	14,583.31	3,974.85	-75.90%
30,001.83	17,083.33	16,017.44	75.62%	5021001000 HOLIDAYS - OPS	111,851.02	119,583.31	95,412.00	-6.47%
11,251.88	5,416.67	6,423.76	107.73%	5021004000 HOLIDAYS - MAINT	54,170.52	37,916.69	34,455.76	42.87%
0.00	0.00	0.00	0.00%	5021016000 HOLIDAYS - G&A	3,134.09	0.00	0.00	100.00%
4,724.98	833.33	1,098.24	467.00%	5021016200 HOLIDAYS - IT	15,514.72	5,833.31	5,743.92	165.97%
96,687.59	55,000.00	92,731.30	75.80%	5021101000 VACATIONS - OPS	424,753.05	385,000.00	395,758.99	10.33%
23,438.88	15,000.00	12,289.60	56.26%	5021104000 VACATIONS - MAINT	110,748.67	105,000.00	90,748.83	5.47%
0.00	0.00	0.00	0.00%	5021116000 VACATION - G&A	0.00	0.00	0.00	0.00%
1,548.16	1,666.67	722.40	-7.11%	5021116200 VACATIONS - IT	15,068.80	11,666.69	10,415.52	29.16%
10,608.67	5,416.67	5,250.60	95.85%	5021201000 OTHER PAID ABSENCES - OPS	35,164.21	37,916.69	32,887.78	-7.26%
6,556.88	1,250.00	395.44	424.55%	5021204000 OTHER PAID ABSENCES - MAINT	11,402.82	8,750.00	5,121.60	30.32%
0.00	83.33	160.32	-100.00%	5021216000 OTHER PAID ABSENCES - G&A	0.00	583.31	641.28	-100.00%
351.45	166.67	396.95	110.87%	5021216200 OTHER PAID ABSENCES - IT	836.81	1,166.69	1,074.95	-28.27%
13,414.51	5,416.67	4,326.25	147.65%	5021301000 UNIFORM ALLOWANCES - OPS	34,701.56	37,916.69	40,339.98	-8.48%

Champaign Urbana Mass Transit District

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From Fiscal Year: 2023 From Period 7
 Thru Fiscal Year: 2023 Thru Period 7

Division: 00 Champaign Urbana Mass Transit District

As of: 1/31/2023

Jan-2023	Budget This Period	Jan-2022	Act/Bgt Var %		Jul-2022 thru Jan-2023		Last Ytd	Act/Bgt Var %
					Actual Ytd	Budget Ytd		
2,577.46	2,250.00	537.86	14.55%	5021304000 UNIFORM ALLOWANCES - MAINT	16,527.60	15,750.00	6,898.53	4.94%
545.79	500.00	283.41	9.16%	5021316200 UNIFORM ALLOWANCES - IT	1,755.08	3,500.00	3,172.59	-49.85%
0.00	416.67	0.00	-100.00%	5021401000 OTHER FRINGE BENEFITS - OPS	800.00	2,916.69	0.00	-72.57%
0.00	833.33	-65.00	-100.00%	5021404000 OTHER FRINGE BENEFITS - MAINT	632.95	5,833.31	413.00	-89.15%
2,676.00	5,000.00	1,634.48	-46.48%	5021416000 OTHER FRINGE BENEFITS - G&A	16,340.10	35,000.00	26,909.28	-53.31%
0.00	208.33	0.00	-100.00%	5021416200 OTHER FRINGE BENEFITS - IT	0.00	1,458.31	0.00	-100.00%
101,240.77	162,500.00	213,841.44	-37.70%	5021501000 EARNED TIME - OPS	703,336.74	1,137,500.00	1,098,163.86	-38.17%
14,180.71	29,166.67	43,388.77	-51.38%	5021504000 EARNED TIME - MAINT	178,301.15	204,166.69	241,377.49	-12.67%
2,564.10	2,916.67	3,973.16	-12.09%	5021516200 EARNED TIME - IT	25,002.28	20,416.69	18,278.36	22.46%
0.00	1,500.00	625.00	-100.00%	5021604000 TOOL ALLOWANCE - MAINT	0.00	10,500.00	11,713.91	-100.00%
0.00	3,750.00	1,249.92	-100.00%	5021701000 DISABILITY - OPS	17,545.19	26,250.00	17,485.21	-33.16%
0.00	416.67	0.00	-100.00%	5021704000 DISABILITY - MAINT	1,669.50	2,916.69	0.00	-42.76%
0.00	83.33	0.00	-100.00%	5021716200 DISABILITY - IT	0.00	583.31	0.00	-100.00%
0.00	0.00	1,315.38	0.00%	5021801000 WORKERS COMP - PAYROLL - OPS	0.00	0.00	2,501.64	0.00%
0.00	0.00	779.60	0.00%	5021804000 WORKERS COMP - PAYROLL - MAINT	0.00	0.00	946.24	0.00%
0.00	0.00	0.00	0.00%	5021816200 WORKERS COMP - PAYROLL - IT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021901000 ROTATION BOARD PAY - OPS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021904000 ROTATION BOARD PAY - MAINT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021916000 ROTATION BOARD PAY - G&A	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021916200 ROTATION BOARD PAY - IT	0.00	0.00	0.00	0.00%
11,485.00	16,666.67	62,656.00	-31.09%	5022001000 EARLY RETIREMENT PLAN - OPS	21,093.06	116,666.69	74,002.00	-81.92%
0.00	2,916.67	0.00	-100.00%	5022004000 EARLY RETIREMENT PLAN - MAINT	0.00	20,416.69	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	0.00	0.00%	5023001000 "SICK BANK" EXPENSES - OPS	0.00	0.00	55,693.98	0.00%
0.00	0.00	0.00	0.00%	5023004000 "SICK BANK" EXPENSES - MAINT	0.00	0.00	6,040.28	0.00%
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	0.00	0.00%	5023016200 "SICK BANK" EXPENSES - IT	0.00	0.00	954.16	0.00%
1,063,471.51	1,264,041.67	1,137,367.15	-15.87%	5029999900 ** TOTAL FRINGE BENEFITS	7,360,658.03	8,848,291.69	8,134,907.40	-16.81%
5030000000 ** SERVICES								
32,870.75	68,750.00	48,522.11	-52.19%	5030316000 PROFESSIONAL SERVICES - G&A	285,767.10	481,250.00	336,331.80	-40.62%
0.00	208.33	0.00	-100.00%	5030316200 PROFESSIONAL SERVICES - IT	4,362.53	1,458.31	60.53	199.15%
0.00	833.33	0.00	-100.00%	5030316300 PROFESSIONAL SERVICES - IT - NON	0.00	5,833.31	11,186.58	-100.00%
6,500.00	16,666.67	6,500.00	-61.00%	5030316400 PROFESSIONAL SERVICES - G&A - N	56,588.00	116,666.69	49,590.00	-51.50%
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%
2,648.64	6,666.67	453.39	-60.27%	5030501000 CONTRACT MAINTENANCE - OPS	15,643.78	46,666.69	2,248.68	-66.48%

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					Actual Ytd	Budget Ytd		
4,300.77	13,333.33	5,519.90	-67.74%	5030504000 CONTRACT MAINTENANCE - MAINT	78,702.63	93,333.31	89,343.07	-15.68%
34,084.58	50,833.33	11,228.10	-32.95%	5030516000 CONTRACT MAINTENANCE - G&A	331,987.18	355,833.31	265,189.87	-6.70%
1,225.55	2,916.67	1,297.62	-57.98%	5030516200 CONTRACT MAINTENANCE - IT	6,318.21	20,416.69	11,624.92	-69.05%
0.00	0.00	0.00	0.00%	5030516300 CONTRACT MAINTENANCE - IT - NON	154.22	0.00	0.00	100.00%
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	24,480.42	26,250.00	894.06	-6.74%
0.00	83.33	0.00	-100.00%	5030804000 PRINTING SERVICES - MAINT	0.00	583.31	0.00	-100.00%
112.00	416.67	0.00	-73.12%	5030816000 PRINTING SERVICES - G&A	632.00	2,916.69	29,422.14	-78.33%
0.00	83.33	0.00	-100.00%	5030816200 PRINTING SERVICES - IT	0.00	583.31	0.00	-100.00%
0.00	0.00	0.00	0.00%	5030816300 PRINTING SERVICES - IT - NON-REIM	0.00	0.00	0.00	0.00%
1,451.00	8,333.33	1,568.00	-82.59%	5031216000 CABS	13,991.00	58,333.31	12,672.00	-76.02%
4,038.91	3,750.00	1,761.64	7.70%	5039901000 OTHER SERVICES - OPS	38,079.20	26,250.00	22,317.88	45.06%
350.00	1,250.00	800.00	-72.00%	5039904000 OTHER SERVICES - MAINT	4,426.06	8,750.00	8,972.83	-49.42%
454.50	8,333.33	546.49	-94.55%	5039916000 OTHER SERVICES - G&A	18,618.52	58,333.31	14,136.20	-68.08%
221.21	333.33	0.00	-33.64%	5039916200 OTHER SERVICES - IT	528.51	2,333.31	587.34	-77.35%
0.00	0.00	0.00	0.00%	5039916300 OTHER SERVICES - IT - NON-REIMB	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5039916400 OTHER SERVICES - G&A - NON-REIM	0.00	0.00	1,570.27	0.00%
88,257.91	190,708.32	78,197.25	-53.72%	5039999900 ** TOTAL SERVICES	880,279.36	1,334,958.24	856,148.17	-34.06%
5040000000 ** MATERIALS & SUPPLIES CONSUM								
170,205.46	229,166.67	124,479.67	-25.73%	5040101000 FUEL & LUBRICANTS - OPS	1,284,585.81	1,604,166.69	878,992.23	-19.92%
10,982.29	14,583.33	12,089.47	-24.69%	5040104000 FUEL & LUBRICANTS - MAINT	123,557.36	102,083.31	89,377.60	21.04%
13,940.49	13,750.00	11,583.90	1.39%	5040201000 TIRES & TUBES - OPS - MB DO	91,575.26	96,250.00	89,559.63	-4.86%
1,204.96	916.67	1,238.44	31.45%	5040204000 TIRES & TUBES - MAINT - DR DO	7,639.50	6,416.69	3,723.81	19.06%
343.78	0.00	0.00	100.00%	5040206000 TIRES & TUBES - NON-REVENUE VEH	343.78	0.00	0.00	100.00%
0.00	4,166.67	0.00	-100.00%	5040304000 GARAGE EQUIPMENT REPAIRS - MAI	8,129.79	29,166.69	10,507.87	-72.13%
6,943.24	14,583.33	23,012.34	-52.39%	5040404000 BLDG & GROUND REPAIRS - MAINT -	137,913.38	102,083.31	104,091.87	35.10%
8,926.62	4,166.67	5,963.00	114.24%	5040404001 BLDG & GROUND REPAIRS - MAINT -	24,594.99	29,166.69	8,462.85	-15.67%
0.00	83.33	0.00	-100.00%	5040404002 BLDG & GROUND REPAIRS - MAINT -	0.00	583.31	0.00	-100.00%
19,860.04	10,833.33	1,665.25	83.32%	5040416200 BLDG & GROUND REPAIRS - IT	60,329.18	75,833.31	29,656.15	-20.45%
2,192.18	1,250.00	0.00	75.37%	5040416300 BLDG & GROUND REPAIRS - IT - NON	15,452.60	8,750.00	11,866.78	76.60%
1,021.46	416.67	140.00	145.15%	5040416400 BLDG & GROUND REPAIRS - G&A - N	1,021.46	2,916.69	5,756.21	-64.98%
0.00	0.00	0.00	0.00%	5040500001 REVENUE VEHICLE REPAIRS - CORE	774.96	0.00	-14.30	100.00%
60,297.83	200,000.00	136,293.60	-69.85%	5040504000 REVENUE VEHICLE REPAIRS	841,328.13	1,400,000.00	995,482.81	-39.91%
11,404.12	2,083.33	1,318.79	447.40%	5040604000 NON-REVENUE VEHICLE REPAIRS	65,855.70	14,583.31	7,799.30	351.58%
12,330.91	8,333.33	13,012.18	47.97%	5040704000 SERVICE SUPPLIES - MAINT	62,104.70	58,333.31	61,329.73	6.47%
1,554.57	2,333.33	2,643.24	-33.38%	5040716200 SERVICE SUPPLIES - IT	14,915.81	16,333.31	13,061.15	-8.68%
901.06	3,750.00	1,301.84	-75.97%	5040801000 OFFICE SUPPLIES - OPS	13,400.50	26,250.00	28,500.14	-48.95%

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2023 From Period 7
Thru Fiscal Year: 2023 Thru Period 7

Division: 00 Champaign Urbana Mass Transit District

As of: 1/31/2023

Jan-2023	Budget This Period	Jan-2022	Act/Bgt Var %		Jul-2022 thru Jan-2023			Act/Bgt Var %
					Actual Ytd	Budget Ytd	Last Ytd	
467.27	1,416.67	1,575.80	-67.02%	5040804000 OFFICE SUPPLIES - MAINT	8,160.48	9,916.69	10,539.68	-17.71%
163.47	1,333.33	5,352.54	-87.74%	5040816000 OFFICE SUPPLIES - G&A	4,195.85	9,333.31	8,600.88	-55.04%
406.44	416.67	39.40	-2.46%	5040816200 OFFICE SUPPLIES - IT	1,223.48	2,916.69	619.13	-58.05%
0.00	1,666.67	-82.47	-100.00%	5040901000 COMPUTER & SERVER - MISC EXP'S -	1,342.73	11,666.69	321.31	-88.49%
376.50	1,666.67	0.00	-77.41%	5040904000 COMPUTER & SERVER - MISC EXP'S -	1,001.71	11,666.69	15,617.90	-91.41%
8,319.36	7,500.00	3,650.25	10.92%	5040916000 COMPUTER & SERVER - MISC EXP'S -	124,281.31	52,500.00	42,612.88	136.73%
0.00	416.67	0.00	-100.00%	5040916200 COMPUTER & SERVER - MISC EXP'S -	0.00	2,916.69	0.00	-100.00%
0.00	833.33	-18.97	-100.00%	5041001000 SAFETY & TRAINING - OPS	1,890.48	5,833.31	1,579.72	-67.59%
0.00	833.33	0.00	-100.00%	5041004000 SAFETY & TRAINING - MAINT	2,191.61	5,833.31	88.34	-62.43%
11,913.51	7,083.33	3,978.78	68.19%	5041104000 PASSENGER SHELTER REPAIRS	60,223.90	49,583.31	34,962.48	21.46%
0.00	833.33	0.00	-100.00%	5041201000 SMALL TOOLS & EQUIP - OPS	329.13	5,833.31	22,618.48	-94.36%
2,998.19	5,416.67	2,147.47	-44.65%	5041204000 SMALL TOOLS & EQUIP - MAINT	12,971.59	37,916.69	13,877.50	-65.79%
725.90	6,250.00	0.00	-88.39%	5041216000 SMALL TOOLS & EQUIP - G&A	725.90	43,750.00	0.00	-98.34%
0.00	833.33	84.28	-100.00%	5041216200 SMALL TOOLS & EQUIP - IT	621.85	5,833.31	5,506.21	-89.34%
0.00	0.00	0.00	0.00%	5041216300 SMALL TOOLS & EQUIP - IT - NON-RE	125.94	0.00	29.94	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%
961.36	83.33	0.00	> 999.99%	5041304000 FAREBOX REPAIRS	961.36	583.31	0.00	64.81%
36,757.10	5,416.67	6,883.70	578.59%	5041404000 CAD/AVL,CAMERA,RADIO REPAIRS -	83,891.01	37,916.69	37,002.27	121.25%
955.37	1,250.00	1,066.27	-23.57%	5041504000 ADA VEHICLE REPAIRS - MAINT	23,554.65	8,750.00	6,798.04	169.20%
386,153.48	553,666.66	359,418.77	-30.26%	5049999900 ** TOTAL MATERIAL & SUPPLIES	3,081,215.89	3,875,666.62	2,538,928.59	-20.50%
5050000000 **UTILITIES								
70,754.18	75,000.00	75,488.70	-5.66%	5050216000 ** UTILITIES - G&A	518,350.97	525,000.00	377,265.95	-1.27%
11,380.37	12,500.00	14,516.81	-8.96%	5050216200 ** UTILITIES - IT	93,410.81	87,500.00	69,956.65	6.76%
5,296.68	5,416.67	6,063.90	-2.22%	5050216300 ** UTILITIES - IT - NON-REIMB	42,072.86	37,916.69	31,613.40	10.96%
7,450.40	416.67	230.17	> 999.99%	5050216400 ** UTILITIES - G&A - NON-REIMB	28,833.53	2,916.69	1,904.77	888.57%
94,881.63	93,333.34	96,299.58	1.66%	5059999900 **TOTAL UTILITIES	682,668.17	653,333.38	480,740.77	4.49%
5060000000 ** CASUALTY & LIABILITY COSTS								
7,984.86	7,916.67	7,429.28	0.86%	5060104000 PHYSICAL DAMAGE PREMIUMS - MAI	56,217.02	55,416.69	52,004.96	1.44%
0.00	0.00	0.00	0.00%	5060116200 PHYSICAL DAMAGE PREMIUMS - IT	0.00	0.00	0.00	0.00%
-758.60	-2,916.67	-1,392.10	-73.99%	5060204000 PHYSICAL DAMAGE RECOVERIES - M	-27,199.68	-20,416.69	-18,040.77	33.22%
40,639.37	50,000.00	33,626.26	-18.72%	5060316000 PL & PD INSURANCE PREMIUMS - G&	284,475.59	350,000.00	236,402.82	-18.72%
0.00	0.00	0.00	0.00%	5060316200 PL & PD INSURANCE PREMIUMS - IT	0.00	0.00	0.00	0.00%
28,981.08	50,000.00	28,328.13	-42.04%	5060416000 UNINSURED PL & PD PAYOUTS - G&A	204,526.83	350,000.00	201,073.50	-41.56%
3,796.98	4,166.67	3,710.65	-8.87%	5060816000 PREMIUMS-OTHER COPORATE INS.	27,451.86	29,166.69	25,974.55	-5.88%
80,643.69	109,166.67	71,702.22	-26.13%	5069999900 ** TOTAL CASUALTY & LIABILITY	545,471.62	764,166.69	497,415.06	-28.62%

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2023 From Period 7
Thru Fiscal Year: 2023 Thru Period 7

Division: 00 Champaign Urbana Mass Transit District

As of: 1/31/2023

Jan-2023	Budget This Period	Jan-2022	Act/Bgt Var %		Actual Ytd	Jul-2022 thru Jan-2023 Budget Ytd	Last Ytd	Act/Bgt Var %
507000000 ** TAXES								
0.00	416.67	1,500.00	-100.00%	5070316000 PROPERTY TAXES	0.00	2,916.69	10,500.00	-100.00%
312.50	333.33	312.50	-6.25%	5070316400 PROPERTY TAXES - NON-REIMB	2,187.50	2,333.31	2,187.50	-6.25%
0.00	250.00	316.00	-100.00%	5070401000 VEHICLE LICENSING FEES - OPS	23.00	1,750.00	1,264.00	-98.69%
0.00	0.00	0.00	0.00%	5070416000 VEHICLE LICENSING FEES - G&A	0.00	0.00	0.00	0.00%
4,137.12	3,333.33	2,634.29	24.11%	5070501000 FUEL TAX	17,690.09	23,333.31	18,062.45	-24.19%
4,449.62	4,333.33	4,762.79	2.68%	5079999900 ** TOTAL TAXES	19,900.59	30,333.31	32,013.95	-34.39%
5080100000 ** PURCHASED TRANSPORTATION								
0.00	0.00	0.00	0.00%	5080116000 CABS (Closed - See GL 5031216000)	0.00	0.00	0.00	0.00%
76,805.83	77,500.00	72,988.83	-0.90%	5080216000 ADA CONTRACTS	537,643.81	542,500.00	510,926.81	-0.90%
76,805.83	77,500.00	72,988.83	-0.90%	5089999900 **TOTAL PURCHASED TRANSPORTA	537,643.81	542,500.00	510,926.81	-0.90%
5090000000 ** MISCELLANEOUS EXPENSES								
16,259.94	9,166.67	3,517.31	77.38%	5090116000 DUES & SUBSCRIPTIONS - G&A	68,925.79	64,166.69	51,474.17	7.42%
10,359.62	10,416.67	-39.57	-0.55%	5090216000 TRAVEL & MEETINGS - G&A	83,053.67	72,916.69	113,388.02	13.90%
0.00	0.00	0.00	0.00%	5090716000 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00%
5,554.93	16,666.67	4,827.64	-66.67%	5090816000 ADVERTISING EXPENSES - G&A	92,953.65	116,666.69	93,779.68	-20.33%
0.00	0.00	280.00	0.00%	5090816200 ADVERTISING EXPENSES - IT	0.00	0.00	280.00	0.00%
950.00	666.67	1,300.00	42.50%	5090916000 TRUSTEE COMPENSATION	4,750.00	4,666.69	2,950.00	1.79%
7.85	583.33	723.90	-98.65%	5091016000 POSTAGE	2,974.94	4,083.31	2,641.91	-27.14%
0.00	0.00	0.00	0.00%	5091516000 LOSS/DISPOSAL FIXED ASSETS	0.00	0.00	0.00	0.00%
3,027.00	8,333.33	11,779.00	-63.68%	5091616000 ADVERTISING SERVICES EXPENSE	36,658.00	58,333.31	45,125.25	-37.16%
0.00	0.00	0.00	0.00%	5091716000 SUBSTANCE ABUSE PROGRAM	0.00	0.00	0.00	0.00%
522.03	1,666.67	-428.32	-68.68%	5099901000 OTHER MISC EXPENSES - OPS	2,718.77	11,666.69	751.03	-76.70%
748.18	1,666.67	1,279.02	-55.11%	5099904000 OTHER MISC EXPENSES - MAINT	10,710.34	11,666.69	3,023.70	-8.20%
2,303.92	8,333.33	5,379.60	-72.35%	5099916000 OTHER MISC EXPENSES - G&A	29,537.04	58,333.31	33,988.70	-49.37%
1,505.11	1,250.00	691.49	20.41%	5099916200 OTHER MISC EXPENSES - IT	8,860.49	8,750.00	5,681.18	1.26%
0.00	83.33	0.00	-100.00%	5099916300 OTHER MISC EXPENSES - IT - NON-R	0.00	583.31	2,109.20	-100.00%
11,942.35	2,083.33	1,839.07	473.23%	5099916400 OTHER MISC EXPENSES - G&A - NON	32,875.87	14,583.31	20,650.77	125.43%
3,884.91	0.00	-4,564.39	100.00%	5099926000 UNALLOCATED EXPENSES	6,318.15	0.00	29,625.65	100.00%
57,065.84	60,916.67	26,584.75	-6.32%	5099999900 ** TOTAL MISCELLANEOUS EXPENS	380,336.71	426,416.69	405,469.26	-10.81%

5110000000 ** INTEREST EXPENSES

Champaign Urbana Mass Transit District

Budget Analysis Report

From Fiscal Year: 2023 From Period 7
 Thru Fiscal Year: 2023 Thru Period 7

Division: 00 Champaign Urbana Mass Transit District

As of: 1/31/2023

Jan-2023	Budget This Period	Jan-2022	Act/Bgt Var %		Jul-2022 thru Jan-2023			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%
0.00	4,166.67	12,491.45	-100.00%	5110216000 INTEREST - SHORT-TERM DEBTS	557.80	29,166.69	50,081.16	-98.09%
0.00	4,166.67	12,491.45	-100.00%	5119999900 ** TOTAL INTEREST	557.80	29,166.69	50,081.16	-98.09%
5120000000 ** LEASE & RENTALS								
15,565.73	12,500.00	3,164.70	24.53%	5120401000 PASSENGER REVENUE VEHICLES -	75,082.40	87,500.00	22,152.90	-14.19%
706.04	4,166.67	706.04	-83.06%	5120516000 SERVICE VEHICLE LEASES	4,942.28	29,166.69	4,942.28	-83.06%
0.00	8,333.33	805.99	-100.00%	5120704000 GARAGE EQUIPMENT LEASES - MAIN	0.00	58,333.31	5,641.93	-100.00%
0.00	0.00	0.00	0.00%	5120901000 RADIO EQUIPMENT LEASES - OPS	0.00	0.00	0.00	0.00%
12,638.93	12,500.00	15,552.32	1.11%	5121216000 G&A FACILITIES LEASES	91,385.90	87,500.00	108,866.24	4.44%
266.56	18,750.00	81.44	-98.58%	5121301000 MISC LEASES - OPS	2,645.25	131,250.00	65,332.00	-97.98%
-10,687.72	18,750.00	14,128.69	-157.00%	5121304000 MISC LEASES - MAINT	91,470.49	131,250.00	72,625.31	-30.31%
1,332.77	3,333.33	1,303.00	-60.02%	5121316000 MISC LEASES - G&A	9,329.39	23,333.31	7,701.81	-60.02%
66.63	1,250.00	65.16	-94.67%	5121316200 MISC LEASES - IT	466.41	8,750.00	174.77	-94.67%
0.00	0.00	0.00	0.00%	5121316300 MISC LEASES - IT - NON-REIMB	0.00	0.00	2,100.00	0.00%
0.00	83.33	0.00	-100.00%	5121316400 MISC LEASES - G&A - NON-REIMB	2,100.00	583.31	-612.50	260.01%
19,888.94	79,666.66	35,807.34	-75.03%	5129999900 ** TOTAL LEASE & RENTALS	277,422.12	557,666.62	288,924.74	-50.25%
5130000000 ** DEPRECIATION								
23,532.21	0.00	22,193.24	100.00%	5130201000 PASSENGER SHELTER DEPRECIATIO	164,725.47	0.00	155,352.68	100.00%
475,655.87	0.00	433,231.39	100.00%	5130401000 REVENUE VEHICLE DEPRECIATION	3,329,591.09	0.00	3,032,619.73	100.00%
7,039.01	0.00	7,039.03	100.00%	5130516000 SERVICE VEHICLE DEPRECIATION	49,273.07	0.00	49,273.21	100.00%
5,904.04	0.00	5,904.05	100.00%	5130704000 GARAGE EQUIP DEPRECIATION	41,328.28	0.00	41,328.35	100.00%
926.67	0.00	4,121.53	100.00%	5130901000 REVENUE VEHICLE RADIO EQUIP DE	6,486.69	0.00	28,850.71	100.00%
6,328.79	0.00	7,206.48	100.00%	5131016000 COMPUTER EQUIP DEPRECIATION	44,301.53	0.00	50,445.36	100.00%
0.00	0.00	0.00	0.00%	5131116000 REVENUE COLLECTION EQUIP DEPR	0.00	0.00	0.00	0.00%
139,872.23	0.00	129,039.62	100.00%	5131216000 G&A FACILITIES DEPRECIATION	979,105.61	0.00	903,277.34	100.00%
3,121.70	0.00	2,820.03	100.00%	5131316000 G&A SYSTEM DEVELOPMENT DEPR	21,851.90	0.00	19,740.21	100.00%
253.57	0.00	253.56	100.00%	5131416000 MISCELLANEOUS EQUIP DEPR	1,774.99	0.00	1,774.92	100.00%
0.00	0.00	0.00	0.00%	5131516000 OFFICE EQUIP DEPRECIATION	0.00	0.00	0.00	0.00%
662,634.09	0.00	611,808.93	100.00%	5139999900 ** TOTAL DEPRECIATION	4,638,438.63	0.00	4,282,662.51	100.00%
0.00	0.00	0.00	0.00%	5170116000 DEBT SERVICE ON EQUIPMENT & FA	0.00	0.00	0.00	0.00%
4,112,361.69	4,174,916.66	3,868,960.80	-1.50%	5999990000 **** TOTAL EXPENSES ****	29,887,865.55	29,224,416.62	28,066,542.65	2.27%

Champaign Urbana Mass Transit District Budget Analysis Report

From Fiscal Year: 2023 From Period 7 Division: 00 Champaign Urbana Mass Transit District As of: 1/31/2023
 Thru Fiscal Year: 2023 Thru Period 7

Jan-2023	Budget This Period	Jan-2022	Act/Bgt Var %	Actual Ytd	Jul-2022 thru Jan-2023 Budget Ytd	Last Ytd	Act/Bgt Var %		
958,117.46	6,816,170.83	-91,261.11	-85.94%	5999999800 NET SURPLUS (DEFICIT)		4,455,929.50	47,713,195.81	5,615,199.89	-90.66%

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

From Date: 1/1/2023

Thru Date: 1/31/2023

CheckNo	ReferenceDate	Reference	Payee	CheckAmount	C-CARTS Portion	MTD Portion	Voided
158657	05-Jan-23	A1930	MARISSA ADAMS	\$155.79		\$155.79	
158658	05-Jan-23	A5085	AMERENIP	\$37,451.91		\$37,451.91	
158659	05-Jan-23	A8006	AT & T MOBILITY LLC	\$180.78		\$180.78	
158660	05-Jan-23	A8007	AT & T	\$2,613.41		\$2,613.41	
158661	05-Jan-23	A85755	AUTOMOTIVE COLOR & SUPPLY CORP	\$8.53		\$8.53	
158662	05-Jan-23	B4788	BLOSSOM BASKET FLORIST	\$162.00		\$162.00	
158663	05-Jan-23	C0269	CANADIAN URBAN TRANSIT	\$2,093.29		\$2,093.29	
158664	05-Jan-23	C0340	CARDINAL INFRASTRUCTURE, LLC	\$6,500.00		\$6,500.00	
158665	05-Jan-23	C2165	CENTRAL ILLINOIS TRUCKS	\$128.20		\$128.20	
158666	05-Jan-23	C3100	CHELSEA FINANCIAL GROUP, LTD.	\$46,406.33		\$46,406.33	
158667	05-Jan-23	C3105	CHEMICAL MAINTENANCE INC.	\$2,163.55		\$2,163.55	
158668	05-Jan-23	C4588	CLEAN UNIFORM COMPANY	\$716.62		\$716.62	
158669	05-Jan-23	C6258	COLUMBIA STREET ROASTERY	\$89.00		\$89.00	
158670	05-Jan-23	C6263	COMCAST CABLE	\$534.37		\$534.37	
158671	05-Jan-23	C6284	CONSOLIDATED COMMUNICATIONS ENTERPRISE S	\$501.00		\$501.00	
158672	05-Jan-23	C6301	CORSON MUSIC	\$125.94		\$125.94	
158673	05-Jan-23	C8450	CU HARDWARE COMPANY	\$1,272.58		\$1,272.58	
158674	05-Jan-23	D0423	DAVE & HARRY LOCKSMITHS	\$28.10		\$28.10	
158675	05-Jan-23	D0426	DAVIS-HOUK MECHANICAL, INC	\$1,942.53		\$1,942.53	
158676	05-Jan-23	D2850	DEVELOPMENTAL SERVICES	\$44,073.00		\$44,073.00	
158677	05-Jan-23	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$225.40		\$225.40	
158678	05-Jan-23	F6367	FORD CITY	\$804.38		\$804.38	
158679	05-Jan-23	G2287	GFL ENVIRONMENTAL HOLDINGS (US), INC	\$1,182.55		\$1,182.55	
158680	05-Jan-23	G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$11,503.02		\$11,503.02	
158681	05-Jan-23	I1595	IDENTISYS INCORPORATED	\$138.90		\$138.90	
158682	05-Jan-23	I4747	ILLINI FS, INC.	\$75,135.11		\$75,135.11	
158683	05-Jan-23	I4750	ILLINI FIRE EQUIPMENT CO.	\$389.00		\$389.00	
158684	05-Jan-23	I4840	ILLINOIS OIL MARKETING	\$1,702.75		\$1,702.75	
158685	05-Jan-23	I4870	IL GOVERNMENT FINANCE OFFICERS ASSOC.	\$600.00		\$600.00	
158686	05-Jan-23	I4973	ILLINOIS TOLLWAY	\$45.80		\$45.80	
158687	05-Jan-23	I5904	INTERSTATE BATTERIES	\$453.20		\$453.20	
158688	05-Jan-23	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$368.40		\$368.40	
158689	05-Jan-23	K2166	KEMPER INDUSTRIAL EQUIP.	\$395.50		\$395.50	
158690	05-Jan-23	L0440	LAWSON PRODUCTS, INC.	\$133.35		\$133.35	
158691	05-Jan-23	L2005	DONALD DAVID OWEN	\$5,150.00		\$5,150.00	
158692	05-Jan-23	L6446	LOWE'S	\$61.74		\$61.74	
158693	05-Jan-23	M2179	MENARD'S	\$282.13		\$282.13	
158694	05-Jan-23	M3015	MH EQUIPMENT COMPANY	\$992.62		\$992.62	
158695	05-Jan-23	M6385	MOTION INDUSTRIES	\$446.52		\$446.52	
158696	05-Jan-23	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$4,685.27		\$4,685.27	
158697	05-Jan-23	O7370	O'REILLY AUTOMOTIVE, INC.	\$103.95		\$103.95	
158698	05-Jan-23	O7450	ORKIN EXTERMINATING CO.	\$28.89		\$28.89	
158699	05-Jan-23	P2255	PETTY CASH (GENERAL FUND)	\$63.71		\$63.71	
158700	05-Jan-23	P2256	PETTY CASH (CHANGE FUND)	\$392.00		\$392.00	
158701	05-Jan-23	P4525	NORMA MCFARLAND	\$463.82		\$463.82	
158702	05-Jan-23	Q8300	QUADIENT LEASING USA INC	\$146.31		\$146.31	
158703	05-Jan-23	R2175	RELIABLE PLUMBING & HEATING COMPANY	\$1,995.00		\$1,995.00	
158704	05-Jan-23	R6120	ROGARDS OFFICE PRODUCTS	\$291.87		\$291.87	
158705	05-Jan-23	R6130	ROGERS SUPPLY COMPANY INC	\$140.40		\$140.40	
158706	05-Jan-23	S0254	SAM'S CLUB	\$68.23		\$68.23	
158707	05-Jan-23	S1156	SCHOONOVER SEWER SERVICE	\$225.00		\$225.00	
158708	05-Jan-23	S2215	SOUTH PARK AUTOMOTIVE, LLC	\$137.23		\$137.23	
158709	05-Jan-23	S2216	CHAMPAIGN AUTOMOTIVE LLC	\$4,257.50		\$4,257.50	
158710	05-Jan-23	S3086	SHERWIN-WILLIAMS	\$259.34		\$259.34	
158711	05-Jan-23	S8061	STERICYCLE, INC.	\$186.58		\$186.58	
158712	05-Jan-23	T7510	TROPHYTIME	\$9.65		\$9.65	
158713	05-Jan-23	U5180	UNITED PARCEL SERVICE	\$197.23		\$197.23	
158714	05-Jan-23	U5998	UNIVERSITY OF ILLINOIS	\$32,732.83		\$32,732.83	
158715	05-Jan-23	U7355	U-C SANITARY DISTRICT	\$1,019.93		\$1,019.93	
158716	05-Jan-23	U7385	URBANA TRUE TIRES	\$1,016.06		\$1,016.06	
158717	05-Jan-23	U7653	US BANK VENDOR SERVICES	\$341.48	\$341.48	\$0.00	
158718	05-Jan-23	V2233	VERIZON WIRELESS	\$549.91		\$549.91	
158719	05-Jan-23	V3590	VITAL EDUCATION & SUPPLY, INC.	\$111.00		\$111.00	

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CheckNo	ReferenceDate	Reference	Payee	CheckAmount	C-CARTS Portion	MTD Portion	Voided
158720	12-Jan-23	A2488	AFLAC GROUP INSURANCE	\$223.36		\$223.36	
158721	12-Jan-23	A5085	AMERENIP	\$12,283.40		\$12,283.40	
158722	12-Jan-23	A8155	ATLAS CAB	\$1,393.00		\$1,393.00	
158723	12-Jan-23	B0427	BARBECK COMMUNICATION	\$915.30	\$915.30	\$0.00	
158724	12-Jan-23	B3555	BIRKEY'S FARM STORE, INC.	\$1,628.34		\$1,628.34	
158725	12-Jan-23	B6350	MARK PORTER	\$57.22		\$57.22	
158726	12-Jan-23	C2151	CENTER FOR BUSINESS MANAGEMENT	\$120.00		\$120.00	
158727	12-Jan-23	C2159	CENTRAL STATES BUS SALES, INC.	\$137.01		\$137.01	
158728	12-Jan-23	C3042	CHAMPAIGN MOTORS INC	\$884.03		\$884.03	
158729	12-Jan-23	C3105	CHEMICAL MAINTENANCE INC.	\$2,956.11		\$2,956.11	
158730	12-Jan-23	C3165	CHILDREN'S HOME & AID	\$40.00		\$40.00	
158731	12-Jan-23	C3512	CINTAS FIRST AID & SAFETY	\$84.69		\$84.69	
158732	12-Jan-23	C4588	CLEAN UNIFORM COMPANY	\$759.86		\$759.86	
158733	12-Jan-23	C6258	COLUMBIA STREET ROASTERY	\$243.35		\$243.35	
158734	12-Jan-23	C6262	COMBINED CHARITABLE CAMPAIGN	\$5,984.52		\$5,984.52	
158735	12-Jan-23	D0271	DANVILLE MASS TRANSIT	\$802.00		\$802.00	
158736	12-Jan-23	D0423	DAVE & HARRY LOCKSMITHS	\$22.00		\$22.00	
158737	12-Jan-23	D2012	DEAN'S GRAPHICS	\$440.00		\$440.00	
158738	12-Jan-23	D3576	DIRECT ENERGY BUSINESS	\$40,219.74		\$40,219.74	
158739	12-Jan-23	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$96.88		\$96.88	
158740	12-Jan-23	F6367	FORD CITY	\$789.88		\$789.88	
158741	12-Jan-23	G7308	GRAINGER	\$22.28		\$22.28	
158742	12-Jan-23	I4745	ILLINI CONTRACTORS SUPPLY	\$553.61		\$553.61	
158743	12-Jan-23	I4841	ILLINOIS PUBLIC RISK FUND	\$23,218.00	\$382.00	\$22,836.00	
158744	12-Jan-23	I5904	INTERSTATE BATTERIES	\$527.80		\$527.80	
158745	12-Jan-23	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$129.33		\$129.33	
158746	12-Jan-23	M2130	J ADAMS ENTERPRISES LLC	\$667.20		\$667.20	
158747	12-Jan-23	M2179	MENARD'S	\$794.80		\$794.80	
158748	12-Jan-23	M3365	MICHAELS' CATERING, INC.	\$1,046.43		\$1,046.43	
158749	12-Jan-23	N0320	NAPA AUTO PARTS	\$58.14		\$58.14	
158750	12-Jan-23	N2193	ANDREY NESBITT	\$80.00		\$80.00	
158751	12-Jan-23	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$36,391.34		\$36,391.34	
158752	12-Jan-23	N3395	GARY NICHOLAS	\$147.58		\$147.58	
158753	12-Jan-23	P2179	ROY PENLAND	\$264.00		\$264.00	
158754	12-Jan-23	P4525	NORMA MCFARLAND	\$463.82		\$463.82	
158755	12-Jan-23	P6385	POTTER ELECTRIC SERVICE INC.	\$3,036.70		\$3,036.70	
158756	12-Jan-23	R6120	ROGARDS OFFICE PRODUCTS	\$266.17		\$266.17	
158757	12-Jan-23	S0060	SAFEWORKS ILLINOIS	\$1,040.00	\$165.00	\$875.00	
158758	12-Jan-23	S0244	SALVATION ARMY	\$453.00		\$453.00	
158759	12-Jan-23	S0254	SAM'S CLUB	\$2,548.52		\$2,548.52	
158760	12-Jan-23	S2040	SECRETARY OF STATE	\$15.00		\$15.00	
158761	12-Jan-23	S2215	SOUTH PARK AUTOMOTIVE, LLC	\$2,051.70		\$2,051.70	
158762	12-Jan-23	S5192	S.J. SMITH WELDING SUPPLY	\$89.28		\$89.28	
158763	12-Jan-23	S8506	JANE M. SULLIVAN	\$334.02		\$334.02	
158764	12-Jan-23	U5996	UNIVERSITY OF ILLINOIS	\$2,165.00		\$2,165.00	
158765	12-Jan-23	U7357	CITY OF URBANA	\$1,881.75		\$1,881.75	
158766	12-Jan-23	U7385	URBANA TRUE TIRES	\$1,170.01		\$1,170.01	
158767	12-Jan-23	U7653	US BANK VENDOR SERVICES	\$1,665.96		\$1,665.96	
158768	12-Jan-23	U7767	USI INSURANCE SERVICES NATIONAL (CHP)	\$30.00		\$30.00	
158769	12-Jan-23	V3590	VITAL EDUCATION & SUPPLY, INC.	\$228.84		\$228.84	
158770	18-Jan-23	S2216	CHAMPAIGN AUTOMOTIVE LLC	\$3,823.00	\$3,823.00	\$0.00	
158771	19-Jan-23	B2230	BERNS, CLANCY & ASSOC. PC	\$8,050.00		\$8,050.00	
158772	19-Jan-23	B3555	BIRKEY'S FARM STORE, INC.	\$584.14		\$584.14	
158773	19-Jan-23	C0350	CARDMEMBER SERVICE	\$22,581.79		\$22,581.79	
158774	19-Jan-23	C0372	LOGAN CARR	\$484.37		\$484.37	
158775	19-Jan-23	C2165	CENTRAL ILLINOIS TRUCKS	\$2,091.85		\$2,091.85	
158776	19-Jan-23	C2172	CMS/LGHP	\$486,482.00	\$3,710.00	\$482,772.00	
158777	19-Jan-23	C3042	CHAMPAIGN MOTORS INC	\$2,903.54		\$2,903.54	
158778	19-Jan-23	C3105	CHEMICAL MAINTENANCE INC.	\$3,049.40		\$3,049.40	
158779	19-Jan-23	C4588	CLEAN UNIFORM COMPANY	\$644.84		\$644.84	
158780	19-Jan-23	C6262	COMBINED CHARITABLE CAMPAIGN	\$190.00		\$190.00	
158781	19-Jan-23	C6263	COMCAST CABLE	\$314.85		\$314.85	
158782	19-Jan-23	C6284	CONSOLIDATED COMMUNICATIONS ENTERPRISE S	\$50.00		\$50.00	

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158783	19-Jan-23	C8500	CUMMINS INC.	\$452.50		\$452.50	
158784	19-Jan-23	D0423	DAVE & HARRY LOCKSMITHS	\$335.00		\$335.00	
158785	19-Jan-23	D2012	DEAN'S GRAPHICS	\$7,879.00		\$7,879.00	
158786	19-Jan-23	D3575	DIRECT ENERGY BUSINESS	\$941.28		\$941.28	
158787	19-Jan-23	D3576	DIRECT ENERGY BUSINESS	\$7,477.37		\$7,477.37	
158788	19-Jan-23	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$718.31		\$718.31	
158789	19-Jan-23	F0367	FASTENERS ETC., INC.	\$176.98		\$176.98	
158790	19-Jan-23	F2166	TPF HOLDINGS LLC	\$312.50		\$312.50	
158791	19-Jan-23	F6367	FORD CITY	\$235.66		\$235.66	
158792	19-Jan-23	G0350	QUINTON GARRETT	\$417.09		\$417.09	
158793	19-Jan-23	G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$2,340.98		\$2,340.98	
158794	19-Jan-23	I4747	ILLINI FS, INC.	\$22,641.73		\$22,641.73	
158795	19-Jan-23	I4840	ILLINOIS OIL MARKETING	\$810.00		\$810.00	
158796	19-Jan-23	I7667	ISAKSEN GLERUM WACHTER, LLC	\$2,015.00		\$2,015.00	
158797	19-Jan-23	I8235	I3 BROADBAND - CU	\$654.99		\$654.99	
158798	19-Jan-23	J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$370.34		\$370.34	
158799	19-Jan-23	M1246	MCMASTER-CARR SUPPLY CO.	\$155.10		\$155.10	
158800	19-Jan-23	M1269	MCS OFFICE TECHNOLOGIES	\$6,820.00		\$6,820.00	
158801	19-Jan-23	M2179	MENARD'S	\$68.13		\$68.13	
158802	19-Jan-23	N0320	NAPA AUTO PARTS	\$469.26		\$469.26	
158803	19-Jan-23	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$26,834.60		\$26,834.60	
158804	19-Jan-23	R0195	RAHN EQUIPMENT COMPANY	\$1,057.00		\$1,057.00	
158805	19-Jan-23	R6120	ROGARDS OFFICE PRODUCTS	\$580.54		\$580.54	
158806	19-Jan-23	S0060	SAFEWORKS ILLINOIS	\$1,638.50	\$97.50	\$1,541.00	
158807	19-Jan-23	S0078	SAFETY-KLEEN CORP.	\$870.61		\$870.61	
158808	19-Jan-23	S2201	SEON DESIGN (USA) CORP.	\$1,042.00		\$1,042.00	
158809	19-Jan-23	S2216	CHAMPAIGN AUTOMOTIVE LLC	\$3,594.00		\$3,594.00	
158810	19-Jan-23	T0474	TAYLOR & BLACKBURN	\$2,114.54		\$2,114.54	
158811	19-Jan-23	T7585	TRUGREEN CHEMLAWN	\$161.31		\$161.31	
158812	19-Jan-23	U5180	UNITED PARCEL SERVICE	\$46.96		\$46.96	
158813	19-Jan-23	U60295	ULINE	\$3,114.59		\$3,114.59	
158814	19-Jan-23	V0309	WESTINGHOUSE AIR BRAKE TECHNOLOGIES CORP	\$10,780.00		\$10,780.00	
158815	26-Jan-23	A8012	AT&T	\$157.05		\$157.05	
158816	26-Jan-23	B2230	BERNS, CLANCY & ASSOC. PC	\$1,990.00		\$1,990.00	
158817	26-Jan-23	B3555	BIRKEY'S FARM STORE, INC.	\$2,142.64		\$2,142.64	
158818	26-Jan-23	B43301	RICHARD W. BARNES	\$150.00		\$150.00	
158819	26-Jan-23	B4912	STEPHANIE WINGLER	\$143.39		\$143.39	
158820	26-Jan-23	C2165	CENTRAL ILLINOIS TRUCKS	\$71.04		\$71.04	
158821	26-Jan-23	C3042	CHAMPAIGN MOTORS INC	\$1,421.52		\$1,421.52	
158822	26-Jan-23	C3074	MARGARET A. CHAPLAN	\$200.00		\$200.00	
158823	26-Jan-23	C3100	CHELSEA FINANCIAL GROUP, LTD.	\$46,406.33		\$46,406.33	
158824	26-Jan-23	C3105	CHEMICAL MAINTENANCE INC.	\$2,690.92		\$2,690.92	
158825	26-Jan-23	C4511	CLARKE POWER SERVICES, INC.	\$123.12		\$123.12	
158826	26-Jan-23	C4588	CLEAN UNIFORM COMPANY	\$755.70		\$755.70	
158827	26-Jan-23	C6258	COLUMBIA STREET ROASTERY	\$179.00		\$179.00	
158828	26-Jan-23	C6263	COMCAST CABLE	\$350.00		\$350.00	
158829	26-Jan-23	C8445	RICH BRANTLEY	\$200.00		\$200.00	
158830	26-Jan-23	C8450	CU HARDWARE COMPANY	\$307.21		\$307.21	
158831	26-Jan-23	D0426	DAVIS-HOUK MECHANICAL, INC	\$13,542.79		\$13,542.79	
158832	26-Jan-23	D2012	DEAN'S GRAPHICS	\$270.00		\$270.00	
158833	26-Jan-23	D2123	TOMAS DELGADO	\$100.00		\$100.00	
158834	26-Jan-23	D3404	BRADLEY S. DIEL	\$150.00		\$150.00	
158835	26-Jan-23	D3630	DIXON GRAPHICS	\$112.00		\$112.00	
158836	26-Jan-23	D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$162.38		\$162.38	
158837	26-Jan-23	F2014	F.E. MORAN, INC. FIRE PROTECTION	\$2,100.00		\$2,100.00	
158838	26-Jan-23	F3800	PHILIP FISCELLA	\$100.00		\$100.00	
158839	26-Jan-23	F6367	FORD CITY	\$325.02		\$325.02	
158840	26-Jan-23	G3102	GHR ENGINEERS & ASSOCIATES, INC.	\$4,992.18		\$4,992.18	
158841	26-Jan-23	G6300	GOODYEAR TIRE & RUBBER CO	\$200.00		\$200.00	
158842	26-Jan-23	G7308	GRAINGER	\$671.49		\$671.49	
158843	26-Jan-23	H0300	BRUCE M. HANNON	\$100.00		\$100.00	
158844	26-Jan-23	H3370	JERRY HICKMAN	\$18.84		\$18.84	
158845	26-Jan-23	I4747	ILLINI FS, INC.	\$22,065.01		\$22,065.01	

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158846	26-Jan-23	I8235	I3 BROADBAND - CU	\$645.17		\$645.17	
158847	26-Jan-23	J6147	MICHAEL JOHNSON	\$112.79		\$112.79	
158848	26-Jan-23	K2166	KEMPER INDUSTRIAL EQUIP.	\$169.00		\$169.00	
158849	26-Jan-23	L6285	LOOMIS	\$277.29		\$277.29	
158850	26-Jan-23	M1090	MCCORMICK DISTRIBUTION & SERVICE	\$567.92		\$567.92	
158851	26-Jan-23	M1246	MCMASTER-CARR SUPPLY CO.	\$435.33		\$435.33	
158852	26-Jan-23	M1269	MCS OFFICE TECHNOLOGIES	\$870.00		\$870.00	
158853	26-Jan-23	M2179	MENARD'S	\$1,379.30		\$1,379.30	
158854	26-Jan-23	M6334	MORGAN DISTRIBUTING, INC.	\$22,100.73		\$22,100.73	
158855	26-Jan-23	M8550	MWM CONSULTING GROUP, INC.	\$4,700.00		\$4,700.00	
158856	26-Jan-23	N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$17,749.07		\$17,749.07	
158857	26-Jan-23	N6450	ALAN NUDO	\$150.00		\$150.00	
158858	26-Jan-23	P4521	CYNTHIA HOYLE	\$1,365.00		\$1,365.00	
158859	26-Jan-23	P4550	BRENT PLOTNER	\$57.22		\$57.22	
158860	26-Jan-23	P8690	PYROLYX TIRE RECYCLING, LLC	\$528.00		\$528.00	
158861	26-Jan-23	Q8455	QUILL	\$180.30		\$180.30	
158862	26-Jan-23	R0195	RAHN EQUIPMENT COMPANY	\$284.31		\$284.31	
158863	26-Jan-23	R6375	ROSS & WHITE COMPANY	\$1,999.90		\$1,999.90	
158864	26-Jan-23	S3086	SHERWIN-WILLIAMS	\$62.72		\$62.72	
158865	26-Jan-23	S3365	SICO AMERICA INC.	\$1,454.06		\$1,454.06	
158866	26-Jan-23	S9020	SYN-TECH SYSTEMS, INC.	\$81.00		\$81.00	
158867	26-Jan-23	T2064	TEE JAY CENTRAL, INC.	\$948.46		\$948.46	
158868	26-Jan-23	T2205	CONSOLIDATED ELECTRICAL DISTRIBUTORS, IN	\$541.42		\$541.42	
158869	26-Jan-23	U5180	UNITED PARCEL SERVICE	\$269.04		\$269.04	
158870	26-Jan-23	U60295	ULINE	\$188.18		\$188.18	
158871	26-Jan-23	V2180	JOHN VENETO	\$98.08		\$98.08	
1012023	01-Jan-23	S8020	STANDARD INSURANCE COMPANY	\$2,553.88		\$2,553.88	
1032023	03-Jan-23	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$19,185.41		\$19,185.41	
1042023	03-Jan-23	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$10,546.90		\$10,546.90	
1052023	03-Jan-23	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$7,384.30		\$7,384.30	
1062023	05-Jan-23	U7359	URBANA MUNICIPAL EMPL. CREDIT UNION	\$41,664.47		\$41,664.47	
1072023	13-Jan-23	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$7,468.54		\$7,468.54	
1082023	13-Jan-23	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$12,599.48		\$12,599.48	
1092023	09-Jan-23	C3560	CIRCLE K FLEET	\$21,438.71	\$9,791.66	\$11,647.05	
1102023	10-Jan-23	I4830	I.M.R.F.	\$271,655.56		\$271,655.56	
1102310	10-Jan-23	I4830	I.M.R.F.	\$4,342.07	\$3,037.71	\$1,304.36	
1112023	11-Jan-23	S8020	STANDARD INSURANCE COMPANY	\$5,594.68	\$19.60	\$5,575.08	
1122023	13-Jan-23	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$18,465.68		\$18,465.68	
1132023	13-Jan-23	A2487	AFLAC	\$6,158.94		\$6,158.94	
1172023	19-Jan-23	U7359	URBANA MUNICIPAL EMPL. CREDIT UNION	\$41,995.47		\$41,995.47	
1182023	19-Jan-23	S8020	STANDARD INSURANCE COMPANY	\$6,003.29		\$6,003.29	
1222023	24-Jan-23	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$7,468.54		\$7,468.54	
1228023	12-Jan-23	D3100	DIVVY	\$658.82		\$658.82	
1232023	24-Jan-23	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$10,539.11		\$10,539.11	
1242023	24-Jan-23	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$18,112.00		\$18,112.00	
1252023	20-Jan-23	D3100	DIVVY	\$749.79		\$749.79	
				\$1,760,374.67	\$22,283.25	\$1,738,091.42	

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Accounts Payable ACH Disbursement List
BUSEY BANK OPERATING ACCOUNT**

From Date: 1/1/2023 Thru Date: 1/31/2023

Pymt Type	Date	Reference	Payee	ACH Amount	C-CARTS Portion	MTD Portion
ACH	05-Jan-23	247970-C2231	CERTIFIED LABORATORIES	\$2,994.52		\$2,994.52
ACH	05-Jan-23	247970-E3390	EIGHT 22, LLC	\$6,000.00		\$6,000.00
ACH	05-Jan-23	247970-K2190	KEN'S OIL SERVICE, INC.	\$1,630.81		\$1,630.81
ACH	05-Jan-23	247970-P0015	3PLAY MEDIA, INC	\$265.00		\$265.00
ACH	05-Jan-23	247970-R2155	RELIABLE DOOR AND DOCK INC.	\$1,430.50		\$1,430.50
ACH	05-Jan-23	247970-S2046	SECURITAS ELECTRONIC SECURITY INC.	\$228.39		\$228.39
ACH	12-Jan-23	248148-C0275	CCMSI	\$88.86		\$88.86
ACH	12-Jan-23	248148-I7670	IGX GROUP, INC.	\$803.48		\$803.48
ACH	12-Jan-23	248148-K2190	KEN'S OIL SERVICE, INC.	\$6,666.83		\$6,666.83
ACH	12-Jan-23	248148-O7370	O'REILLY AUTOMOTIVE, INC.	\$534.50		\$534.50
ACH	12-Jan-23	248148-T2225	TERMINAL SUPPLY COMPANY	\$921.84		\$921.84
ACH	12-Jan-23	248148-T9069	TWILIO INC	\$922.65		\$922.65
ACH	20-Jan-23	248381-D2900	DEWBERRY ENGINEERS INC.	\$26,956.80		\$26,956.80
ACH	20-Jan-23	248381-E5900	EAN SERVICES, LLC	\$1,422.94		\$1,422.94
ACH	20-Jan-23	248381-H6260	ILLINOIS POWER MARKING COMPANHY	\$7,634.93		\$7,634.93
ACH	20-Jan-23	248381-K2190	KEN'S OIL SERVICE, INC.	\$25,852.78		\$25,852.78
ACH	20-Jan-23	248381-K3575	KIRK'S AUTOMOTIVE	\$2,400.00		\$2,400.00
ACH	20-Jan-23	248381-N2290	NEW FLYER INDUSTRIES	\$1,073,089.24		\$1,073,089.24
ACH	20-Jan-23	248381-O7370	O'REILLY AUTOMOTIVE, INC.	\$1,166.40		\$1,166.40
ACH	20-Jan-23	248381-T2225	TERMINAL SUPPLY COMPANY	\$241.31		\$241.31
ACH	26-Jan-23	248687-B2180	BENEFIT PLANNING CONSULTANTS, INC.	\$663.00		\$663.00
ACH	26-Jan-23	248687-D2126	DELL MARKETING LP	\$133,118.40		\$133,118.40
ACH	26-Jan-23	248687-D2900	DEWBERRY ENGINEERS INC.	\$40,435.20		\$40,435.20
ACH	26-Jan-23	248687-G2275	GENERAL TRUCK PARTS	\$750.00		\$750.00
ACH	26-Jan-23	248687-G7375	GRIMCO, INC	\$1,371.54		\$1,371.54
ACH	26-Jan-23	248687-O7370	O'REILLY AUTOMOTIVE, INC.	\$442.47		\$442.47
ACH	26-Jan-23	248687-T62309	TOLAR MANUFACTURING COMPANY, INC.	\$90,240.00		\$90,240.00
				\$1,428,272.39	\$0.00	\$1,428,272.39

Champaign Urbana Mass Transit District
Accounts Payable Check Disbursement List

Checking Account #: 011-8189-0

FLEX CHECKING-BUSEY BANK

From Date: 1/1/2023

Thru Date: 1/31/2023

Check #	Check Date	Ref #	Name	Amount	Voided
1312023	1/31/2023	F4640	FLEX-EMPLOYEE REIMB.	\$16,693.29	
				Total:	
				\$16,693.29	

Champaign Urbana Mass Transit District
Accounts Payable Check Disbursement List

Checking Account #: 5730300

PROSPECT BANK - MUNIWISE FUNDS

From Date: 1/1/2023

Thru Date: 1/31/2023

Check #	Check Date	Ref #	Name	Amount	Voided
2785	1/18/2023	E5950	LTD TECHNOLOGY SOLUTIONS, INC.	\$69,877.60	
2786	1/26/2023	E5950	LTD TECHNOLOGY SOLUTIONS, INC.	\$5,721.64	
2787	1/26/2023	I5758	INIT INC.	\$30,931.95	
Total:				\$106,531.19	

MTD - Bank & Investment Balances

Financial Institution	Bank Bal @ 1/31/23	Interest Rate	Maturity
Busey Bank			
Payroll	\$5,000.00	-	-
Illinois Terminal - Square POS	\$18,754.35	-	-
Operating	\$350,000.00	-	-
C-CARTS	\$77,989.80	-	-
Sec 125 Flexible Spending Plan	\$45,822.81	-	-
ATM	\$35,844.82	-	-
Money Market	\$19,526,129.94	0.50%	-
First Mid Bank	\$12,964,308.41	1.50%	-
Prospect Bank			-
MuniWise	\$2,490,970.06	0.50%	
MuniWise Flex	\$7,050,418.07	4.12%	
Total	\$42,565,238.26		



To: Karl Gnadt, Managing Director/CEO
From: Jacinda Crawmer, Human Resources Director
Date: February 22, 2023
Subject: Experience Credit for Wage Scale Placement

A. Introduction:

Our current and historical practice is to place new hourly employees on the first step of their corresponding wage scale, regardless of their previous work experience. In today's competitive hiring landscape, this practice makes it very challenging to recruit new employees with experience and equally challenging to retain our experienced employees.

B. Recommended Action:

Staff recommend the Board adopt a hiring practice that allows credit for relevant prior work experience for new hourly employees. In addition, Staff recommend that current employees be allowed to submit authorized documentation to HR to gain additional steps from their current placement on the wage scale. Total impact to the budget is estimated to be \$300,000 to \$400,000.

C. Prior Trustee Action:

No prior trustee action has been taken.

D. Summary:

Currently, all new hourly employees are placed on the first step of the corresponding wage scale for their position. On an employee's work anniversary, they get a raise and move up the wage scale one step, or 5%. Wage scales have between 5-8 steps and so it takes hourly employees between 5-8 years to progress to the Top Rate of their wage scale.

We began to adjust the salaries of our Staff in FY2023 as a result of the Compensation Study completed by Gallagher in December 2022. The report describes a clear practice on how to determine appropriate placement within a salary or wage range in a way that honors the experience that employees bring to their positions. The District wishes to implement this same philosophy across all hourly positions as well.

Experience credit would be determined based on relevancy of past work to the employee's current or new role. The following tiers demonstrate the amount of experience credit provided to the current or new employee based on how closely the job duties align:

- Same Title: 1 year = 1 year of experience credit
- Relevant: 1 year = 0.5 years of experience credit
- Somewhat Relevant: 1 year = 0.3 years of experience credit
- Not Relevant: 1 year = 0 years of experience credit