



CHAMPAIGN-URBANA MASS TRANSIT DISTRICT BOARD MEETING AGENDA

Wednesday, January 29, 2025– 3:00 pm

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

Board of Trustees:

Dick Barnes – Chair
Paul Debevec
Tomas Delgado
Phil Fiscella

George Friedman
Alan Nudo – Vice Chair
Sharif Ullah

Advisory Board:

Averhy Sanborn
Jamie Singson
Christopher Walton

- 1. Call to Order
- 2. Roll Call
- 3. Approval of Agenda
- 4. Audience Participation
- 5. Approval of Minutes 3-6
 - A. Board Meeting (Open Session) – December 4, 2024
- 6. Communications
- 7. Reports
 - A. Managing Director
 - 1) Operating Notes 5-9
 - 2) Ridership Data 10-12
 - 3) Route Performance 13-21
 - 4) District Operating Revenue/Expenses 22-23
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 - 6) November 2024 Financial Reports Memo 25-35
 - 7) Comparative History 36-41
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 - 9) Bank & Investment Balances 43
 - 10) December 2024 Financial Reports Memo 44-54
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 - 12) Accounts Payable/Check Disbursements 62
 - 13) C-CARTS Quarterly Report 63
 - 14) Bank & Investment Balances 63
 - B. FY2024 Audit Follow Up 64-154
- 8. Action Items
 - A. Election of Officers for One-Year Term – Chair and Vice-Chair
 - B. Resolution 2025-1- Setting a Public Hearing for an Annexation in South Ridge Subdivision, Urbana 155-157
 - C. Semi-Annual Review of Closed Session Minutes 158-159
- 9. Next Meeting
 - A. Regular Board of Trustees Meeting – Wednesday, February 26, 2025 – 3:00 pm – at Illinois Terminal, 45 East University Avenue, Champaign

Champaign-Urbana Mass Transit District strives to provide an environment welcoming to all persons regardless of disability, race, gender, or religion. Please call Katie Good at 217.384.8188 to request special accommodations at least 2 business days in advance.

10. Adjourn into Closed Session to Consider the Employment, Compensation, Discipline, Performance or Dismissal of a Public Official followed by Adjournment



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

MINUTES – SUBJECT TO REVIEW AND APPROVAL

DATE: Wednesday, December 4, 2024
TIME: 3:00 pm
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	
Tomas Delgado	
	Paul Debevec
Phil Fiscella	
George Friedman	
Alan Nudo	
	Sharif Ullah

Advisory Board:

Present	Absent
	Averhy Sanborn
Jamie Singson	
	Christopher Walton

MTD Staff: Karl Gnadt (Managing Director), Amy Snyder (Deputy Managing Director), Katie Good (Executive Assistant and Clerk), Michelle Wright (Finance Director), Josh Berbaum (Maintenance and Facilities Director), Ashlee McLaughlin (External Affairs Director), Ryan Blackman (Technology Services Director), and Alyx Parker (MTD Attorney)

Others Present:

MINUTES

1. Call to Order

Chair Barnes called the meeting to order at 3:02 pm.

2. Roll Call

Present (5) – Barnes, Delgado, Fiscella, Friedman, Nudo

Absent (2) – Debevec, Ullah

The Clerk declared that a quorum was present.

3. Approval of Agenda

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

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4. Public Hearing on General Tax Levy Ordinance for 2024

Mr. Barnes asked for public input on the General Tax Levy Ordinance of the Champaign-Urbana Mass Transit District for revenue year 2024 to be paid in calendar year 2025. Notice of the proposed Tax Increase for the Champaign-Urbana Mass Transit District appeared in a black bordered notice in *The News-Gazette* on November 22, 2024, and the proposed tax levy was posted on the District’s website, MTD.org, under Financial Documents for public review on November 20, 2024.

As there were no public comments, Mr. Barnes closed the Public Hearing.

5. Audience Participation
None

6. Approval of Minutes

Board Meeting (Open Session)– October 30, 2024

MOTION by Mr. Fiscella to approve the open session minutes of the October 30, 2024, MTD Board meeting as distributed; seconded by Mr. Friedman. Upon vote, the MOTION CARRIED.

7. Communications
None

8. FY2024 MTD Audit Presentation by Baker Tilly US, LLP

Jodi Dobson, CPA, Principal at Baker Tilly US, LLP, summarized MTD’s Fiscal Year 2024 audit beginning July 1, 2023 and ending June 30, 2024. The District was in compliance for both the financial audit for FY2024 as well as the Major Federal Program (single) audit for FY2024. Ms. Dobson noted upcoming changes to reporting requirements with GASB 101, 102, 103, and 104. Baker Tilly will work with management to ensure thorough understanding of the reporting requirement changes prior to implementation. Ms. Dobson closed with a statement thanking the management team for providing well reconciled balances and organized information making the audit process seamless.

9. Reports

A. Managing Director

Mr. Gnadt thanked Trustee Tomas Delgado for five years of service noting today’s meeting is the last official meeting of Mr. Delgado’s term.

Mr. Gnadt reviewed statistics for October 2024. The October 2024 Ridership was up 26.9% from October 2023. Year to date ridership for October 2024 was up 18% compared to October 2023. MTD ridership levels this month surpassed the October 2019 pre-pandemic levels by 0.5%.

October 2024 operating revenue was 1.7% below October 2023. Year to date operating revenue was 3% above FY2024. Mr. Gnadt noted there is no revenue concern stating the lower revenue percentage is due to accrual accounting and lower interest rates on investment income compared to last year. Monthly operating expenses were up 4.5% from FY2024. Year to date operating expenses were up 6.7% from FY2024. October 2024 operating revenue was \$940,506 above budget and operating expenses were \$1,541,559 below budget.

Mr. Gnadt thanked MTD employees and many of the Board of Trustees members who participated in the Champaign County Combined Charities Campaign this year. This year’s donations totaled \$38,777, exceeding the \$24,000 goal. The donations came from a total of 79 donors, 32 of whom were first time donors.

B. Architecture & Engineering Services Library

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2 Mr. Gnadt was joined by Ashlee McLaughlin, External Affairs Director, to explain the process for the
3 Architecture & Engineering Services Library. Ms. McLaughlin stated an evaluation committee reviewed
4 Statements of Qualification from ten different architecture and engineering firms. Out of the ten submissions
5 received, nine firms were chosen to form a library that can be utilized on an as needed basis for future
6 projects. All firms were vetted for Federal and State qualifications and compliance with terms and conditions
7 for Federal or State funded projects. This library of services does not replace the formal Request for Proposal
8 process but provides support for smaller projects with ease as the firms' qualifications have been previously
9 reviewed.

10
11 **C. Royse Witte Downtown, LLC Introduction**

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13 Mr. Gnadt invited Collin Carlier, CEO of Royse and Brinkmeyer Apartments, Mike Royse, majority owner of
14 Royse and Brinkmeyer, and Dennis Witte, President of Omni Development Corporation in Colorado, who
15 combined, form the private development team of Royse Witte Downtown, LLC, to introduce themselves and
16 talk about the Illinois Terminal Expansion Project in its current state. Preliminary concept plans were shared
17 along with discussion on how grant funds and private development funds will be utilized in this joint project
18 benefiting all participants.

19
20 **10. Action Items**

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22 **A. Ordinance No. 2024-2, General Tax Levy Ordinance for Fiscal Year Beginning July 1, 2024 and**
23 **Ending June 30, 2025 (Revenue Year 2024)**

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25 MOTION by Mr. Friedman to approve Ordinance 2024-2, General Tax Levy Ordinance for Fiscal Year
26 Beginning July 1, 2024 and Ending June 30, 2025 (Revenue Year 2024), seconded by Mr. Fiscella.

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28 Roll Call:
29 Aye (5) – Barnes, Delgado, Fiscella, Friedman, Nudo
30 Nay (0)

31
32 The MOTION CARRIED.

33
34 **B. Appointment of District Assistant Secretary**

35
36 MOTION by Mr. Fiscella to appoint Sasha Green, Lead Human Resources Specialist, as the Assistant
37 District Secretary; seconded by Mr. Friedman. Upon vote, the MOTION CARRIED.

38
39 **C. Bylaws Amendment for Remote Participation**

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41 Mr. Friedman gave a brief overview of the Open Meetings Act guidelines allowing remote
42 participation by a Trustee.

43
44 MOTION by Mr. Friedman to approve the Bylaws Amendment for Remote Participation; seconded by
45 Mr. Nudo. Upon vote, the MOTION CARRIED.

46
47 **D. Approval of 803 Roof Reinforcement & Solar Expansion Contract**

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49 Mr. Gnadt was joined by Ashlee McLaughlin, External Affairs Director, who provided a recap of the
50 803 Roof Reinforcement and Solar Expansion project and the processes that MTD has gone through
51 with bidders, budgeting, and the Illinois Department of Transportation. Mr. Gnadt noted that roof
52 reinforcement is required to meet current engineering standards before moving forward with the
53 solar expansion.

54
55 MOTION by Mr. Fiscella to amend the approval of the 803 Roof Reinforcement & Solar Expansion
56 project to include direction to staff to apply for tax credits, rebates, and have all incentives lined out
57 and provide monthly summaries on the Board report; seconded by Mr. Nudo.

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Roll Call:
Aye (4) – Barnes, Delgado, Fiscella, Nudo
Nay (0)
Abstain (1) – Friedman

The MOTION CARRIED.

MOTION by Mr. Fiscella to approve 803 Roof Reinforcement & Solar Expansion Contract, as amended; seconded by Mr. Nudo.

Roll Call:
Aye (5) – Barnes, Delgado, Fiscella, Friedman, Nudo
Nay (0)

The MOTION CARRIED.

11. Next Meeting

- A. Regular Board of Trustees Meeting – Wednesday, January 29, 2025– 3:00 pm – at Illinois Terminal, 45 East University Ave, Champaign.

12. Adjournment

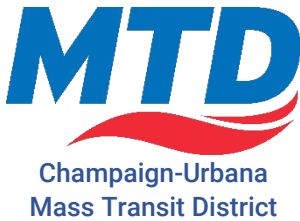
MOTION by Mr. Fiscella to adjourn, seconded by Mr. Delgado.

Mr. Barnes adjourned the meeting at 4:28 pm.

Clerk

Approved:

Board of Trustees, Chair



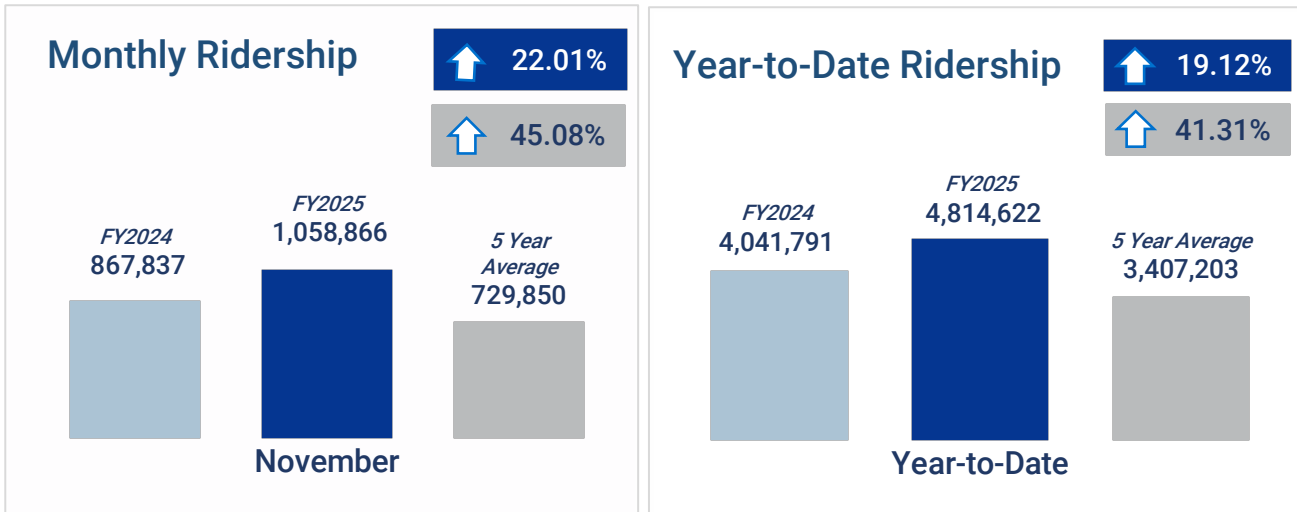
MTD MISSION Leading the way to greater mobility

MTD VISION MTD goes beyond traditional boundaries to promote excellence in transportation.

MTD MANAGING DIRECTOR OPERATING NOTES

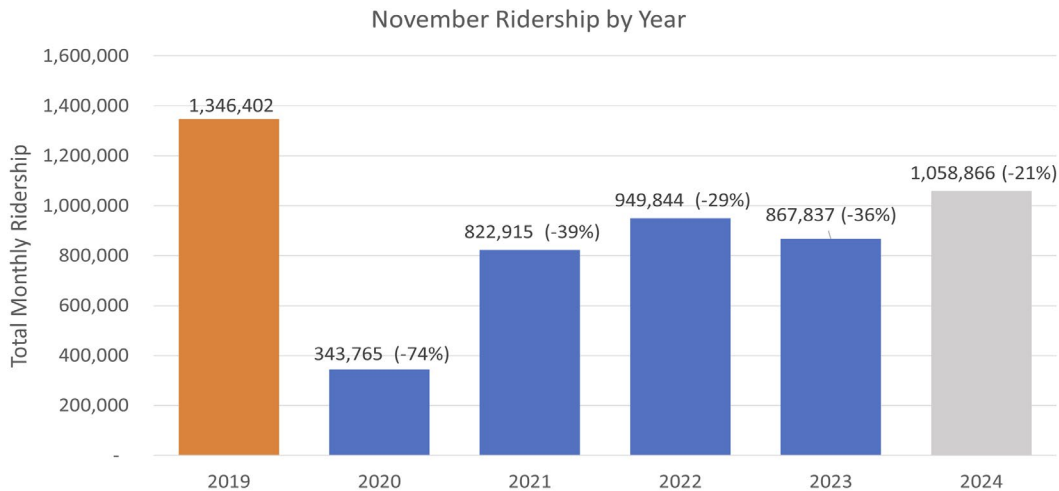
January 2025

RIDERSHIP

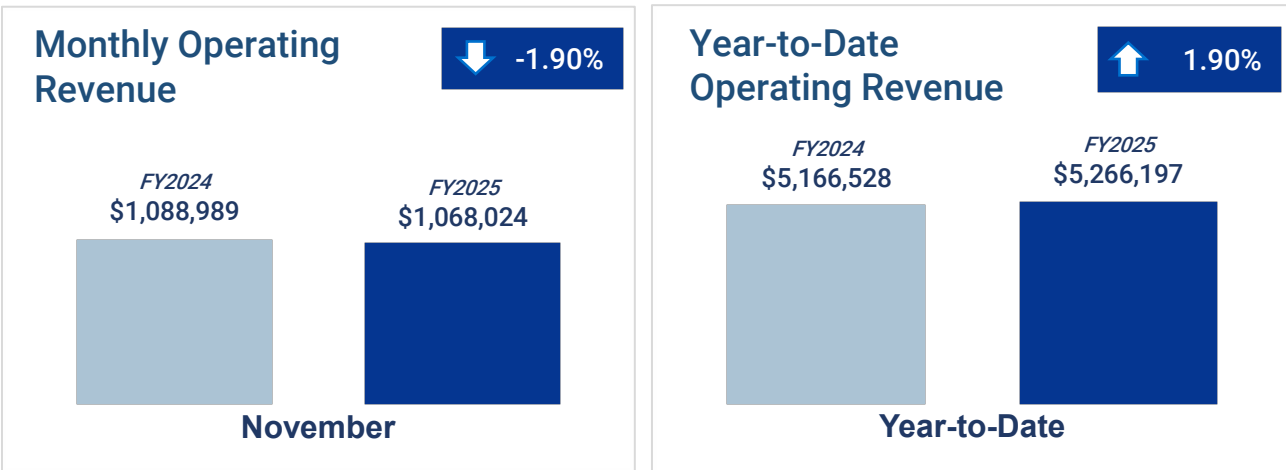


In November 2024, we had 1,058,866 rides, a 22% increase compared to last year. The FY2025 YTD ridership was 4,814,622, a 19% increase. The number of weekdays was the same as last year, however there was one fewer UI weekday. There was one additional Saturday (UI Saturday). The number of Sundays, UI Sundays, and school days remained unchanged.

Regarding fare types, U of I student rides had a significant increase of over 26%, Annual Pass increased nearly 8%, and All-Day Passes increased by 45%. U of I Faculty/Staff rides remained stable, with a 0.1% increase. School rides decreased by 10.9% and DASH rides decreased by 7.9%. The Connect Services continued to perform well, with West Connect ridership increasing from 22 last year to 237 this year, and Safe Rides increased significantly by 29%.

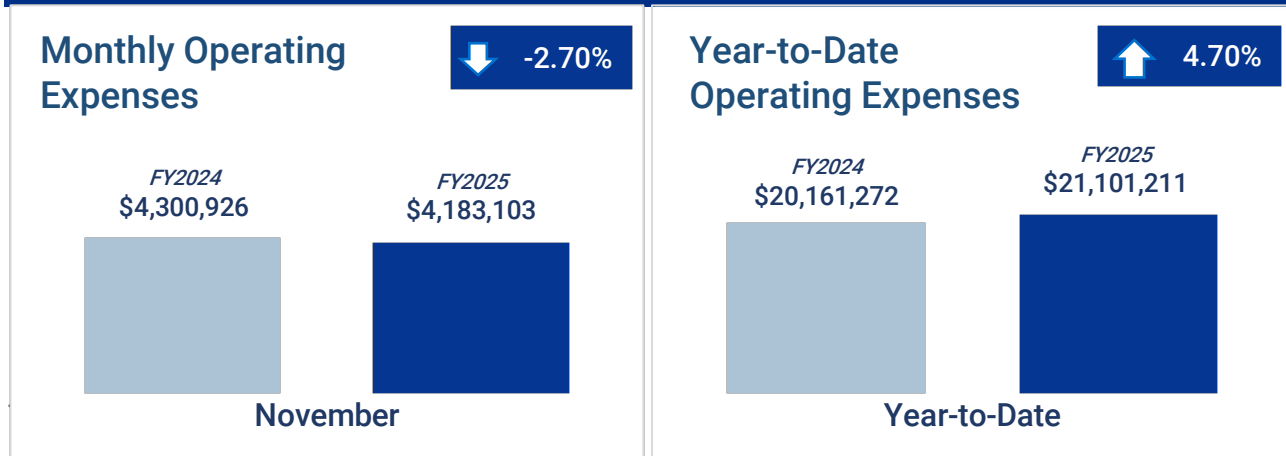


OPERATING REVENUE



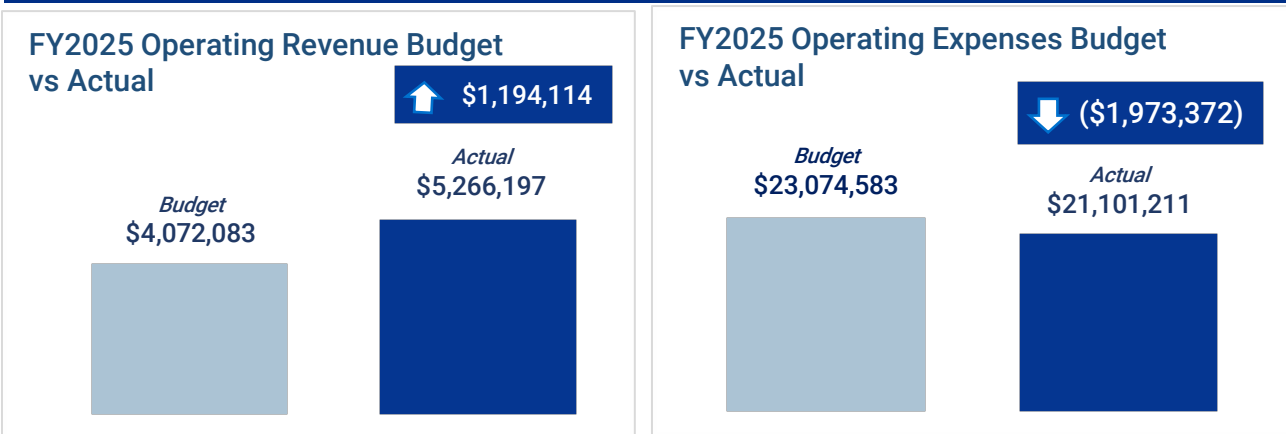
November 2024 operating revenue was 1.90% below November 2023. Year-to-date operating revenue was 1.90% above FY2024. The month over month decrease is due to a reduction in investment income as a result of falling interest rates.

OPERATING EXPENSES

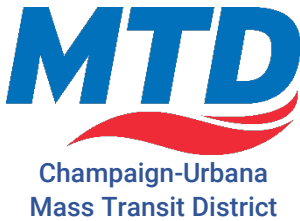


November 2024 operating expenses were 2.70% below November 2023. Year-to-date operating expenses were 4.70% above FY2024.

YEAR-TO-DATE REVENUE & EXPENSES



Year-to-date operating revenues were \$1,194,114 above budget while operating expenses were \$1,973,372 below budget.



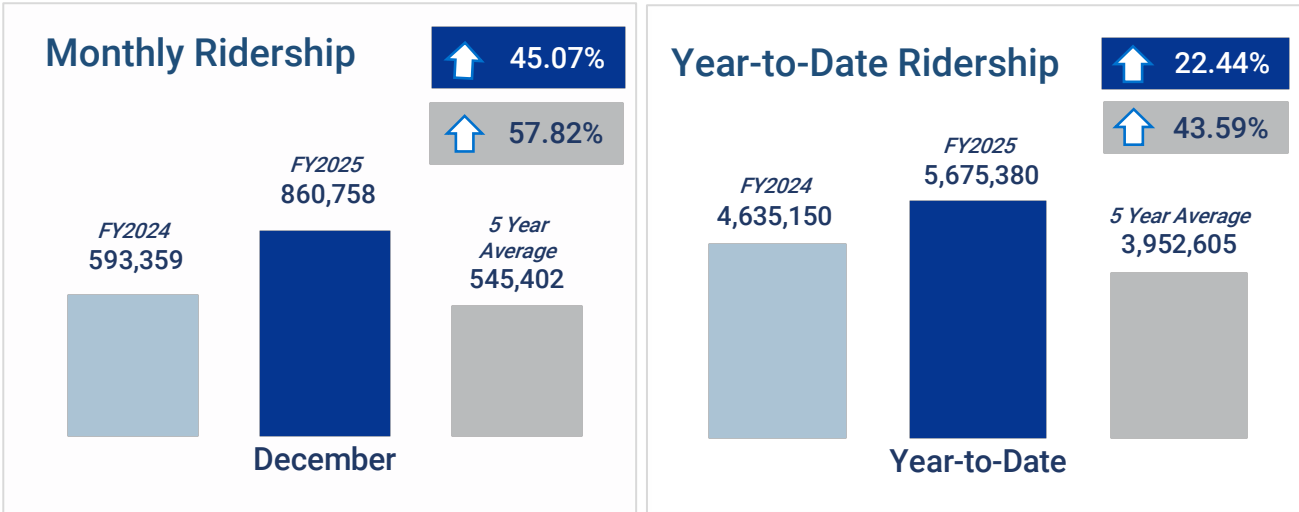
MTD MISSION Leading the way to greater mobility

MTD VISION MTD goes beyond traditional boundaries to promote excellence in transportation.

MTD MANAGING DIRECTOR OPERATING NOTES

January 2025

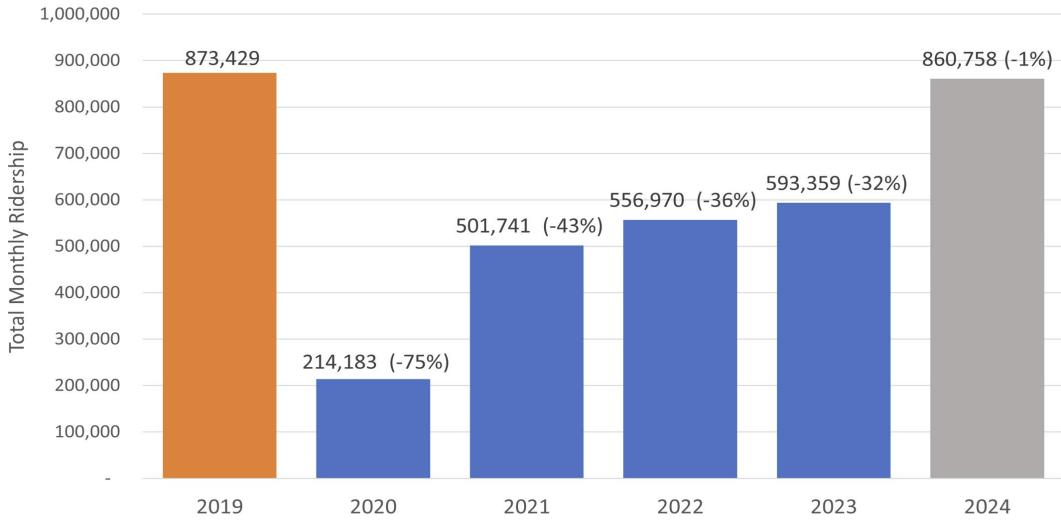
RIDERSHIP



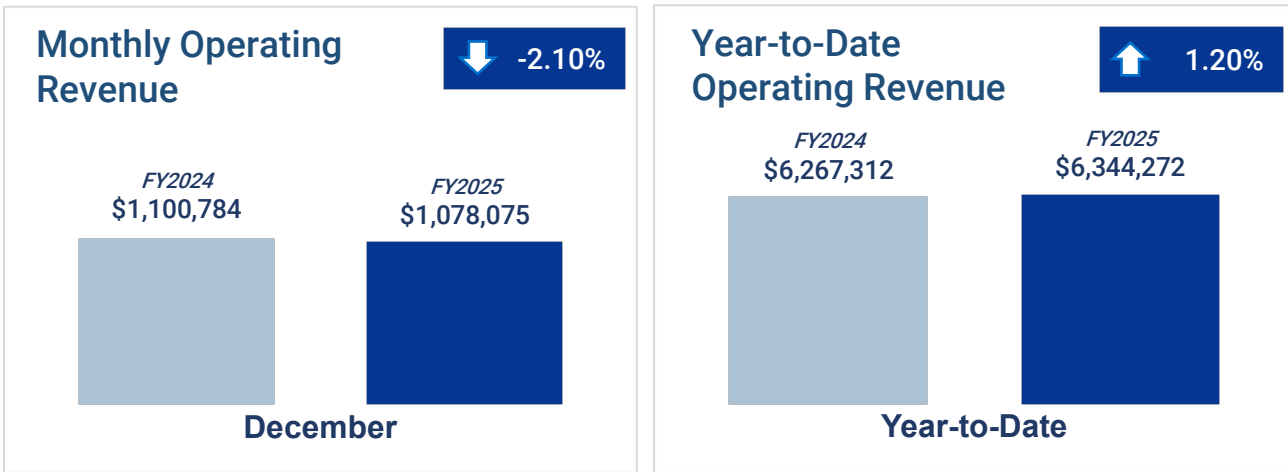
Total ridership in December reached 860,758 rides, a 45% increase compared to the same month last year. FY2025 YTD ridership was 5,675,380, a 22% increase. There were two additional weekdays, four additional UI Weekdays, one additional UI Sunday, and one fewer Saturday compared to last December.

U of I student ridership had a significant increase of 61% and U of I Faculty/Staff rides increased by 20%. Both of these can partially be attributed to the additional UI days. In other fare categories, a few notable differences were the Annual Pass ridership increased by 18%, the Monthly Pass ridership decreased by 11%, and the Veteran Pass ridership decreased by 10%. The West Connect increased its ridership by 128%, and SafeRides increased by 35%.

December Ridership by Year

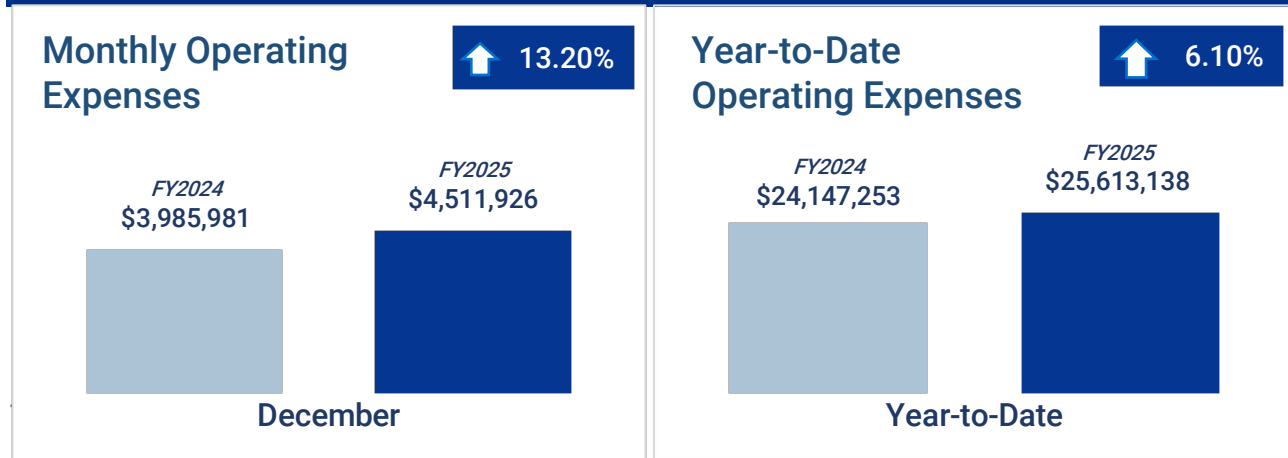


OPERATING REVENUE



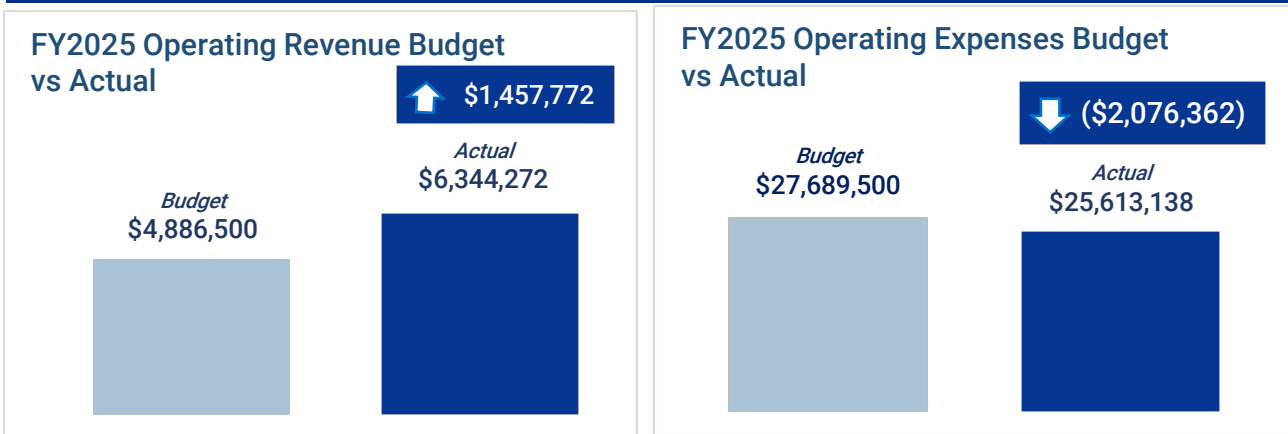
December 2024 operating revenue was 2.10% below December 2023. Year-to-date operating revenue was 1.20% above FY2024. The month over month decrease is due to a reduction in investment income as a result of falling interest rates.

OPERATING EXPENSES



December 2024 operating expenses were 13.20% above December 2023. Year-to-date operating expenses were 6.10% above FY2024.

YEAR-TO-DATE REVENUE & EXPENSES



Year-to-date operating revenues were \$1,457,772 above budget while operating expenses were \$2,076,362 below budget.

MANAGING DIRECTOR'S NOTES

- 1) In November, Jay Rank, Operations Director participated in a joint agency table top exercise in conjunction with the University of Illinois Police Department. This was a simulated emergency response exercise that was meant to challenge participants in a high-pressure situation while still in a no risk environment. Participants included the local police departments, fire, EMS, and the University. The exercise included a simulated emergency that unfolded over a short period of time, with ever changing inputs that required critical thinking and coordination between all of the participants at various points. After the exercise, there was a "hot wash" discussion to talk about what went well and what could be improved for next time. This training is done on an annual basis.

MTD plays a role in emergency situations, especially if there were a large-scale emergency on campus. Aside from rerouting buses, we may be called on to help transport emergency personnel to a location or run trips to help evacuate people from a dangerous location. It is beneficial that we are included in these training exercises and not an afterthought if an emergency arises. As one of the trainers said, "An emergency is a bad time to be exchanging business cards."

Following up on the joint-agency emergency training exercise, Jay enrolled in additional FEMA courses to better understand the landscape of an incident response. FEMA has produced the National Incident Management System (NIMS), which is a shared vocabulary, systems, and processes that multiple levels of government and non-governmental entities can use to work together to prevent, protect against, mitigate, respond to, and recover from incidents. That is a lot of words that basically boils down to setting up a structure to help manage incidents from big to small. This system is used to manage national level hurricane response to a local 5K race. If everyone involved knows what the chain of command is and has a reasonable amount of responsibility, the response should be more successful than if there were unclear guidance and expectations.

Jay has taken two courses so far, the IS-100: Introduction to the Incident Command System and IS-700: National Incident Management System, An Introduction. These are self-led courses available on the FEMA website for free. These are important in knowing what the command structure in an event is because this is what the police, fire, and EMS are trained on. In each incident there is an Incident Commander, who may delegate responsibilities like planning, operations, logistics, communications, etc. depending on the size of the event. Understanding this common structure and terminology should be helpful if there are future emergencies or even for understanding how the Illinois Marathon is managed.

-
- 2) Operations has been working on finding solutions to homeless passengers riding around on the bus to keep warm or sleep. The goal has been to provide service that helps connect individuals to resources to overcome homelessness, substance use, or mental health issues. MTD has cooperated and partnered with various homeless prevention agencies and has been part of a decision-making team to help those who may be unsheltered in severe weather. We have provided warming buses in the past, but recognize this is only a temporary solution, and prohibits us from using that particular bus for other needs, like backing up late buses in severe weather, thus exposing waiting passengers to the same elements.

In winter of 2024, the District was successful in providing transportation to alternate facilities in emergency situations, but there were many who still did not get shelter in the most severe weather. On December 2, 2024, MTD met with the team who recently opened an alternative shelter that will be available for the entire winter. While Federal charter regulations prohibit MTD from providing exclusive transportation from Strides Shelter to the CUPHD alternative site on a regular basis, we were able to work with them to identify regular bus routes to meet their needs. For the first time since opening in December 2023, Strides had enough beds to house all of those who wished to get out of the negative degree wind chills in the first week of December this year. This also allowed them to have extra beds should the need arise for MTD to bring a passenger in the late hours.

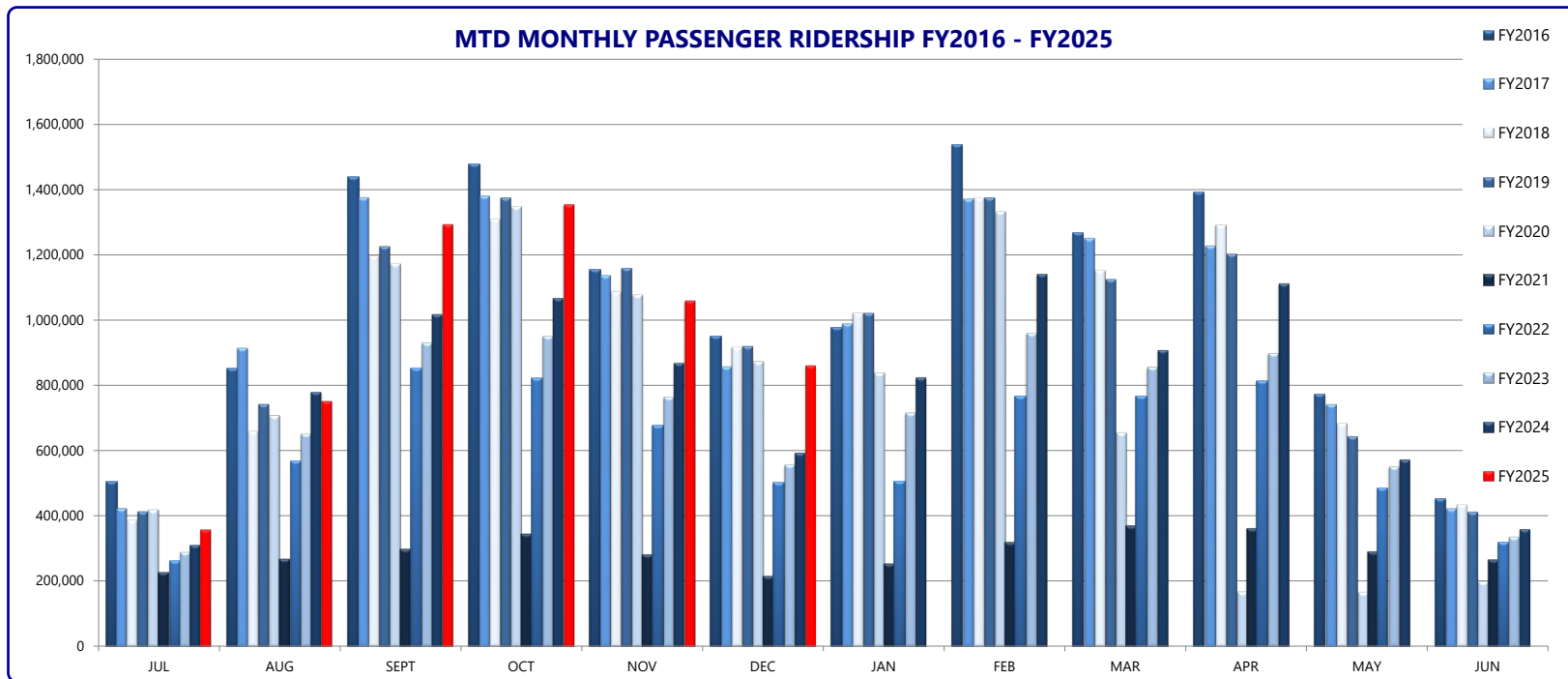
Champaign-Urbana Mass Transit District
 Fiscal-Year-to-Date Ridership Comparison

	Nov-24	Nov-23	% Change	FY25 YTD	FY24 YTD	% Change
Adult Rides	18,998	18,765	1.2%	105,583	98,389	7.3%
School Rides	37,626	42,237	-10.9%	149,616	142,252	5.2%
DASH/Senior - E & D Rides	29,089	31,568	-7.9%	169,873	170,067	-0.1%
U of I Faculty/Staff Rides	22,043	22,011	0.1%	113,744	123,360	-7.8%
Annual Pass	43,212	40,069	7.8%	228,861	199,906	14.5%
U of I Student Rides	857,604	678,854	26.3%	3,874,052	3,140,190	23.4%
All Day Pass	338	233	45.1%	1,933	1,335	44.8%
Transfers	6,000	6,507	-7.8%	34,240	34,192	0.1%
Saferides	4,219	3,273	28.9%	13,231	10,759	23.0%
West Connect	237	22	977.3%	1,090	203	436.9%
Northeast Connect	708	0	-	2,510	0	-
Monthly Pass	29,089	9871	194.7%	70,116	49,590	41.4%
Veterans Pass	2,659	2544	4.5%	14,858	12,931	14.9%
Total Unlinked Passenger Rides	1,051,822	855,954	22.9%	4,779,707	3,983,174	20.0%
ADA Rides	7,044	11,883	-40.7%	34,915	58,617	-40.4%
TOTAL	1,058,866	867,837	22.0%	4,814,622	4,041,791	19.1%

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

	Dec-24	Dec-23	% Change	FY25 YTD	FY24 YTD	% Change
Adult Rides	17,910	17,486	2.4%	123,493	115,875	6.6%
School Rides	34,310	34,111	0.6%	183,926	176,363	4.3%
DASH/Senior - E & D Rides	28,361	30,392	-6.7%	198,234	200,459	-1.1%
U of I Faculty/Staff Rides	18,107	15,070	20.2%	131,851	138,430	-4.8%
Annual Pass	44,693	37,911	17.9%	273,554	237,817	15.0%
U of I Student Rides	690,734	428,157	61.3%	4,564,786	3,568,347	27.9%
All Day Pass	186	295	-36.9%	2,119	1,630	30.0%
Transfers	5,806	6,213	-6.6%	40,046	40,405	-0.9%
Saferides	4,383	3,238	35.4%	17,614	13,997	25.8%
West Connect	155	68	127.9%	1,245	271	359.4%
Northeast Connect	611	0	-	3121	0	-
Monthly Pass	7,345	8,279	-11.3%	77,461	57,869	33.9%
Veterans Pass	2,393	2,669	-10.3%	17,251	15,600	10.6%
Total Unlinked Passenger Rides	854,994	583,889	46.4%	5,634,701	4,567,063	23.4%
ADA Rides	5,764	9,470	-39.1%	40,679	68,087	-40.3%
TOTAL	860,758	593,359	45.1%	5,675,380	4,635,150	22.4%

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	Five Year Average
JUL	503,481	424,915	389,398	415,476	420,729	226,004	260,815	290,301	312,024	358,985	289,626
AUG	851,098	914,496	661,178	743,728	708,465	266,497	567,618	651,458	779,102	751,627	603,260
SEPT	1,439,491	1,375,803	1,197,928	1,226,527	1,172,335	297,090	850,842	929,906	1,016,696	1,292,319	877,371
OCT	1,478,275	1,380,990	1,310,380	1,375,516	1,346,402	343,765	822,915	949,844	1,066,132	1,352,825	907,096
NOV	1,153,897	1,137,573	1,087,343	1,160,184	1,076,993	279,977	678,231	764,340	867,837	1,058,866	729,850
DEC	949,030	857,837	917,782	920,718	873,429	214,183	501,741	556,970	593,359	860,758	545,402
JAN	977,223	989,700	1,022,713	1,022,403	838,969	252,336	506,560	715,390	823,733		
FEB	1,537,540	1,371,778	1,375,553	1,375,560	1,331,716	318,071	766,403	959,122	1,139,297		
MAR	1,266,676	1,251,352	1,153,015	1,125,644	656,224	368,540	766,766	855,518	906,789		
APR	1,391,286	1,228,127	1,292,424	1,203,603	169,747	360,134	813,280	897,373	1,110,573		
MAY	770,860	742,253	684,678	645,383	168,484	289,030	485,172	550,987	572,703		
JUN	451,663	424,219	435,993	414,421	201,092	264,733	317,937	336,835	360,245		
TOTAL	12,770,520	12,099,043	11,528,385	11,629,163	8,964,585	3,480,360	7,338,280	8,458,044	9,548,490	5,675,380	3,952,605



Champaign-Urbana Mass Transit District

December 10, 2024

Route Performance Report

November 2024

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	407,655	4,200.32	97.05		45,667.08	8.93	
1 Yellow Hopper	44,319	437.93	101.20	1.04	4,204.79	10.54	1.18
10 Gold Hopper	16,898	217.15	77.82	0.80	2,733.55	6.18	0.69
12 Teal	69,058	694.55	99.43	1.02	7,392.21	9.34	1.05
13 Silver	61,794	572.57	107.92	1.11	6,712.84	9.21	1.03
21 Raven	6,659	190.38	34.98	0.36	1,998.89	3.33	0.37
22 Illini	184,748	1,507.00	122.59	1.26	15,842.13	11.66	1.31
24 Link	24,179	580.73	41.64	0.43	6,782.67	3.56	0.40
Daytime Community Fixed Route	339,869	10,890.29	31.21		149,893.58	2.27	
1 Yellow	53,252	1,254.89	42.44	1.36	16,376.43	3.25	1.43
2 Red	29,268	1,085.45	26.96	0.86	14,392.36	2.03	0.90
3 Lavender	16,002	579.15	27.63	0.89	7,844.52	2.04	0.90
4 Blue	14,588	496.08	29.41	0.94	6,147.41	2.37	1.05
5 Green	48,938	1,167.07	41.93	1.34	15,126.90	3.24	1.43
5 Green Express	10,951	300.17	36.48	1.17	4,520.91	2.42	1.07
5 Green Hopper	33,768	668.77	50.49	1.62	8,822.56	3.83	1.69
6 Orange	13,409	681.26	19.68	0.63	8,751.32	1.53	0.68
6 Orange Hopper	6,559	259.12	25.31	0.81	3,044.47	2.15	0.95
7 Grey	24,498	987.69	24.80	0.79	13,537.13	1.81	0.80
8 Bronze	5,308	288.20	18.42	0.59	4,230.54	1.25	0.55
9 Brown	28,419	1,123.88	25.29	0.81	16,092.34	1.77	0.78
10 Gold	41,793	1,000.77	41.76	1.34	12,663.58	3.30	1.46
14 Navy	6,918	404.07	17.12	0.55	7,723.60	0.90	0.40
16 Pink	6,198	593.71	10.44	0.33	10,619.52	0.58	0.26

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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 +
Evening Campus Fixed Route	82,391	1,295.48	63.60		15,279.82	5.39	
120 Teal	13,943	256.80	54.30	0.85	2,999.35	4.65	0.86
130 Silver	10,060	206.02	48.83	0.77	2,443.84	4.12	0.76
130 Silver Limited	221	19.20	11.51	0.18	222.90	0.99	0.18
220 Illini	57,604	777.47	74.09	1.16	9,206.68	6.26	1.16
220 Illini Limited	563	36.00	15.64	0.25	407.06	1.38	0.26
Evening Community Fixed Route	41,274	1,736.90	23.76		24,979.79	1.65	
50 Green	12,917	397.67	32.48	1.37	5,627.16	2.30	1.39
50 Green Hopper	8,465	222.33	38.07	1.60	2,990.37	2.83	1.71
70 Grey	3,738	319.38	11.70	0.49	4,533.54	0.82	0.50
100 Yellow	14,272	576.48	24.76	1.04	7,727.72	1.85	1.12
110 Ruby	1,048	72.70	14.42	0.61	1,188.78	0.88	0.53
180 Lime	834	148.33	5.62	0.24	2,912.22	0.29	0.17
Total	871,189	18,122.99	48.07		235,820.28	3.69	

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Champaign-Urbana Mass Transit District

December 10, 2024

Route Performance Report

November 2024

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	21,674	292.48	74.10		3,296.95	6.57	
120 Teal	7,277	118.50	61.41	0.83	1,290.01	5.64	0.86
130 Silver	7,016	75.48	92.95	1.25	896.09	7.83	1.19
220 Illini	7,381	98.50	74.93	1.01	1,110.85	6.64	1.01
Saturday Daytime Community	35,355	1,158.17	30.53		16,154.27	2.19	
20 Red	4,342	160.30	27.09	0.89	2,095.00	2.07	0.95
30 Lavender	2,054	109.42	18.77	0.61	1,685.43	1.22	0.56
50 Green	10,976	226.32	48.50	1.59	2,932.09	3.74	1.71
70 Grey	5,294	230.12	23.01	0.75	3,087.35	1.71	0.78
100 Yellow	10,869	274.05	39.66	1.30	3,662.17	2.97	1.36
110 Ruby	1,057	52.75	20.04	0.66	904.34	1.17	0.53
180 Lime	763	105.22	7.25	0.24	1,787.88	0.43	0.19
Saturday Evening Campus Fixed	21,418	333.43	64.23		3,931.68	5.45	
120 Teal	3,055	63.58	48.05	0.75	697.37	4.38	0.80
130 Silver	2,456	57.15	42.97	0.67	673.90	3.64	0.67
220 Illini	15,907	212.70	74.79	1.16	2,560.41	6.21	1.14
Saturday Evening Community	12,196	441.76	27.61		6,137.15	1.99	
50 Green	4,407	99.83	44.14	1.60	1,373.01	3.21	1.62
50 Green Hopper	2,592	50.00	51.84	1.88	645.05	4.02	2.02
70 Grey	1,018	89.42	11.38	0.41	1,210.60	0.84	0.42
100 Yellow	3,863	148.59	26.00	0.94	1,981.81	1.95	0.98
110 Ruby	164	16.00	10.25	0.37	277.54	0.59	0.30
180 Lime	152	37.92	4.01	0.15	649.14	0.23	0.12

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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	15,346	191.18	80.27		2,170.32	7.07	
120 Teal	4,525	68.73	65.83	0.82	748.82	6.04	0.85
130 Silver	4,750	55.52	85.56	1.07	663.29	7.16	1.01
220 Illini	6,071	66.93	90.70	1.13	758.22	8.01	1.13
Sunday Daytime Community Fixed Route	19,455	607.10	32.05		8,603.66	2.26	
30 Lavender	1,399	72.50	19.30	0.60	1,111.64	1.26	0.56
50 Green	6,649	136.48	48.72	1.52	1,765.20	3.77	1.67
70 Grey	2,846	137.67	20.67	0.65	1,858.05	1.53	0.68
100 Yellow	7,611	168.12	45.27	1.41	2,225.50	3.42	1.51
110 Ruby	580	32.07	18.09	0.56	554.92	1.05	0.46
180 Lime	370	60.27	6.14	0.19	1,088.34	0.34	0.15
Sunday Evening Campus Fixed Route	14,362	246.35	58.30		2,917.61	4.92	
120 Teal	3,114	52.35	59.48	1.02	567.63	5.49	1.11
130 Silver	1,515	38.85	39.00	0.67	460.62	3.29	0.67
220 Illini	9,733	155.15	62.73	1.08	1,889.36	5.15	1.05
Sunday Evening Community Fixed Route	3,202	63.80	50.19		865.05	3.70	
50 Green	1,431	21.00	68.14	1.36	273.75	5.23	1.41
100 Yellow	1,771	42.80	41.38	0.82	591.31	3.00	0.81
Total	143,008	3,334.27	42.89		44,076.71	3.24	

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Champaign-Urbana Mass Transit District

January 13, 2025

Route Performance Report

December 2024

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	304,680	4,200.32	72.54		45,667.08	6.67	
1 Yellow Hopper	33,954	437.93	77.53	1.07	4,204.79	8.08	1.21
10 Gold Hopper	13,082	217.15	60.24	0.83	2,733.55	4.79	0.72
12 Teal	55,485	694.55	79.89	1.10	7,392.21	7.51	1.13
13 Silver	46,305	572.57	80.87	1.11	6,712.84	6.90	1.03
21 Raven	4,723	190.38	24.81	0.34	1,998.89	2.36	0.35
22 Illini	133,799	1,507.00	88.79	1.22	15,842.13	8.45	1.27
24 Link	17,332	580.73	29.85	0.41	6,782.67	2.56	0.38
Daytime Community Fixed Route	268,533	10,890.29	24.66		149,893.58	1.79	
1 Yellow	43,893	1,254.89	34.98	1.42	16,376.43	2.68	1.50
2 Red	22,856	1,085.45	21.06	0.85	14,392.36	1.59	0.89
3 Lavender	13,984	579.15	24.15	0.98	7,844.52	1.78	1.00
4 Blue	11,204	496.08	22.58	0.92	6,147.41	1.82	1.02
5 Green	38,386	1,167.07	32.89	1.33	15,126.90	2.54	1.42
5 Green Express	9,204	300.17	30.66	1.24	4,520.91	2.04	1.14
5 Green Hopper	25,889	668.77	38.71	1.57	8,822.56	2.93	1.64
6 Orange	9,537	681.26	14.00	0.57	8,751.32	1.09	0.61
6 Orange Hopper	6,248	259.12	24.11	0.98	3,044.47	2.05	1.15
7 Grey	20,459	987.69	20.71	0.84	13,537.13	1.51	0.84
8 Bronze	4,386	288.20	15.22	0.62	4,230.54	1.04	0.58
9 Brown	19,298	1,123.88	17.17	0.70	16,092.34	1.20	0.67
10 Gold	32,626	1,000.77	32.60	1.32	12,663.58	2.58	1.44
14 Navy	5,411	404.07	13.39	0.54	7,723.60	0.70	0.39
16 Pink	5,152	593.71	8.68	0.35	10,619.52	0.49	0.27

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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 +
Evening Campus Fixed Route	70,488	1,295.48	54.41		15,279.82	4.61	
120 Teal	13,582	256.80	52.89	0.97	2,999.35	4.53	0.98
130 Silver	8,965	206.02	43.52	0.80	2,443.84	3.67	0.80
130 Silver Limited	150	19.20	7.81	0.14	222.90	0.67	0.15
220 Illini	47,450	777.47	61.03	1.12	9,206.68	5.15	1.12
220 Illini Limited	341	36.00	9.47	0.17	407.06	0.84	0.18
Evening Community Fixed Route	35,675	1,736.90	20.54		24,979.79	1.43	
50 Green	11,342	397.67	28.52	1.39	5,627.16	2.02	1.41
50 Green Hopper	6,955	222.33	31.28	1.52	2,990.37	2.33	1.63
70 Grey	2,895	319.38	9.06	0.44	4,533.54	0.64	0.45
100 Yellow	13,005	576.48	22.56	1.10	7,727.72	1.68	1.18
110 Ruby	915	72.70	12.59	0.61	1,188.78	0.77	0.54
180 Lime	563	148.33	3.80	0.18	2,912.22	0.19	0.14
Total	679,376	18,122.99	37.49		235,820.28	2.88	

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Champaign-Urbana Mass Transit District

January 13, 2025

Route Performance Report

December 2024

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	15,547	292.48	53.16		3,296.95	4.72	
120 Teal	5,194	118.50	43.83	0.82	1,290.01	4.03	0.85
130 Silver	5,090	75.48	67.43	1.27	896.09	5.68	1.20
220 Illini	5,263	98.50	53.43	1.01	1,110.85	4.74	1.00
Saturday Daytime Community	22,030	1,158.17	19.02		16,154.27	1.36	
20 Red	2,893	160.30	18.05	0.95	2,095.00	1.38	1.01
30 Lavender	1,466	109.42	13.40	0.70	1,685.43	0.87	0.64
50 Green	6,658	226.32	29.42	1.55	2,932.09	2.27	1.67
70 Grey	3,209	230.12	13.95	0.73	3,087.35	1.04	0.76
100 Yellow	6,825	274.05	24.90	1.31	3,662.17	1.86	1.37
110 Ruby	680	52.75	12.89	0.68	904.34	0.75	0.55
180 Lime	299	105.22	2.84	0.15	1,787.88	0.17	0.12
Saturday Evening Campus Fixed	20,525	333.43	61.56		3,931.68	5.22	
120 Teal	2,041	63.58	32.10	0.52	697.37	2.93	0.56
130 Silver	2,650	57.15	46.37	0.75	673.90	3.93	0.75
220 Illini	15,834	212.70	74.44	1.21	2,560.41	6.18	1.18
Saturday Evening Community	7,396	441.76	16.74		6,137.15	1.21	
50 Green	2,626	99.83	26.30	1.57	1,373.01	1.91	1.59
50 Green Hopper	1,508	50.00	30.16	1.80	645.05	2.34	1.94
70 Grey	645	89.42	7.21	0.43	1,210.60	0.53	0.44
100 Yellow	2,409	148.59	16.21	0.97	1,981.81	1.22	1.01
110 Ruby	132	16.00	8.25	0.49	277.54	0.48	0.39
180 Lime	76	37.92	2.00	0.12	649.14	0.12	0.10

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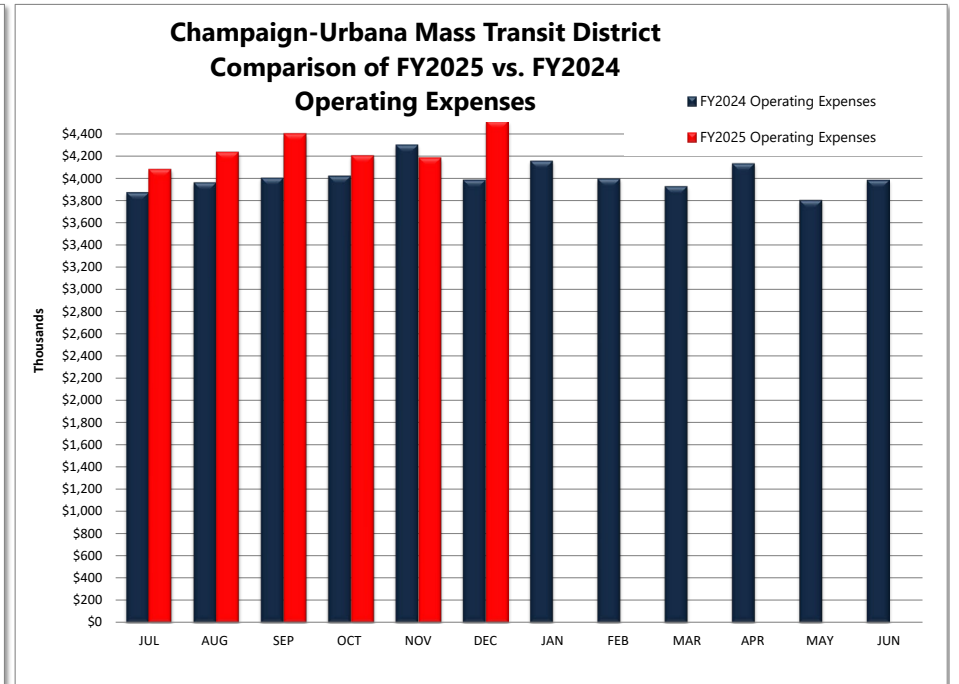
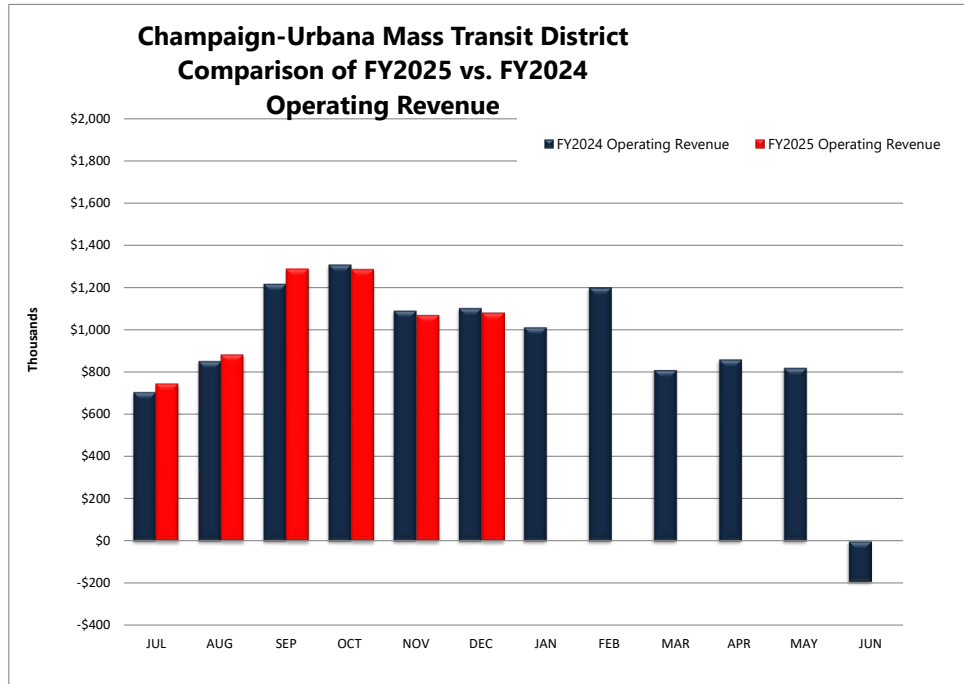
	Passengers	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
Sunday Daytime Campus Fixed Route	13,265	191.18	69.38		2,170.32	6.11	
120 Teal	4,779	68.73	69.53	1.00	748.82	6.38	1.04
130 Silver	3,655	55.52	65.84	0.95	663.29	5.51	0.90
220 Illini	4,831	66.93	72.18	1.04	758.22	6.37	1.04
Sunday Daytime Community Fixed Route	16,626	607.10	27.39		8,603.66	1.93	
30 Lavender	1,215	72.50	16.76	0.61	1,111.64	1.09	0.57
50 Green	5,709	136.48	41.83	1.53	1,765.20	3.23	1.67
70 Grey	2,526	137.67	18.35	0.67	1,858.05	1.36	0.70
100 Yellow	6,477	168.12	38.53	1.41	2,225.50	2.91	1.51
110 Ruby	534	32.07	16.65	0.61	554.92	0.96	0.50
180 Lime	165	60.27	2.74	0.10	1,088.34	0.15	0.08
Sunday Evening Campus Fixed Route	14,238	246.35	57.80		2,917.61	4.88	
120 Teal	3,168	52.35	60.52	1.05	567.63	5.58	1.14
130 Silver	1,592	38.85	40.98	0.71	460.62	3.46	0.71
220 Illini	9,478	155.15	61.09	1.06	1,889.36	5.02	1.03
Sunday Evening Community Fixed Route	3,279	63.80	51.39		865.05	3.79	
50 Green	1,526	21.00	72.67	1.41	273.75	5.57	1.47
100 Yellow	1,753	42.80	40.96	0.80	591.31	2.96	0.78
Total	112,906	3,334.27	33.86		44,076.71	2.56	

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Champaign-Urbana Mass Transit District
 Comparison of FY2025 vs FY2024 Revenue and Expenses

January 22, 2025

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
FY2024 Operating Revenue	\$704,814	\$850,761	\$1,215,727	\$1,306,237	\$1,088,989	\$1,100,784	\$1,010,535	\$1,198,236	\$808,712	\$858,377	\$818,629	-\$190,061
FY2025 Operating Revenue	\$745,360	\$881,756	\$1,286,746	\$1,284,311	\$1,068,024	\$1,078,075						
FY2024 Operating Expenses	\$3,873,300	\$3,962,048	\$4,003,914	\$4,021,083	\$4,300,926	\$3,985,981	\$4,157,400	\$3,996,482	\$3,928,081	\$4,132,968	\$3,803,894	\$3,983,849
FY2025 Operating Expenses	\$4,080,560	\$4,233,866	\$4,400,550	\$4,203,131	\$4,183,103	\$4,511,926						
FY2024 Operating Ratio	18.20%	21.47%	30.36%	32.48%	25.32%	27.62%	24.31%	29.98%	20.59%	20.77%	21.52%	-4.77%
FY2025 Operating Ratio	18.27%	20.83%	29.24%	30.56%	25.53%	23.89%						



HOURS	Nov 2023	Nov 2024	% Change	FY2024 to Date	FY2025 to Date	% Change
Passenger Revenue	20,605.05	24,587.40	19.3%	101,077.35	123,323.23	22.0%
Vacation/Holiday/Earned Time	6,452.14	6,905.13	7.0%	42,017.13	35,943.89	-14.5%
Non-Revenue	8,163.57	6,120.11	-25.0%	37,395.21	34,469.19	-7.8%
TOTAL	35,220.76	37,612.64	6.79%	180,489.69	193,736.31	7.34%

REVENUE/EXPENSES	Nov 2023	Nov 2024	% Change	FY2024 to Date	FY2025 to Date	% Change
Operating Revenue	\$1,088,989.34	\$1,068,023.95	-1.9%	\$5,166,528.45	\$5,266,197.01	1.9%
Operating Expenses	\$4,300,925.72	\$4,183,103.04	-2.7%	\$20,161,272.26	\$21,101,211.19	4.7%
Operating Ratio	25.32%	25.53%	0.8%	25.63%	24.96%	-2.6%
Passenger Revenue/Revenue Vehicle Hour	\$38.38	\$34.14	-11.1%	\$35.89	\$30.32	-15.5%

RIDERSHIP	Nov 2023	Nov 2024	% Change	FY2024 to Date	FY2025 to Date	% Change
Revenue Passenger	849,447	1,045,315	23.1%	3,948,982	4,744,960	20.2%
Transfers	6,507	6,507	0.0%	34,192	34,747	1.6%
Total Unlinked	855,954	1,051,822	22.9%	3,983,174	4,779,707	20.0%
ADA Riders	11,883	7,044	-40.7%	58,617	34,915	-40.4%
Half Fare Cab	0	0	#DIV/0!	0	0	#DIV/0!
TOTAL	867,837	1,058,866	22.01%	4,041,791	4,814,622	19.12%

PASSENGERS/REVENUE HOUR	Nov 2023	Nov 2024	% Change	FY2024 to Date	FY2025 to Date	% Change
Hour	41.54	42.78	3.0%	39.41	38.76	-1.6%

HOURS	Dec 2023	Dec 2024	% Change	FY2024 to Date	FY2025 to Date	% Change
Passenger Revenue	19,533.50	24,296.40	24.4%	120,610.85	147,619.63	22.4%
Vacation/Holiday/Earned Time	10,198.07	9,422.48	-7.6%	52,215.20	45,366.37	-13.1%
Non-Revenue	8,225.60	4,486.53	-45.5%	45,620.81	38,955.72	-14.6%
TOTAL	37,957.17	38,205.41	0.65%	218,446.86	231,941.72	6.18%

REVENUE/EXPENSES	Dec 2023	Dec 2024	% Change	FY2024 to Date	FY2025 to Date	% Change
Operating Revenue	\$1,100,783.97	\$1,078,074.50	-2.1%	\$6,267,312.42	\$6,344,271.51	1.2%
Operating Expenses	\$3,985,980.69	\$4,511,926.34	13.2%	\$24,147,252.95	\$25,613,137.53	6.1%
Operating Ratio	27.62%	23.89%	-13.5%	25.95%	24.77%	-4.6%
Passenger Revenue/Revenue Vehicle Hour	\$40.64	\$34.62	-14.8%	\$36.66	\$30.84	-15.9%

RIDERSHIP	Dec 2023	Dec 2024	% Change	FY2024 to Date	FY2025 to Date	% Change
Revenue Passenger	577,676	849,188	47.0%	4,526,658	5,594,148	23.6%
Transfers	6,213	5,806	-6.6%	40,405	40,553	0.4%
Total Unlinked	583,889	854,994	46.4%	4,567,063	5,634,701	23.4%
ADA Riders	9,470	5,764	-39.1%	68,087	40,679	-40.3%
Half Fare Cab	0	0	0.0%	0	0	0.0%
TOTAL	593,359	860,758	45.07%	4,635,150	5,675,380	22.44%

PASSENGERS/REVENUE HOUR	Dec 2023	Dec 2024	% Change	FY2023 to Date	FY2024 to Date	% Change
Hour	29.89	35.19	17.7%	37.87	38.17	0.8%



To: Karl Gnadt, Managing Director/CEO
 From: Nate Warman, Assistant Finance Director
 Date: January 29, 2025
 Subject: November 2024 Financial Reports

A. Purpose: The following reports summarize the financial results of MTD for the month ending November 30, 2024:

- Comparative History Report for the months ending November 30, 2024, and November 30, 2023;
- Check and ACH Disbursement Lists for November 2024;
- Bank & Investment Balances and Capital & Operating Balances as of November 30, 2024.

B. Notes on Major Variances

Account Name	11/30/2024	11/30/2023	Variance	Pg. #	Notes
4080100000 Property Tax Revenue	\$933,333.00	\$1,608,336.00	\$(675,003.00)	26	The property tax revenue estimate for November 2024 was based on the budgeted amount. The property tax revenue estimate for November 2023 was based on actual amounts from prior years and an adjustment for July through October based on the change in estimate made in November. The decrease in property tax revenue for November 2024 was due to the difference in estimation methods along with the year-to-date adjustment.
4130500000 Federal Grant Revenue	\$554,206.00	\$1,002,141.05	\$(447,935.05)	26	The decrease in Federal Grant Revenue for November 2024 is due to earning grant revenue from various federal capital grants mainly for making final 20 percent milestone payments on three hybrid buses. In November 2023, various federal grant revenues were earned mainly for 50 percent milestone payments for two hydrogen fuel cell buses.
5039999900 Total Services	\$182,012.77	\$284,213.20	\$(102,200.43)	31	The total services cost is lower in November 2024 compared to November 2023 because MTD made a payment of \$73,000 in November 2023 for services related to the data reporting, purchase, and inspection of hydrogen fuel cell buses, covering services performed from July to October 2023. Similar services were not paid in November 2024, resulting in a decrease in total services expenses.

Champaign Urbana Mass Transit District Comparative History Report

From Fiscal Year: 2025 Period 5
Thru Fiscal Year: 2025 Period 5

Division: 00 Champaign Urbana Mass Transit District

As of: 11/30/2024

Nov-2024	Nov-2023	Variance	Var/Last Var %		Jul-2024 Nov-2024	Jul-2023 Nov-2023	Variance	Var/Last Var %
4000000000 **** R E V E N U E ****								
4000000099 ** TRANSPORTATION REVENUE								
4010000000 * PASSENGER FARES								
29,461.32	31,576.34	-2,115.02	-6.70%	4010100000 FULL ADULT FARES	162,912.08	157,191.43	5,720.65	3.64%
394.00	331.00	63.00	19.03%	4010300000 STUDENT FARES	2,737.00	2,255.00	482.00	21.37%
-206.00	-280.00	74.00	-26.43%	4010700000 FARE REFUNDS	-554.00	-975.00	421.00	-43.18%
12,553.00	11,800.00	753.00	6.38%	4010800000 ANNUAL PASS REVENUE	59,845.00	58,829.00	1,016.00	1.73%
0.00	0.00	0.00	0.00%	4011000000 HALF FARE CAB	0.00	0.00	0.00	0.00%
3,930.00	5,571.00	-1,641.00	-29.46%	4011100000 ADA TICKETS & FARES	27,908.00	26,467.50	1,440.50	5.44%
46,132.32	48,998.34	-2,866.02	-5.85%	4019900099 * TOTAL PASSENGER FARES	252,848.08	243,767.93	9,080.15	3.72%
4020000000 * SPECIAL TRANSIT & SCHOOL FARE								
665,494.70	655,562.35	9,932.35	1.52%	4020300000 U OF I CAMPUS SERVICE	3,147,000.37	3,100,032.15	46,968.22	1.52%
26,200.58	28,301.67	-2,101.09	-7.42%	4020500000 ADA - U I & DSC CONTRACTS	134,111.90	141,508.35	-7,396.45	-5.23%
101,557.45	84,718.56	16,838.89	19.88%	4030100000 SCHOOL SERVICE FARES	304,927.35	254,182.68	50,744.67	19.96%
793,252.73	768,582.58	24,670.15	3.21%	4039999999 * TOTAL SPECIAL TRANSIT & SCHOO	3,586,039.62	3,495,723.18	90,316.44	2.58%
4060000000 *AUXILIARY TRANSPORTATION REVE								
875.74	1,288.46	-412.72	-32.03%	4060100000 I.T. COMMISSIONS	8,419.17	7,343.61	1,075.56	14.65%
39,011.05	34,824.22	4,186.83	12.02%	4060300000 ADVERTISING REVENUE	279,895.75	212,771.59	67,124.16	31.55%
39,886.79	36,112.68	3,774.11	10.45%	4069900098 *TOTAL AUXILIARY TRANSPORTATIO	288,314.92	220,115.20	68,199.72	30.98%
879,271.84	853,693.60	25,578.24	3.00%	4069900099 ** TOTAL TRANSPORTATION REVEN	4,127,202.62	3,959,606.31	167,596.31	4.23%
4070000000 ** NON-TRANSPORTATION REVENUE								
1,860.77	1,376.88	483.89	35.14%	4070100000 SALE OF MAINTENANCE SERVICES	9,529.87	10,815.82	-1,285.95	-11.89%
0.00	0.00	0.00	0.00%	4070200000 RENTAL OF REVENUE VEHICLES	0.00	0.00	0.00	0.00%
38,232.74	35,583.42	2,649.32	7.45%	4070300000 BUILDING RENTAL - IL TERMINAL	204,513.70	190,845.04	13,668.66	7.16%
18,724.59	22,142.57	-3,417.98	-15.44%	4070300002 BUILDING RENTAL - 803 & 1101	96,250.45	108,458.43	-12,207.98	-11.26%
0.00	0.00	0.00	0.00%	4070399999 BUILDING RENTAL - GASB 87 CONTR	0.00	0.00	0.00	0.00%
126,494.19	173,973.04	-47,478.85	-27.29%	4070400000 INVESTMENT INCOME	785,082.09	873,377.57	-88,295.48	-10.11%
0.00	0.00	0.00	0.00%	4070400002 +/- FAIR VALUE OF INVESTMENT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4070400003 INTEREST INCOME - LEASES	0.00	0.00	0.00	0.00%

Champaign Urbana Mass Transit District Comparative History Report

From Fiscal Year: 2025 Period 5
Thru Fiscal Year: 2025 Period 5

Division: 00 Champaign Urbana Mass Transit District

As of: 11/30/2024

Nov-2024	Nov-2023	Variance	Var/Last Var %		Jul-2024 Nov-2024	Jul-2023 Nov-2023	Variance	Var/Last Var %
0.00	0.00	0.00	0.00%	4070400004 AMORTIZATION REVENUE	0.00	0.00	0.00	0.00%
3.50	25.25	-21.75	-86.14%	4070800000 OVER OR SHORT	82.69	52.25	30.44	58.26%
1,000.00	0.00	1,000.00	100.00%	4079800000 GAIN ON FIXED ASSET DISPOSAL	2,316.00	10,720.70	-8,404.70	-78.40%
2,436.32	2,194.58	241.74	11.02%	4079900001 OTHER NON-TRANSPORTATION REV	41,219.59	12,652.33	28,567.26	225.79%
188,752.11	235,295.74	-46,543.63	-19.78%	4079900099 ** TOTAL NON-TRANSPORTATION RE	1,138,994.39	1,206,922.14	-67,927.75	-5.63%
1,068,023.95	1,088,989.34	-20,965.39	-1.93%	4079999999 *** TOTAL TRANS & NON-TRANS REV	5,266,197.01	5,166,528.45	99,668.56	1.93%
				4080000000 ** TAX REVENUE				
933,333.00	1,608,336.00	-675,003.00	-41.97%	4080100000 PROPERTY TAX REVENUE	4,666,665.00	4,875,000.00	-208,335.00	-4.27%
0.00	0.00	0.00	0.00%	4080100001 PROPERTY TAX - UNCOLLECTIBLE R	0.00	0.00	0.00	0.00%
17,418.30	29,017.09	-11,598.79	-39.97%	4080600000 REPLACEMENT TAX REVENUE	86,710.55	140,701.58	-53,991.03	-38.37%
0.00	0.00	0.00	0.00%	4089900001 MISCELLANEOUS PROPERTY TAXES	0.00	0.00	0.00	0.00%
950,751.30	1,637,353.09	-686,601.79	-41.93%	4089999999 ** TOTAL TAX REVENUE	4,753,375.55	5,015,701.58	-262,326.03	-5.23%
				4110000000 ** STATE GRANTS & REIMBURSEME				
2,716,752.42	2,779,561.09	-62,808.67	-2.26%	4110100000 OPERATING ASSISTANCE - STATE	13,643,991.09	13,065,561.09	578,430.00	4.43%
0.00	0.00	0.00	0.00%	4110100001 OPERATING ASSIST - DEBT SERVICE	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4111000000 STATE GRANT REVENUE	6,148,124.00	0.00	6,148,124.00	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	0.00	0.00%
0.00	0.00	0.00	0.00%	4119900001 STATE REIMB - PASS THRU \$	0.00	0.00	0.00	0.00%
2,716,752.42	2,779,561.09	-62,808.67	-2.26%	4119999999 ** TOTAL STATE GRANTS & REIMB	19,792,115.09	13,065,561.09	6,726,554.00	51.48%
				4130000000 ** FEDERAL GRANTS & REIMBURSE				
0.00	0.00	0.00	0.00%	4130100000 OPERATING ASSISTANCE - FEDERAL	0.00	0.00	0.00	0.00%
554,206.00	1,002,141.05	-447,935.05	-44.70%	4130500000 FEDERAL GRANT REVENUE	10,010,393.23	8,570,357.77	1,440,035.46	16.80%
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%
554,206.00	1,002,141.05	-447,935.05	-44.70%	4139999999 ** TOTAL FEDERAL GRANTS & REIM	10,010,393.23	8,570,357.77	1,440,035.46	16.80%
				4150000000 **OTHER AGENCY REVENUES				
0.00	0.00	0.00	0.00%	4150130000 CONTRIBUTED CAPITAL - GOV'T	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4150130010 CONTRIBUTED CAPITAL - NON-GOV'T	0.00	0.00	0.00	0.00%

Champaign Urbana Mass Transit District Comparative History Report

From Fiscal Year: 2025 Period 5
Thru Fiscal Year: 2025 Period 5

Division: 00 Champaign Urbana Mass Transit District

As of: 11/30/2024

Nov-2024	Nov-2023	Variance	Var/Last Var %		Jul-2024 Nov-2024	Jul-2023 Nov-2023	Variance	Var/Last Var %
0.00	0.00	0.00	0.00%	4159999999 ***TOTAL OTHER AGENCY REVENUE	0.00	0.00	0.00	0.00%
5,289,733.67	6,508,044.57	-1,218,310.90	-18.72%	4999900099 **** TOTAL REVENUE ****	39,822,080.88	31,818,148.89	8,003,931.99	25.16%

Champaign Urbana Mass Transit District Comparative History Report

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Division: 00 Champaign Urbana Mass Transit District

As of: 11/30/2024

Nov-2024	Nov-2023	Variance	Var/Last Var %		Jul-2024 Nov-2024	Jul-2023 Nov-2023	Variance	Var/Last Var %
5000000000 **** EXPENSES ***								
5010000000 ** LABOR								
1,220,513.52	1,118,483.43	102,030.09	9.12%	5010101000 OPERATORS WAGES	6,034,579.80	5,184,314.35	850,265.45	16.40%
151,726.88	137,731.10	13,995.78	10.16%	5010204000 MECHANICS WAGES - MAINT	739,203.29	661,987.44	77,215.85	11.66%
112,117.43	94,007.04	18,110.39	19.26%	5010304000 MAINTENANCE WAGES - MAINT	572,671.06	515,446.97	57,224.09	11.10%
102,698.02	97,415.87	5,282.15	5.42%	5010401000 SUPERVISORS SALARIES - OPS	577,431.02	554,935.08	22,495.94	4.05%
30,191.39	29,031.08	1,160.31	4.00%	5010404000 SUPERVISORS SALARIES - MAINT	153,256.26	146,550.01	6,706.25	4.58%
66,297.77	150,983.39	-84,685.62	-56.09%	5010501000 OVERHEAD SALARIES - OPS	361,701.55	479,381.26	-117,679.71	-24.55%
36,704.66	33,802.08	2,902.58	8.59%	5010504000 OVERHEAD SALARIES - MAINT	197,602.54	192,324.65	5,277.89	2.74%
156,534.94	152,541.42	3,993.52	2.62%	5010516000 OVERHEAD SALARIES - G&A	848,578.11	790,457.68	58,120.43	7.35%
22,247.19	24,903.74	-2,656.55	-10.67%	5010516200 OVERHEAD SALARIES - IT	118,637.86	106,252.38	12,385.48	11.66%
18,094.81	16,456.52	1,638.29	9.96%	5010601000 CLERICAL WAGES - OPS	79,874.83	96,152.27	-16,277.44	-16.93%
0.00	0.00	0.00	0.00%	5010604000 CLERICAL WAGES - MAINT	0.00	0.00	0.00	0.00%
46,325.31	42,800.12	3,525.19	8.24%	5010616000 CLERICAL WAGES - G&A	233,303.23	203,208.81	30,094.42	14.81%
12,276.48	11,734.32	542.16	4.62%	5010616200 CLERICAL WAGES - IT	62,443.09	55,777.43	6,665.66	11.95%
13,686.48	14,167.23	-480.75	-3.39%	5010716200 SECURITY WAGES - IT	66,583.16	57,377.13	9,206.03	16.04%
-3,102.22	-11,806.87	8,704.65	-73.73%	5010801000 LABOR CREDIT - OPS	-18,144.38	-21,844.95	3,700.57	-16.94%
-4,372.13	-2,789.18	-1,582.95	56.75%	5010804000 LABOR CREDIT - MAINT	-23,066.67	-23,847.30	780.63	-3.27%
-999.54	9,509.89	-10,509.43	-110.51%	5010806000 LABOR CREDIT - G&A	-3,354.84	-9,375.78	6,020.94	-64.22%
12,440.79	13,685.32	-1,244.53	-9.09%	5010816200 MAINTENANCE WAGES - IT	67,806.21	68,801.53	-995.32	-1.45%
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	0.00	0.00%
0.00	0.00	0.00	0.00%	5013016000 COVID TESTING WAGES	0.00	0.00	0.00	0.00%
1,993,381.78	1,932,656.50	60,725.28	3.14%	5019999000 ** TOTAL LABOR	10,069,106.12	9,057,898.96	1,011,207.16	11.16%
5020000000 ** FRINGE BENEFITS								
111,903.39	114,441.37	-2,537.98	-2.22%	5020101000 FICA - OPS	580,805.07	559,354.47	21,450.60	3.83%
27,829.04	26,503.52	1,325.52	5.00%	5020104000 FICA - MAINT	143,071.47	138,256.27	4,815.20	3.48%
12,305.93	12,759.51	-453.58	-3.55%	5020116000 FICA - G&A	74,353.10	68,897.58	5,455.52	7.92%
4,878.83	5,181.55	-302.72	-5.84%	5020116200 FICA - IT	25,163.77	22,879.67	2,284.10	9.98%
127,471.09	129,733.49	-2,262.40	-1.74%	5020201000 IMRF - OPS	678,059.63	725,598.58	-47,538.95	-6.55%

Champaign Urbana Mass Transit District

Comparative History Report

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 Thru Fiscal Year: 2025 Period 5

Division: 00 Champaign Urbana Mass Transit District

As of: 11/30/2024

Nov-2024	Nov-2023	Variance	Var/Last Var %		Jul-2024 Nov-2024	Jul-2023 Nov-2023	Variance	Var/Last Var %
30,791.71	28,618.40	2,173.31	7.59%	5020204000 IMRF - MAINT	217,362.09	162,951.25	54,410.84	33.39%
16,578.30	15,745.17	833.13	5.29%	5020216000 IMRF - G&A	94,582.87	86,767.26	7,815.61	9.01%
5,438.79	5,331.53	107.26	2.01%	5020216200 IMRF - IT	28,995.08	26,723.18	2,271.90	8.50%
384,619.20	375,265.00	9,354.20	2.49%	5020301000 MEDICAL INSURANCE - OPS	1,829,658.27	1,808,018.77	21,639.50	1.20%
93,702.56	87,073.00	6,629.56	7.61%	5020304000 MEDICAL INSURANCE - MAINT	457,030.20	427,564.56	29,465.64	6.89%
48,180.00	46,641.00	1,539.00	3.30%	5020316000 MEDICAL INSURANCE - G&A	244,211.00	220,945.00	23,266.00	10.53%
28,409.00	18,668.00	9,741.00	52.18%	5020316200 MEDICAL INSURANCE - IT	135,380.55	100,222.92	35,157.63	35.08%
0.00	0.00	0.00	0.00%	5020401000 DENTAL INSURANCE - OPS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5020404000 DENTAL INSURANCE - MAINT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5020416000 DENTAL INSURANCE - G&A	0.00	0.00	0.00	0.00%
1,675.31	1,833.58	-158.27	-8.63%	5020501000 LIFE INSURANCE - OPS	8,331.47	8,557.36	-225.89	-2.64%
519.89	559.09	-39.20	-7.01%	5020504000 LIFE INSURANCE - MAINT	2,635.71	2,685.20	-49.49	-1.84%
228.34	208.74	19.60	9.39%	5020516000 LIFE INSURANCE - G&A	3,708.10	1,040.76	2,667.34	256.29%
163.17	104.37	58.80	56.34%	5020516200 LIFE INSURANCE - IT	727.65	662.48	65.17	9.84%
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%
588.54	1,438.64	-850.10	-59.09%	5020701000 UNEMPLOYMENT INSURANCE - OPS	4,534.03	8,608.00	-4,073.97	-47.33%
171.06	93.82	77.24	82.33%	5020704000 UNEMPLOYMENT INSURANCE - MAIN	568.35	793.46	-225.11	-28.37%
128.94	17.78	111.16	625.20%	5020716000 UNEMPLOYMENT INSURANCE - G&A	278.64	512.89	-234.25	-45.67%
75.85	177.18	-101.33	-57.19%	5020716200 UNEMPLOYMENT INSURANCE - IT	411.28	1,199.02	-787.74	-65.70%
26,624.00	1,469.86	25,154.14	> 999.99%	5020801000 WORKERS COMP INSURANCE - OPS	133,116.00	116,690.86	16,425.14	14.08%
5,562.00	4,713.00	849.00	18.01%	5020804000 WORKERS COMP INSURANCE - MAIN	27,809.00	23,564.00	4,245.00	18.01%
3,084.00	2,709.00	375.00	13.84%	5020816000 WORKERS COMP INSURANCE - G&A	15,420.00	13,544.00	1,876.00	13.85%
955.00	809.00	146.00	18.05%	5020816200 WORKERS COMP INSURANCE - IT	4,775.00	4,045.00	730.00	18.05%
40,421.07	31,893.51	8,527.56	26.74%	5021001000 HOLIDAYS - OPS	126,263.28	122,093.91	4,169.37	3.41%
14,519.45	10,804.44	3,715.01	34.38%	5021004000 HOLIDAYS - MAINT	41,639.71	38,005.39	3,634.32	9.56%
0.00	0.00	0.00	0.00%	5021016000 HOLIDAYS - G&A	0.00	0.00	0.00	0.00%
3,264.73	1,801.96	1,462.77	81.18%	5021016200 HOLIDAYS - IT	8,936.85	7,257.96	1,678.89	23.13%
38,095.79	65,825.67	-27,729.88	-42.13%	5021101000 VACATIONS - OPS	244,302.34	356,459.18	-112,156.84	-31.46%
18,380.48	21,931.90	-3,551.42	-16.19%	5021104000 VACATIONS - MAINT	82,224.17	95,358.42	-13,134.25	-13.77%
0.00	0.00	0.00	0.00%	5021116000 VACATION - G&A	0.00	0.00	0.00	0.00%
1,860.42	713.14	1,147.28	160.88%	5021116200 VACATIONS - IT	6,926.60	3,003.54	3,923.06	130.61%
2,635.50	1,892.81	742.69	39.24%	5021201000 OTHER PAID ABSENCES - OPS	26,888.62	8,853.93	18,034.69	203.69%
339.12	3,109.09	-2,769.97	-89.09%	5021204000 OTHER PAID ABSENCES - MAINT	7,744.36	4,766.96	2,977.40	62.46%
0.00	0.00	0.00	0.00%	5021216000 OTHER PAID ABSENCES - G&A	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021216200 OTHER PAID ABSENCES - IT	1,547.76	297.04	1,250.72	421.06%

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2,051.94	14,984.28	-12,932.34	-86.31%	5021301000 UNIFORM ALLOWANCES - OPS	23,553.43	27,029.32	-3,475.89	-12.86%
4,319.88	2,523.43	1,796.45	71.19%	5021304000 UNIFORM ALLOWANCES - MAINT	15,203.03	9,724.08	5,478.95	56.34%
396.92	2,492.92	-2,096.00	-84.08%	5021316200 UNIFORM ALLOWANCES - IT	1,856.66	3,327.23	-1,470.57	-44.20%
510.00	185.00	325.00	175.68%	5021401000 OTHER FRINGE BENEFITS - OPS	10,873.60	185.00	10,688.60	> 999.99%
180.00	0.00	180.00	100.00%	5021404000 OTHER FRINGE BENEFITS - MAINT	1,204.00	2,737.94	-1,533.94	-56.03%
1,854.61	2,195.50	-340.89	-15.53%	5021416000 OTHER FRINGE BENEFITS - G&A	17,458.41	13,848.50	3,609.91	26.07%
0.00	150.00	-150.00	-100.00%	5021416200 OTHER FRINGE BENEFITS - IT	0.00	150.00	-150.00	-100.00%
53,976.69	67,745.84	-13,769.15	-20.32%	5021501000 EARNED TIME - OPS	343,769.77	504,942.72	-161,172.95	-31.92%
25,695.59	25,115.57	580.02	2.31%	5021504000 EARNED TIME - MAINT	90,786.57	153,107.18	-62,320.61	-40.70%
1,174.15	2,624.34	-1,450.19	-55.26%	5021516200 EARNED TIME - IT	8,451.72	10,465.84	-2,014.12	-19.24%
0.00	0.00	0.00	0.00%	5021604000 TOOL ALLOWANCE - MAINT	11,082.61	-125.00	11,207.61	< -999.99%
296.92	5,294.70	-4,997.78	-94.39%	5021701000 DISABILITY - OPS	14,531.70	27,868.43	-13,336.73	-47.86%
0.00	0.00	0.00	0.00%	5021704000 DISABILITY - MAINT	0.00	2,844.39	-2,844.39	-100.00%
0.00	0.00	0.00	0.00%	5021716200 DISABILITY - IT	0.00	0.00	0.00	0.00%
923.76	602.60	321.16	53.30%	5021801000 WORKERS COMP - PAYROLL - OPS	2,683.90	602.60	2,081.30	345.39%
0.00	-376.30	376.30	-100.00%	5021804000 WORKERS COMP - PAYROLL - MAINT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021816200 WORKERS COMP - PAYROLL - IT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021901000 ROTATION BOARD PAY - OPS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021904000 ROTATION BOARD PAY - MAINT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021916000 ROTATION BOARD PAY - G&A	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021916200 ROTATION BOARD PAY - IT	0.00	0.00	0.00	0.00%
68,600.00	69,972.00	-1,372.00	-1.96%	5022001000 EARLY RETIREMENT PLAN - OPS	139,971.00	69,972.00	69,999.00	100.04%
0.00	0.00	0.00	0.00%	5022004000 EARLY RETIREMENT PLAN - MAINT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5022016000 EARLY RETIREMENT PLAN - G&A	0.00	0.00	0.00	0.00%
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	0.00	0.00%
0.00	0.00	0.00	0.00%	5023004000 "SICK BANK" EXPENSES - MAINT	0.00	0.00	0.00	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	0.00	0.00%
1,211,380.96	1,211,578.00	-197.04	-0.02%	5029999900 ** TOTAL FRINGE BENEFITS	5,938,888.42	5,992,859.10	-53,970.68	-0.90%
				5030000000 ** SERVICES				
30,501.76	132,317.37	-101,815.61	-76.95%	5030316000 PROFESSIONAL SERVICES - G&A	174,648.11	200,892.84	-26,244.73	-13.06%
4,890.00	0.00	4,890.00	100.00%	5030316200 PROFESSIONAL SERVICES - IT	8,442.17	3,908.81	4,533.36	115.98%
0.00	0.00	0.00	0.00%	5030316300 PROFESSIONAL SERVICES - IT - NON	0.00	0.00	0.00	0.00%
11,000.00	10,500.00	500.00	4.76%	5030316400 PROFESSIONAL SERVICES - G&A - N	74,115.00	36,500.00	37,615.00	103.05%
0.00	0.00	0.00	0.00%	5030404000 TEMPORARY HELP - MAINT	0.00	0.00	0.00	0.00%

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0.00	0.00	0.00	0.00%	5030416000 TEMPORARY HELP - G&A	0.00	0.00	0.00	0.00%
12,129.22	8,610.72	3,518.50	40.86%	5030501000 CONTRACT MAINTENANCE - OPS	53,803.14	38,249.02	15,554.12	40.67%
30,873.10	40,576.09	-9,702.99	-23.91%	5030504000 CONTRACT MAINTENANCE - MAINT	168,501.45	150,554.38	17,947.07	11.92%
80,944.69	82,739.71	-1,795.02	-2.17%	5030516000 CONTRACT MAINTENANCE - G&A	407,949.86	396,533.42	11,416.44	2.88%
2,157.12	1,457.22	699.90	48.03%	5030516200 CONTRACT MAINTENANCE - IT	10,436.85	6,827.58	3,609.27	52.86%
0.00	0.00	0.00	0.00%	5030516300 CONTRACT MAINTENANCE - IT - NON	0.00	156.15	-156.15	-100.00%
0.00	0.00	0.00	0.00%	5030599999 CONTRACT MAINT - GASB 96 CONTR	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5030604000 CUSTODIAL SERVICES - MAINT	0.00	0.00	0.00	0.00%
92.50	68.31	24.19	35.41%	5030801000 PRINTING SERVICES - OPS	24,070.69	32,034.90	-7,964.21	-24.86%
0.00	0.00	0.00	0.00%	5030804000 PRINTING SERVICES - MAINT	0.00	51.40	-51.40	-100.00%
92.50	0.00	92.50	100.00%	5030816000 PRINTING SERVICES - G&A	160.00	479.73	-319.73	-66.65%
0.00	0.00	0.00	0.00%	5030816200 PRINTING SERVICES - IT	120.00	1,032.50	-912.50	-88.38%
0.00	0.00	0.00	0.00%	5030816300 PRINTING SERVICES - IT - NON-REIM	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5031216000 CABS	0.00	0.00	0.00	0.00%
8,117.98	6,951.66	1,166.32	16.78%	5039901000 OTHER SERVICES - OPS	30,703.43	36,526.10	-5,822.67	-15.94%
686.00	693.85	-7.85	-1.13%	5039904000 OTHER SERVICES - MAINT	4,958.19	3,217.41	1,740.78	54.11%
527.90	0.00	527.90	100.00%	5039916000 OTHER SERVICES - G&A	4,617.59	1,568.26	3,049.33	194.44%
0.00	298.27	-298.27	-100.00%	5039916200 OTHER SERVICES - IT	734.73	1,050.98	-316.25	-30.09%
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	0.00	0.00%
182,012.77	284,213.20	-102,200.43	-35.96%	5039999900 ** TOTAL SERVICES	963,261.21	909,583.48	53,677.73	5.90%
5040000000 ** MATERIALS & SUPPLIES CONSUM								
125,251.84	159,721.83	-34,469.99	-21.58%	5040101000 FUEL & LUBRICANTS - OPS	680,110.59	760,513.84	-80,403.25	-10.57%
12,764.36	25,404.21	-12,639.85	-49.75%	5040104000 FUEL & LUBRICANTS - MAINT	68,910.63	93,124.23	-24,213.60	-26.00%
16,229.52	15,866.10	363.42	2.29%	5040201000 TIRES & TUBES - OPS - MB DO	82,987.27	71,742.31	11,244.96	15.67%
322.90	700.04	-377.14	-53.87%	5040204000 TIRES & TUBES - MAINT - DR DO	4,848.45	5,279.60	-431.15	-8.17%
0.00	0.00	0.00	0.00%	5040206000 TIRES & TUBES - NON-REVENUE VEH	0.00	2,029.52	-2,029.52	-100.00%
221.72	4,280.28	-4,058.56	-94.82%	5040304000 GARAGE EQUIPMENT REPAIRS - MAI	12,069.27	61,526.93	-49,457.66	-80.38%
17,622.39	29,439.14	-11,816.75	-40.14%	5040404000 BLDG & GROUND REPAIRS - MAINT -	140,003.60	115,344.95	24,658.65	21.38%
12,065.51	22,212.40	-10,146.89	-45.68%	5040404001 BLDG & GROUND REPAIRS - MAINT -	39,222.70	51,278.48	-12,055.78	-23.51%
0.00	2,960.58	-2,960.58	-100.00%	5040404002 BLDG & GROUND REPAIRS - MAINT -	3,630.66	3,785.79	-155.13	-4.10%
0.00	228.92	-228.92	-100.00%	5040404003 BLDG & GROUND REPAIRS - MAINT -	20.88	228.92	-208.04	-90.88%
0.00	2,168.24	-2,168.24	-100.00%	5040404004 BLDG & GROUND REPAIRS - MAINT -	0.00	2,168.24	-2,168.24	-100.00%
10,350.00	0.00	10,350.00	100.00%	5040404005 BLDG & GROUND REPAIRS - MAINT -	10,350.00	0.00	10,350.00	100.00%
10,393.30	4,232.70	6,160.60	145.55%	5040416200 BLDG & GROUND REPAIRS - IT	50,841.91	43,161.37	7,680.54	17.79%
0.00	2,677.30	-2,677.30	-100.00%	5040416300 BLDG & GROUND REPAIRS - IT - NON	1,591.89	5,062.30	-3,470.41	-68.55%

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0.00	569.05	-569.05	-100.00%	5040416400 BLDG & GROUND REPAIRS - G&A - N	0.00	569.05	-569.05	-100.00%
0.00	0.00	0.00	0.00%	5040500001 REVENUE VEHICLE REPAIRS - CORE	0.00	0.00	0.00	0.00%
171,822.89	127,218.06	44,604.83	35.06%	5040504000 REVENUE VEHICLE REPAIRS	801,748.73	652,148.01	149,600.72	22.94%
7,187.33	2,727.02	4,460.31	163.56%	5040604000 NON-REVENUE VEHICLE REPAIRS	20,499.65	12,036.64	8,463.01	70.31%
9,481.79	8,164.30	1,317.49	16.14%	5040704000 SERVICE SUPPLIES - MAINT	43,811.70	30,814.84	12,996.86	42.18%
1,526.94	1,442.30	84.64	5.87%	5040716200 SERVICE SUPPLIES - IT	8,739.37	10,547.11	-1,807.74	-17.14%
292.73	2,763.80	-2,471.07	-89.41%	5040801000 OFFICE SUPPLIES - OPS	8,361.17	17,521.34	-9,160.17	-52.28%
734.63	1,102.40	-367.77	-33.36%	5040804000 OFFICE SUPPLIES - MAINT	8,104.91	7,990.80	114.11	1.43%
699.35	308.36	390.99	126.80%	5040816000 OFFICE SUPPLIES - G&A	23,822.08	11,332.60	12,489.48	110.21%
187.00	0.00	187.00	100.00%	5040816200 OFFICE SUPPLIES - IT	1,905.29	1,153.76	751.53	65.14%
67.42	0.00	67.42	100.00%	5040901000 COMPUTER & SERVER - MISC EXP'S	2,503.69	8,901.02	-6,397.33	-71.87%
0.00	793.06	-793.06	-100.00%	5040904000 COMPUTER & SERVER - MISC EXP'S	0.00	6,353.20	-6,353.20	-100.00%
19,196.88	8,239.10	10,957.78	133.00%	5040916000 COMPUTER & SERVER - MISC EXP'S	66,900.08	70,550.10	-3,650.02	-5.17%
1,551.85	2,875.60	-1,323.75	-46.03%	5040916200 COMPUTER & SERVER - MISC EXP'S	2,945.64	2,875.60	70.04	2.44%
59.40	2,400.29	-2,340.89	-97.53%	5041001000 SAFETY & TRAINING - OPS	8,622.84	5,572.58	3,050.26	54.74%
0.00	97.18	-97.18	-100.00%	5041004000 SAFETY & TRAINING - MAINT	0.00	97.18	-97.18	-100.00%
1,158.50	6,289.60	-5,131.10	-81.58%	5041104000 PASSENGER SHELTER REPAIRS	48,267.40	45,224.59	3,042.81	6.73%
0.00	8,942.31	-8,942.31	-100.00%	5041201000 SMALL TOOLS & EQUIP - OPS	0.00	14,702.89	-14,702.89	-100.00%
11,022.29	5,226.84	5,795.45	110.88%	5041204000 SMALL TOOLS & EQUIP - MAINT	34,386.46	23,835.41	10,551.05	44.27%
0.00	6,396.74	-6,396.74	-100.00%	5041216000 SMALL TOOLS & EQUIP - G&A	319.96	13,884.13	-13,564.17	-97.70%
420.77	0.00	420.77	100.00%	5041216200 SMALL TOOLS & EQUIP - IT	2,270.20	6,661.33	-4,391.13	-65.92%
0.00	0.00	0.00	0.00%	5041216300 SMALL TOOLS & EQUIP - IT - NON-RE	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5041216400 SMALL TOOLS & EQUIP - G&A - NON-	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5041304000 FAREBOX REPAIRS	3,201.29	0.00	3,201.29	100.00%
5,129.55	5,179.05	-49.50	-0.96%	5041404000 CAD/AVL,CAMERA,RADIO REPAIRS -	85,494.52	40,429.56	45,064.96	111.47%
2,976.12	11,875.29	-8,899.17	-74.94%	5041504000 ADA VEHICLE REPAIRS - MAINT	10,110.40	43,586.63	-33,476.23	-76.80%
438,736.98	472,502.09	-33,765.11	-7.15%	5049999900 ** TOTAL MATERIAL & SUPPLIES	2,276,603.23	2,242,034.85	34,568.38	1.54%
				5050000000 **UTILITIES				
77,159.29	67,757.64	9,401.65	13.88%	5050216000 ** UTILITIES - G&A	257,719.79	245,009.69	12,710.10	5.19%
7,535.13	9,979.22	-2,444.09	-24.49%	5050216200 ** UTILITIES - IT	59,070.00	54,083.01	4,986.99	9.22%
2,799.99	4,963.41	-2,163.42	-43.59%	5050216300 ** UTILITIES - IT - NON-REIMB	28,562.71	27,489.77	1,072.94	3.90%
5,195.27	6,205.22	-1,009.95	-16.28%	5050216400 ** UTILITIES - G&A - NON-REIMB	24,663.61	35,475.83	-10,812.22	-30.48%
92,689.68	88,905.49	3,784.19	4.26%	5059999900 **TOTAL UTILITIES	370,016.11	362,058.30	7,957.81	2.20%
				5060000000 ** CASUALTY & LIABILITY COSTS				
17,098.17	14,449.49	2,648.68	18.33%	5060104000 PHYSICAL DAMAGE PREMIUMS - MAI	85,490.85	72,247.45	13,243.40	18.33%

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0.00	0.00	0.00	0.00%	5060116200 PHYSICAL DAMAGE PREMIUMS - IT	0.00	0.00	0.00	0.00%
-10,653.50	-1,438.30	-9,215.20	640.70%	5060204000 PHYSICAL DAMAGE RECOVERIES - M	-26,363.34	-10,151.50	-16,211.84	159.70%
56,948.35	47,333.01	9,615.34	20.31%	5060316000 PL & PD INSURANCE PREMIUMS - G&	284,741.75	237,759.05	46,982.70	19.76%
0.00	0.00	0.00	0.00%	5060316200 PL & PD INSURANCE PREMIUMS - IT	0.00	0.00	0.00	0.00%
38,975.06	38,808.63	166.43	0.43%	5060416000 UNINSURED PL & PD PAYOUTS - G&A	189,640.94	196,588.24	-6,947.30	-3.53%
5,491.55	4,459.41	1,032.14	23.15%	5060816000 PREMIUMS-OTHER COPORATE INS.	27,457.75	22,428.05	5,029.70	22.43%
107,859.63	103,612.24	4,247.39	4.10%	5069999900 ** TOTAL CASUALTY & LIABILITY	560,967.95	518,871.29	42,096.66	8.11%
5070000000 ** TAXES								
0.00	0.00	0.00	0.00%	5070316000 PROPERTY TAXES	0.00	0.00	0.00	0.00%
0.00	312.50	-312.50	-100.00%	5070316400 PROPERTY TAXES - NON-REIMB	0.00	1,562.50	-1,562.50	-100.00%
692.00	0.00	692.00	100.00%	5070401000 VEHICLE LICENSING FEES - OPS	2,076.00	173.00	1,903.00	> 999.99%
0.00	0.00	0.00	0.00%	5070416000 VEHICLE LICENSING FEES - G&A	0.00	0.00	0.00	0.00%
2,833.77	2,864.16	-30.39	-1.06%	5070501000 FUEL TAX	13,832.29	13,694.48	137.81	1.01%
3,525.77	3,176.66	349.11	10.99%	5079999900 ** TOTAL TAXES	15,908.29	15,429.98	478.31	3.10%
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%
74,858.83	80,861.83	-6,003.00	-7.42%	5080216000 ADA CONTRACTS	374,293.15	404,309.15	-30,016.00	-7.42%
74,858.83	80,861.83	-6,003.00	-7.42%	5089999900 **TOTAL PURCHASED TRANSPORTA	374,293.15	404,309.15	-30,016.00	-7.42%
5090000000 ** MISCELLANEOUS EXPENSES								
5,678.37	3,039.57	2,638.80	86.81%	5090116000 DUES & SUBSCRIPTIONS - G&A	33,253.83	55,935.98	-22,682.15	-40.55%
437.50	0.00	437.50	100.00%	5090116400 DUES & SUBSCRIPTIONS - G&A - NO	2,187.51	0.00	2,187.51	100.00%
3,086.43	8,888.87	-5,802.44	-65.28%	5090216000 TRAVEL & MEETINGS - G&A	41,357.64	39,083.62	2,274.02	5.82%
0.00	0.00	0.00	0.00%	5090716000 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00%
26,469.64	38,354.21	-11,884.57	-30.99%	5090816000 ADVERTISING EXPENSES - G&A	100,921.66	142,122.92	-41,201.26	-28.99%
0.00	0.00	0.00	0.00%	5090816200 ADVERTISING EXPENSES - IT	495.00	0.00	495.00	100.00%
0.00	0.00	0.00	0.00%	5090916000 TRUSTEE COMPENSATION	0.00	1,300.00	-1,300.00	-100.00%
0.00	51.00	-51.00	-100.00%	5091016000 POSTAGE	1,542.74	857.06	685.68	80.00%
0.00	0.00	0.00	0.00%	5091516000 LOSS/DISPOSAL FIXED ASSETS	0.00	0.00	0.00	0.00%
1,564.00	6,688.00	-5,124.00	-76.61%	5091616000 ADVERTISING SERVICES EXPENSE	50,305.06	81,175.50	-30,870.44	-38.03%
0.00	0.00	0.00	0.00%	5091716000 SUBSTANCE ABUSE PROGRAM	0.00	0.00	0.00	0.00%
855.58	1,120.12	-264.54	-23.62%	5099901000 OTHER MISC EXPENSES - OPS	4,056.54	3,220.58	835.96	25.96%

Champaign Urbana Mass Transit District Comparative History Report

From Fiscal Year: 2025 Period 5
Thru Fiscal Year: 2025 Period 5

Division: 00 Champaign Urbana Mass Transit District

As of: 11/30/2024

Nov-2024	Nov-2023	Variance	Var/Last Var %		Jul-2024 Nov-2024	Jul-2023 Nov-2023	Variance	Var/Last Var %
255.81	5,791.98	-5,536.17	-95.58%	5099904000 OTHER MISC EXPENSES - MAINT	7,346.09	12,802.25	-5,456.16	-42.62%
-1,491.30	-2,812.02	1,320.72	-46.97%	5099916000 OTHER MISC EXPENSES - G&A	9,634.74	21,071.50	-11,436.76	-54.28%
74.93	1,405.56	-1,330.63	-94.67%	5099916200 OTHER MISC EXPENSES - IT	3,677.33	5,654.72	-1,977.39	-34.97%
931.65	0.00	931.65	100.00%	5099916300 OTHER MISC EXPENSES - IT - NON-R	4,822.31	0.00	4,822.31	100.00%
-6,226.97	451.21	-6,678.18	< -999.99%	5099916400 OTHER MISC EXPENSES - G&A - NON	4,772.38	5,124.97	-352.59	-6.88%
0.00	0.00	0.00	0.00%	5099926000 UNALLOCATED EXPENSES	0.00	0.00	0.00	0.00%
31,635.64	62,978.50	-31,342.86	-49.77%	5099999900 ** TOTAL MISCELLANEOUS EXPENS	264,372.83	368,349.10	-103,976.27	-28.23%
5110000000 ** INTEREST EXPENSES								
0.00	0.00	0.00	0.00%	5110116000 INTEREST - LONG-TERM DEBTS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5110216000 INTEREST - SHORT-TERM DEBTS	3,896.38	8,467.40	-4,571.02	-53.98%
0.00	0.00	0.00	0.00%	5110316000 INTEREST EXPENSE - LEASE & SBIT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5119999900 ** TOTAL INTEREST	3,896.38	8,467.40	-4,571.02	-53.98%
5120000000 ** LEASE & RENTALS								
22,710.57	22,710.57	0.00	0.00%	5120401000 PASSENGER REVENUE VEHICLES -	113,552.85	103,082.63	10,470.22	10.16%
3,325.38	3,325.38	0.00	0.00%	5120516000 SERVICE VEHICLE LEASES	16,626.90	17,332.94	-706.04	-4.07%
0.00	0.00	0.00	0.00%	5120704000 GARAGE EQUIPMENT LEASES - MAIN	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5120901000 RADIO EQUIPMENT LEASES - OPS	0.00	0.00	0.00	0.00%
0.00	12,638.93	-12,638.93	-100.00%	5121216000 G&A FACILITIES LEASES	32,728.59	63,194.65	-30,466.06	-48.21%
87.59	85.34	2.25	2.64%	5121301000 MISC LEASES - OPS	437.95	426.70	11.25	2.64%
18,992.87	20,247.21	-1,254.34	-6.20%	5121304000 MISC LEASES - MAINT	96,223.64	98,672.23	-2,448.59	-2.48%
1,834.51	1,365.50	469.01	34.35%	5121316000 MISC LEASES - G&A	7,873.55	6,827.50	1,046.05	15.32%
70.08	68.28	1.80	2.64%	5121316200 MISC LEASES - IT	350.40	341.40	9.00	2.64%
0.00	0.00	0.00	0.00%	5121316300 MISC LEASES - IT - NON-REIMB	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5121316400 MISC LEASES - G&A - NON-REIMB	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5121399999 LEASES - GASB 87 CONTRA	0.00	0.00	0.00	0.00%
47,021.00	60,441.21	-13,420.21	-22.20%	5129999900 ** TOTAL LEASE & RENTALS	267,793.88	289,878.05	-22,084.17	-7.62%
5130000000 ** DEPRECIATION								
23,415.75	22,861.78	553.97	2.42%	5130201000 PASSENGER SHELTER DEPRECIATI	118,169.94	114,308.90	3,861.04	3.38%
478,274.13	392,790.90	85,483.23	21.76%	5130401000 REVENUE VEHICLE DEPRECIATION	2,391,370.73	1,963,954.50	427,416.23	21.76%
3,133.24	6,028.70	-2,895.46	-48.03%	5130516000 SERVICE VEHICLE DEPRECIATION	15,666.14	30,143.50	-14,477.36	-48.03%
16,255.09	5,904.04	10,351.05	175.32%	5130704000 GARAGE EQUIP DEPRECIATION	81,275.47	29,520.20	51,755.27	175.32%
1,977.15	1,469.50	507.65	34.55%	5130901000 REVENUE VEHICLE RADIO EQUIP DE	9,257.79	7,347.50	1,910.29	26.00%
16,709.33	6,328.78	10,380.55	164.02%	5131016000 COMPUTER EQUIP DEPRECIATION	83,546.59	31,643.90	51,902.69	164.02%
0.00	0.00	0.00	0.00%	5131116000 REVENUE COLLECTION EQUIP DEPR	0.00	0.00	0.00	0.00%

Champaign Urbana Mass Transit District Comparative History Report

From Fiscal Year: 2025 Period 5
Thru Fiscal Year: 2025 Period 5

Division: 00 Champaign Urbana Mass Transit District

As of: 11/30/2024

Nov-2024	Nov-2023	Variance	Var/Last Var %		Jul-2024 Nov-2024	Jul-2023 Nov-2023	Variance	Var/Last Var %
197,309.10	134,115.01	63,194.09	47.12%	5131216000 G&A FACILITIES DEPRECIATION	997,765.48	670,575.05	327,190.43	48.79%
2,453.80	3,121.70	-667.90	-21.40%	5131316000 G&A SYSTEM DEVELOPMENT DEPR	12,268.97	15,608.50	-3,339.53	-21.40%
8,224.85	253.57	7,971.28	> 999.99%	5131416000 MISCELLANEOUS EQUIP DEPR	41,124.26	1,267.85	39,856.41	> 999.99%
365.23	0.00	365.23	100.00%	5131516000 OFFICE EQUIP DEPRECIATION	1,826.13	0.00	1,826.13	100.00%
0.00	0.00	0.00	0.00%	5132016000 AMORTIZATION EXPENSE - LEASES	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5132116000 AMORTIZATION EXPENSE - SUBSCRI	0.00	0.00	0.00	0.00%
748,117.67	572,873.98	175,243.69	30.59%	5139999900 ** TOTAL DEPRECIATION	3,752,271.50	2,864,369.90	887,901.60	31.00%
0.00	0.00	0.00	0.00%	5170116000 DEBT SERVICE ON EQUIPMENT & FA	0.00	0.00	0.00	0.00%
4,931,220.71	4,873,799.70	57,421.01	1.18%	5999990000 **** TOTAL EXPENSES ****	24,857,379.07	23,034,109.56	1,823,269.51	7.92%
358,512.96	1,634,244.87	-1,275,731.91	-78.06%	5999999800 NET SURPLUS (DEFICIT)	14,964,701.81	8,784,039.33	6,180,662.48	70.36%

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

From Date: 11/1/2024 Thru Date: 11/30/2024

CheckNo	ReferenceDate	Reference	Payee	CheckAmount	C-CARTS Portion	MTD Portion	Voided
161653	01-Nov-24	S2040	SECRETARY OF STATE	\$173.00		\$173.00	
161654	06-Nov-24	A4885	ALTORFER INC.	\$6,806.00		\$6,806.00	
161655	06-Nov-24	A5085	AMERENIP	\$38.74		\$38.74	
161656	06-Nov-24	A8007	AT & T	\$702.13		\$702.13	
161657	06-Nov-24	B0090	BAE SYSTEMS CONTROLS, INC.	\$1,400.00		\$1,400.00	
161658	06-Nov-24	C2172	CMS/LGHP	\$602,162.00	\$6,873.00	\$595,289.00	
161659	06-Nov-24	C3052	CHAMPAIGN COUNTY REGIONAL PLANNING	\$1,557.57	\$1,557.57	\$0.00	
161660	06-Nov-24	C3094	CHARD, SNYDER & ASSOCIATES, LLC	\$728.00		\$728.00	
161661	06-Nov-24	C6263	COMCAST CABLE	\$645.30		\$645.30	
161662	06-Nov-24	G4290	GLOBAL INDUSTRIAL	\$74.29		\$74.29	
161663	06-Nov-24	I4790	ILLINOIS-AMERICAN WATER	\$379.03		\$379.03	
161664	06-Nov-24	I4878	ILLINOIS PUBLIC TRANSPORTATION ASSN.	\$8,500.00		\$8,500.00	
161665	06-Nov-24	I8235	I3 BROADBAND - CU	\$654.99		\$654.99	
161666	06-Nov-24	L6446	LOWE'S	\$152.91		\$152.91	
161667	06-Nov-24	M3015	MH EQUIPMENT COMPANY	\$1,350.00		\$1,350.00	
161668	06-Nov-24	N0320	NAPA AUTO PARTS	\$86.41		\$86.41	
161669	06-Nov-24	P0404	PAUL'S MACHINE & WELDING	\$48.01		\$48.01	
161670	06-Nov-24	R8580	INTERSTATE BILLING SERVICE, INC.	\$110.68		\$110.68	
161671	06-Nov-24	S3086	SHERWIN-WILLIAMS	\$678.26		\$678.26	
161672	06-Nov-24	S6235	SOUTHERN BUS & MOBILITY INC	\$1,276.13		\$1,276.13	
161673	06-Nov-24	S8061	STERICYCLE, INC.	\$199.64		\$199.64	
161674	06-Nov-24	T2205	CONSOLIDATED ELECTRICAL DISTRIBUTORS, IN	\$194.37		\$194.37	
161675	06-Nov-24	U5180	UNITED PARCEL SERVICE	\$320.77		\$320.77	
161676	06-Nov-24	U7355	U-C SANITARY DISTRICT	\$458.10		\$458.10	
161677	13-Nov-24	A1934	ADVANCE AUTO PARTS	\$183.86		\$183.86	
161678	13-Nov-24	A5085	AMERENIP	\$7,774.38		\$7,774.38	
161679	13-Nov-24	A8730	AVI-SPL LLC	\$770.00		\$770.00	
161680	13-Nov-24	B0090	BAE SYSTEMS CONTROLS, INC.	\$9,404.51		\$9,404.51	
161681	13-Nov-24	C3078	CHAMPAIGN WEST ROTARY CHARITIES	\$440.00		\$440.00	
161682	13-Nov-24	D2850	DEVELOPMENTAL SERVICES	\$42,126.00		\$42,126.00	
161683	13-Nov-24	E7440	ERICH ROE	\$50.00		\$50.00	
161684	13-Nov-24	F2166	TPF HOLDINGS LLC	\$367.00		\$367.00	
161685	13-Nov-24	L2096	SAM LEMAN CJDR CHAMPAIGN	\$3,608.48		\$3,608.48	
161686	13-Nov-24	M0175	QUADIENT FINANCE USA, INC.	\$600.00		\$600.00	
161687	13-Nov-24	M1090	MCCORMICK DISTRIBUTION & SERVICE	\$131.00		\$131.00	
161688	13-Nov-24	M2179	MENARD'S	\$546.78		\$546.78	
161689	13-Nov-24	M3015	MH EQUIPMENT COMPANY	\$371.62		\$371.62	
161690	13-Nov-24	N2295	THE NEWS GAZETTE	\$495.00		\$495.00	
161691	13-Nov-24	R8580	INTERSTATE BILLING SERVICE, INC.	\$1,558.03		\$1,558.03	
161692	13-Nov-24	S0060	SAFeworks ILLINOIS	\$306.00		\$306.00	
161693	13-Nov-24	S3086	SHERWIN-WILLIAMS	\$135.40		\$135.40	
161694	13-Nov-24	S6235	SOUTHERN BUS & MOBILITY INC	\$661.69		\$661.69	
161695	13-Nov-24	S8061	STERICYCLE, INC.	\$199.64		\$199.64	
161696	13-Nov-24	U7357	CITY OF URBANA	\$3,332.56		\$3,332.56	
161697	13-Nov-24	U7653	US BANK VENDOR SERVICES	\$1,917.59	\$165.70	\$1,751.89	
161698	13-Nov-24	V2233	VERIZON WIRELESS	\$1,141.37		\$1,141.37	
161699	13-Nov-24	W6365	QT RENTS LLC	\$184.82		\$184.82	
161700	15-Nov-24	C3051	CHAMPAIGN CO. COLLECTOR	\$46,554.95		\$46,554.95	
161701	15-Nov-24	S2040	SECRETARY OF STATE	\$173.00		\$173.00	
161702	20-Nov-24	A1930	MARISSA ADAMS	\$104.13		\$104.13	
161703	20-Nov-24	A1934	ADVANCE AUTO PARTS	\$122.20		\$122.20	
161704	20-Nov-24	A8012	AT&T	\$204.17		\$204.17	
161705	20-Nov-24	A85755	AUTOMOTIVE COLOR & SUPPLY CORP	\$482.34		\$482.34	
161706	20-Nov-24	B0090	BAE SYSTEMS CONTROLS, INC.	\$7,452.70		\$7,452.70	
161707	20-Nov-24	B0240	BALLARD POWER SYSTEMS INC.	\$8,700.00		\$8,700.00	
161708	20-Nov-24	B2230	BERNS, CLANCY & ASSOC. PC	\$1,832.00		\$1,832.00	
161709	20-Nov-24	C0365	CARLE PHYSICIAN GROUP	\$3,227.00	\$45.00	\$3,182.00	
161710	20-Nov-24	C3512	CINTAS FIRST AID & SAFETY	\$67.36		\$67.36	
161711	20-Nov-24	C6263	COMCAST CABLE	\$447.65		\$447.65	
161712	20-Nov-24	E2405	EFFINGHAM EQUITY	\$34,838.39		\$34,838.39	
161713	20-Nov-24	I4790	ILLINOIS-AMERICAN WATER	\$802.30		\$802.30	
161714	20-Nov-24	K3515	KIMBALL MIDWEST	\$294.14		\$294.14	
161715	20-Nov-24	L6285	LOOMIS	\$225.99		\$225.99	
161716	20-Nov-24	M3015	MH EQUIPMENT COMPANY	\$707.78		\$707.78	
161717	20-Nov-24	M9548	MYERS TIRE SUPPLY	\$881.00		\$881.00	

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

From Date: 11/1/2024 Thru Date: 11/30/2024

CheckNo	ReferenceDate	Reference	Payee	CheckAmount	C-CARTS Portion	MTD Portion	Voided
161718	20-Nov-24	N0320	NAPA AUTO PARTS	\$305.82		\$305.82	
161719	20-Nov-24	N2295	THE NEWS GAZETTE	\$75.20		\$75.20	
161720	20-Nov-24	P2255	PETTY CASH (GENERAL FUND)	\$103.00		\$103.00	
161721	20-Nov-24	P2256	PETTY CASH (CHANGE FUND)	\$294.00		\$294.00	
161722	20-Nov-24	S3086	SHERWIN-WILLIAMS	\$914.49		\$914.49	
161723	20-Nov-24	T7585	TRUGREEN CHEMLAWN	\$178.66		\$178.66	
161724	20-Nov-24	U5180	UNITED PARCEL SERVICE	\$613.96		\$613.96	
161725	20-Nov-24	W8564	WURTH USA MIDWEST, INC.	\$700.00		\$700.00	
161726	22-Nov-24	S2040	SECRETARY OF STATE	\$173.00		\$173.00	
161727-161748			December checks				
161749	27-Nov-24	S2040	SECRETARY OF STATE	\$173.00		\$173.00	
11012024	01-Nov-24	S8020	STANDARD INSURANCE COMPANY	\$5,734.58		\$5,734.58	
11022024	01-Nov-24	D3100	DIVVY	\$14,938.08		\$14,938.08	
11032024	11-Nov-24	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$8,232.47		\$8,232.47	
11042024	12-Nov-24	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$15,793.98		\$15,793.98	
11052024	12-Nov-24	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$14,612.51		\$14,612.51	
11062024	01-Nov-24	S8020	STANDARD INSURANCE COMPANY	\$2,638.65	\$51.94	\$2,586.71	
11072024	07-Nov-24	U7359	URBANA MUNICIPAL EMPL. CREDIT UNION	\$44,679.26		\$44,679.26	
11132024	13-Nov-24	I4830	IMRF	\$4,226.64		\$4,226.64	
11142024	14-Nov-24	I4830	IMRF	\$271,952.95		\$271,952.95	
11142410	14-Nov-24	I4830	IMRF	\$6,186.04	\$4,105.55	\$2,080.49	
11152024	15-Nov-24	D3100	DIVVY	\$21,696.32		\$21,696.32	
11162024	16-Nov-24	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$8,270.94		\$8,270.94	
11172024	16-Nov-24	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$15,842.01		\$15,842.01	
11182024	18-Nov-24	C3560	CIRCLE K FLEET	\$10,071.31	\$10,040.56	\$30.75	
11192024	16-Nov-24	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$14,644.25		\$14,644.25	
11212024	16-Nov-24	U7359	URBANA MUNICIPAL EMPL. CREDIT UNION	\$44,400.33		\$44,400.33	
11282024	30-Nov-24	I4830	IMRF	\$5,636.48		\$5,636.48	
11292024	30-Nov-24	I4830	IMRF	\$278,033.22		\$278,033.22	
11302024	30-Nov-24	U7359	URBANA MUNICIPAL EMPL. CREDIT UNION	\$44,372.96		\$44,372.96	
11312024	30-Nov-24	D3100	DIVVY	\$11,601.15		\$11,601.15	
12012024	01-Nov-24	A2487	AFLAC	\$15,700.56		\$15,700.56	
TOTAL				\$1,674,914.98	\$22,839.32	\$1,652,075.66	

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

From Date: 11/1/2024 Thru Date: 11/30/2024

Pymt Type	Date	Reference	Payee	ACH Amount	C-CARTS Portion	MTD Portion
ACH	01-Nov-24	275778-B0060	BACON & VAN BUSKIRK	\$155.93		\$155.93
ACH	01-Nov-24	275778-B3555	BIRKEY'S FARM STORE, INC.	\$1,120.31		\$1,120.31
ACH	01-Nov-24	275778-C2165	CENTRAL ILLINOIS TRUCKS	\$699.82		\$699.82
ACH	01-Nov-24	275778-C3100	CHELSEA FINANCIAL GROUP, LTD.	\$44,836.11		\$44,836.11
ACH	01-Nov-24	275778-C3105	CHEMICAL MAINTENANCE, INC.	\$1,268.18		\$1,268.18
ACH	01-Nov-24	275778-C4588	CLEAN UNIFORM COMPANY	\$3,169.83		\$3,169.83
ACH	01-Nov-24	275778-C6258	COLUMBIA STREET ROASTERY	\$161.30		\$161.30
ACH	01-Nov-24	275778-D0423	DAVE & HARRY LOCKSMITHS	\$805.00		\$805.00
ACH	01-Nov-24	275778-D0426	DAVIS-HOUK MECHANICAL, INC	\$4,242.90		\$4,242.90
ACH	01-Nov-24	275778-D2012	DEAN'S GRAPHICS	\$6,095.00		\$6,095.00
ACH	01-Nov-24	275778-D3575	DIRECT ENERGY BUSINESS	\$16,609.94		\$16,609.94
ACH	01-Nov-24	275778-D7700	DS SERVICES OF AMERICA, INC.	\$34.49		\$34.49
ACH	01-Nov-24	275778-F2014	F.E. MORAN, INC. FIRE PROTECTION	\$4,120.00		\$4,120.00
ACH	01-Nov-24	275778-G2287	GFL ENVIRONMENTAL HOLDINGS (US), INC	\$396.00		\$396.00
ACH	01-Nov-24	275778-G7308	GRAINGER	\$2,638.75		\$2,638.75
ACH	01-Nov-24	275778-H6260	ILLINOIS POWER MARKING CO	\$14,077.57		\$14,077.57
ACH	01-Nov-24	275778-I4747	ILLINI FS, INC.	\$17,302.83		\$17,302.83
ACH	01-Nov-24	275778-I5758	INIT INC.	\$2,215.00		\$2,215.00
ACH	01-Nov-24	275778-I7667	ISAKSEN GLERUM WACHTER, LLC	\$560.00		\$560.00
ACH	01-Nov-24	275778-K2190	KEN'S OIL SERVICE, INC.	\$4,845.55		\$4,845.55
ACH	01-Nov-24	275778-M1246	MCMASTER-CARR SUPPLY CO.	\$20.77		\$20.77
ACH	01-Nov-24	275778-M7377	MSA SAFETY INCORPORATED	\$2,755.09		\$2,755.09
ACH	01-Nov-24	275778-N2290	NEW FLYER INDUSTRIES	\$632,238.59		\$632,238.59
ACH	01-Nov-24	275778-N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$20,949.13		\$20,949.13
ACH	01-Nov-24	275778-O7370	O'REILLY AUTOMOTIVE, INC.	\$926.35		\$926.35
ACH	01-Nov-24	275778-R6000	ROBBINS, SCHWARTZ, NICHOLAS, LIFTON & TA	\$1,652.50		\$1,652.50
ACH	01-Nov-24	275778-R6120	ROGARDS OFFICE PRODUCTS	\$49.79		\$49.79
ACH	01-Nov-24	275778-S0085	SLE TECHNOLOGIES, INC.	\$4,186.06		\$4,186.06
ACH	01-Nov-24	275778-S3115	DANIEL J. HARTMAN	\$1,105.00		\$1,105.00
ACH	01-Nov-24	275778-S8188	STREETMETRICS, INC.	\$1,500.00		\$1,500.00
ACH	01-Nov-24	275778-T2100	TELCOM INNOVATIONS GROUP LLC	\$108.75		\$108.75
ACH	01-Nov-24	275778-T2225	TERMINAL SUPPLY COMPANY	\$140.19		\$140.19
ACH	01-Nov-24	275778-U5998	UNIVERSITY OF ILLINOIS	\$32,732.83		\$32,732.83
ACH	01-Nov-24	275778-U7385	URBANA TRUE TIRES	\$69.90		\$69.90
ACH	08-Nov-24	276110-A4650	A-L TIER II, LLC	\$3,266.12		\$3,266.12
ACH	08-Nov-24	276110-A4804	ALPHA CONTROLS & SERVICES LLC	\$2,573.00		\$2,573.00
ACH	08-Nov-24	276110-A5115	AMERICAN PUBLIC TRANSPORTATION ASSOC.	\$7,500.00		\$7,500.00
ACH	08-Nov-24	276110-B0060	BACON & VAN BUSKIRK	\$761.55		\$761.55
ACH	08-Nov-24	276110-B3555	BIRKEY'S FARM STORE, INC.	\$2,710.17		\$2,710.17
ACH	08-Nov-24	276110-B8050	BAKER TILLY US, LLP	\$16,466.83		\$16,466.83
ACH	08-Nov-24	276110-C2165	CENTRAL ILLINOIS TRUCKS	\$1,603.46		\$1,603.46
ACH	08-Nov-24	276110-C3105	CHEMICAL MAINTENANCE, INC.	\$308.14		\$308.14
ACH	08-Nov-24	276110-C4588	CLEAN UNIFORM COMPANY	\$1,834.72		\$1,834.72
ACH	08-Nov-24	276110-C6258	COLUMBIA STREET ROASTERY	\$180.00		\$180.00
ACH	08-Nov-24	276110-C6299	CORNERSTONE GOVERNMENT AFFAIRS, INC.	\$4,500.00		\$4,500.00
ACH	08-Nov-24	276110-C8450	CU HARDWARE COMPANY	\$23.36		\$23.36
ACH	08-Nov-24	276110-D0423	DAVE & HARRY LOCKSMITHS	\$327.45		\$327.45
ACH	08-Nov-24	276110-D0460	DAYTON FREIGHT LINES, INC.	\$766.87		\$766.87

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

From Date: 11/1/2024 Thru Date: 11/30/2024

Pymt Type	Date	Reference	Payee	ACH Amount	C-CARTS Portion	MTD Portion
ACH	08-Nov-24	276110-D2064	DEEM LANDSCAPING, INC.	\$2,397.50		\$2,397.50
ACH	08-Nov-24	276110-D2250	DELTA SAFETY SERVICES	\$470.00		\$470.00
ACH	08-Nov-24	276110-D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$34.08		\$34.08
ACH	08-Nov-24	276110-E0368	EAST PENN MANUFACTURING CO.	\$2,796.00		\$2,796.00
ACH	08-Nov-24	276110-E3390	EIGHT 22, LLC	\$4,408.00		\$4,408.00
ACH	08-Nov-24	276110-E5950	LTD TECHNOLOGY SOLUTIONS, INC.	\$2,775.00		\$2,775.00
ACH	08-Nov-24	276110-F6367	FORD CITY	\$288.08		\$288.08
ACH	08-Nov-24	276110-G2320	GETZ FIRE EQUIPMENT CO.	\$601.00		\$601.00
ACH	08-Nov-24	276110-G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$2,483.53		\$2,483.53
ACH	08-Nov-24	276110-G7308	GRAINGER	\$2,021.36		\$2,021.36
ACH	08-Nov-24	276110-G7375	GRIMCO, INC	\$1,172.84		\$1,172.84
ACH	08-Nov-24	276110-H3564	HIRERIGHT GIS INTERMEDIATE CORP, INC.	\$1,762.95	\$232.00	\$1,530.95
ACH	08-Nov-24	276110-H6260	ILLINOIS POWER MARKING CO	\$11,878.23		\$11,878.23
ACH	08-Nov-24	276110-I5758	INIT INC.	\$9,917.70		\$9,917.70
ACH	08-Nov-24	276110-J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$98.14		\$98.14
ACH	08-Nov-24	276110-K2166	KEMPER INDUSTRIAL EQUIP.	\$630.00		\$630.00
ACH	08-Nov-24	276110-K2190	KEN'S OIL SERVICE, INC.	\$23,273.43		\$23,273.43
ACH	08-Nov-24	276110-K3575	KIRK'S AUTOMOTIVE	\$6,398.00		\$6,398.00
ACH	08-Nov-24	276110-L2005	DONALD DAVID OWEN	\$3,750.00		\$3,750.00
ACH	08-Nov-24	276110-M0377	MARTIN ONE SOURCE	\$1,925.00		\$1,925.00
ACH	08-Nov-24	276110-M1246	MCMaster-CARR SUPPLY CO.	\$332.28		\$332.28
ACH	08-Nov-24	276110-M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$115.68		\$115.68
ACH	08-Nov-24	276110-M6334	MORGAN DISTRIBUTING, INC.	\$18,502.40		\$18,502.40
ACH	08-Nov-24	276110-N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$47,385.65		\$47,385.65
ACH	08-Nov-24	276110-O7370	O'REILLY AUTOMOTIVE, INC.	\$1,838.33		\$1,838.33
ACH	08-Nov-24	276110-O7450	ORKIN EXTERMINATING CO.	\$1,236.97		\$1,236.97
ACH	08-Nov-24	276110-P6385	POTTER ELECTRIC SERVICE INC.	\$12,849.91		\$12,849.91
ACH	08-Nov-24	276110-Q8455	QUILL	\$279.39		\$279.39
ACH	08-Nov-24	276110-R6120	ROGARDS OFFICE PRODUCTS	\$200.38		\$200.38
ACH	08-Nov-24	276110-R6130	ROGERS SUPPLY COMPANY INC	\$273.28		\$273.28
ACH	08-Nov-24	276110-S6962	SPX CORPORATION	\$575.57		\$575.57
ACH	08-Nov-24	276110-U7385	URBANA TRUE TIRES	\$1,020.00		\$1,020.00
ACH	14-Nov-24	276411-N2290	NEW FLYER INDUSTRIES	\$158,664.82		\$158,664.82
ACH	15-Nov-24	276423-B3555	BIRKEY'S FARM STORE, INC.	\$1,192.80		\$1,192.80
ACH	15-Nov-24	276423-C0275	CCMSI	\$78.50		\$78.50
ACH	15-Nov-24	276423-C0340	CARDINAL INFRASTRUCTURE, LLC	\$6,500.00		\$6,500.00
ACH	15-Nov-24	276423-C2165	CENTRAL ILLINOIS TRUCKS	\$4,925.25		\$4,925.25
ACH	15-Nov-24	276423-C3105	CHEMICAL MAINTENANCE, INC.	\$1,405.38		\$1,405.38
ACH	15-Nov-24	276423-C4588	CLEAN UNIFORM COMPANY	\$3,539.36		\$3,539.36
ACH	15-Nov-24	276423-D0423	DAVE & HARRY LOCKSMITHS	\$710.00		\$710.00
ACH	15-Nov-24	276423-F6367	FORD CITY	\$953.82		\$953.82
ACH	15-Nov-24	276423-G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$187.50		\$187.50
ACH	15-Nov-24	276423-G6300	GOODYEAR TIRE & RUBBER CO	\$17,381.12		\$17,381.12
ACH	15-Nov-24	276423-H3564	HIRERIGHT GIS INTERMEDIATE CORP, INC.	\$2,364.21	\$943.09	\$1,421.12
ACH	15-Nov-24	276423-I4747	ILLINI FS, INC.	\$84.00		\$84.00
ACH	15-Nov-24	276423-I4770	ILLINI PLASTICS SUPPLY	\$1,490.00		\$1,490.00
ACH	15-Nov-24	276423-J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$77.51		\$77.51
ACH	15-Nov-24	276423-K2190	KEN'S OIL SERVICE, INC.	\$632.50		\$632.50

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

From Date: 11/1/2024 Thru Date: 11/30/2024

Pymt Type	Date	Reference	Payee	ACH Amount	C-CARTS Portion	MTD Portion
ACH	15-Nov-24	276423-M0350	MANSFIELD POWER & GAS LLC	\$8,672.17		\$8,672.17
ACH	15-Nov-24	276423-M1246	MCMaster-CARR SUPPLY CO.	\$43.48		\$43.48
ACH	15-Nov-24	276423-M34035	MIDWEST FIBER RECYCLING	\$304.94		\$304.94
ACH	15-Nov-24	276423-N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$9,692.80		\$9,692.80
ACH	15-Nov-24	276423-O7370	O'REILLY AUTOMOTIVE, INC.	\$254.75		\$254.75
ACH	15-Nov-24	276423-P3600	PIVOT ENERGY, INC	\$3,336.19		\$3,336.19
ACH	15-Nov-24	276423-P4525	NORMA MCFARLAND	\$476.92		\$476.92
ACH	15-Nov-24	276423-S1156	SCHOONOVER SEWER SERVICE	\$345.00		\$345.00
ACH	15-Nov-24	276423-S3115	DANIEL J. HARTMAN	\$6,084.00	\$90.00	\$5,994.00
ACH	15-Nov-24	276423-T7420	TRILLIUM TRANSPORTATION FUELS, LLC	\$9,020.16		\$9,020.16
ACH	15-Nov-24	276423-T9069	TWILIO INC	\$1,248.40		\$1,248.40
ACH	15-Nov-24	276423-V3370	VIA TRANSPORTATION, INC.	\$5,510.90		\$5,510.90
ACH	15-Nov-24	276423-V3590	VITAL EDUCATION & SUPPLY, INC.	\$47.68		\$47.68
ACH	20-Nov-24	276655-N2290	NEW FLYER INDUSTRIES	\$158,664.82		\$158,664.82
ACH	22-Nov-24	276686-A0003	A & A CONCRETE, LLC	\$1,275.00		\$1,275.00
ACH	22-Nov-24	276686-A4650	A-L TIER II, LLC	\$3,266.12		\$3,266.12
ACH	22-Nov-24	276686-A4804	ALPHA CONTROLS & SERVICES LLC	\$58.84		\$58.84
ACH	22-Nov-24	276686-A5002	AMAZON	\$1,442.79		\$1,442.79
ACH	22-Nov-24	276686-A9010	AWARDS LTD.	\$27.45		\$27.45
ACH	22-Nov-24	276686-B3555	BIRKEY'S FARM STORE, INC.	\$1,590.10		\$1,590.10
ACH	22-Nov-24	276686-C2165	CENTRAL ILLINOIS TRUCKS	\$13,928.52		\$13,928.52
ACH	22-Nov-24	276686-C2231	CERTIFIED LABORATORIES	\$351.30		\$351.30
ACH	22-Nov-24	276686-C3105	CHEMICAL MAINTENANCE, INC.	\$551.73		\$551.73
ACH	22-Nov-24	276686-C4588	CLEAN UNIFORM COMPANY	\$901.57		\$901.57
ACH	22-Nov-24	276686-C6258	COLUMBIA STREET ROASTERY	\$363.30		\$363.30
ACH	22-Nov-24	276686-D2012	DEAN'S GRAPHICS	\$2,359.24		\$2,359.24
ACH	22-Nov-24	276686-D2126	DELL MARKETING LP	\$1,096.85		\$1,096.85
ACH	22-Nov-24	276686-D3630	DIXON GRAPHICS	\$185.00		\$185.00
ACH	22-Nov-24	276686-F6367	FORD CITY	\$2,661.54		\$2,661.54
ACH	22-Nov-24	276686-G7308	GRAINGER	\$497.70		\$497.70
ACH	22-Nov-24	276686-G7375	GRIMCO, INC	\$155.16		\$155.16
ACH	22-Nov-24	276686-H2235	HERITAGE PETROLEUM, LLC	\$18,358.33		\$18,358.33
ACH	22-Nov-24	276686-H6260	ILLINOIS POWER MARKING CO	\$180.40		\$180.40
ACH	22-Nov-24	276686-I4747	ILLINI FS, INC.	\$9,417.83		\$9,417.83
ACH	22-Nov-24	276686-I4841	ILLINOIS PUBLIC RISK FUND	\$72,322.00	\$596.00	\$71,726.00
ACH	22-Nov-24	276686-I4879	IL PUBLIC TRANSIT RISK MANAGEMENT ASOC	\$13,022.00		\$13,022.00
ACH	22-Nov-24	276686-I5758	INIT INC.	\$750.00		\$750.00
ACH	22-Nov-24	276686-J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$45.64		\$45.64
ACH	22-Nov-24	276686-J6136	JOHNSON CONTROLS FIRE PROTECTION LP	\$1,618.79		\$1,618.79
ACH	22-Nov-24	276686-K2190	KEN'S OIL SERVICE, INC.	\$38,440.41		\$38,440.41
ACH	22-Nov-24	276686-K6095	KOENIG BODY & EQUIPMENT, INC.	\$139.98		\$139.98
ACH	22-Nov-24	276686-M1246	MCMaster-CARR SUPPLY CO.	\$203.81		\$203.81
ACH	22-Nov-24	276686-M2310	MEYER CAPEL	\$5,182.00		\$5,182.00
ACH	22-Nov-24	276686-N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$43,050.47		\$43,050.47
ACH	22-Nov-24	276686-O7370	O'REILLY AUTOMOTIVE, INC.	\$547.97		\$547.97
ACH	22-Nov-24	276686-O7450	ORKIN EXTERMINATING CO.	\$790.98		\$790.98
ACH	22-Nov-24	276686-Q8455	QUILL	\$102.48		\$102.48
ACH	22-Nov-24	276686-S1156	SCHOONOVER SEWER SERVICE	\$290.00		\$290.00

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

From Date: 11/1/2024 Thru Date: 11/30/2024

Pymt Type	Date	Reference	Payee	ACH Amount	C-CARTS Portion	MTD Portion
ACH	22-Nov-24	276686-S3115	DANIEL J. HARTMAN	\$1,309.00		\$1,309.00
ACH	22-Nov-24	276686-S5192	S.J. SMITH WELDING SUPPLY	\$92.69		\$92.69
ACH	22-Nov-24	276686-T2225	TERMINAL SUPPLY COMPANY	\$277.50		\$277.50
ACH	22-Nov-24	276686-U7385	URBANA TRUE TIRES	\$980.66		\$980.66
ACH	22-Nov-24	276686-X8300	XPO LOGISTICS FREIGHT, INC.	\$232.83		\$232.83
ACH	21-Nov-24	276793-C3100	CHELSEA FINANCIAL GROUP, LTD.	\$7,558.14		\$7,558.14
			TOTAL	\$1,679,816.91	\$1,861.09	\$1,677,955.82

MTD - Bank & Investment Balances

Financial Institution	Bank Bal @ 11/30/24	Interest Rate	Maturity
Busey Bank			
Payroll	\$5,000.00	-	-
Illinois Terminal - Square POS	\$85,173.82	-	-
Operating	\$350,000.00	-	-
C-CARTS	\$145,101.79	-	-
Sec 125 Flexible Spending Plan	\$112,872.49	-	-
ATM	\$22,782.32	-	-
Money Market	\$18,853,298.16	3.90%	-
First Mid Bank	\$13,949,018.98	3.84%	-
Prospect Bank			
MuniWise	\$1,001.51	1.99%	-
MuniWise Flex	\$9,858,923.15	3.51%	-
Total	<u>\$43,383,172.22</u>		

MTD - Capital Reserve, Restricted, & Operating @ 11/30/24

Capital Reserve -Budgeted (FY25 Capital Budget)	\$25,311,500.00
Capital Reserve -Unbudgeted	\$21,783,106.10
Operating	-\$3,711,433.88
Total	<u>\$43,383,172.22</u>



To: Karl Gnadt, Managing Director/CEO
 From: Nate Warman, Assistant Finance Director
 Date: January 29, 2025
 Subject: December 2024 Financial Reports

A. Purpose: The following reports summarize the financial results of MTD for the month ending December 31, 2024:

- Comparative History Report for the months ending December 31, 2024, and December 31, 2023;
- Check and ACH Disbursement Lists for December 2024;
- Bank & Investment Balances and Capital & Operating Balances as of December 31, 2024.

B. Notes on Major Variances

Account Name	12/31/2024	12/31/2023	Variance	Pg. #	Notes
4110100000 Operating Assistance - State	\$2,908,540.24	\$2,556,125.31	\$352,414.93	45	The increase in Operating Assistance – State for December 2024 is due to an increase in eligible operating expenses in December 2024 compared to December 2023. The increase in eligible operating expenses in December 2024 is primarily due to the increase in total labor and material and supplies noted below.
4111000000 State Grant Revenue	\$143,438.00	\$0.00	\$143,438.00	45	The increase in State Grant Revenue for December 2024 is due to earning grant revenue from the State of IL Rebuild Grant for a progress payment of one hybrid bus.
4130500000 Federal Grant Revenue	\$556,096.00	\$1,457,508.86	\$(901,412.86)	45	The decrease in Federal Grant Revenue for December 2024 is due to earning grant revenue from various federal capital grants mainly for making progress payments on four hybrid buses. In November 2023, various federal grant revenues were earned mainly for making a progress payment for one hydrogen fuel cell bus and progress payments for the vehicle lifts.
5019999000 Total Labor	\$2,049,417.86	\$1,790,058.98	\$259,358.88	47	The increase in total labor costs for December 2024 compared to December 2023 is mainly due to a 3.75% raise to keep up with the cost of living and increased overtime pay with return to full scheduled service.
5049999900 Total Material & Supplies	\$599,318.56	\$434,076.27	\$165,242.29	51	The increase in total material and supplies for December 2024, compared to December 2023 is mainly due to purchase of 15 new fareboxes in December 2024.

Champaign Urbana Mass Transit District

Comparative History Report

From Fiscal Year: 2025 Period 6
 Thru Fiscal Year: 2025 Period 6

Division: 00 Champaign Urbana Mass Transit District

As of: 12/31/2024

Dec-2024	Dec-2023	Variance	Var/Last Var %		Jul-2024 Dec-2024	Jul-2023 Dec-2023	Variance	Var/Last Var %
4000000000 **** R E V E N U E ****								
4000000099 ** TRANSPORTATION REVENUE								
4010000000 * PASSENGER FARES								
27,724.60	28,091.64	-367.04	-1.31%	4010100000 FULL ADULT FARES	190,636.68	185,283.07	5,353.61	2.89%
290.00	356.00	-66.00	-18.54%	4010300000 STUDENT FARES	3,027.00	2,611.00	416.00	15.93%
-99.00	-162.00	63.00	-38.89%	4010700000 FARE REFUNDS	-653.00	-1,137.00	484.00	-42.57%
12,466.00	11,599.00	867.00	7.47%	4010800000 ANNUAL PASS REVENUE	72,311.00	70,428.00	1,883.00	2.67%
0.00	0.00	0.00	0.00%	4011000000 HALF FARE CAB	0.00	0.00	0.00	0.00%
7,476.00	4,994.00	2,482.00	49.70%	4011100000 ADA TICKETS & FARES	35,384.00	31,461.50	3,922.50	12.47%
47,857.60	44,878.64	2,978.96	6.64%	4019900099 * TOTAL PASSENGER FARES	300,705.68	288,646.57	12,059.11	4.18%
4020000000 * SPECIAL TRANSIT & SCHOOL FARE								
665,494.70	655,562.35	9,932.35	1.52%	4020300000 U OF I CAMPUS SERVICE	3,812,495.07	3,755,594.50	56,900.57	1.52%
26,200.58	28,301.67	-2,101.09	-7.42%	4020500000 ADA - U I & DSC CONTRACTS	160,312.48	169,810.02	-9,497.54	-5.59%
101,590.45	84,787.56	16,802.89	19.82%	4030100000 SCHOOL SERVICE FARES	406,517.80	338,970.24	67,547.56	19.93%
793,285.73	768,651.58	24,634.15	3.20%	4039999999 * TOTAL SPECIAL TRANSIT & SCHOO	4,379,325.35	4,264,374.76	114,950.59	2.70%
4060000000 *AUXILIARY TRANSPORTATION REVE								
1,806.92	2,239.24	-432.32	-19.31%	4060100000 I.T. COMMISSIONS	10,226.09	9,582.85	643.24	6.71%
31,178.88	29,587.71	1,591.17	5.38%	4060300000 ADVERTISING REVENUE	311,074.63	242,359.30	68,715.33	28.35%
32,985.80	31,826.95	1,158.85	3.64%	4069900098 *TOTAL AUXILIARY TRANSPORTATIO	321,300.72	251,942.15	69,358.57	27.53%
874,129.13	845,357.17	28,771.96	3.40%	4069900099 ** TOTAL TRANSPORTATION REVEN	5,001,331.75	4,804,963.48	196,368.27	4.09%
4070000000 ** NON-TRANSPORTATION REVENUE								
2,019.42	1,997.53	21.89	1.10%	4070100000 SALE OF MAINTENANCE SERVICES	11,549.29	12,813.35	-1,264.06	-9.87%
0.00	0.00	0.00	0.00%	4070200000 RENTAL OF REVENUE VEHICLES	0.00	0.00	0.00	0.00%
37,606.16	44,764.42	-7,158.26	-15.99%	4070300000 BUILDING RENTAL - IL TERMINAL	242,119.86	235,609.46	6,510.40	2.76%
18,724.59	25,142.57	-6,417.98	-25.53%	4070300002 BUILDING RENTAL - 803 & 1101	114,975.04	133,601.00	-18,625.96	-13.94%
0.00	0.00	0.00	0.00%	4070399999 BUILDING RENTAL - GASB 87 CONTR	0.00	0.00	0.00	0.00%
139,057.67	175,183.45	-36,125.78	-20.62%	4070400000 INVESTMENT INCOME	924,139.76	1,048,561.02	-124,421.26	-11.87%
0.00	0.00	0.00	0.00%	4070400002 +/- FAIR VALUE OF INVESTMENT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4070400003 INTEREST INCOME - LEASES	0.00	0.00	0.00	0.00%

Champaign Urbana Mass Transit District Comparative History Report

From Fiscal Year: 2025 Period 6
Thru Fiscal Year: 2025 Period 6

Division: 00 Champaign Urbana Mass Transit District

As of: 12/31/2024

Dec-2024	Dec-2023	Variance	Var/Last Var %		Jul-2024 Dec-2024	Jul-2023 Dec-2023	Variance	Var/Last Var %
0.00	0.00	0.00	0.00%	4070400004 AMORTIZATION REVENUE	0.00	0.00	0.00	0.00%
92.50	5.00	87.50	> 999.99%	4070800000 OVER OR SHORT	175.19	57.25	117.94	206.01%
4,000.00	0.00	4,000.00	100.00%	4079800000 GAIN ON FIXED ASSET DISPOSAL	6,316.00	10,720.70	-4,404.70	-41.09%
2,445.03	8,333.83	-5,888.80	-70.66%	4079900001 OTHER NON-TRANSPORTATION REV	43,664.62	20,986.16	22,678.46	108.06%
203,945.37	255,426.80	-51,481.43	-20.16%	4079900099 ** TOTAL NON-TRANSPORTATION RE	1,342,939.76	1,462,348.94	-119,409.18	-8.17%
1,078,074.50	1,100,783.97	-22,709.47	-2.06%	4079999999 *** TOTAL TRANS & NON-TRANS REV	6,344,271.51	6,267,312.42	76,959.09	1.23%
				4080000000 ** TAX REVENUE				
933,333.00	975,000.00	-41,667.00	-4.27%	4080100000 PROPERTY TAX REVENUE	5,599,998.00	5,850,000.00	-250,002.00	-4.27%
0.00	0.00	0.00	0.00%	4080100001 PROPERTY TAX - UNCOLLECTIBLE R	0.00	0.00	0.00	0.00%
46,232.51	64,165.62	-17,933.11	-27.95%	4080600000 REPLACEMENT TAX REVENUE	132,943.06	204,867.20	-71,924.14	-35.11%
0.00	18,075.00	-18,075.00	-100.00%	4089900001 MISCELLANEOUS PROPERTY TAXES	0.00	18,075.00	-18,075.00	-100.00%
979,565.51	1,057,240.62	-77,675.11	-7.35%	4089999999 ** TOTAL TAX REVENUE	5,732,941.06	6,072,942.20	-340,001.14	-5.60%
				4110000000 ** STATE GRANTS & REIMBURSEME				
2,908,540.24	2,556,125.31	352,414.93	13.79%	4110100000 OPERATING ASSISTANCE - STATE	16,552,531.33	15,621,686.40	930,844.93	5.96%
0.00	53,484.03	-53,484.03	-100.00%	4110100001 OPERATING ASSIST - DEBT SERVICE	0.00	53,484.03	-53,484.03	-100.00%
143,438.00	0.00	143,438.00	100.00%	4111000000 STATE GRANT REVENUE	6,291,562.00	0.00	6,291,562.00	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	0.00	0.00%
0.00	0.00	0.00	0.00%	4119900001 STATE REIMB - PASS THRU \$	0.00	0.00	0.00	0.00%
3,051,978.24	2,609,609.34	442,368.90	16.95%	4119999999 ** TOTAL STATE GRANTS & REIMB	22,844,093.33	15,675,170.43	7,168,922.90	45.73%
				4130000000 ** FEDERAL GRANTS & REIMBURSE				
0.00	0.00	0.00	0.00%	4130100000 OPERATING ASSISTANCE - FEDERAL	0.00	0.00	0.00	0.00%
556,096.00	1,457,508.86	-901,412.86	-61.85%	4130500000 FEDERAL GRANT REVENUE	10,566,489.23	10,027,866.63	538,622.60	5.37%
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%
556,096.00	1,457,508.86	-901,412.86	-61.85%	4139999999 ** TOTAL FEDERAL GRANTS & REIM	10,566,489.23	10,027,866.63	538,622.60	5.37%
				4150000000 **OTHER AGENCY REVENUES				
0.00	0.00	0.00	0.00%	4150130000 CONTRIBUTED CAPITAL - GOV'T	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4150130010 CONTRIBUTED CAPITAL - NON-GOV'T	0.00	0.00	0.00	0.00%

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0.00	0.00	0.00	0.00%	4159999999 ***TOTAL OTHER AGENCY REVENUE	0.00	0.00	0.00	0.00%
5,665,714.25	6,225,142.79	-559,428.54	-8.99%	4999900099 **** TOTAL REVENUE ****	45,487,795.13	38,043,291.68	7,444,503.45	19.57%

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5000000000 **** EXPENSES ****								
5010000000 ** LABOR								
1,218,165.55	1,040,968.01	177,197.54	17.02%	5010101000 OPERATORS WAGES	7,252,745.35	6,225,282.36	1,027,462.99	16.50%
144,225.21	143,035.80	1,189.41	0.83%	5010204000 MECHANICS WAGES - MAINT	883,428.50	805,023.24	78,405.26	9.74%
112,377.62	93,679.64	18,697.98	19.96%	5010304000 MAINTENANCE WAGES - MAINT	685,048.68	609,126.61	75,922.07	12.46%
134,845.73	105,504.22	29,341.51	27.81%	5010401000 SUPERVISORS SALARIES - OPS	712,276.75	660,439.30	51,837.45	7.85%
28,519.34	28,581.04	-61.70	-0.22%	5010404000 SUPERVISORS SALARIES - MAINT	181,775.60	175,131.05	6,644.55	3.79%
71,612.94	68,194.90	3,418.04	5.01%	5010501000 OVERHEAD SALARIES - OPS	433,314.49	547,576.16	-114,261.67	-20.87%
54,024.92	39,733.85	14,291.07	35.97%	5010504000 OVERHEAD SALARIES - MAINT	251,627.46	232,058.50	19,568.96	8.43%
167,840.70	155,564.87	12,275.83	7.89%	5010516000 OVERHEAD SALARIES - G&A	1,016,418.81	946,022.55	70,396.26	7.44%
24,365.19	23,338.67	1,026.52	4.40%	5010516200 OVERHEAD SALARIES - IT	143,003.05	129,591.05	13,412.00	10.35%
17,069.90	17,138.01	-68.11	-0.40%	5010601000 CLERICAL WAGES - OPS	96,944.73	113,290.28	-16,345.55	-14.43%
0.00	0.00	0.00	0.00%	5010604000 CLERICAL WAGES - MAINT	0.00	0.00	0.00	0.00%
48,165.98	43,062.40	5,103.58	11.85%	5010616000 CLERICAL WAGES - G&A	281,469.21	246,271.21	35,198.00	14.29%
12,815.55	12,261.05	554.50	4.52%	5010616200 CLERICAL WAGES - IT	75,258.64	68,038.48	7,220.16	10.61%
14,568.16	13,514.77	1,053.39	7.79%	5010716200 SECURITY WAGES - IT	81,151.32	70,891.90	10,259.42	14.47%
-6,089.57	-2,746.26	-3,343.31	121.74%	5010801000 LABOR CREDIT - OPS	-24,233.95	-24,591.21	357.26	-1.45%
-4,686.46	-4,078.01	-608.45	14.92%	5010804000 LABOR CREDIT - MAINT	-27,753.13	-27,925.31	172.18	-0.62%
-601.36	-523.76	-77.60	14.82%	5010806000 LABOR CREDIT - G&A	-3,956.20	-9,899.54	5,943.34	-60.04%
12,198.46	12,829.78	-631.32	-4.92%	5010816200 MAINTENANCE WAGES - IT	80,004.67	81,631.31	-1,626.64	-1.99%
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	0.00	0.00%
0.00	0.00	0.00	0.00%	5013016000 COVID TESTING WAGES	0.00	0.00	0.00	0.00%
2,049,417.86	1,790,058.98	259,358.88	14.49%	5019999000 ** TOTAL LABOR	12,118,523.98	10,847,957.94	1,270,566.04	11.71%
5020000000 ** FRINGE BENEFITS								
122,767.62	107,526.85	15,240.77	14.17%	5020101000 FICA - OPS	703,572.69	666,881.32	36,691.37	5.50%
27,877.23	31,965.74	-4,088.51	-12.79%	5020104000 FICA - MAINT	170,948.70	170,222.01	726.69	0.43%
14,424.72	13,477.45	947.27	7.03%	5020116000 FICA - G&A	88,777.82	82,375.03	6,402.79	7.77%
5,254.53	5,120.39	134.14	2.62%	5020116200 FICA - IT	30,418.30	28,000.06	2,418.24	8.64%
168,983.06	121,262.74	47,720.32	39.35%	5020201000 IMRF - OPS	847,042.69	846,861.32	181.37	0.02%

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31,273.23	29,527.88	1,745.35	5.91%	5020204000 IMRF - MAINT	248,635.32	192,479.13	56,156.19	29.18%
16,387.23	14,846.67	1,540.56	10.38%	5020216000 IMRF - G&A	110,970.10	101,613.93	9,356.17	9.21%
5,654.53	5,697.38	-42.85	-0.75%	5020216200 IMRF - IT	34,649.61	32,420.56	2,229.05	6.88%
377,764.20	355,838.00	21,926.20	6.16%	5020301000 MEDICAL INSURANCE - OPS	2,207,422.47	2,163,856.77	43,565.70	2.01%
90,878.40	85,387.00	5,491.40	6.43%	5020304000 MEDICAL INSURANCE - MAINT	547,908.60	512,951.56	34,957.04	6.81%
55,746.00	47,867.00	7,879.00	16.46%	5020316000 MEDICAL INSURANCE - G&A	299,957.00	268,812.00	31,145.00	11.59%
27,074.00	21,750.00	5,324.00	24.48%	5020316200 MEDICAL INSURANCE - IT	162,454.55	121,972.92	40,481.63	33.19%
0.00	0.00	0.00	0.00%	5020401000 DENTAL INSURANCE - OPS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5020404000 DENTAL INSURANCE - MAINT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5020416000 DENTAL INSURANCE - G&A	0.00	0.00	0.00	0.00%
1,685.11	1,617.98	67.13	4.15%	5020501000 LIFE INSURANCE - OPS	10,016.58	10,175.34	-158.76	-1.56%
549.29	510.09	39.20	7.68%	5020504000 LIFE INSURANCE - MAINT	3,185.00	3,195.29	-10.29	-0.32%
228.34	228.34	0.00	0.00%	5020516000 LIFE INSURANCE - G&A	3,936.44	1,269.10	2,667.34	210.18%
149.94	163.17	-13.23	-8.11%	5020516200 LIFE INSURANCE - IT	877.59	825.65	51.94	6.29%
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%
9,540.93	8,404.10	1,136.83	13.53%	5020701000 UNEMPLOYMENT INSURANCE - OPS	14,074.96	17,012.10	-2,937.14	-17.27%
2,246.50	2,389.34	-142.84	-5.98%	5020704000 UNEMPLOYMENT INSURANCE - MAIN	2,814.85	3,182.80	-367.95	-11.56%
1,218.85	1,209.45	9.40	0.78%	5020716000 UNEMPLOYMENT INSURANCE - G&A	1,497.49	1,722.34	-224.85	-13.05%
435.21	509.38	-74.17	-14.56%	5020716200 UNEMPLOYMENT INSURANCE - IT	846.49	1,708.40	-861.91	-50.45%
26,589.00	22,530.00	4,059.00	18.02%	5020801000 WORKERS COMP INSURANCE - OPS	159,705.00	139,220.86	20,484.14	14.71%
5,562.00	4,713.00	849.00	18.01%	5020804000 WORKERS COMP INSURANCE - MAIN	33,371.00	28,277.00	5,094.00	18.01%
3,084.00	2,709.00	375.00	13.84%	5020816000 WORKERS COMP INSURANCE - G&A	18,504.00	16,253.00	2,251.00	13.85%
955.00	809.00	146.00	18.05%	5020816200 WORKERS COMP INSURANCE - IT	5,730.00	4,854.00	876.00	18.05%
50,216.56	45,152.48	5,064.08	11.22%	5021001000 HOLIDAYS - OPS	176,479.84	167,246.39	9,233.45	5.52%
15,662.33	13,727.53	1,934.80	14.09%	5021004000 HOLIDAYS - MAINT	57,302.04	51,732.92	5,569.12	10.77%
0.00	0.00	0.00	0.00%	5021016000 HOLIDAYS - G&A	0.00	0.00	0.00	0.00%
4,230.48	5,047.31	-816.83	-16.18%	5021016200 HOLIDAYS - IT	13,167.33	12,305.27	862.06	7.01%
68,794.56	62,001.83	6,792.73	10.96%	5021101000 VACATIONS - OPS	313,096.90	418,461.01	-105,364.11	-25.18%
14,571.68	28,795.71	-14,224.03	-49.40%	5021104000 VACATIONS - MAINT	96,795.85	124,154.13	-27,358.28	-22.04%
0.00	0.00	0.00	0.00%	5021116000 VACATION - G&A	0.00	0.00	0.00	0.00%
357.60	1,144.00	-786.40	-68.74%	5021116200 VACATIONS - IT	7,284.20	4,147.54	3,136.66	75.63%
4,349.21	3,156.20	1,193.01	37.80%	5021201000 OTHER PAID ABSENCES - OPS	31,237.83	12,010.13	19,227.70	160.10%
979.20	0.00	979.20	100.00%	5021204000 OTHER PAID ABSENCES - MAINT	8,723.56	4,766.96	3,956.60	83.00%
0.00	0.00	0.00	0.00%	5021216000 OTHER PAID ABSENCES - G&A	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021216200 OTHER PAID ABSENCES - IT	1,547.76	297.04	1,250.72	421.06%

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5,037.75	1,820.24	3,217.51	176.76%	5021301000 UNIFORM ALLOWANCES - OPS	28,591.18	28,849.56	-258.38	-0.90%
4,158.27	1,238.88	2,919.39	235.65%	5021304000 UNIFORM ALLOWANCES - MAINT	19,361.30	10,962.96	8,398.34	76.61%
321.00	33.64	287.36	854.22%	5021316200 UNIFORM ALLOWANCES - IT	2,177.66	3,360.87	-1,183.21	-35.21%
60.00	0.00	60.00	100.00%	5021401000 OTHER FRINGE BENEFITS - OPS	10,933.60	185.00	10,748.60	> 999.99%
0.00	0.00	0.00	0.00%	5021404000 OTHER FRINGE BENEFITS - MAINT	1,204.00	2,737.94	-1,533.94	-56.03%
2,046.50	860.50	1,186.00	137.83%	5021416000 OTHER FRINGE BENEFITS - G&A	19,504.91	14,709.00	4,795.91	32.61%
0.00	0.00	0.00	0.00%	5021416200 OTHER FRINGE BENEFITS - IT	0.00	150.00	-150.00	-100.00%
98,744.60	83,494.12	15,250.48	18.27%	5021501000 EARNED TIME - OPS	442,514.37	588,436.84	-145,922.47	-24.80%
8,678.86	25,444.29	-16,765.43	-65.89%	5021504000 EARNED TIME - MAINT	99,465.43	178,551.47	-79,086.04	-44.29%
2,738.17	1,772.78	965.39	54.46%	5021516200 EARNED TIME - IT	11,189.89	12,238.62	-1,048.73	-8.57%
0.00	125.00	-125.00	-100.00%	5021604000 TOOL ALLOWANCE - MAINT	11,082.61	0.00	11,082.61	100.00%
0.00	337.08	-337.08	-100.00%	5021701000 DISABILITY - OPS	14,531.70	28,205.51	-13,673.81	-48.48%
0.00	0.00	0.00	0.00%	5021704000 DISABILITY - MAINT	0.00	2,844.39	-2,844.39	-100.00%
0.00	0.00	0.00	0.00%	5021716200 DISABILITY - IT	0.00	0.00	0.00	0.00%
1,247.04	0.00	1,247.04	100.00%	5021801000 WORKERS COMP - PAYROLL - OPS	3,930.94	602.60	3,328.34	552.33%
92.00	0.00	92.00	100.00%	5021804000 WORKERS COMP - PAYROLL - MAINT	92.00	0.00	92.00	100.00%
0.00	0.00	0.00	0.00%	5021816200 WORKERS COMP - PAYROLL - IT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021901000 ROTATION BOARD PAY - OPS	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021904000 ROTATION BOARD PAY - MAINT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021916000 ROTATION BOARD PAY - G&A	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5021916200 ROTATION BOARD PAY - IT	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5022001000 EARLY RETIREMENT PLAN - OPS	139,971.00	69,972.00	69,999.00	100.04%
0.00	66,280.00	-66,280.00	-100.00%	5022004000 EARLY RETIREMENT PLAN - MAINT	0.00	66,280.00	-66,280.00	-100.00%
0.00	0.00	0.00	0.00%	5022016000 EARLY RETIREMENT PLAN - G&A	0.00	0.00	0.00	0.00%
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	0.00	0.00%
0.00	0.00	0.00	0.00%	5023004000 "SICK BANK" EXPENSES - MAINT	0.00	0.00	0.00	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	0.00	0.00%
1,278,614.73	1,226,491.54	52,123.19	4.25%	5029999900 ** TOTAL FRINGE BENEFITS	7,217,503.15	7,219,350.64	-1,847.49	-0.03%
				5030000000 ** SERVICES				
35,732.00	14,929.63	20,802.37	139.34%	5030316000 PROFESSIONAL SERVICES - G&A	210,380.11	215,822.47	-5,442.36	-2.52%
509.43	0.00	509.43	100.00%	5030316200 PROFESSIONAL SERVICES - IT	8,951.60	3,908.81	5,042.79	129.01%
0.00	0.00	0.00	0.00%	5030316300 PROFESSIONAL SERVICES - IT - NON	0.00	0.00	0.00	0.00%
17,000.00	9,500.00	7,500.00	78.95%	5030316400 PROFESSIONAL SERVICES - G&A - N	91,115.00	46,000.00	45,115.00	98.08%
0.00	0.00	0.00	0.00%	5030404000 TEMPORARY HELP - MAINT	0.00	0.00	0.00	0.00%

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0.00	0.00	0.00	0.00%	5030416000 TEMPORARY HELP - G&A	0.00	0.00	0.00	0.00%
8,900.67	8,027.60	873.07	10.88%	5030501000 CONTRACT MAINTENANCE - OPS	62,703.81	46,276.62	16,427.19	35.50%
27,843.08	20,035.81	7,807.27	38.97%	5030504000 CONTRACT MAINTENANCE - MAINT	196,344.53	170,590.19	25,754.34	15.10%
94,189.94	81,585.43	12,604.51	15.45%	5030516000 CONTRACT MAINTENANCE - G&A	502,139.80	478,118.85	24,020.95	5.02%
3,664.29	1,673.71	1,990.58	118.93%	5030516200 CONTRACT MAINTENANCE - IT	14,101.14	8,501.29	5,599.85	65.87%
0.00	0.00	0.00	0.00%	5030516300 CONTRACT MAINTENANCE - IT - NON	0.00	156.15	-156.15	-100.00%
0.00	0.00	0.00	0.00%	5030599999 CONTRACT MAINT - GASB 96 CONTR	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5030604000 CUSTODIAL SERVICES - MAINT	0.00	0.00	0.00	0.00%
0.00	57.42	-57.42	-100.00%	5030801000 PRINTING SERVICES - OPS	24,070.69	32,092.32	-8,021.63	-25.00%
0.00	0.00	0.00	0.00%	5030804000 PRINTING SERVICES - MAINT	0.00	51.40	-51.40	-100.00%
106.00	0.00	106.00	100.00%	5030816000 PRINTING SERVICES - G&A	266.00	479.73	-213.73	-44.55%
0.00	0.00	0.00	0.00%	5030816200 PRINTING SERVICES - IT	120.00	1,032.50	-912.50	-88.38%
0.00	0.00	0.00	0.00%	5030816300 PRINTING SERVICES - IT - NON-REIM	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5031216000 CABS	0.00	0.00	0.00	0.00%
7,427.36	5,848.57	1,578.79	26.99%	5039901000 OTHER SERVICES - OPS	38,130.79	42,374.67	-4,243.88	-10.02%
1,139.90	1,364.74	-224.84	-16.47%	5039904000 OTHER SERVICES - MAINT	6,098.09	4,582.15	1,515.94	33.08%
569.68	1,164.20	-594.52	-51.07%	5039916000 OTHER SERVICES - G&A	5,187.27	2,732.46	2,454.81	89.84%
0.00	0.00	0.00	0.00%	5039916200 OTHER SERVICES - IT	734.73	1,050.98	-316.25	-30.09%
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	0.00	0.00%
197,082.35	144,187.11	52,895.24	36.69%	5039999900 ** TOTAL SERVICES	1,160,343.56	1,053,770.59	106,572.97	10.11%
				5040000000 ** MATERIALS & SUPPLIES CONSUM				
130,117.96	127,466.98	2,650.98	2.08%	5040101000 FUEL & LUBRICANTS - OPS	810,228.55	887,980.82	-77,752.27	-8.76%
12,369.19	11,162.90	1,206.29	10.81%	5040104000 FUEL & LUBRICANTS - MAINT	81,279.82	104,287.13	-23,007.31	-22.06%
13,413.32	14,439.63	-1,026.31	-7.11%	5040201000 TIRES & TUBES - OPS - MB DO	96,400.59	86,181.94	10,218.65	11.86%
1,898.74	1,900.05	-1.31	-0.07%	5040204000 TIRES & TUBES - MAINT - DR DO	6,747.19	7,179.65	-432.46	-6.02%
317.96	3,145.61	-2,827.65	-89.89%	5040206000 TIRES & TUBES - NON-REVENUE VEH	317.96	5,175.13	-4,857.17	-93.86%
7,790.22	0.00	7,790.22	100.00%	5040304000 GARAGE EQUIPMENT REPAIRS - MAI	19,859.49	61,526.93	-41,667.44	-67.72%
34,110.57	33,377.93	732.64	2.19%	5040404000 BLDG & GROUND REPAIRS - MAINT -	174,114.17	148,722.88	25,391.29	17.07%
18,650.09	10,846.05	7,804.04	71.95%	5040404001 BLDG & GROUND REPAIRS - MAINT -	57,872.79	62,124.53	-4,251.74	-6.84%
0.00	1,195.87	-1,195.87	-100.00%	5040404002 BLDG & GROUND REPAIRS - MAINT -	3,630.66	4,981.66	-1,351.00	-27.12%
0.00	0.00	0.00	0.00%	5040404003 BLDG & GROUND REPAIRS - MAINT -	20.88	228.92	-208.04	-90.88%
0.00	15.25	-15.25	-100.00%	5040404004 BLDG & GROUND REPAIRS - MAINT -	0.00	2,183.49	-2,183.49	-100.00%
0.00	0.00	0.00	0.00%	5040404005 BLDG & GROUND REPAIRS - MAINT -	10,350.00	0.00	10,350.00	100.00%
9,898.49	2,803.76	7,094.73	253.04%	5040416200 BLDG & GROUND REPAIRS - IT	60,740.40	45,965.13	14,775.27	32.14%
1,339.95	545.61	794.34	145.59%	5040416300 BLDG & GROUND REPAIRS - IT - NON	2,931.84	5,607.91	-2,676.07	-47.72%

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0.00	-568.00	568.00	-100.00%	5040416400 BLDG & GROUND REPAIRS - G&A - N	0.00	1.05	-1.05	-100.00%
0.00	0.00	0.00	0.00%	5040500001 REVENUE VEHICLE REPAIRS - CORE	0.00	0.00	0.00	0.00%
177,535.63	164,089.88	13,445.75	8.19%	5040504000 REVENUE VEHICLE REPAIRS	979,284.36	816,237.89	163,046.47	19.98%
9,569.98	3,861.70	5,708.28	147.82%	5040604000 NON-REVENUE VEHICLE REPAIRS	30,069.63	15,898.34	14,171.29	89.14%
6,072.31	6,739.74	-667.43	-9.90%	5040704000 SERVICE SUPPLIES - MAINT	49,884.01	37,554.58	12,329.43	32.83%
1,436.11	2,518.23	-1,082.12	-42.97%	5040716200 SERVICE SUPPLIES - IT	10,175.48	13,065.34	-2,889.86	-22.12%
2,498.09	1,902.63	595.46	31.30%	5040801000 OFFICE SUPPLIES - OPS	10,859.26	19,423.97	-8,564.71	-44.09%
1,113.19	412.22	700.97	170.05%	5040804000 OFFICE SUPPLIES - MAINT	9,218.10	8,403.02	815.08	9.70%
4,335.40	552.46	3,782.94	684.74%	5040816000 OFFICE SUPPLIES - G&A	28,157.48	11,885.06	16,272.42	136.91%
390.88	982.28	-591.40	-60.21%	5040816200 OFFICE SUPPLIES - IT	2,296.17	2,136.04	160.13	7.50%
92.99	2,203.43	-2,110.44	-95.78%	5040901000 COMPUTER & SERVER - MISC EXP'S	2,596.68	11,104.45	-8,507.77	-76.62%
0.00	4,406.86	-4,406.86	-100.00%	5040904000 COMPUTER & SERVER - MISC EXP'S	0.00	10,760.06	-10,760.06	-100.00%
9,825.50	17,332.74	-7,507.24	-43.31%	5040916000 COMPUTER & SERVER - MISC EXP'S	76,725.58	87,882.84	-11,157.26	-12.70%
0.00	0.00	0.00	0.00%	5040916200 COMPUTER & SERVER - MISC EXP'S	2,945.64	2,875.60	70.04	2.44%
1,885.55	537.32	1,348.23	250.92%	5041001000 SAFETY & TRAINING - OPS	10,508.39	6,109.90	4,398.49	71.99%
0.00	0.00	0.00	0.00%	5041004000 SAFETY & TRAINING - MAINT	0.00	97.18	-97.18	-100.00%
0.00	303.00	-303.00	-100.00%	5041104000 PASSENGER SHELTER REPAIRS	48,267.40	45,527.59	2,739.81	6.02%
0.00	0.00	0.00	0.00%	5041201000 SMALL TOOLS & EQUIP - OPS	0.00	14,702.89	-14,702.89	-100.00%
5,934.48	2,865.69	3,068.79	107.09%	5041204000 SMALL TOOLS & EQUIP - MAINT	40,320.94	26,701.10	13,619.84	51.01%
0.00	298.28	-298.28	-100.00%	5041216000 SMALL TOOLS & EQUIP - G&A	319.96	14,182.41	-13,862.45	-97.74%
1,115.41	0.00	1,115.41	100.00%	5041216200 SMALL TOOLS & EQUIP - IT	3,385.61	6,661.33	-3,275.72	-49.18%
0.00	0.00	0.00	0.00%	5041216300 SMALL TOOLS & EQUIP - IT - NON-RE	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5041216400 SMALL TOOLS & EQUIP - G&A - NON-	0.00	0.00	0.00	0.00%
138,595.20	0.00	138,595.20	100.00%	5041304000 FAREBOX REPAIRS	141,796.49	0.00	141,796.49	100.00%
6,950.12	5,504.17	1,445.95	26.27%	5041404000 CAD/AVL,CAMERA,RADIO REPAIRS -	92,444.64	45,933.73	46,510.91	101.26%
2,061.23	13,234.00	-11,172.77	-84.42%	5041504000 ADA VEHICLE REPAIRS - MAINT	12,171.63	56,820.63	-44,649.00	-78.58%
599,318.56	434,076.27	165,242.29	38.07%	5049999900 ** TOTAL MATERIAL & SUPPLIES	2,875,921.79	2,676,111.12	199,810.67	7.47%
				5050000000 **UTILITIES				
65,377.31	68,614.45	-3,237.14	-4.72%	5050216000 ** UTILITIES - G&A	323,097.10	313,624.14	9,472.96	3.02%
17,728.11	11,505.62	6,222.49	54.08%	5050216200 ** UTILITIES - IT	76,798.11	65,588.63	11,209.48	17.09%
8,342.14	4,907.03	3,435.11	70.00%	5050216300 ** UTILITIES - IT - NON-REIMB	36,904.85	32,396.80	4,508.05	13.92%
5,719.82	5,137.97	581.85	11.32%	5050216400 ** UTILITIES - G&A - NON-REIMB	30,383.43	40,613.80	-10,230.37	-25.19%
97,167.38	90,165.07	7,002.31	7.77%	5059999900 **TOTAL UTILITIES	467,183.49	452,223.37	14,960.12	3.31%
				5060000000 ** CASUALTY & LIABILITY COSTS				
17,098.17	14,449.49	2,648.68	18.33%	5060104000 PHYSICAL DAMAGE PREMIUMS - MAI	102,589.02	86,696.94	15,892.08	18.33%

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0.00	0.00	0.00	0.00%	5060116200 PHYSICAL DAMAGE PREMIUMS - IT	0.00	0.00	0.00	0.00%
-9,801.80	-1,866.08	-7,935.72	425.26%	5060204000 PHYSICAL DAMAGE RECOVERIES - M	-36,165.14	-12,017.58	-24,147.56	200.94%
60,203.90	47,333.01	12,870.89	27.19%	5060316000 PL & PD INSURANCE PREMIUMS - G&	344,945.65	285,092.06	59,853.59	20.99%
0.00	0.00	0.00	0.00%	5060316200 PL & PD INSURANCE PREMIUMS - IT	0.00	0.00	0.00	0.00%
37,793.43	39,269.18	-1,475.75	-3.76%	5060416000 UNINSURED PL & PD PAYOUTS - G&A	227,434.37	235,857.42	-8,423.05	-3.57%
5,491.55	4,459.41	1,032.14	23.15%	5060816000 PREMIUMS-OTHER COPORATE INS.	32,949.30	26,887.46	6,061.84	22.55%
110,785.25	103,645.01	7,140.24	6.89%	5069999900 ** TOTAL CASUALTY & LIABILITY	671,753.20	622,516.30	49,236.90	7.91%
5070000000 ** TAXES								
0.00	0.00	0.00	0.00%	5070316000 PROPERTY TAXES	0.00	0.00	0.00	0.00%
0.00	312.50	-312.50	-100.00%	5070316400 PROPERTY TAXES - NON-REIMB	0.00	1,875.00	-1,875.00	-100.00%
865.00	0.00	865.00	100.00%	5070401000 VEHICLE LICENSING FEES - OPS	2,941.00	173.00	2,768.00	> 999.99%
0.00	0.00	0.00	0.00%	5070416000 VEHICLE LICENSING FEES - G&A	0.00	0.00	0.00	0.00%
3,311.20	2,487.74	823.46	33.10%	5070501000 FUEL TAX	17,143.49	16,182.22	961.27	5.94%
4,176.20	2,800.24	1,375.96	49.14%	5079999900 ** TOTAL TAXES	20,084.49	18,230.22	1,854.27	10.17%
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%
74,858.83	80,861.83	-6,003.00	-7.42%	5080216000 ADA CONTRACTS	449,151.98	485,170.98	-36,019.00	-7.42%
74,858.83	80,861.83	-6,003.00	-7.42%	5089999900 **TOTAL PURCHASED TRANSPORTA	449,151.98	485,170.98	-36,019.00	-7.42%
5090000000 ** MISCELLANEOUS EXPENSES								
12,335.58	10,745.15	1,590.43	14.80%	5090116000 DUES & SUBSCRIPTIONS - G&A	45,589.41	66,681.13	-21,091.72	-31.63%
437.50	0.00	437.50	100.00%	5090116400 DUES & SUBSCRIPTIONS - G&A - NO	2,625.01	0.00	2,625.01	100.00%
179.12	16,986.58	-16,807.46	-98.95%	5090216000 TRAVEL & MEETINGS - G&A	41,536.76	56,070.20	-14,533.44	-25.92%
0.00	0.00	0.00	0.00%	5090716000 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00%
8,221.65	10,744.72	-2,523.07	-23.48%	5090816000 ADVERTISING EXPENSES - G&A	109,143.31	152,867.64	-43,724.33	-28.60%
0.00	0.00	0.00	0.00%	5090816200 ADVERTISING EXPENSES - IT	495.00	0.00	495.00	100.00%
0.00	0.00	0.00	0.00%	5090916000 TRUSTEE COMPENSATION	0.00	1,300.00	-1,300.00	-100.00%
0.00	751.06	-751.06	-100.00%	5091016000 POSTAGE	1,542.74	1,608.12	-65.38	-4.07%
0.00	0.00	0.00	0.00%	5091516000 LOSS/DISPOSAL FIXED ASSETS	0.00	0.00	0.00	0.00%
14,157.00	3,048.00	11,109.00	364.47%	5091616000 ADVERTISING SERVICES EXPENSE	64,462.06	84,223.50	-19,761.44	-23.46%
0.00	0.00	0.00	0.00%	5091716000 SUBSTANCE ABUSE PROGRAM	0.00	0.00	0.00	0.00%
0.00	1,238.07	-1,238.07	-100.00%	5099901000 OTHER MISC EXPENSES - OPS	4,056.54	4,458.65	-402.11	-9.02%

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0.00	3,173.79	-3,173.79	-100.00%	5099904000 OTHER MISC EXPENSES - MAINT	7,346.09	15,976.04	-8,629.95	-54.02%
2,774.57	5,720.14	-2,945.57	-51.49%	5099916000 OTHER MISC EXPENSES - G&A	12,409.31	26,791.64	-14,382.33	-53.68%
0.00	872.36	-872.36	-100.00%	5099916200 OTHER MISC EXPENSES - IT	3,677.33	6,527.08	-2,849.75	-43.66%
9.69	0.00	9.69	100.00%	5099916300 OTHER MISC EXPENSES - IT - NON-R	4,832.00	0.00	4,832.00	100.00%
12,101.75	-26.44	12,128.19	< -999.99%	5099916400 OTHER MISC EXPENSES - G&A - NON	16,874.13	5,098.53	11,775.60	230.96%
547.21	0.00	547.21	100.00%	5099926000 UNALLOCATED EXPENSES	547.21	0.00	547.21	100.00%
50,764.07	53,253.43	-2,489.36	-4.67%	5099999900 ** TOTAL MISCELLANEOUS EXPENS	315,136.90	421,602.53	-106,465.63	-25.25%
5110000000 ** INTEREST EXPENSES								
0.00	0.00	0.00	0.00%	5110116000 INTEREST - LONG-TERM DEBTS	0.00	0.00	0.00	0.00%
0.00	133.93	-133.93	-100.00%	5110216000 INTEREST - SHORT-TERM DEBTS	3,896.38	8,601.33	-4,704.95	-54.70%
0.00	0.00	0.00	0.00%	5110316000 INTEREST EXPENSE - LEASE & SBIT	0.00	0.00	0.00	0.00%
0.00	133.93	-133.93	-100.00%	5119999900 ** TOTAL INTEREST	3,896.38	8,601.33	-4,704.95	-54.70%
5120000000 ** LEASE & RENTALS								
19,545.87	22,710.57	-3,164.70	-13.93%	5120401000 PASSENGER REVENUE VEHICLES -	133,098.72	125,793.20	7,305.52	5.81%
7,197.78	3,325.38	3,872.40	116.45%	5120516000 SERVICE VEHICLE LEASES	23,824.68	20,658.32	3,166.36	15.33%
0.00	0.00	0.00	0.00%	5120704000 GARAGE EQUIPMENT LEASES - MAIN	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5120901000 RADIO EQUIPMENT LEASES - OPS	0.00	0.00	0.00	0.00%
0.00	12,638.93	-12,638.93	-100.00%	5121216000 G&A FACILITIES LEASES	32,728.59	75,833.58	-43,104.99	-56.84%
0.00	85.34	-85.34	-100.00%	5121301000 MISC LEASES - OPS	437.95	512.04	-74.09	-14.47%
18,992.87	20,247.21	-1,254.34	-6.20%	5121304000 MISC LEASES - MAINT	115,216.51	118,919.44	-3,702.93	-3.11%
1,834.51	1,365.50	469.01	34.35%	5121316000 MISC LEASES - G&A	9,708.06	8,193.00	1,515.06	18.49%
70.08	68.28	1.80	2.64%	5121316200 MISC LEASES - IT	420.48	409.68	10.80	2.64%
0.00	0.00	0.00	0.00%	5121316300 MISC LEASES - IT - NON-REIMB	0.00	0.00	0.00	0.00%
2,100.00	0.00	2,100.00	100.00%	5121316400 MISC LEASES - G&A - NON-REIMB	2,100.00	0.00	2,100.00	100.00%
0.00	0.00	0.00	0.00%	5121399999 LEASES - GASB 87 CONTRA	0.00	0.00	0.00	0.00%
49,741.11	60,441.21	-10,700.10	-17.70%	5129999900 ** TOTAL LEASE & RENTALS	317,534.99	350,319.26	-32,784.27	-9.36%
5130000000 ** DEPRECIATION								
24,403.91	27,506.47	-3,102.56	-11.28%	5130201000 PASSENGER SHELTER DEPRECIATI	142,573.85	141,815.37	758.48	0.53%
794,981.02	383,314.78	411,666.24	107.40%	5130401000 REVENUE VEHICLE DEPRECIATION	3,186,351.75	2,347,269.28	839,082.47	35.75%
3,133.23	4,262.13	-1,128.90	-26.49%	5130516000 SERVICE VEHICLE DEPRECIATION	18,799.37	34,405.63	-15,606.26	-45.36%
16,255.11	5,904.14	10,350.97	175.32%	5130704000 GARAGE EQUIP DEPRECIATION	97,530.58	35,424.34	62,106.24	175.32%
1,977.13	8,819.50	-6,842.37	-77.58%	5130901000 REVENUE VEHICLE RADIO EQUIP DE	11,234.92	16,167.00	-4,932.08	-30.51%
16,709.31	24,928.38	-8,219.07	-32.97%	5131016000 COMPUTER EQUIP DEPRECIATION	100,255.90	56,572.28	43,683.62	77.22%
0.00	0.00	0.00	0.00%	5131116000 REVENUE COLLECTION EQUIP DEPR	0.00	0.00	0.00	0.00%

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197,309.20	519,533.32	-322,224.12	-62.02%	5131216000 G&A FACILITIES DEPRECIATION	1,195,074.68	1,190,108.37	4,966.31	0.42%
2,453.79	16,034.46	-13,580.67	-84.70%	5131316000 G&A SYSTEM DEVELOPMENT DEPR	14,722.76	31,642.96	-16,920.20	-53.47%
8,224.85	253.56	7,971.29	> 999.99%	5131416000 MISCELLANEOUS EQUIP DEPR	49,349.11	1,521.41	47,827.70	> 999.99%
365.22	0.00	365.22	100.00%	5131516000 OFFICE EQUIP DEPRECIATION	2,191.35	0.00	2,191.35	100.00%
0.00	0.00	0.00	0.00%	5132016000 AMORTIZATION EXPENSE - LEASES	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5132116000 AMORTIZATION EXPENSE - SUBSCRI	0.00	0.00	0.00	0.00%
1,065,812.77	990,556.74	75,256.03	7.60%	5139999900 ** TOTAL DEPRECIATION	4,818,084.27	3,854,926.64	963,157.63	24.99%
0.00	0.00	0.00	0.00%	5170116000 DEBT SERVICE ON EQUIPMENT & FA	0.00	0.00	0.00	0.00%
5,577,739.11	4,976,671.36	601,067.75	12.08%	5999990000 **** TOTAL EXPENSES ****	30,435,118.18	28,010,780.92	2,424,337.26	8.66%
87,975.14	1,248,471.43	-1,160,496.29	-92.95%	5999999800 NET SURPLUS (DEFICIT)	15,052,676.95	10,032,510.76	5,020,166.19	50.04%

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

From Date: 12/1/2024 Thru Date: 12/31/2024

CheckNo	ReferenceDate	Reference	Payee	CheckAmount	C-CARTS Portion	MTD Portion	Voided
161727	02-Dec-24	A5085	AMERENIP	\$142.01		\$142.01	
161728	02-Dec-24	A8006	AT & T MOBILITY LLC	\$181.78		\$181.78	
161729	02-Dec-24	A8007	AT & T	\$0.00		\$0.00	X
161730	02-Dec-24	A8011	AT&T MOBILITY-CC	\$627.91		\$627.91	
161731	02-Dec-24	A85755	AUTOMOTIVE COLOR & SUPPLY CORP	\$742.45		\$742.45	
161732	02-Dec-24	B4788	BLOSSOM BASKET FLORIST	\$137.00		\$137.00	
161733	02-Dec-24	C6263	COMCAST CABLE	\$272.56		\$272.56	
161734	02-Dec-24	D2850	DEVELOPMENTAL SERVICES	\$42,126.00		\$42,126.00	
161735	02-Dec-24	I4790	ILLINOIS-AMERICAN WATER	\$2,178.47		\$2,178.47	
161736	02-Dec-24	M2179	MENARD'S	\$49.74		\$49.74	
161737	02-Dec-24	M3015	MH EQUIPMENT COMPANY	\$199.24		\$199.24	
161738	02-Dec-24	N0320	NAPA AUTO PARTS	\$312.04		\$312.04	
161739	02-Dec-24	O4600	OLYMPIC CONSTRUCTION, LLC	\$7,465.00		\$7,465.00	
161740	02-Dec-24	P7367	PREMIER PRINT GROUP	\$1,148.00		\$1,148.00	
161741	02-Dec-24	S0060	SAFeworks ILLINOIS	\$152.00		\$152.00	
161742	02-Dec-24	S0078	SAFETY-KLEEN CORP.	\$5,681.52		\$5,681.52	
161743	02-Dec-24	S2215	SOUTH PARK AUTOMOTIVE, LLC	\$850.26		\$850.26	
161744	02-Dec-24	S6235	SOUTHERN BUS & MOBILITY INC	\$639.88		\$639.88	
161745	02-Dec-24	T3063	THERMO KING MIDWEST, INC.	\$2,100.00		\$2,100.00	
161746	02-Dec-24	U5180	UNITED PARCEL SERVICE	\$263.29		\$263.29	
161747	02-Dec-24	U7355	U-C SANITARY DISTRICT	\$728.47		\$728.47	
161748	02-Dec-24	V2233	VERIZON WIRELESS	\$360.10		\$360.10	
161750	04-Dec-24	A5085	AMERENIP	\$58.81		\$58.81	
161751	04-Dec-24	A8007	AT & T	\$333.08		\$333.08	
161752	04-Dec-24	A8007	AT & T	\$1,469.50		\$1,469.50	
161753	04-Dec-24	B0090	BAE SYSTEMS CONTROLS, INC.	\$14,194.10		\$14,194.10	
161754	04-Dec-24	C3094	CHARD, SNYDER & ASSOCIATES, LLC	\$695.50		\$695.50	
161755	04-Dec-24	D0271	DANVILLE MASS TRANSIT	\$3,824.50		\$3,824.50	
161756	04-Dec-24	I4790	ILLINOIS-AMERICAN WATER	\$378.52		\$378.52	
161757	04-Dec-24	I8235	I3 BROADBAND - CU	\$654.99		\$654.99	
161758	04-Dec-24	L3395	LIFE FITNESS	\$1,190.00		\$1,190.00	
161759	04-Dec-24	M2179	MENARD'S	\$189.56		\$189.56	
161760	04-Dec-24	N0320	NAPA AUTO PARTS	\$38.98		\$38.98	
161761	04-Dec-24	N2295	THE NEWS GAZETTE	\$509.86		\$509.86	
161762	04-Dec-24	T7299	9280-0366 QUEBEC INC.	\$0.00		\$0.00	X
161763	04-Dec-24	U5996	UNIVERSITY OF ILLINOIS	\$433.00		\$433.00	
161764	04-Dec-24	U7355	U-C SANITARY DISTRICT	\$425.66		\$425.66	
161765	11-Dec-24	A0673	ABILITY SCS INC.	\$1,110.00		\$1,110.00	
161766	11-Dec-24	A5085	AMERENIP	\$30,547.53		\$30,547.53	
161767	11-Dec-24	B8558	BURKE SPRING AND ALIGNMENT	\$2,237.44		\$2,237.44	
161768	11-Dec-24	C3005	CHAMP.CO.CHAMBER OF COMMERCE	\$500.00		\$500.00	
161769	11-Dec-24	C3052	CHAMPAIGN COUNTY REGIONAL PLANNING	\$6,053.41	\$6,053.41	\$0.00	
161770	11-Dec-24	C3512	CINTAS FIRST AID & SAFETY	\$126.65		\$126.65	
161771	11-Dec-24	C4511	CLARKE POWER SERVICES, INC.	\$2,032.96		\$2,032.96	
161772	11-Dec-24	C6263	COMCAST CABLE	\$645.30		\$645.30	
161773	11-Dec-24	K3515	KIMBALL MIDWEST	\$1,208.40		\$1,208.40	
161774	11-Dec-24	L2096	SAM LEMAN CJDR CHAMPAIGN	\$809.44		\$809.44	
161775	11-Dec-24	L6446	LOWE'S	\$1,454.02		\$1,454.02	
161776	11-Dec-24	M2179	MENARD'S	\$111.59		\$111.59	
161777	11-Dec-24	N0320	NAPA AUTO PARTS	\$313.47		\$313.47	
161778	11-Dec-24	N2295	THE NEWS GAZETTE	\$96.80		\$96.80	
161779	11-Dec-24	P2255	PETTY CASH (GENERAL FUND)	\$50.00		\$50.00	
161780	11-Dec-24	P8690	PYROLYX TIRE RECYCLING, LLC	\$720.00		\$720.00	
161781	11-Dec-24	R8580	INTERSTATE BILLING SERVICE, INC.	\$225.00		\$225.00	
161782	11-Dec-24	S0078	SAFETY-KLEEN CORP.	\$1,030.64		\$1,030.64	
161783	11-Dec-24	S2040	SECRETARY OF STATE	\$0.00		\$0.00	X
161784	11-Dec-24	S3086	SHERWIN-WILLIAMS	\$2,036.96		\$2,036.96	
161785	11-Dec-24	S8061	STERICYCLE, INC.	\$199.64		\$199.64	
161786	11-Dec-24	U5180	UNITED PARCEL SERVICE	\$865.57		\$865.57	
161787	11-Dec-24	U7357	CITY OF URBANA	\$2,833.77		\$2,833.77	
161788	11-Dec-24	U7653	US BANK VENDOR SERVICES	\$1,917.59	\$165.70	\$1,751.89	
161789	11-Dec-24	V2233	VERIZON WIRELESS	\$1,042.83		\$1,042.83	
161790	12-Dec-24	C2172	CMS/LGHP	\$598,012.00	\$6,873.00	\$591,139.00	
161791	12-Dec-24	S2040	SECRETARY OF STATE	\$173.00		\$173.00	

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

From Date: 12/1/2024 Thru Date: 12/31/2024

CheckNo	ReferenceDate	Reference	Payee	CheckAmount	C-CARTS Portion	MTD Portion	Voided
161792	18-Dec-24	A0030	A & R SERVICES, INC.	\$297.75		\$297.75	
161793	18-Dec-24	A1930	MARISSA ADAMS	\$91.68		\$91.68	
161794	18-Dec-24	A8012	AT&T	\$204.17		\$204.17	
161795	18-Dec-24	A85755	AUTOMOTIVE COLOR & SUPPLY CORP	\$888.75		\$888.75	
161796	18-Dec-24	B0090	BAE SYSTEMS CONTROLS, INC.	\$5,066.52		\$5,066.52	
161797	18-Dec-24	B0240	BALLARD POWER SYSTEMS INC.	\$2,256.00		\$2,256.00	
161798	18-Dec-24	B8575	THE BUS COALITION, INC.	\$5,000.00		\$5,000.00	
161799	18-Dec-24	C0365	CARLE PHYSICIAN GROUP	\$3,727.00	\$150.00	\$3,577.00	
161800	18-Dec-24	C6263	COMCAST CABLE	\$312.85		\$312.85	
161801	18-Dec-24	G6400	GORDON FOOD SERVICE, INC.	\$1,113.73		\$1,113.73	
161802	18-Dec-24	L2096	SAM LEMAN CJDR CHAMPAIGN	\$186.80		\$186.80	
161803	18-Dec-24	L6285	LOOMIS	\$226.00		\$226.00	
161804	18-Dec-24	M1090	MCCORMICK DISTRIBUTION & SERVICE	\$229.95		\$229.95	
161805	18-Dec-24	M2179	MENARD'S	\$465.01		\$465.01	
161806	18-Dec-24	M3015	MH EQUIPMENT COMPANY	\$152.67		\$152.67	
161807	18-Dec-24	N0320	NAPA AUTO PARTS	\$159.96		\$159.96	
161808	18-Dec-24	R0195	RAHN EQUIPMENT COMPANY	\$3,610.29		\$3,610.29	
161809	18-Dec-24	R0272	JOSEPH S. RANK	\$36.62		\$36.62	
161810	18-Dec-24	S2040	SECRETARY OF STATE	\$519.00		\$519.00	
161811	18-Dec-24	S3086	SHERWIN-WILLIAMS	\$509.37		\$509.37	
161812	18-Dec-24	S6235	SOUTHERN BUS & MOBILITY INC	\$1,332.77		\$1,332.77	
161813	18-Dec-24	U5180	UNITED PARCEL SERVICE	\$816.10		\$816.10	
161814	18-Dec-24	U5184	UPS SUPPLY CHAIN SOLUTIONS	\$306.18		\$306.18	
161815	18-Dec-24	U7355	U-C SANITARY DISTRICT	\$5,131.00		\$5,131.00	
12022202	02-Dec-24	S8020	STANDARD INSURANCE COMPANY	\$2,664.62	\$51.94	\$2,612.68	
12042024	04-Dec-24	S8020	STANDARD INSURANCE COMPANY	\$5,474.33		\$5,474.33	
12062024	06-Dec-24	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$15,818.92		\$15,818.92	
12072024	06-Dec-24	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$14,676.02		\$14,676.02	
12082024	06-Dec-24	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$8,270.94		\$8,270.94	
12122024	12-Dec-24	I4830	IMRF	\$28,630.51		\$28,630.51	
12132024	13-Dec-24	I4830	IMRF	\$9,768.18		\$9,768.18	
12162024	16-Dec-24	C3560	CIRCLE K FLEET	\$8,279.75	\$8,255.36	\$24.39	
12172024	17-Dec-24	D3100	DIVVY	\$32,746.73		\$32,746.73	
12192024	19-Dec-24	U7359	URBANA MUNICIPAL EMPL. CREDIT UNION	\$44,885.40		\$44,885.40	
12202024	20-Dec-24	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$16,078.80		\$16,078.80	
12212024	20-Dec-24	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$14,888.57		\$14,888.57	
12222024	20-Dec-24	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$8,578.64		\$8,578.64	
TOTAL				\$990,509.37	\$21,549.41	\$968,959.96	

Champaign Urbana Mass Transit District

Accounts Payable Check Disbursement List

Checking Account #: 011-8189-0

FLEX CHECKING-BUSEY BANK

From Date: 12/31/2024

Thru Date: 12/31/2024

Check #	Check Date	Ref #	Name	Amount	Voided
12312024	12/31/2024	F4640	FLEX-EMPLOYEE REIMB.	\$14,357.69	
				Total:	
				\$14,357.69	

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

From Date: 12/1/2024 Thru Date: 12/31/2024

Pymt Type	Date	Reference	Payee	ACH Amount	C-CARTS Portion	MTD Portion
ACH	02-Dec-24	276984-B3555	BIRKEY'S FARM STORE, INC.	\$2,374.45		\$2,374.45
ACH	02-Dec-24	276984-C2165	CENTRAL ILLINOIS TRUCKS	\$27,995.24		\$27,995.24
ACH	02-Dec-24	276984-C3100	CHELSEA FINANCIAL GROUP, LTD.	\$3,872.40		\$3,872.40
ACH	02-Dec-24	276984-C3105	CHEMICAL MAINTENANCE, INC.	\$2,947.38		\$2,947.38
ACH	02-Dec-24	276984-C4588	CLEAN UNIFORM COMPANY	\$811.77		\$811.77
ACH	02-Dec-24	276984-C6258	COLUMBIA STREET ROASTERY	\$187.00		\$187.00
ACH	02-Dec-24	276984-D0426	DAVIS-HOUK MECHANICAL, INC	\$1,661.01		\$1,661.01
ACH	02-Dec-24	276984-D2012	DEAN'S GRAPHICS	\$6,352.58		\$6,352.58
ACH	02-Dec-24	276984-D3225	DH PACE COMPANY, INC.	\$455.45		\$455.45
ACH	02-Dec-24	276984-D8520	DUNCAN SUPPLY CO. INC.	\$325.08		\$325.08
ACH	02-Dec-24	276984-D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$104.80		\$104.80
ACH	02-Dec-24	276984-E5950	LTD TECHNOLOGY SOLUTIONS, INC.	\$6,541.02		\$6,541.02
ACH	02-Dec-24	276984-F2014	F.E. MORAN, INC. FIRE PROTECTION	\$2,400.00		\$2,400.00
ACH	02-Dec-24	276984-F6367	FORD CITY	\$3,200.14		\$3,200.14
ACH	02-Dec-24	276984-G2287	GFL ENVIRONMENTAL HOLDINGS (US), INC	\$4,136.20		\$4,136.20
ACH	02-Dec-24	276984-G7375	GRIMCO, INC	\$2,423.90		\$2,423.90
ACH	02-Dec-24	276984-I5904	INTERSTATE BATTERIES	\$293.66		\$293.66
ACH	02-Dec-24	276984-I7667	ISAKSEN GLERUM WACHTER, LLC	\$437.50		\$437.50
ACH	02-Dec-24	276984-J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$522.53		\$522.53
ACH	02-Dec-24	276984-J5550	JM TEST SYSTEMS, LLC	\$222.76		\$222.76
ACH	02-Dec-24	276984-K2166	KEMPER INDUSTRIAL EQUIP.	\$222.50		\$222.50
ACH	02-Dec-24	276984-K2190	KEN'S OIL SERVICE, INC.	\$1,278.45		\$1,278.45
ACH	02-Dec-24	276984-M1246	MCMASTER-CARR SUPPLY CO.	\$306.56		\$306.56
ACH	02-Dec-24	276984-M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$1,850.64		\$1,850.64
ACH	02-Dec-24	276984-N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$14,185.36		\$14,185.36
ACH	02-Dec-24	276984-O7370	O'REILLY AUTOMOTIVE, INC.	\$312.36		\$312.36
ACH	02-Dec-24	276984-O7450	ORKIN EXTERMINATING CO.	\$6,117.57		\$6,117.57
ACH	02-Dec-24	276984-P2210	PERKINS SCHOOL FOR THE BLIND	\$9,995.00		\$9,995.00
ACH	02-Dec-24	276984-R6120	ROGARDS OFFICE PRODUCTS	\$98.69		\$98.69
ACH	02-Dec-24	276984-S3115	DANIEL J. HARTMAN	\$2,104.00	\$168.00	\$1,936.00
ACH	02-Dec-24	276984-T2064	TEE JAY CENTRAL, INC.	\$376.70		\$376.70
ACH	02-Dec-24	276984-U5170	UNITED FUEL CO.	\$1,957.61		\$1,957.61
ACH	02-Dec-24	276984-V0250	VANDALIA BUS LINES, INC	\$1,308.59		\$1,308.59
ACH	03-Dec-24	277140-N2290	NEW FLYER INDUSTRIES	\$158,664.82		\$158,664.82
ACH	06-Dec-24	277255-B0060	BACON & VAN BUSKIRK	\$216.00		\$216.00
ACH	06-Dec-24	277255-B3555	BIRKEY'S FARM STORE, INC.	\$107.10		\$107.10
ACH	06-Dec-24	277255-B8050	BAKER TILLY US, LLP	\$5,436.76		\$5,436.76
ACH	06-Dec-24	277255-C2165	CENTRAL ILLINOIS TRUCKS	\$13,509.81		\$13,509.81
ACH	06-Dec-24	277255-C3100	CHELSEA FINANCIAL GROUP, LTD.	\$41,671.41		\$41,671.41
ACH	06-Dec-24	277255-C3105	CHEMICAL MAINTENANCE, INC.	\$2,165.31		\$2,165.31
ACH	06-Dec-24	277255-C4588	CLEAN UNIFORM COMPANY	\$750.00		\$750.00
ACH	06-Dec-24	277255-C8450	CU HARDWARE COMPANY	\$366.25		\$366.25
ACH	06-Dec-24	277255-D3225	DH PACE COMPANY, INC.	\$1,285.00		\$1,285.00
ACH	06-Dec-24	277255-D3630	DIXON GRAPHICS	\$280.29		\$280.29
ACH	06-Dec-24	277255-D7700	DS SERVICES OF AMERICA, INC.	\$10.50		\$10.50
ACH	06-Dec-24	277255-D8520	DUNCAN SUPPLY CO. INC.	\$573.48		\$573.48
ACH	06-Dec-24	277255-E0368	EAST PENN MANUFACTURING CO.	\$4,134.84		\$4,134.84
ACH	06-Dec-24	277255-E0385	EATON CORPORATION	\$35,387.28		\$35,387.28

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

From Date: 12/1/2024 Thru Date: 12/31/2024

Pymt Type	Date	Reference	Payee	ACH Amount	C-CARTS Portion	MTD Portion
ACH	06-Dec-24	277255-E3390	EIGHT 22, LLC	\$4,408.00		\$4,408.00
ACH	06-Dec-24	277255-G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$2,483.53		\$2,483.53
ACH	06-Dec-24	277255-G6300	GOODYEAR TIRE & RUBBER CO	\$1,237.29		\$1,237.29
ACH	06-Dec-24	277255-G7308	GRAINGER	\$1,235.52		\$1,235.52
ACH	06-Dec-24	277255-I4841	ILLINOIS PUBLIC RISK FUND	\$36,161.00	\$596.00	\$35,565.00
ACH	06-Dec-24	277255-I5758	INIT INC.	\$250.00		\$250.00
ACH	06-Dec-24	277255-K2166	KEMPER INDUSTRIAL EQUIP.	\$460.00		\$460.00
ACH	06-Dec-24	277255-K2190	KEN'S OIL SERVICE, INC.	\$37,521.97		\$37,521.97
ACH	06-Dec-24	277255-K3575	KIRK'S AUTOMOTIVE	\$1,315.00		\$1,315.00
ACH	06-Dec-24	277255-L2005	DONALD DAVID OWEN	\$3,450.00		\$3,450.00
ACH	06-Dec-24	277255-M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$1,242.40		\$1,242.40
ACH	06-Dec-24	277255-N2290	NEW FLYER INDUSTRIES	\$158,664.82		\$158,664.82
ACH	06-Dec-24	277255-N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$38,096.43		\$38,096.43
ACH	06-Dec-24	277255-O7370	O'REILLY AUTOMOTIVE, INC.	\$1,433.38		\$1,433.38
ACH	06-Dec-24	277255-P0015	3PLAY MEDIA, INC	\$261.42		\$261.42
ACH	06-Dec-24	277255-R2155	RELIABLE DOOR AND DOCK INC.	\$93,760.20		\$93,760.20
ACH	06-Dec-24	277255-R6130	ROGERS SUPPLY COMPANY INC	\$743.77		\$743.77
ACH	06-Dec-24	277255-T7300	AMERITRAN SERVICE CORP	\$9,975.00		\$9,975.00
ACH	06-Dec-24	277255-U5170	UNITED FUEL CO.	\$209.84		\$209.84
ACH	06-Dec-24	277255-U5998	UNIVERSITY OF ILLINOIS	\$32,732.83		\$32,732.83
ACH	06-Dec-24	277255-U7385	URBANA TRUE TIRES	\$229.90		\$229.90
ACH	06-Dec-24	277255-X8300	XPO LOGISTICS FREIGHT, INC.	\$119.59		\$119.59
ACH	13-Dec-24	277503-B3555	BIRKEY'S FARM STORE, INC.	\$1,197.87		\$1,197.87
ACH	13-Dec-24	277503-C0275	CCMSI	\$35.00		\$35.00
ACH	13-Dec-24	277503-C0340	CARDINAL INFRASTRUCTURE, LLC	\$6,500.00		\$6,500.00
ACH	13-Dec-24	277503-C2165	CENTRAL ILLINOIS TRUCKS	\$6,395.16		\$6,395.16
ACH	13-Dec-24	277503-C3105	CHEMICAL MAINTENANCE, INC.	\$1,677.94		\$1,677.94
ACH	13-Dec-24	277503-C4588	CLEAN UNIFORM COMPANY	\$1,039.28		\$1,039.28
ACH	13-Dec-24	277503-C6299	CORNERSTONE GOVERNMENT AFFAIRS, INC.	\$4,500.00		\$4,500.00
ACH	13-Dec-24	277503-C8510	CURRENT SOLUTIONS OF THE MIDWEST LLC	\$10,350.00		\$10,350.00
ACH	13-Dec-24	277503-D2012	DEAN'S GRAPHICS	\$12,189.00		\$12,189.00
ACH	13-Dec-24	277503-D2064	DEEM LANDSCAPING, INC.	\$1,407.50		\$1,407.50
ACH	13-Dec-24	277503-D2126	DELL MARKETING LP	\$2,600.19		\$2,600.19
ACH	13-Dec-24	277503-D2250	DELTA SAFETY SERVICES	\$920.00		\$920.00
ACH	13-Dec-24	277503-G6300	GOODYEAR TIRE & RUBBER CO	\$14,992.23		\$14,992.23
ACH	13-Dec-24	277503-G6575	GOVERNMENT FINANCE OFFICERS ASSOCIATION	\$25,000.00		\$25,000.00
ACH	13-Dec-24	277503-G7308	GRAINGER	\$605.44		\$605.44
ACH	13-Dec-24	277503-H2235	HERITAGE PETROLEUM, LLC	\$16,305.70		\$16,305.70
ACH	13-Dec-24	277503-H3564	HIRERIGHT GIS INTERMEDIATE CORP, INC.	\$1,941.26	\$212.70	\$1,728.56
ACH	13-Dec-24	277503-H6260	ILLINOIS POWER MARKING CO	\$15,067.99		\$15,067.99
ACH	13-Dec-24	277503-J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$118.56		\$118.56
ACH	13-Dec-24	277503-J5550	JM TEST SYSTEMS, LLC	\$489.06		\$489.06
ACH	13-Dec-24	277503-J6136	JOHNSON CONTROLS FIRE PROTECTION LP	\$974.46		\$974.46
ACH	13-Dec-24	277503-K2190	KEN'S OIL SERVICE, INC.	\$34,422.33		\$34,422.33
ACH	13-Dec-24	277503-M0350	MANSFIELD POWER & GAS LLC	\$21,468.05		\$21,468.05
ACH	13-Dec-24	277503-M1246	MCMMASTER-CARR SUPPLY CO.	\$1,029.15		\$1,029.15
ACH	13-Dec-24	277503-M1269	MCS OFFICE TECHNOLOGIES	\$942.50		\$942.50
ACH	13-Dec-24	277503-N2290	NEW FLYER INDUSTRIES	\$158,664.82		\$158,664.82

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

From Date: 12/1/2024 Thru Date: 12/31/2024

Pymt Type	Date	Reference	Payee	ACH Amount	C-CARTS Portion	MTD Portion
ACH	13-Dec-24	277503-N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$4,427.84		\$4,427.84
ACH	13-Dec-24	277503-O7370	O'REILLY AUTOMOTIVE, INC.	\$319.40		\$319.40
ACH	13-Dec-24	277503-P3600	PIVOT ENERGY, INC	\$2,795.01		\$2,795.01
ACH	13-Dec-24	277503-P4525	NORMA MCFARLAND	\$476.92		\$476.92
ACH	13-Dec-24	277503-Q8455	QUILL	\$33.88		\$33.88
ACH	13-Dec-24	277503-R6000	ROBBINS, SCHWARTZ, NICHOLAS, LIFTON & TA	\$3,742.00		\$3,742.00
ACH	13-Dec-24	277503-R6120	ROGARDS OFFICE PRODUCTS	\$854.79		\$854.79
ACH	13-Dec-24	277503-S1143	SCHINDLER ELEVATOR CORP.	\$8,176.98		\$8,176.98
ACH	13-Dec-24	277503-S2046	SECURITAS ELECTRONIC SECURITY INC.	\$451.50		\$451.50
ACH	13-Dec-24	277503-S3115	DANIEL J. HARTMAN	\$1,646.00		\$1,646.00
ACH	13-Dec-24	277503-S8165	STOCKS, INC.	\$461.00		\$461.00
ACH	13-Dec-24	277503-T7420	TRILLIUM TRANSPORTATION FUELS, LLC	\$9,750.00		\$9,750.00
ACH	13-Dec-24	277503-T9069	TWILIO INC	\$1,078.83		\$1,078.83
ACH	13-Dec-24	277503-T9072	TWIN CITY INDUSTRIAL RUBBER, INC.	\$111.80		\$111.80
ACH	13-Dec-24	277503-U7385	URBANA TRUE TIRES	\$161.45		\$161.45
ACH	19-Dec-24	277796-N2290	NEW FLYER INDUSTRIES	\$317,329.64		\$317,329.64
ACH	20-Dec-24	277749-A8720	AVAIL TECHNOLOGIES, INC.	\$10,431.42		\$10,431.42
ACH	20-Dec-24	277749-B3555	BIRKEY'S FARM STORE, INC.	\$3,232.60		\$3,232.60
ACH	20-Dec-24	277749-C2156	CENTER FOR TRANSPORTATION & THE ENVIRONM	\$5,000.00		\$5,000.00
ACH	20-Dec-24	277749-C2165	CENTRAL ILLINOIS TRUCKS	\$17,643.38		\$17,643.38
ACH	20-Dec-24	277749-C3100	CHELSEA FINANCIAL GROUP, LTD.	\$29.70		\$29.70
ACH	20-Dec-24	277749-C3105	CHEMICAL MAINTENANCE, INC.	\$2,336.67		\$2,336.67
ACH	20-Dec-24	277749-C4588	CLEAN UNIFORM COMPANY	\$795.24		\$795.24
ACH	20-Dec-24	277749-C6258	COLUMBIA STREET ROASTERY	\$297.70		\$297.70
ACH	20-Dec-24	277749-C6292	CONNECT TRANSIT	\$595.50		\$595.50
ACH	20-Dec-24	277749-D0426	DAVIS-HOUK MECHANICAL, INC	\$4,521.00		\$4,521.00
ACH	20-Dec-24	277749-D2012	DEAN'S GRAPHICS	\$2,210.00		\$2,210.00
ACH	20-Dec-24	277749-D3225	DH PACE COMPANY, INC.	\$489.10		\$489.10
ACH	20-Dec-24	277749-D3590	DISH PASSIONATE CUISINE	\$2,587.00		\$2,587.00
ACH	20-Dec-24	277749-D3630	DIXON GRAPHICS	\$106.00		\$106.00
ACH	20-Dec-24	277749-E0368	EAST PENN MANUFACTURING CO.	\$3,083.05		\$3,083.05
ACH	20-Dec-24	277749-E5595	ENDEAVOR BUSINESS MEDIA, LLC	\$225.00		\$225.00
ACH	20-Dec-24	277749-F6367	FORD CITY	\$243.22		\$243.22
ACH	20-Dec-24	277749-G7308	GRAINGER	\$308.00		\$308.00
ACH	20-Dec-24	277749-H6260	ILLINOIS POWER MARKING CO	\$9,664.07		\$9,664.07
ACH	20-Dec-24	277749-I4747	ILLINI FS, INC.	\$4,922.08		\$4,922.08
ACH	20-Dec-24	277749-J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$100.33		\$100.33
ACH	20-Dec-24	277749-J5550	JM TEST SYSTEMS, LLC	\$723.28		\$723.28
ACH	20-Dec-24	277749-K2190	KEN'S OIL SERVICE, INC.	\$30,113.85		\$30,113.85
ACH	20-Dec-24	277749-M1246	MCMASTER-CARR SUPPLY CO.	\$369.48		\$369.48
ACH	20-Dec-24	277749-M2310	MEYER CAPEL	\$2,654.50		\$2,654.50
ACH	20-Dec-24	277749-M34035	MIDWEST FIBER RECYCLING	\$304.94		\$304.94
ACH	20-Dec-24	277749-M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$911.23		\$911.23
ACH	20-Dec-24	277749-N2290	NEW FLYER INDUSTRIES	\$158,664.82		\$158,664.82
ACH	20-Dec-24	277749-N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$50,482.93		\$50,482.93
ACH	20-Dec-24	277749-O7370	O'REILLY AUTOMOTIVE, INC.	\$1,584.41		\$1,584.41
ACH	20-Dec-24	277749-O7450	ORKIN EXTERMINATING CO.	\$1,207.97		\$1,207.97
ACH	20-Dec-24	277749-Q8455	QUILL	\$148.32		\$148.32

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

From Date: 12/1/2024 Thru Date: 12/31/2024

Pymt Type	Date	Reference	Payee	ACH Amount	C-CARTS Portion	MTD Portion
ACH	20-Dec-24	277749-R6120	ROGARDS OFFICE PRODUCTS	\$159.24		\$159.24
ACH	20-Dec-24	277749-S3115	DANIEL J. HARTMAN	\$140.00		\$140.00
ACH	20-Dec-24	277749-S6962	GENFARE	\$139,045.20		\$139,045.20
ACH	20-Dec-24	277749-S8165	STOCKS, INC.	\$4,149.65		\$4,149.65
ACH	20-Dec-24	277749-S8188	STREETMETRICS, INC.	\$1,500.00		\$1,500.00
ACH	20-Dec-24	277749-T7299	9280-0366 QUEBEC INC.	\$5,600.66		\$5,600.66
ACH	20-Dec-24	277749-T7300	AMERITRAN SERVICE CORP	\$5,985.00		\$5,985.00
ACH	20-Dec-24	277749-U7385	URBANA TRUE TIRES	\$379.90		\$379.90
ACH	20-Dec-24	277749-V3370	VIA TRANSPORTATION, INC.	\$2,282.30		\$2,282.30
ACH	20-Dec-24	277749-X8300	XPO LOGISTICS FREIGHT, INC.	\$254.74		\$254.74
ACH	30-Dec-24	278077-H6260	ILLINOIS POWER MARKING CO	\$894.47		\$894.47
			TOTAL	\$1,966,958.12	\$976.70	\$1,965,981.42



Fiscal Year 2025					
Financial Information	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Fiscal Year to Date
	Actual	Actual	Actual	Actual	Actual
Total Expenses (-)	\$291,754.53	\$270,028.40			\$561,782.93
Passenger Revenue (+)	\$11,504.65	\$11,924.32			\$23,428.97
Service Contracts (+)	\$34,702.50	\$35,117.82			\$69,820.32
IDOT Reimbursement (+) (DOAP & 5311 Funding)	\$245,547.38	\$222,986.26			\$468,533.64
Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Fiscal Year 2025					
Other Information	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Fiscal Year to Date
	CUMTD G&A Hours	297	307		
CUMTD G&A Cost	\$13,564.06	\$14,267.93			\$27,831.99
Ridership	6,191	6,565			12,756
Revenue Miles	80,551	76,247			156,798
Revenue Hours	4,072	4,364			8,436

MTD - Bank & Investment Balances

Financial Institution	Bank Bal @ 12/31/24	Interest Rate	Maturity
Busey Bank			
Payroll	\$5,000.00	-	-
Illinois Terminal - Square POS	\$125,883.10	-	-
Operating	\$350,000.00	-	-
C-CARTS	\$149,445.07	-	-
Sec 125 Flexible Spending Plan	\$98,514.80	-	-
ATM	\$17,042.32	-	-
Money Market	\$23,577,819.32	3.75%	-
First Mid Bank	\$13,995,123.35	3.84%	-
Prospect Bank			-
MuniWise	\$1,003.25	2.00%	
MuniWise Flex	\$9,887,919.90	3.41%	
Total	<u>\$48,207,751.11</u>		

MTD - Capital Reserve, Restricted, & Operating @ 12/31/24

Capital Reserve -Budgeted (FY25 Capital Budget)	\$25,311,500.00
Capital Reserve -Unbudgeted	\$21,783,106.10
Operating	\$1,113,145.01
Total	<u>\$48,207,751.11</u>



To: Karl Gnadt, Managing Director/CEO
From: Michelle Wright, Finance Director
Date: January 29, 2025
Subject: FY2024 Revision of Single Audit

- A. Introduction** – The FY2024 Single Audit report was issued on November 15, 2024, and presented to the Board of Trustees on December 4, 2024. The District identified an error in one of the Assistance Listing Numbers (ALN) reference numbers on the Schedule of Expenditures of Federal Awards (SEFA) after the audit was presented. The revised FY2024 Single Audit report was issued by the audit firm, Baker Tilly, on January 2, 2025.
- B. Summary** – The difference between the report issued on November 15, 2024, and the revised report issued on January 2, 2025, includes grant IL-2023-028-00 reported with ALN 20.507 under the Federal Transit Cluster, updated to the correct ALN 20.534 – Community Project Funding Congressionally Directed Spending Grant. In addition, ALN 20.534 was tested as a major program and a significant deficiency, finding 2024-001, was reported.

As a result of this correction the following parts of the audit report were updated:

- Table of Contents
- Schedule of Expenditures of Federal Awards
- Schedule of Findings and Questioned Costs
- Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Below are excerpts from the Schedule of Findings and Questioned Costs which describe the significant deficiency:

Cause: The District had a minor lapse in internal controls related to the preparation and review of the schedule of expenditures of federal awards. Management detected the error in the ALN number of grant IL-2023-028-00; however, the audit report had already been issued.

Effect: Without adequate internal controls over preparation and review of the schedule of expenditures of federal awards, it is possible that material errors would not be detected in a timely manner and could be reported.

Questioned Costs: None noted.

Recommendation: We recommend that the District review the control procedures around preparation and review of the schedule of expenditures of federal awards and implement an independent review of the ALN numbers per the grant agreements in the initial review of the SEFA.

Management's Response: We have reviewed the control procedures around preparation and review of the schedule of expenditures of federal awards (SEFA) and implemented an independent

review of the assistance listing numbers (ALN) per the grant agreements in the initial review of the SEFA. The improved procedures will provide the needed structure to fulfill management's responsibility to accurately report the grantor agency/pass-through grantor, assistance listing number, federal program name and number, and expenditures. Identification of major programs, utilizing the guidelines in the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) are the responsibility of the auditor.

Champaign-Urbana Mass Transit District

Financial Statements and
Supplementary Information

June 30, 2024 and 2023

Champaign-Urbana Mass Transit District

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Champaign-Urbana Mass Transit District

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Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Champaign-Urbana Mass Transit District (District), as of and for the years ended June 30, 2024 and 2023, 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 accompanying financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2024 and 2023, and the changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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.

Auditors' 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 auditors' 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 GAAS 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 GAAS 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 required supplementary information, as 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 as a whole. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2024 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.

Baker Tilly US, LLP

Madison, Wisconsin
November 15, 2024



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



Management's Discussion & Analysis

Champaign-Urbana Mass Transit District

*Financial Audit
June 30, 2024*

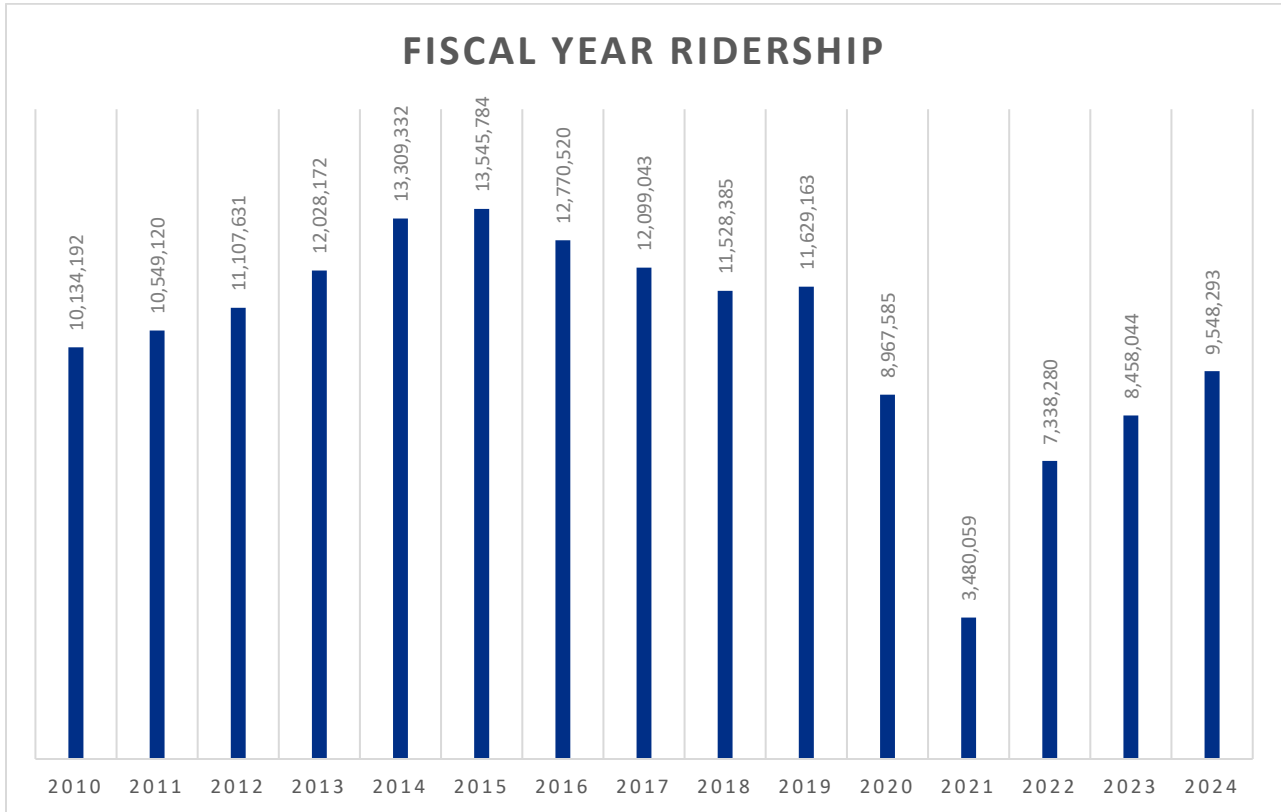


**CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
MANAGEMENT'S DISCUSSION & ANALYSIS
June 30, 2024 and 2023**

Management of the Champaign-Urbana Mass Transit District (District) provides this narrative overview and analysis of the financial activities of the District's fiscal years ended June 30, 2024 and 2023. 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 \$152,093,249 (net position), an increase of \$17,425,138. The unrestricted net position, which represents the amounts available to meet the District's ongoing obligations, was a surplus of \$49,765,259 as of June 30, 2024, and was a surplus of \$45,739,232 as of June 30, 2023.
- The District's property tax and replacement tax revenue increased \$388,265 (3.3%) in FY2024 from the previous year.
- Operating revenue increased by \$614,758 (7.6%) in FY2024 from the previous year due in part to increased yearly passes and advertising revenue.
- The District was awarded \$13,051,564 in December 2020 from the federal Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) with \$8,051,564 CRRSAA revenue recorded in FY2024. Previously, \$2,472,497 total CRRSAA revenue was recorded in FY2022.
- The District was awarded \$20,227,511 in March 2021 from the federal American Rescue Plan Act (ARPA). ARPA revenue of \$2,499,271 was recorded in FY2024. Previously, \$12,243,670 total ARPA revenue was recorded in FY2023 and FY2022 combined.
- Non-operating revenues (expenses) increased by \$2,154,005 in FY2024 from the previous year.
- The District was awarded a \$17,275,000 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.
- In February 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 hybrid electric buses. Rebuild Illinois revenue of \$571,562 was recorded in FY2024.



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 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. Ridership increased by 12.9% and 15.3% in FY2024 and FY2023, respectively.

The District budgets for approximately 400 employees and provides several mobility services including fixed-route buses, direct van service, ADA Paratransit service, 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. 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 as well as connecting riders from Rantoul to Champaign. 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 \$305,300 and \$0 revenue recorded in FY2024 and FY2023, respectively. Previously, \$161,567 total CRRSAA and ARPA revenue was 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.

The District commits to implementing and continually improving management practices to promote high quality and environmentally sustainable transportation options for the community. The District has dual International Standards Organization (ISO) certifications for its Environmental Sustainability Management System (ISO 14001:2015), which covers three facilities, and Quality Management System (ISO 9001:2015), which guide the District in its commitment to improve customer service and reduce environmental impact. The District has implemented software technology for employee management and payroll and on-demand services including ADA Paratransit, SafeRides, and West Connect scheduling to improve customer service. Recent steps to reduce environmental impact include operating only low and no emission buses and the implementation of zero emission technology consisting of a solar array which produces clean energy that powers the onsite hydrogen fuel production station to turn water into hydrogen, fueling two 60-foot articulated hydrogen fuel cell electric buses. An additional ten, 40-foot hydrogen buses were purchased, and six were put into service in FY2024.

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 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>FY2024</u>	<u>FY2023</u>	<u>FY2022</u>
Current and other assets	\$ 66.1	\$ 67.0	\$ 65.7
Capital assets	103.5	90.3	86.8
Deferred outflows of resources	<u>9.2</u>	<u>11.3</u>	<u>3.8</u>
Total assets and deferred outflows	<u>178.8</u>	<u>168.6</u>	<u>156.3</u>
Current and other liabilities	11.4	13.5	11.2
Long-term liabilities	13.7	18.8	2.2
Deferred inflows of resources	<u>1.6</u>	<u>1.6</u>	<u>15.1</u>
Total liabilities and deferred inflows	<u>26.7</u>	<u>33.9</u>	<u>28.5</u>
Net position			
Net investment in capital assets	102.3	88.9	85.9
Restricted net position related to pensions	-	-	5.3
Unrestricted	<u>49.8</u>	<u>45.8</u>	<u>36.6</u>
Total net position	<u>\$ 152.1</u>	<u>\$ 134.7</u>	<u>\$ 127.8</u>



Fiscal Year 2024

Current and other assets decreased by \$0.9 million from the prior year. Cash and cash equivalents increased by \$7.2 million from FY2023 to FY2024 due in part to the \$6.9 million decrease in grant receivables. Overall, receivables decreased by \$8.4 million from the prior year.

Capital assets were \$13.2 million higher from the prior year primarily due to the purchase of ten 40-foot replacement hydrogen fuel cell electric buses, purchase of four 60-foot replacement hybrid diesel buses, and installation of vehicle lifts at the Maintenance Facility at 803 E. University Ave.

Deferred outflows of resources decreased \$2.1 million from FY2023 to FY2024 primarily due to the impact of changes in pension estimates and investment performance as required by GASB Statement 68.

Current liabilities decreased by \$2.2 million from the prior year. Accounts payable decreased by \$2.3 million. The balance of the District's lines of credit was \$0.2 million for both FY2024 and FY2023.

Long-term liabilities decreased by \$5.1 million from the prior year primarily due to the impact of changes in pension estimates and investment performance as required by GASB Statement 68.

Fiscal Year 2023

Current and other assets increased by \$1.3 million from the prior year. Receivables increased \$7.2 million due to a \$5.3 million increase in grant receivables. Net pension asset decreased \$5.3 million from the impact of changes in pension estimates and investment performance as required by GASB Statement 68. A net pension liability of \$16.6 million was recorded in FY2023 compared to a net pension asset of \$5.3 million in the prior year.

Capital assets were \$3.5 million higher in FY2023 due to replacement of underground storage tanks, purchase of four 40-foot hybrid diesel buses, purchase of four 60-foot replacement hybrid diesel buses, and acquisition of land adjacent to the District's CDL (Commercial Driver's License) Training Facility.

Current liabilities increased by \$2.3 million from the prior year. Accounts payable and accrued expenses increased by \$1.7 million. The balance of the District's lines of credit was \$0.2 million and \$0 as of June 30, 2023, and June 30, 2022, respectively.

Long-term liabilities increased by \$16.6 million and deferred inflows of resources decreased by \$13.5 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 FY2024 increased by \$17.4 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>FY2024</u>	<u>FY2023</u>	<u>FY2022</u>
<u>Operating revenues</u>			
Revenues from transportation			
Services	\$ 7.3	\$ 6.7	\$ 6.7
C-CARTS	0.1	0.2	0.1
Other operating revenues	<u>1.3</u>	<u>1.2</u>	<u>1.1</u>
Total operating revenues	<u>8.7</u>	<u>8.1</u>	<u>7.9</u>
<u>Operating expenses</u>			
Operations	25.8	26.5	20.6
Maintenance	9.7	9.6	7.1
General administration and Illinois Terminal	9.5	8.8	6.9
C-CARTS	1.0	0.9	0.8
Depreciation and amortization	<u>9.2</u>	<u>8.6</u>	<u>8.1</u>
Total operating expenses	<u>55.2</u>	<u>54.4</u>	<u>43.5</u>
<u>Operating loss</u>	<u>(46.5)</u>	<u>(46.3)</u>	<u>(35.6)</u>
<u>Nonoperating revenues</u>			
Taxes	12.1	11.7	10.7
Assistance grants – MTD	29.8	29.6	28.2
Assistance grants – C-CARTS	0.9	0.8	0.7
Other nonoperating revenues	<u>2.1</u>	<u>0.7</u>	<u>0.1</u>
Total nonoperating revenues	<u>44.9</u>	<u>42.8</u>	<u>39.7</u>
Income (loss) before capital Contributions	(1.6)	(3.5)	4.1
<u>Capital contributions</u>			
Capital grants	<u>19.0</u>	<u>10.4</u>	<u>11.3</u>
Change in net position	17.4	6.9	15.4
Net position, beginning of year	<u>134.7</u>	<u>127.8</u>	<u>112.4</u>
Net position, end of year	<u>\$ 152.1</u>	<u>\$ 134.7</u>	<u>\$ 127.8</u>



Fiscal Year 2024

Operating revenues increased \$0.6 million from prior year due in part to increased yearly passes revenue and advertising revenue.

Operating expenses increased \$0.8 million from prior year. Wages expense and depreciation and amortization increased \$2.1 million and \$0.6 million, respectively. Fringe benefits expense decreased \$2.6 million due primarily to changes in pension estimates and investment performance as required by GASB Statement 68.

Non-operating revenues (expenses) increased \$2.1 million from prior year. Investment income increased \$1.4 million.

Fiscal Year 2023

Operating revenues increased \$0.2 million from prior year due in part to increased advertising revenue.

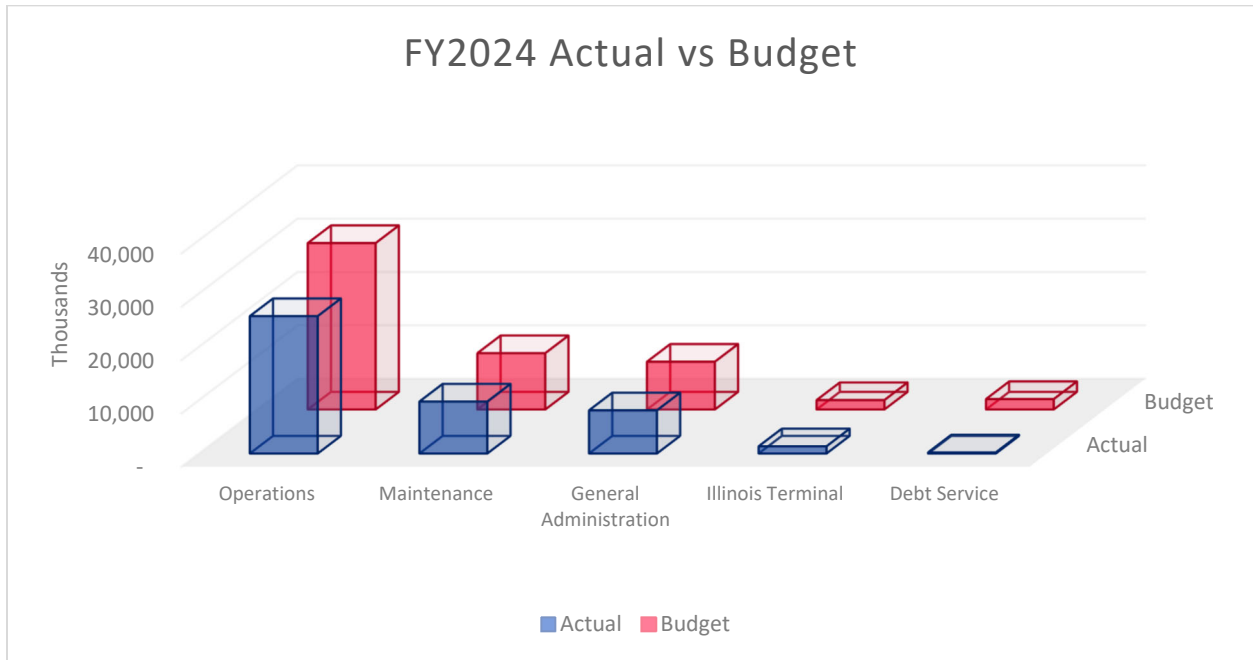
Operating expenses increased \$10.9 million from prior year due to an increase of \$7.1 million in pension expense from changes in pension estimates and investment performance as required by GASB Statement 68 combined with an increase of \$2.8 million in wages expense.

Non-operating revenues (expenses) increased \$3.1 million in FY2023. Operating assistance grant revenue increased by \$1.4 million due to reimbursement for increased operating expenses. Property tax and replacement tax revenue increased \$1.0 million from prior year.

Budgetary Highlights

Fiscal Year 2024

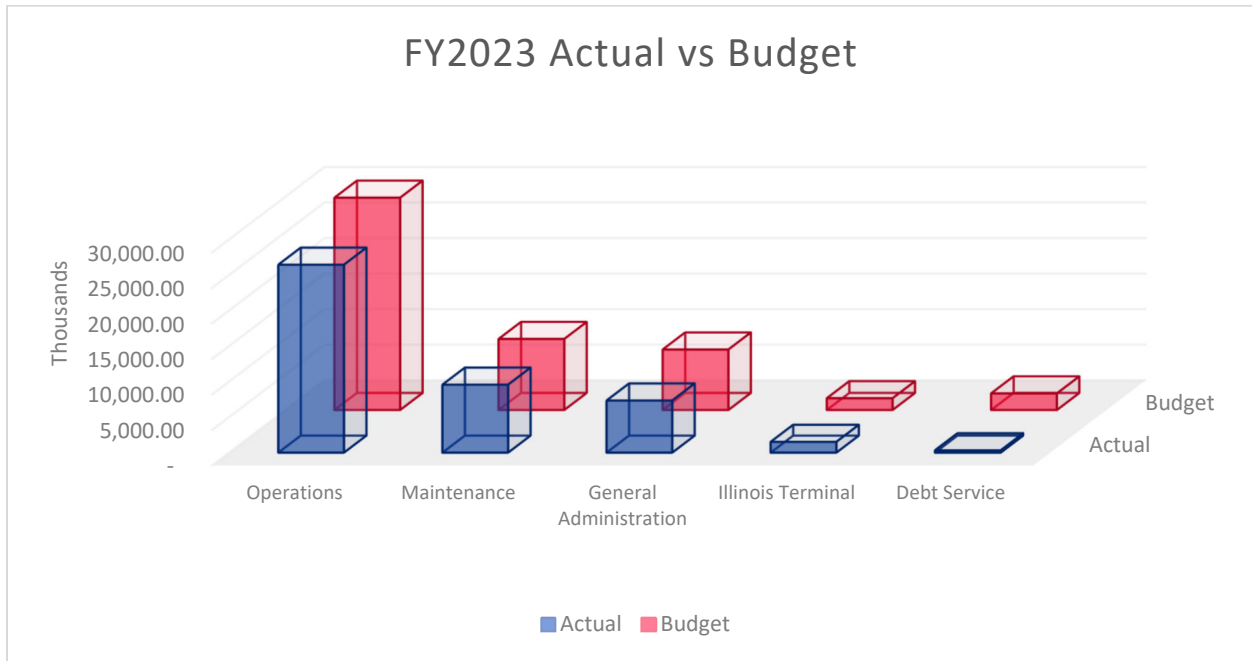
The Board of Trustees approved the District’s budget for FY2024 of \$55.8 million, excluding depreciation and C-CARTS operating expenses, on June 28, 2023. The budget included \$1.9 million of debt service and \$1.0 million for locally funded capital expenditures.



Operating expenses for Operations, Maintenance, General Administration, and Illinois Terminal were all below budget in FY2024. Debt service of \$0.2 million was under the budget of \$1.9 million in FY2024.

Fiscal Year 2023

The Board of Trustees approved the District’s budget for FY2023 of \$53.4 million, excluding depreciation and C-CARTS operating expenses, on June 29, 2022. The budget included \$2.3 million of debt service and \$1.0 million for locally funded capital expenditures.



Operating expenses for Operations, Maintenance, General Administration, and Illinois Terminal were all below budget in FY2023. Debt service of \$0.3 million was under the budget of \$2.3 million in FY2023.



Capital Assets and Debt Administration

Capital Assets:

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

Table 3

<u>Capital Assets</u>	<u>FY2024</u>	<u>FY2023</u>	<u>FY2022</u>
Land	\$ 4,093,243	\$ 4,093,243	\$ 2,872,236
Construction in Progress	7,334,459	9,801,849	15,993,187
Land Improvements	1,083,172	1,083,172	1,083,172
Office, Garage, and Buildings	65,076,348	63,763,974	54,325,538
Leasehold Improvements	6,216,470	6,216,470	-
Revenue Vehicles	89,161,268	74,295,543	75,916,335
Service Vehicles	634,986	634,986	634,986
Passenger Shelters	5,070,419	4,976,929	4,894,458
Intangibles	191,582	191,582	191,582
Other Equipment	9,008,630	7,018,938	6,571,702
Lease Assets	2,128,548	1,869,804	1,273,118
Subscription-Based Information Technology Arrangement Assets	<u>535,013</u>	<u>364,831</u>	<u>109,701</u>
	190,534,138	174,311,321	163,866,015
Less: Accumulated Depreciation and Amortization	<u>86,992,390</u>	<u>83,988,383</u>	<u>77,079,934</u>
Net Capital Assets	<u>\$ 103,541,748</u>	<u>\$ 90,322,938</u>	<u>\$ 86,786,081</u>

The District’s investment in capital assets is \$103.5 million (net of accumulated depreciation and amortization) as of June 30, 2024, and \$90.3 million (net of accumulated depreciation and amortization) as of June 30, 2023. 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 14.6%.

A summary of the District’s Fiscal Year 2024 Major Additions is presented in Table 4.

Table 4

<u>FY2024 Major Additions</u>	
Procurement of 10 Hydrogen Fuel Cell Electric Buses– 40-foot	\$ 12,916,614
Procurement of 4 Hybrid Diesel Buses – 60-foot	5,059,650
Vehicle Lifts	<u>1,253,968</u>
Total	<u>\$ 19,230,232</u>



A summary of the District’s Fiscal Year 2024 budget for Locally Funded Capital Projects is presented in Table 5.

Table 5

Architectural & Engineering Services	\$ 350,000
Passenger Shelters, Kiosks, Bus Stops, and Associated Work	300,000
Miscellaneous Facility Improvements	230,000
Software Systems Upgrades/Procurements	100,000
Maintenance Shop Equipment	20,000
Total	<u>\$ 1,000,000</u>

The District’s FY2024 capital budget called for \$1.0 million in local dollars plus \$1.9 million of State of Illinois debt service funds.

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

A summary of the District’s Fiscal Year 2023 Major Additions is presented in Table 4.

Table 4

<u>FY2023 Major Additions</u>	
Procurement of 4 Hybrid Diesel Buses – 60-foot	\$ 4,292,357
Procurement of 4 Hybrid Diesel Buses – 40-foot	2,733,418
Underground Storage Tank Replacement Project	1,231,045
1209-1213 E. University Land Purchase	<u>1,150,597</u>
Total	<u>\$ 9,407,417</u>

A summary of the District’s Fiscal Year 2023 budget for Locally Funded Capital Projects is presented in Table 5.

Table 5

Architectural & Engineering Services	\$ 350,000
Passenger Shelters, Kiosks, Bus Stops, and Associated Work	300,000
Miscellaneous Facility Improvements	230,000
Software Systems Upgrades/Procurements	100,000
Air Compressor	35,000
Maintenance Service Truck Bed Replacement	<u>25,000</u>
Total	<u>\$ 1,040,000</u>

The District’s FY2023 capital budget called for \$1.0 million in local dollars plus \$2.3 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: The District had total short-term debt outstanding of \$0.2 million for both FY2024 and FY2023.



The District maintained two lines of credit with a local bank during FY2024. 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 five long-term debt obligations: an early retirement plan liability, net pension liability (asset), other postemployment benefits (OPEB) liability, lease liabilities, and subscription liabilities.

The early retirement plan liability was \$0.1 million for both FY2024 and FY2023. 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 net pension liability (asset) decreased \$4.9 million from FY2023 to FY2024. Net pension liability (asset) recognition began in FY2015 due to the implementation of GASB 68. No pension liabilities had been recorded in prior fiscal years. More detailed information about the District's pension liability is presented in Note 13 to the financial statements.

The OPEB liability had little change from FY2023 to FY2024. 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 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 recovering from the economic and social impact of the COVID-19 pandemic. One aspect of the recovery has been the widespread difficulty in hiring and retaining employees. Due to continuing efforts to hire and retain Bus Operators, the District is back to full service in FY2025, including expanded direct van service to Northeast Urbana with Northeast Connect.
- The District's total appropriations budget for FY2025 is \$57.2 million. This consists of \$1.2 million in locally funded projected capital expenditures as well as \$56.0 million in projected operating expenses, including \$0.6 million in debt service, excluding depreciation.
- The State of Illinois Operating Assistance budget for FY2025 has been approved. The contract was fully executed on August 15, 2024, for eligible operating expense reimbursement up to \$45.9 million, including \$0.6 million of debt service.
- The obligations of the State of Illinois to fund the Illinois Downstate Operating Assistance Program were met in FY2024.
- 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/CEO or Finance Director, Champaign-Urbana Mass Transit District, 1101 East University Avenue, Urbana, IL 61802.

BASIC FINANCIAL STATEMENTS

Champaign-Urbana Mass Transit District

Statements of Net Position

June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and cash equivalents	\$ 4,178,403	\$ 3,500,000
Receivables:		
Property tax	5,909,577	6,227,486
State operating assistance grant, MTD, net of grant payables	1,524,243	6,366,001
Other grants	1,950,718	4,042,585
Lease	500,848	295,611
Other	874,855	2,267,009
Inventories	1,931,677	1,774,707
Prepaid expenses	1,905,632	1,493,618
	<u>18,775,953</u>	<u>25,967,017</u>
Total current assets		
Capital Assets		
Land and construction in progress, not being depreciated	11,427,702	13,895,092
Other property and equipment, net of depreciation and amortization	92,114,046	76,427,846
	<u>103,541,748</u>	<u>90,322,938</u>
Total capital assets		
Other Assets		
Lease receivable	213,835	432,276
Capital reserves:		
Cash and cash equivalents	47,094,606	40,616,554
	<u>47,308,441</u>	<u>41,048,830</u>
Total other assets		
Total assets	<u>169,626,142</u>	<u>157,338,785</u>
Deferred Outflows of Resources		
Deferred amount related to net pension liability	9,003,725	11,151,263
Deferred amount related to OPEB liability	157,726	154,462
	<u>9,161,451</u>	<u>11,305,725</u>
Total deferred outflows of resources		
Total assets and deferred outflows of resources	<u>\$ 178,787,593</u>	<u>\$ 168,644,510</u>

See notes to financial statements

Champaign-Urbana Mass Transit District

Statements of Net Position

June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Liabilities, Deferred Inflows of Resources and Net Position		
Current Liabilities		
Accounts payable	\$ 2,280,609	\$ 4,589,516
Accrued expenses	5,623,883	5,376,682
Unredeemed yearly passes and tokens	55,792	61,695
Accrued interest and property tax	7,486	72,326
Workers' compensation liability	307,832	219,152
Obligations under incentive and early retirement plans	195,597	194,703
Notes payable, current portion	185,605	236,089
Lease liabilities	444,119	487,541
Subscription liabilities	122,064	73,188
Other current liabilities	2,159,784	2,239,386
	<u>11,382,771</u>	<u>13,550,278</u>
Total current liabilities		
Long-Term Liabilities		
OPEB liability	1,395,771	1,421,639
Net pension liability	11,693,126	16,636,504
Obligations under incentive and early retirement plans, net of current	156,977	124,777
Lease liabilities, net of current	442,169	519,928
Subscription liabilities, net of current	19,801	77,314
	<u>13,707,844</u>	<u>18,780,162</u>
Total long-term liabilities		
Total liabilities	<u>25,090,615</u>	<u>32,330,440</u>
Deferred Inflows of Resources		
Deferred amount related to net pension asset (liability)	529,087	632,484
Deferred amount related to OPEB liability	390,618	315,258
Deferred amount from leases	684,024	698,217
	<u>1,603,729</u>	<u>1,645,959</u>
Total deferred inflows of resources		
Net Position		
Net investment in capital assets	102,327,990	88,928,879
Unrestricted	49,765,259	45,739,232
	<u>152,093,249</u>	<u>134,668,111</u>
Total net position		
Total liabilities, deferred inflows of resources and net position	<u>\$ 178,787,593</u>	<u>\$ 168,644,510</u>

See notes to financial statements

Champaign-Urbana Mass Transit District

Statements of Revenues, Expenses and Changes in Net Position
Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Operating Revenues		
Yearly passes	\$ 5,746,181	\$ 5,284,405
Student fares and school bus service	766,739	742,198
Lease revenue	552,974	538,106
ADA services	403,412	379,445
Advertising	552,989	407,249
Full adult fares	360,976	328,769
Rental of equipment and buildings	137,441	153,563
C-CARTS	70,062	171,868
Half-fare cab	-	8,964
Miscellaneous	118,209	79,658
	<u>8,708,983</u>	<u>8,094,225</u>
Operating Expenses		
Operations	25,761,457	26,453,022
Maintenance	9,751,971	9,568,892
General administration	7,890,262	7,308,297
Illinois terminal	1,557,749	1,552,412
C-CARTS	1,013,252	930,682
Depreciation and amortization	9,205,811	8,588,095
	<u>55,180,502</u>	<u>54,401,400</u>
Operating loss	<u>(46,471,519)</u>	<u>(46,307,175)</u>
Nonoperating Revenues (Expenses)		
Property taxes	11,707,468	11,034,909
State replacement taxes	431,054	715,348
Government grants and assistance:		
State operating assistance, MTD	29,783,312	29,582,812
State operating assistance, C-CARTS	460,169	604,944
Federal operating assistance, C-CARTS	483,021	153,871
Gain on disposal of property and equipment	25,216	20,203
Interest income	43,939	43,685
Investment income	2,075,353	684,577
Interest expense	(68,068)	(52,890)
	<u>44,941,464</u>	<u>42,787,459</u>
Net income before capital contributions	<u>(1,530,055)</u>	<u>(3,519,716)</u>
Capital Contributions		
Capital grants	<u>18,955,193</u>	<u>10,411,561</u>
Change in net position	17,425,138	6,891,845
Net Position, Beginning	<u>134,668,111</u>	<u>127,776,266</u>
Net Position, Ending	<u>\$ 152,093,249</u>	<u>\$ 134,668,111</u>

See notes to financial statements

Champaign-Urbana Mass Transit District

Statements of Cash Flows

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash Flows From Operating Activities		
Receipts from customers	\$ 10,265,357	\$ 7,331,574
Payments to vendors	(29,219,747)	(23,505,840)
Payments to employees	(22,513,050)	(20,450,935)
Net cash flows from operating activities	<u>(41,467,440)</u>	<u>(36,625,201)</u>
Cash Flows From Noncapital and Related Financing Activities		
State operating assistance grants proceeds received	35,079,155	27,075,885
Federal operating assistance grant proceeds received	483,021	153,871
Tax proceeds received	12,456,431	10,420,984
Net cash flows from noncapital and related financing activities	<u>48,018,607</u>	<u>37,650,740</u>
Cash Flows From Capital and Related Financing Activities		
Proceeds from capital grants	21,047,060	8,208,603
Proceeds from the sale of property and equipment	25,216	20,203
Purchases of property and equipment	(22,286,276)	(11,226,970)
Principal advances on notes payable	1,496,427	236,089
Principal paid on notes payable	(1,546,911)	-
Principal payments on lease liabilities	(121,181)	(105,226)
Interest payments on lease liabilities, subscription liabilities and notes payable	(132,908)	16,132
Principal payments on subscription liabilities	(8,637)	(144,412)
Net cash flows from capital and related financing activities	<u>(1,527,210)</u>	<u>(2,995,581)</u>
Cash Flows From Investing Activities		
Proceeds from sales and maturities of investments	-	502,160
Principal receipts on lease receivables	13,206	514,993
Interest receipts on lease receivables	43,939	43,685
Interest received	2,075,353	684,577
Net cash flows from investing activities	<u>2,132,498</u>	<u>1,745,415</u>
Increase in cash and cash equivalents	7,156,455	(224,627)
Cash and Cash Equivalents, Beginning	<u>44,116,554</u>	<u>44,341,181</u>
Cash and Cash Equivalents, Ending	<u>\$ 51,273,009</u>	<u>\$ 44,116,554</u>
Presented on the Statements of Net Position as Follows		
Cash and cash equivalents	\$ 4,178,403	\$ 3,500,000
Capital reserves, cash and cash equivalents	47,094,606	40,616,554
Total	<u>\$ 51,273,009</u>	<u>\$ 44,116,554</u>
Noncash Capital and Related Financing Activities		
Capital assets acquired through accounts payable	<u>\$ 1,926,002</u>	<u>\$ 1,773,465</u>
Capital assets acquired through lease liabilities	<u>\$ 947,786</u>	<u>\$ 596,686</u>
Previously leased assets relinquished	<u>\$ (689,042)</u>	<u>\$ -</u>
Capital assets acquired through subscription liabilities	<u>\$ 170,182</u>	<u>\$ 255,130</u>

See notes to financial statements

Champaign-Urbana Mass Transit District

Statements of Cash Flows

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Reconciliation of Operating Loss to Net Cash From Operating Activities		
Operating loss	\$ (46,471,519)	\$ (46,307,175)
Adjustments to reconcile operating loss to net cash from operating activities:		
Depreciation and amortization	9,205,811	8,588,095
Changes in assets and liabilities:		
Other receivables	1,398,238	(779,268)
Inventories	(156,970)	(127,753)
Prepaid expenses	(412,014)	(248,487)
Accounts payable and accrued expenses	(2,461,449)	350,816
Unredeemed yearly passes and tokens	(5,903)	14,292
Obligations under incentive and early retirement plans	33,096	(182,541)
Other current liabilities	256,279	588,658
Pension related assets, liabilities and deferrals	(2,886,031)	1,936,968
OPEB related liabilities and deferrals	46,228	54,782
Deferred inflows of resources from leases	(13,206)	(513,588)
Net adjustments	<u>5,004,079</u>	<u>9,681,974</u>
Net cash flows from operating activities	<u>\$ (41,467,440)</u>	<u>\$ (36,625,201)</u>

See notes to financial statements

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2024 and 2023

1. Nature of Operations and the Reporting Entity

The #N/A (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

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*.

For the purposes of preparing the statements of cash flows, the District considers restricted and unrestricted currency, demand deposits and money market accounts as cash and cash equivalents.

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.

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 2023 tax levy was passed by the Board of Trustees on December 6, 2023. Property taxes attach as an enforceable lien on property as of January 1 each year and are payable in two installments on June 1, and September 1. The District typically receives significant distributions of tax receipts approximately one month after these due dates. Revenue from property taxes is recognized in the period for which it was levied. Property tax revenue for the years ended #N/A and 2023 was from the 2023 and 2022 levies, respectively. 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 years ended #N/A and 2023, respectively, that represent property taxes collected from two constituents that have contested their property tax payments. The unearned revenue is included in other current liabilities on the statements of net position.

Inventory is stated at the lower of cost or market. Cost is determined on an average cost basis.

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2024 and 2023

Prepaid expenses represents amounts paid for services or insurance coverage applicable to future periods.

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	3-30
Subscription-based information technology arrangement assets	2-5

The financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The District has two items that qualify for reporting in this category, pension related deferred outflows and other postemployment benefits (OPEB) related deferred outflows. The pension related deferred outflow consists of unrecognized items not yet charged to pension expense and contributions from the District after the measurement date of the net pension liability, December 31, #N/A, but before the end of the District's reporting period of #N/A. This item will be included in the net pension liability and pension expense calculation in subsequent fiscal years. The OPEB-related deferred outflow consists of unrecognized items not yet charged to OPEB expense. This item will be included in the OPEB liability and OPEB expense calculations in subsequent fiscal years.

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

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.

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2024 and 2023

Lease and subscription liabilities and the related lease and subscription assets will be amortized over the terms of the leases and subscriptions. The District has various leases for real property, furniture, equipment and vehicles. The District has subscriptions for various software.

Other current liabilities include unearned revenues for University of Illinois campus services, unearned revenue for contested property taxes and public transportation account (PTA) funds for C-CARTS.

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.

Unrestricted Net Position - This includes resources that do not meet the definition of "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.

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

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 nonoperating or other revenues.

Operating grant revenue is recognized as it is earned. Capital grant revenue is recorded as capital grant expenditures are incurred.

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.

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.

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.

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 #N/A and 2023 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 postemployment benefits and the allowable expenses charged to grants.

Champaign-Urbana Mass Transit District

Notes to Financial Statements
June 30, 2024 and 2023

GASB has approved the following:

- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

When these become effective, application of these standards may restate portions of these financial statements.

Certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

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 #N/A, \$50,228,432 of the District's \$51,528,432 bank balance, which reconciled to a book balance of \$51,273,009 of cash and cash equivalents, was potentially exposed to custodial credit risk. The amount exposed is 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.

At June 30, 2023, \$42,788,142 of the District's \$44,088,142 bank balance, which reconciled to a book balance of \$44,116,554 of cash and cash equivalents, was potentially exposed to custodial credit risk. The amount exposed is 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.

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2024 and 2023

4. Receivables

State Operating Grants Assistance

During the years ended #N/A and 2023, 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 #N/A and 2023, the estimated amounts (due to) and due from IDOT, respectively, are as follows:

	<u>2024</u>	<u>2023</u>
Fiscal year 2024 grant agreement	\$ 3,585,981	\$ -
Fiscal year 2023 grant agreement	187,676	8,615,415
Fiscal year 2022 grant agreement	(4,294,507)	(4,294,507)
Fiscal year 2021 grant agreement	570,726	570,726
Fiscal year 2020 grant agreement	374,764	374,764
Fiscal year 2019 grant agreement	28,805	28,805
Fiscal year 2018 grant agreement	(486,652)	(486,652)
Fiscal year 2017 grant agreement	2,578,294	2,578,294
Fiscal year 2016 grant agreement	(340,718)	(340,718)
Fiscal year 2015 grant agreement	(16,229)	(16,229)
Fiscal year 2014 grant agreement	(26,530)	(26,530)
Fiscal year 2013 grant agreement	(65,146)	(65,146)
Fiscal year 2012 grant agreement	(572,221)	(572,221)
	<u>\$ 1,524,243</u>	<u>\$ 6,366,001</u>
Net amount due from IDOT		

Subsequent to #N/A, and prior to the date of the Independent Auditors' Report, the District collected \$3,639,995 from IDOT. The timing of the settlement of the remaining \$2,115,752 due to IDOT is uncertain; however, the District's management believes these funds will be settled 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 2025.

Other Grants

Other grants receivable include amounts due from IDOT and the U.S. Department of Transportation (USDOT) for capital and operating grants. The District's receivable for capital and operating grants was \$1,950,718 and \$0, respectively, as of June 30, 2024. The District's receivable for capital and operating grants was \$2,894,396 and \$1,148,189, respectively, as of June 30, 2023.

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2024 and 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 nontransportation related sections of facilities that are used for both transportation and nontransportation purposes. The costs and carrying values of these facilities (including the transportation and nontransportation sections) were \$26,442,113 and \$9,471,056, and \$26,408,921 and \$10,150,797 at #N/A and 2023, respectively. 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 were no lease revenues recognized during the years ended #N/A and 2023, respectively, for additional operating hours.

The District recognized \$552,974 and \$538,106 in lease revenues and \$43,939 and \$43,685 in interest revenues during the years ended #N/A and 2023, respectively, for leases subject to GASB 87. As of #N/A and 2023, the District's receivable for lease payments were \$714,683 and \$727,887, respectively. 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 #N/A and 2023, the balance of the deferred inflow of resources was \$684,024 and \$698,217, respectively.

Other Receivables

Other receivables consist of the following at #N/A and 2023:

	<u>2024</u>	<u>2023</u>
Due from other governments	\$ 610,367	\$ 555,160
Trade receivables	194,741	1,020,206
Employees	(16,160)	(17,211)
Replacement tax	73,006	112,803
Interest receivable	5,486	2,638
Insurance proceeds	-	314,241
Miscellaneous	7,415	279,172
	<u>\$ 874,855</u>	<u>\$ 2,267,009</u>

5. Inventories

Inventories consist of the following at #N/A and 2023:

	<u>2024</u>	<u>2023</u>
Materials and supplies	\$ 1,810,484	\$ 1,750,518
Fuel and lubricant	121,193	24,189
	<u>\$ 1,931,677</u>	<u>\$ 1,774,707</u>

Champaign-Urbana Mass Transit District

Notes to Financial Statements
June 30, 2024 and 2023

6. Capital Assets

Capital asset activity for the years ended #N/A and 2023 was as follows:

	Balance 6/30/23	Increases	Decreases	Balance 6/30/24
Capital assets, not being depreciated:				
Land	\$ 4,093,243	\$	\$	\$ 4,093,243
Construction in progress	9,801,849	21,709,578	24,176,968	7,334,459
Total capital assets, not being depreciated	13,895,092	21,709,578	24,176,968	11,427,702
Capital assets, being depreciated:				
Land improvements	1,083,172			1,083,172
Office, garage and buildings	63,763,974	1,663,004	350,630	65,076,348
Leasehold improvements	6,216,470			6,216,470
Revenue vehicles	74,295,543	19,835,393	4,969,668	89,161,268
Service vehicles	634,986			634,986
Passenger shelters	4,976,929	122,119	28,629	5,070,419
Intangibles	191,582			191,582
Other equipment	7,018,938	2,556,451	566,759	9,008,630
Total capital assets, being depreciated	158,181,594	24,176,967	5,915,686	176,442,875
Less accumulated depreciation	82,969,932	8,427,258	5,915,686	85,481,504
Total capital assets, being depreciated, net	75,211,662	15,749,709	-	90,961,371
Lease assets, being amortized:				
Leasehold improvements	249,224	-	183	249,041
Revenue vehicles	104,010	691,686	-	795,696
Service vehicles	456,642	56,300	11,919	501,023
Nonrevenue	16,882	112,068	16,882	112,068
Other equipment	1,043,046	87,732	660,058	470,720
Total lease assets, being amortized	1,869,804	947,786	689,042	2,128,548
Less accumulated amortization for:				
Leasehold improvements	17,568	7,724	183	25,109
Revenue vehicles	71,322	306,959	-	378,281
Service vehicles	254,822	163,569	6,520	411,871
Nonrevenue	16,206	66,477	16,882	65,801
Other equipment	510,371	189,523	336,983	362,911
Total accumulated amortization	870,289	734,252	360,568	1,243,973
Total lease assets, being amortized, net	999,515	213,534	328,474	884,575
Subscription-based information:				
Technology arrangement assets	364,831	170,182	-	535,013
Less accumulated amortization	148,162	118,751	-	266,913
Total subscription-based information technology arrangement assets being amortized, net	216,669	51,431	-	268,100
Total capital assets, net	\$ 90,322,938	\$ 37,724,252	\$ 24,505,442	\$ 103,541,748

Champaign-Urbana Mass Transit District

Notes to Financial Statements
June 30, 2024 and 2023

	Balance 6/30/22	Increases	Decreases	Balance 6/30/23
Capital assets, not being depreciated:				
Land	\$ 2,872,236	\$ 1,221,007	\$ -	\$ 4,093,243
Construction in progress	15,993,187	11,214,786	17,406,124	9,801,849
Total capital assets, not being depreciated	18,865,423	12,435,793	17,406,124	13,895,092
Capital assets, being depreciated:				
Land improvements	1,083,172	-	-	1,083,172
Office, garage and buildings	54,325,538	9,438,436	-	63,763,974
Leasehold improvements	-	6,216,470	-	6,216,470
Revenue vehicles	75,916,335	-	1,620,792	74,295,543
Service vehicles	634,986	-	-	634,986
Passenger shelters	4,894,458	102,830	20,359	4,976,929
Intangibles	191,582	-	-	191,582
Other equipment	6,571,702	485,731	38,496	7,018,938
Total capital assets, being depreciated	143,617,773	16,243,467	1,679,647	158,181,594
Less accumulated depreciation	76,682,285	7,967,294	1,679,647	82,969,932
Total capital assets, being depreciated, net	66,935,488	8,276,173	-	75,211,662
Lease assets, being amortized:				
Leasehold improvements	249,224	-	-	249,224
Revenue vehicles	104,010	-	-	104,010
Service vehicles	456,642	-	-	456,642
Nonrevenue	16,882	-	-	16,882
Other equipment	446,360	596,686	-	1,043,046
Total lease assets, being amortized	1,273,118	596,686	-	1,869,804
Less accumulated amortization for:				
Leasehold improvements	8,594	8,972	-	17,568
Revenue vehicles	35,661	35,661	-	71,322
Service vehicles	102,608	152,214	-	254,822
Nonrevenue	8,103	8,103	-	16,206
Other equipment	214,479	295,893	-	510,371
Total accumulated amortization	369,445	500,843	-	870,289
Total lease assets, being amortized, net	903,673	95,843	-	999,515
Subscription-based information:				
Technology arrangement assets	109,701	255,130	-	364,831
Less accumulated amortization	28,204	119,958	-	148,162
Total subscription-based information technology arrangement assets being amortized, net	81,497	135,172	-	216,669
Total capital assets, net	\$ 86,786,081	\$ 20,942,981	\$ 17,406,124	\$ 90,322,938

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2024 and 2023

7. Accrued Compensated Absences Liability

The total liability accrued by the District for unpaid compensated absences, included in accrued expenses on the statements of net position, was \$4,132,107 and \$4,089,726 at #N/A and 2023, respectively.

District employees earn two types of compensated absences: vacation leave and earned time leave. The District adopted a Retirement Health Savings Plan (RHSP). By its adoption, the District amended policies relating to hours of unused vacation and earned time, including personal time per IL Department of Labor's Paid Leave for All Workers Act.

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 or paid out 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. Earned time balances for an hourly full-time employee cannot exceed 340 hours at June 30, 2024 and 2023, and for an hourly part-time employee, 170 hours at June 30, 2024 and 2023. 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 10 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 60 and 65 at retirement. For the years ended #N/A and 2023, the District has recorded an expense of \$316,761 and \$22,961, respectively. The District had a liability of \$352,574 and \$319,480 related to this plan at #N/A and 2023, respectively. 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 #N/A:

Years Ending June 30:	
2025	\$ 195,597
2026	53,311
2027	76,216
2028	27,450
Total	<u>\$ 352,574</u>

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2024 and 2023

9. Lease Liabilities

The District leases real property, furniture, equipment and vehicles, the terms of which expire at various times between July 2023 and January 2052. At #N/A, the principal and interest requirements to maturity for the lease liabilities using a rate of 4.5% are as follows:

<u>Years Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 444,119	\$ 29,995	\$ 474,114
2026	222,465	14,698	237,163
2027	40,058	8,866	48,924
2028	15,287	8,084	23,371
2029	16,500	8,396	24,896
2030-2034	35,520	28,914	64,434
2035-2039	27,051	22,949	50,000
2040-2044	33,710	16,290	50,000
2045-2049	42,009	7,991	50,000
2050-2051	9,569	431	10,000
Total	<u>\$ 886,288</u>	<u>\$ 146,614</u>	<u>\$ 1,032,902</u>

10. Subscription Liabilities

The District has entered into subscription-based information technology arrangements, the terms of which expire at various times between May 2024 and May 2029. At #N/A, the principal and interest requirements to maturity for the subscription liabilities using a rate of 4.5% are as follows:

<u>Years Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 122,064	\$ 6,891	\$ 128,955
2026	5,905	1,523	7,428
2027	6,580	1,523	8,103
2028	7,316	563	7,879
Total	<u>\$ 141,865</u>	<u>\$ 10,500</u>	<u>\$ 152,365</u>

Champaign-Urbana Mass Transit District

Notes to Financial Statements
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11. Long-Term Obligations Summary

The following is a summary of changes in long-term obligations of the District for the years ended #N/A and 2023:

	<u>June 30, 2023</u>	<u>Issued</u>	<u>Retired</u>	<u>June 30, 2024</u>	<u>Due Within One Year</u>
Incentive and early retirement plans	\$ 319,480	\$ 316,761	\$ 283,667	\$ 352,574	\$ 195,597
Accrued compensated absences	4,089,726	42,381	-	4,132,107	4,132,107
Net pension liability	16,636,504	-	4,943,378	11,693,126	-
OPEB liability	1,421,639	-	25,868	1,395,771	-
Lease liabilities	1,007,469	517,377	638,558	886,288	444,119
Subscription liabilities	150,502	86,870	95,507	141,865	122,064
	<u>\$ 23,625,320</u>	<u>\$ 963,389</u>	<u>\$ 5,986,978</u>	<u>\$ 18,601,731</u>	<u>\$ 4,893,887</u>
	<u>June 30, 2022</u>	<u>Issued</u>	<u>Retired</u>	<u>June 30, 2023</u>	<u>Due Within One Year</u>
Incentive and early retirement plans	\$ 502,021	\$ 22,961	\$ 205,502	\$ 319,480	\$ 194,703
Accrued compensated absences	3,913,662	176,064	-	4,089,726	4,089,726
Net pension liability	-	16,636,504	-	16,636,504	-
OPEB liability	1,373,998	47,641	-	1,421,639	-
Lease liabilities	902,243	596,687	491,461	1,007,469	487,541
Subscription liabilities	6,090	220,131	75,719	150,502	73,188
	<u>\$ 6,698,014</u>	<u>\$ 17,699,988</u>	<u>\$ 772,682</u>	<u>\$ 23,625,320</u>	<u>\$ 4,845,158</u>

Champaign-Urbana Mass Transit District

Notes to Financial Statements
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12. Notes Payable

The District maintained two lines of credit with a local bank during Fiscal Years 2024 and 2023. The first was a \$10,000,000 straight line of credit, secured by substantially all the District's assets, bearing interest at a fixed rate of 2.625%, with interest paid monthly. This line of credit matured July 1, 2023, and was renewed through October 1, 2023. This line of credit was replaced with a variable rate straight line of credit in the same amount, maturing on November 1, 2026. The variable rate adjusts every 30 days to the 30 Day Secured Overnight Finance Rate (SOFR) plus 0.53%, secured by a UCC filing on all District assets. The second line of credit was a \$6,000,000 revolving line of credit, secured by substantially all the District's assets, bearing interest at a fixed rate of 3.50%, with interest paid monthly. This line of credit matured July 1, 2023, and was replaced on November 1, 2023 with a variable rate revolving line of credit in the same amount, maturing on November 1, 2026. The variable rate adjusts every 30 days to the 30 Day SOFR plus 2.35%, secured by a UCC filing on all District assets. Each of the following shall constitute an event of default under these agreements: payment default, failure to comply with or to perform any other term contained in the agreement, default in favor of third parties, false statements, defective collateralization, insolvency, creditor or forfeiture proceedings, events affecting guarantor, adverse change and insecurity. If an event of default occurs under this agreement, the lender may exercise any one or more of the following rights and remedies: accelerate indebtedness, assemble collateral, sell the collateral, mortgage 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, 2024 and 2023, there was an outstanding balance of \$185,605 and \$236,089 on these two lines of credit, respectively.

The activity in the District's short-term debt during the years ended #N/A and 2023, included:

	<u>June 30, 2023</u>	<u>Issued</u>	<u>Retired</u>	<u>June 30, 2024</u>
Lines of credit	\$ 236,089	\$ 1,496,427	\$ 1,546,911	\$ 185,605

	<u>June 30, 2022</u>	<u>Issued</u>	<u>Retired</u>	<u>June 30, 2023</u>
Lines of credit	\$ -	\$ 236,089	\$ -	\$ 236,089

13. Pension Plan

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, postretirement 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.

Champaign-Urbana Mass Transit District

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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% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% 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% 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 10 years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% 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% 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, 2024 and 2023 the following employees were covered by the benefit terms:

	<u>2024</u>	<u>2023</u>
Retirees and beneficiaries currently receiving benefits	227	218
Inactive plan members entitled to but not yet receiving benefits	262	212
Active plan members	<u>356</u>	<u>335</u>
Total	<u>845</u>	<u>765</u>

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% 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 rates for calendar years #N/A and 2022 were 8.87% and 10.48%, respectively. For calendar years #N/A and 2022, the District contributed \$2,301,137 and \$2,641,278 to the plan, respectively. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability (Asset)

The District's net pension liability (asset) was measured as of December 31, #N/A. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date.

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2024 and 2023

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2023 and 2022:

- 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%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- 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 nondisabled 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, #N/A:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	34.50 %	5.00 %
International equity	18.00	6.35
Fixed income	24.50	4.75
Real estate	10.50	6.30
Alternative investments	11.50	6.05-8.65
Cash equivalents	1.00	3.80
	<u>100 %</u>	

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2024 and 2023

As of December 31, 2022:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	35.50 %	6.50 %
International equity	18.00	7.60
Fixed income	25.50	4.90
Real estate	10.50	6.20
Alternative investments	9.50	6.25-9.90
Cash equivalents	1.00	4.00
	<u>100 %</u>	

The investment rate of return assumption between the December 31, 2022 and December 31, 2023 measurement dates remained at 7.25%.

Single Discount Rate

A single discount rate of 7.25% was used to measure the total pension liability at December 31, 2023 and 2022. 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%, which resulted in a single discount rate of 7.25%.

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2024 and 2023

Changes in the Net Pension Liability (Asset)

For the fiscal years ended #N/A and 2023:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2022	\$ 108,517,027	\$ 91,880,523	\$ 16,636,504
Changes for the year:			
Service cost	1,972,213	-	1,972,213
Interest on the total pension liability	7,701,493	-	7,701,493
Changes on benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	1,438,226	-	1,438,226
Changes of assumptions	(225,255)	-	(225,255)
Contributions, employer	-	2,301,137	(2,301,137)
Contributions, employees	-	1,066,209	(1,066,209)
Net investment income	-	10,214,240	(10,214,240)
Benefit payments, including refunds of employee contributions	(6,551,274)	(6,551,274)	-
Other (net transfer)	-	2,248,469	(2,248,469)
Net changes	4,335,403	9,278,781	(4,943,378)
Balances at December 31, 2023	\$ 112,852,430	\$ 101,159,304	\$ 11,693,126
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2021	\$ 104,190,591	\$ 109,456,504	\$ (5,265,913)
Changes for the year:			
Service cost	1,820,391	-	1,820,391
Interest on the total pension liability	7,404,592	-	7,404,592
Changes on benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	1,038,430	-	1,038,430
Changes of assumptions	-	-	-
Contributions, employer	-	2,641,278	(2,641,278)
Contributions, employees	-	959,851	(959,851)
Net investment income	-	(14,119,159)	14,119,159
Benefit payments, including refunds of employee contributions	(5,936,977)	(5,936,977)	-
Other (net transfer)	-	(1,120,974)	1,120,974
Net changes	4,326,436	(17,575,981)	21,902,417
Balances at December 31, 2022	\$ 108,517,027	\$ 91,880,523	\$ 16,636,504

Champaign-Urbana Mass Transit District

Notes to Financial Statements
June 30, 2024 and 2023

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% for #N/A and 2022, respectively, as well as what the plan's net pension liability (asset) would be if it were calculated using a Single Discount Rate that is 1-percentage-point lower or 1-percentage-point higher:

	December 31, 2023		
	1% Decrease to Discount Rate (6.25%)	Current Discount Rate (7.25%)	1% Increase to Discount Rate (8.25%)
Net pension liability (asset)	\$ 24,833,423	\$ 11,693,126	\$ 1,098,104

	December 31, 2022		
	1% Decrease to Discount Rate (6.25%)	Current Discount Rate (7.25%)	1% Increase to Discount Rate (8.25%)
Net pension liability (asset)	\$ 29,653,393	\$ 16,636,504	\$ 6,168,111

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

For the years ended #N/A and 2023, the District recognized pension expense of \$(483,550) and \$3,794,476, respectively. At #N/A and 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 2,355,186	\$ 220,169
Changes of assumptions	-	308,918
Net difference between projected and actual earnings on pension plan investments	5,423,080	
Total deferred amounts to be recognized in pension expense in future periods	7,778,266	529,087
Pension contributions made subsequent to the measurement date	1,225,459	-
Total deferred amounts related to pensions	\$ 9,003,725	\$ 529,087

Champaign-Urbana Mass Transit District

Notes to Financial Statements
June 30, 2024 and 2023

	2023	
	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	\$ 1,861,786	\$ 397,753
Changes of assumptions	241,055	234,731
Net difference between projected and actual earnings on pension plan investments	<u>7,937,513</u>	<u>-</u>
Total deferred amounts to be recognized in pension expense in future periods	10,040,354	632,484
Pension contributions made subsequent to the measurement date	<u>1,110,909</u>	<u>-</u>
Total deferred amounts related to pensions	<u>\$ 11,151,263</u>	<u>\$ 632,484</u>

The \$1,225,459 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the years ended June 30, 2025. 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:

<u>Plan Year Ending December 31:</u>	<u>Net Deferred Inflows and Outflows of Resources</u>
2024	\$ 1,164,307
2025	2,536,196
2026	4,118,737
2027	<u>(570,061)</u>
Total	<u>\$ 7,249,179</u>

Payables to the Pension Plan

At #N/A and 2023 the District had \$2,414 and \$1,669, respectively, reported as accrued expenses payable to IMRF for legally required employer contributions or legally required employee contributions. In addition, at June 30, 2024 \$87,689 of accelerated payments were accrued in accrued expenses on the statement of net position.

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.

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2024 and 2023

15. Postemployment 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 #N/A and 2023, the following employees were covered by the combined benefit terms:

	<u>2024</u>	<u>2023</u>
Active employees	306	282
Retired employees	<u>16</u>	<u>16</u>
Total participants covered by OPEB plan	<u><u>322</u></u>	<u><u>298</u></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.

Champaign-Urbana Mass Transit District

Notes to Financial Statements
June 30, 2024 and 2023

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2024. The total OPEB liability was determined based on the June 30, 2024, actuarial valuation. The District's total OPEB liability was \$1,395,771 as of #N/A.

As of June 30, 2023 the District's total OPEB liability was \$1,421,639, measured as of June 30, 2023. The total OPEB liability was determined based on the June 30, 2022, actuarial valuation updated to June 30, 2023.

Actuarial Assumptions and Other Inputs

The actuarial assumptions used in valuing the OPEB liability for #N/A include:

Actuarial cost method	Entry age normal
Discount rate	3.97 %
Salary increases	3.50 %
Monthly health plan premium costs (blended)	

Coverage	LCDHP	AETNA HMO
Employee only	\$ 1,081	\$ 1,298
Employee + 1	1,794	2,155
Employee +2 or more	2,076	2,492

Coverage	AETNA OAP	Health Alliance OAP
Employee only	\$ 1,184	\$ 1,407
Employee + 1	1,965	2,336
Employee +2 or more	2,273	2,701

Coverage	Health Alliance HMO	BC/BS OAP	LCHP
Employee only	\$ 1,226	\$ 1,298	\$ 1,350
Employee + 1	2,035	2,155	2,241
Employee +2 or more	2,354	2,492	2,592

Health Care Cost Inflation Rates

Period	Inflation Rate
2024	6.75 %
2025	6.50 %
2026	6.25 %
2027	5.75 %
2028	5.50 %
2029	5.25 %
2030 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.

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June 30, 2024 and 2023

The Discount Rate was based on the 20-year Muni index rate as of #N/A. The Discount rate was 3.97% and 3.86% at June 30, 2024 and 2023, respectively.

The actuarial assumptions used in valuing the OPEB liability for June 30, 2023 include:

Actuarial cost method	Entry age normal
Discount rate	3.86 %
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

Coverage	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
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 #N/A. The Discount rate was 3.86%.

Champaign-Urbana Mass Transit District

Notes to Financial Statements
June 30, 2024 and 2023

Changes in the Total OPEB Liability

For fiscal years ended #N/A and 2023:

	Total OPEB Liability
Balances at July 1, 2023	\$ 1,421,639
Changes for the year:	
Service cost	91,178
Interest on the total OPEB liability	53,271
Changes on benefit terms	-
Differences between expected and actual experience of the total OPEB liability	(113,453)
Changes of assumptions	26,283
Contributions, employer	-
Contributions, employees	-
Net investment income	-
Difference between projected and actual investment	-
Benefit payments, including refunds of employee contributions	(83,147)
Other (net transfer)	-
Net changes	(25,868)
Balances at June 30, 2024	\$ 1,395,771
	Total OPEB Liability
Balances at July 1, 2022	\$ 1,373,998
Changes for the year:	
Service cost	97,184
Interest on the total OPEB liability	49,176
Changes on benefit terms	-
Differences between expected and actual experience of the total OPEB liability	-
Changes of assumptions	(16,100)
Contributions, employer	-
Contributions, employees	-
Net investment income	-
Difference between projected and actual investment	-
Benefit payments, including refunds of employee contributions	(82,619)
Other (net transfer)	-
Net changes	47,641
Balances at June 30, 2023	\$ 1,421,639

Champaign-Urbana Mass Transit District

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June 30, 2024 and 2023

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The #N/A valuation was prepared using a discount rate of 3.97%. If the discount rates were 1-percentage-point lower (2.97%) or 1-percentage-point higher (4.97%) than the current discount rate the Total OPEB Liability would be as follows:

	2024		
	1% Decrease to Discount Rate (2.97%)	Current Discount Rate (3.97%)	1% Increase to Discount Rate (4.97%)
Total OPEB liability	\$ 1,488,640	\$ 1,395,771	\$ 1,308,131

The June 30, 2023 valuation was prepared using a discount rate of 3.86%. If the discount rates were 1-percentage-point lower (2.86%) or 1-percentage-point higher (4.86%) than the current discount rate the Total OPEB Liability would be as follows:

	2023		
	1% Decrease to Discount Rate (2.86%)	Current Discount Rate (3.86%)	1% Increase to Discount Rate (4.86%)
Total OPEB liability	\$ 1,516,264	\$ 1,421,639	\$ 1,331,971

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

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

	2024		
	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	\$ 1,268,268	\$ 1,395,771	\$ 1,544,584

The June 30, 2023 valuation was prepared using an initial trend rate of 6.50% decreasing to 5.00%. If the trend rates were 1-percentage-point lower (5.50% decreasing to 4.00%) or 1-percentage-point higher (7.50% decreasing to 6.00%) than the current trend rates the Total OPEB Liability would be as follows:

	2023		
	1% Lower 5.50% Decreasing to 4.00%	Current Trend Rates 6.50% Decreasing to 5.00%	1% Higher 7.50% Decreasing to 6.00%
Total OPEB liability	\$ 1,286,141	\$ 1,421,639	\$ 1,579,603

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2024 and 2023

OPEB Expense

For the years ended #N/A and 2023, the District recognized an OPEB expense as follows:

	<u>2024</u>	<u>2023</u>
Service cost	\$ 91,178	\$ 97,184
Interest on the total OPEB liability	53,271	49,176
Current-period benefit changes		-
Recognition of outflow (inflow) of resources due to liabilities	<u>(15,074)</u>	<u>(8,959)</u>
Total OPEB expense	<u>\$ 129,375</u>	<u>\$ 137,401</u>

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

At #N/A and 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>2024</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred amounts to be recognized in OPEB expense in future periods:		
Differences between expected and actual experience	\$ 38,240	\$ 113,241
Changes of assumptions	<u>119,486</u>	<u>277,377</u>
Total deferred amounts to be recognized in OPEB expense in future periods	<u>\$ 157,726</u>	<u>\$ 390,618</u>
	<u>2023</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred amounts to be recognized in OPEB expense in future periods:		
Differences between expected and actual experience	\$ 43,997	\$ 8,540
Changes of assumptions	<u>110,465</u>	<u>306,718</u>
Total deferred amounts to be recognized in OPEB expense in future periods	<u>\$ 154,462</u>	<u>\$ 315,258</u>

Champaign-Urbana Mass Transit District

Notes to Financial Statements
June 30, 2024 and 2023

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:

<u>Years Ending June 30:</u>	<u>Net Deferred Outflows and Inflows of Resources</u>
2025	\$ (15,074)
2026	(15,074)
2027	(15,074)
2028	(15,074)
2029	(17,727)
Thereafter	(154,869)
Total	<u>\$ (232,892)</u>

16. Unrestricted Net Position

Unrestricted net position consists of the following at #N/A and 2023:

	<u>2024</u>	<u>2023</u>
Board designated for capital reserves	\$ 47,094,606	\$ 40,616,554
Undesignated	2,670,653	5,122,678
Total unrestricted net position	<u>\$ 49,765,259</u>	<u>\$ 45,739,232</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. IPTRMA covers liability including public official and employment practices liability, but not workers compensation. The District's capital contribution to the IPTRMA loss reserve fund is considered to be a prepayment of future claims in excess of insured amounts and is amortized over the period for which the capital contribution relates. Losses and claims recognized for the years ended June 30, 2024 and 2023 totaled \$532,917 and \$401,572, respectively, including the amortization of the District's capital contribution to IPTRMA. There have been no settlement amounts that have exceeded insurance and IPTRMA loss reserve fund coverage in the past three years. As of the date of the independent auditors' report, the District has not been notified by IPTRMA of a reasonably possible or probable supplemental payment requirement.

The District is partially self-insured for worker's compensation and employer's liability claims. Losses and claims are accrued as incurred. Cannon Cochran Management Services, Inc. (CCMSI) covers workers compensation with a date of loss prior to 8/9/21. At June 30, 2024 and 2023, the District had a claims liability balance of \$307,832 and \$219,152 for expected additional claims payable related to the CCMSI claims, respectively.

Champaign-Urbana Mass Transit District

Notes to Financial Statements
June 30, 2024 and 2023

Illinois Public Risk Fund (IPRF) covers workers compensation for dates of loss after 8/9/21. It is a Guaranteed Cost policy versus a self-insured Excess Workers Compensation program. The policy does not have a deductible and has employee liability limits as follows:

Bodily Injury by Accident	\$3,000,000 each accident
Bodily Injury by Disease	\$3,000,000 policy Limit
Bodily Injury by Disease	\$3,000,000 each employee

The following is a summary of changes in self-insurance claims liability for the years ended #N/A and 2023:

	<u>June 30, 2023</u>	<u>Provision</u>	<u>Payment</u>	<u>June 30, 2024</u>
Self-insurance claims liability	\$ 219,152	\$ 461,288	\$ 372,608	\$ 307,832
	<u>June 30, 2022</u>	<u>Provision</u>	<u>Payment</u>	<u>June 30, 2023</u>
Self-insurance claims liability	\$ 202,794	\$ 265,680	\$ 249,322	\$ 219,152

18. Concentration of Revenue

The revenue recognized related to operating and capital grants from IDOT for the years ended #N/A and 2023 was \$30,815,043 and \$30,187,756, which was 42.40% and 49.21% of the District's revenue, respectively. At #N/A and 2023, amounts due from IDOT were \$2,396,184 and \$6,706,211, respectively.

The revenue recognized related to operating and capital grants from the U.S. Department of Transportation (USDOT) for the years ended #N/A and 2023 was \$18,866,652 and \$10,411,561, which was 25.96% and 17.56% of the District's revenue, respectively. At #N/A and 2023, amounts due from USDOT were \$1,389,554 and \$4,044,150, respectively.

19. Commitments

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

Construction and Property and Equipment Acquisitions

<u>Purpose</u>	<u>Contract Amount</u>	<u>Incurred Through June 30, 2024</u>	<u>Remaining Commitment</u>
New Flyer buses	\$ 20,452,172	\$ 632,239	\$ 19,819,933
Downtown Urbana Transit Center	133,404	29,655	103,749
High Speed Rubber Door Replacement	499,190	307,456	191,734
Intelligent Transportation System Software Upgrade	374,265	-	374,265
Total	<u>\$ 21,459,031</u>	<u>\$ 969,350</u>	<u>\$ 20,489,681</u>

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2024 and 2023

Other Contractual Commitments

The District is negotiating 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 City of Champaign, and the private entity. The District has committed \$32,680,000 of funding to the project. Post pandemic and hyperinflation, it is recognized that additional funds will need to be committed in the future. 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 determined when financial commitments are solidified. 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 in 2026 and completion is projected for 2028.

20. Contingent Liabilities

Litigation

The District is involved in several worker-compensation claims with current and former employees. As of #N/A and 2023, the District has recorded a liability of \$307,832 and \$219,152 for anticipated additional claims expense as stated in Note 17, respectively. 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% 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 #N/A and 2023, the balance of PTA funds held by the District was \$458,688 and \$365,915, respectively, and is included in other current liabilities.

REQUIRED SUPPLEMENTARY INFORMATION

Champaign-Urbana Mass Transit District

Schedule of Changes in the Net Position Liability (Asset) and Related Ratios (Unaudited)

Illinois Municipal Retirement Fund

Last 10 Calendar Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability										
Service cost	\$ 1,972,213	\$ 1,820,391	\$ 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	7,701,493	7,404,592	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	1,438,226	1,038,430	1,447,595	(892,189)	664,386	(104,374)	526,348	(971,731)	3,506,838	(1,219,049)
Changes of assumptions	(225,255)	-	-	(539,510)	-	2,626,345	(2,752,396)	(415,902)	204,603	2,539,109
Benefit payments, including refunds of employee contributions	<u>(6,551,274)</u>	<u>(5,936,977)</u>	<u>(5,308,868)</u>	<u>(4,744,027)</u>	<u>(4,644,927)</u>	<u>(4,287,929)</u>	<u>(4,125,702)</u>	<u>(3,660,882)</u>	<u>(3,088,953)</u>	<u>(2,473,784)</u>
Net change in total pension liability	4,335,403	4,326,436	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	<u>108,517,027</u>	<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>	<u>67,517,176</u>
Total Pension Liability, Ending (A)	<u>\$ 112,852,430</u>	<u>\$ 108,517,027</u>	<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	\$ 2,301,137	\$ 2,641,278	\$ 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	1,066,209	959,851	909,563	893,249	871,363	835,423	824,278	771,895	789,705	731,426
Net investment income	10,214,240	(14,119,159)	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	(6,551,274)	(5,936,977)	(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)	<u>2,248,469</u>	<u>(1,120,974)</u>	<u>346,739</u>	<u>(1,283,715)</u>	<u>346,862</u>	<u>870,237</u>	<u>(1,601,078)</u>	<u>377,999</u>	<u>(88,943)</u>	<u>(184,996)</u>
Net change in plan fiduciary net position	9,278,781	(17,575,981)	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	<u>91,880,523</u>	<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>	<u>58,367,260</u>
Plan Fiduciary Net Position, Ending (B)	<u>\$ 101,159,304</u>	<u>\$ 91,880,523</u>	<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>\$ 11,693,126</u>	<u>\$ 16,636,504</u>	<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	89.64%	84.67%	105.05%	95.51%	88.10%	78.84%	91.12%	82.92%	77.51%	85.00%
Covered Payroll	\$ 23,690,916	\$ 21,341,390	\$ 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	49.36%	77.95%	-26.40%	22.60%	59.35%	106.34%	43.66%	84.14%	103.96%	67.65%

See notes to required supplementary information

Champaign-Urbana Mass Transit District

Schedule of Employer Contributions (Unaudited)

Illinois Municipal Retirement Fund

Last 10 Fiscal Years

<u>Fiscal Year (1)</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Actual Contribution as a Percentage of Covered Payroll</u>
2024	\$ 2,101,384	\$ 2,301,137	\$ (199,753)	\$ 23,690,916	9.71%
2023	2,236,578	2,641,278	(404,700)	21,341,390	12.38%
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) Contribution information reflects contributions recognized by IMRF and included in the fiduciary net position liability at each fiscal year end.

Champaign-Urbana Mass Transit District

Notes to Required Supplementary Information

Schedule of Employer Contributions – Illinois Municipal Retirement Fund (IMRF)

June 30, 2024 and 2023

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2023 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 2023 Contribution Rates:

Actuarial Cost Method:	Aggregate entry age normal
Amortization Method:	Level percentage of payroll closed
Remaining Amortization Period:	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 20-year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 15 years for most employers (five employers were financed over 16 years; one employer was financed over 17 years; two employers were financed over 18 years; one employer was financed over 21 years; three employers were financed over 24 years; four employers were financed over 25 years and one employer was financed over 26 years).
Asset Valuation Method	5-year smoothed market; 20% corridor
Wage Growth:	2.75%
Price Inflation:	2.25%
Salary Increases:	2.75% to 13.75% 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 2020 valuation pursuant to an experience study of the period 2017 to 2019.
Mortality:	For nondisabled 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.

Other Information:

Notes: There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2021, actuarial valuation.

Champaign-Urbana Mass Transit District

Schedule of Changes in Total OPEB Liability and Related Ratios
Other Postemployment Benefits (Unaudited)
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service cost	\$ 91,178	\$ 97,184	\$ 125,382	\$ 123,355	\$ 100,018	\$ 96,546	\$ 96,795
Interest on total OPEB liability	53,271	49,176	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	(113,453)	-	(10,126)	-	67,025	-	-
Changes of assumptions	26,283	(16,100)	(329,984)	25,954	104,327	43,855	(27,379)
Benefit payments	(83,147)	(82,619)	(156,890)	(151,882)	(141,946)	(120,962)	(112,523)
Net Change in total OPEB liability	(25,868)	47,641	(340,211)	36,510	36,834	77,775	13,808
Total OPEB Liability, Beginning	<u>1,421,639</u>	<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>	<u>1,549,282</u>
Total OPEB Liability, Ending	<u>\$ 1,395,771</u>	<u>\$ 1,421,639</u>	<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>\$ 22,173,749</u>	<u>\$ 19,066,013</u>	<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	6.29%	7.46%	7.46%	10.74%	10.88%	12.08%	10.64%

NOTES: GASB Statement No. 75 requires 10 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, 2024

Measurement Date: June 30, 2024

Actuarial Cost Method: Entry age normal

Interest Rate Used to Discount the Liability: 3.97%

Healthcare Inflation Rates: 6.75% in fiscal year 2024 decreasing to 5.00% by fiscal year 2030 and thereafter

Participation Assumption for the Healthcare Benefit: 40%

Mortality: Probabilities of death for participants were according to the PubG-2010 base rates projected Fully Generating using scale MP2021.

Accumulation of Assets to Fund the Benefits:

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

See notes to required supplementary information

SUPPLEMENTARY INFORMATION

Champaign-Urbana Mass Transit District

Schedules of Operating Expenses
Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Operations		
Wages:		
Operators	\$ 12,772,467	\$ 11,197,104
Street supervisors and dispatchers	1,291,461	1,294,820
Other supervisors	959,172	1,074,399
Clerical	205,725	206,661
Labor credit	(52,064)	(21,024)
	<u>15,176,761</u>	<u>13,751,960</u>
Total wages		
	<u>15,176,761</u>	<u>13,751,960</u>
Fringe benefits:		
Health and dental insurance	4,009,427	3,700,483
Paid absences	2,081,712	1,808,398
Social Security tax	1,287,503	1,158,210
Workers' compensation insurance and claims	345,647	198,409
Early retirement plan	250,481	(6,152)
Uniform allowances	49,174	50,387
Unemployment insurance	50,920	45,893
Other fringe benefits	53,566	58,971
Illinois municipal retirement fund	(343,486)	2,624,751
	<u>7,784,944</u>	<u>9,639,350</u>
Total fringe benefits		
	<u>7,784,944</u>	<u>9,639,350</u>
Services:		
ADA	970,343	921,673
Printing	32,092	39,533
Taxi	-	18,675
Other services	196,791	177,019
	<u>1,199,226</u>	<u>1,156,900</u>
Total services		
	<u>1,199,226</u>	<u>1,156,900</u>
Materials and supplies consumed:		
Fuel and lubrications	1,736,647	2,033,292
Tires and tubes	161,583	187,926
Other materials and supplies consumed	59,756	26,892
Small equipment	14,703	1,640
	<u>1,972,689</u>	<u>2,249,750</u>
Total materials and supplies consumed		
	<u>1,972,689</u>	<u>2,249,750</u>
Miscellaneous:		
Leased equipment	(410,292)	(373,389)
Other	38,129	28,451
	<u>(372,163)</u>	<u>(344,938)</u>
Total miscellaneous		
	<u>(372,163)</u>	<u>(344,938)</u>
Total operations	<u>\$ 25,761,457</u>	<u>\$ 26,453,022</u>

Champaign-Urbana Mass Transit District

Schedules of Operating Expenses
Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Maintenance		
Wages:		
Mechanics	\$ 1,647,118	\$ 1,572,421
Cleaners	1,196,686	1,034,107
Supervisors and clerical	842,103	829,840
	<u>3,685,907</u>	<u>3,436,368</u>
Total wages		
Fringe benefits:		
Health and dental insurance	1,017,508	895,009
Paid absences	589,726	522,064
Social Security tax	322,798	294,871
Early retirement plan	66,280	29,113
Uniform and tools allowance	36,550	38,885
Workers' compensation insurance and claims	52,033	40,783
Unemployment insurance	10,938	11,212
Other fringe benefits	17,767	15,822
Illinois municipal retirement fund	(118,759)	670,701
	<u>1,994,841</u>	<u>2,518,460</u>
Total fringe benefits		
Services:		
Contract maintenance	360,176	173,933
Other services	12,481	12,902
	<u>372,657</u>	<u>186,835</u>
Total services		
Materials and supplies consumed:		
Revenue vehicle repairs	2,339,692	2,167,222
Buildings and grounds repairs	471,054	440,501
Fuel and lubricants	178,857	206,003
Service supplies	77,026	104,830
Passenger shelter repairs	120,230	84,679
Service vehicles repairs	30,808	74,663
Shop tools	59,893	58,045
Garage equipment repairs	94,026	61,404
Other materials and supplies consumed	35,036	32,753
	<u>3,406,622</u>	<u>3,230,100</u>
Total materials and supplies consumed		
Miscellaneous:		
Leased equipment	241,178	180,442
Other	50,766	16,687
	<u>291,944</u>	<u>197,129</u>
Total miscellaneous		
Total maintenance	<u>\$ 9,751,971</u>	<u>\$ 9,568,892</u>

Champaign-Urbana Mass Transit District

Schedules of Operating Expenses
Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
General Administration		
Wages:		
Supervisors	\$ 1,922,287	\$ 1,781,997
Clerical	504,715	396,190
Total wages	<u>2,427,002</u>	<u>2,178,187</u>
Fringe benefits:		
Health and dental insurance	554,788	464,338
Social Security tax	179,616	153,409
Workers' compensation insurance and claims	30,507	23,382
Unemployment insurance	5,441	4,902
Other fringe benefits	44,419	13,395
Illinois municipal retirement fund	(41,347)	332,593
Total fringe benefits	<u>773,424</u>	<u>992,019</u>
Services:		
Contract maintenance	783,627	677,637
Professional and technical	575,307	577,446
Printing	3,959	1,026
Advertising	333,372	180,039
Other services	229,481	121,115
Total services	<u>1,925,746</u>	<u>1,557,263</u>
Materials and supplies consumed:		
Office supplies	17,999	13,042
Small equipment	16,078	45,925
Total materials and supplies consumed	<u>34,077</u>	<u>58,967</u>
Casualty and liability costs:		
Public liability and property damage insurance	583,842	507,392
Uninsured public liability	479,350	355,285
Physical damage insurance	173,394	96,141
Insurance and property damage recoveries	(20,375)	(27,946)
Other insurance	53,597	46,287
Total casualty and liability costs	<u>1,269,808</u>	<u>977,159</u>

Champaign-Urbana Mass Transit District

Schedules of Operating Expenses
Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Miscellaneous:		
Utilities	\$ 744,975	\$ 762,960
Travel and meetings	99,877	155,312
Dues and subscriptions	94,873	100,180
Leased equipment	185,650	198,644
Other	334,830	327,605
	<u>1,460,205</u>	<u>1,544,701</u>
Total miscellaneous		
Total general administration	<u>\$ 7,890,262</u>	<u>\$ 7,308,297</u>
Illinois Terminal		
Wages:		
Supervisors	\$ 278,370	\$ 231,969
Security	143,965	149,314
Cleaners	155,107	143,707
Clerical	139,854	122,332
	<u>717,296</u>	<u>647,322</u>
Total wages		
Fringe benefits:		
Health and dental insurance	266,345	209,153
Paid absences	78,079	82,215
Social Security tax	57,477	54,652
Workers' compensation insurance and claims	12,402	9,745
Uniform and tool allowances	5,060	5,132
Other fringe benefits	3,292	3,236
Illinois municipal retirement fund	(18,727)	116,213
	<u>403,928</u>	<u>480,346</u>
Total fringe benefits		
Services:		
Contract maintenance	24,155	10,976
Professional services	8,842	46,142
Printing	1,193	-
Other services	3,286	2,999
	<u>37,476</u>	<u>60,117</u>
Total services		

Champaign-Urbana Mass Transit District

Schedules of Operating Expenses
Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Materials and supplies consumed:		
Buildings and grounds repairs	\$ 130,629	\$ 116,756
Services supplies	26,685	25,418
Shop tools	11,535	2,462
Other materials and supplies consumed	6,084	2,453
	<u>174,933</u>	<u>147,089</u>
Total materials and supplies consumed		
Miscellaneous:		
Utilities	199,001	199,271
Other	25,115	18,267
	<u>224,116</u>	<u>217,538</u>
Total miscellaneous		
Total Illinois terminal	<u>\$ 1,557,749</u>	<u>\$ 1,552,412</u>
C-CARTS		
Wages:		
Operators	\$ 437,552	\$ 397,532
Supervisors	55,920	13,443
Clerical	8,947	14,759
Training	3,665	11,362
	<u>506,084</u>	<u>437,096</u>
Total wages		
Fringe benefits:		
Health and dental insurance	49,706	44,520
Illinois municipal retirement fund	42,401	39,767
Social Security tax	41,190	34,863
Paid absences	47,342	30,293
Unemployment allowance	3,740	1,595
Uniform and tool allowances	1,993	799
Other fringe benefits	683	470
Workers' compensation insurance and claims	6,693	4,409
	<u>193,748</u>	<u>156,716</u>
Total fringe benefits		
Services:		
Professional services	25,205	29,091
Contractual maintenance	23,659	19,297
Printing	-	423
Other services	3,909	3,714
	<u>52,773</u>	<u>52,525</u>
Total services		

Champaign-Urbana Mass Transit District

Schedules of Operating Expenses
Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Materials and supplies consumed:		
Fuel and lubricants	\$ 124,426	\$ 125,815
Repairs and maintenance	87,711	109,938
Tires and tubes	8,783	8,749
Office supplies	545	505
Small tools and equipment	-	1,000
	<u>221,465</u>	<u>246,007</u>
Total materials and supplies consumed		
	<u>221,465</u>	<u>246,007</u>
Miscellaneous:		
Leased equipment	30,783	26,254
Utilities	4,321	4,321
Travel and Meetings	244	-
Other	204	310
	<u>35,552</u>	<u>30,885</u>
Total miscellaneous		
	<u>35,552</u>	<u>30,885</u>
Casualty and liability costs:		
Public liability and property damage insurance	3,630	7,453
	<u>3,630</u>	<u>7,453</u>
Total C-CARTS		
	<u>\$ 1,013,252</u>	<u>\$ 930,682</u>
Depreciation		
Revenue vehicles, fareboxes and radios	\$ 5,317,720	\$ 5,531,582
Office and garage facilities	2,464,447	1,871,958
Office and garage equipment	241,045	169,014
Service vehicles	54,334	74,539
Other equipment	349,712	320,201
	<u>8,427,258</u>	<u>7,967,294</u>
Total depreciation		
	<u>8,427,258</u>	<u>7,967,294</u>
Amortization		
Lease assets		
Leasehold improvements	8,424	8,594
Revenue vehicles	238,906	35,661
Service vehicles	163,569	152,214
Non-revenue	37,688	8,103
Other equipment	189,523	295,892
Subscription-based information technology arrangements	140,443	120,337
	<u>778,553</u>	<u>620,801</u>
Total amortization		
	<u>778,553</u>	<u>620,801</u>
Total depreciation and amortization		
	<u>\$ 9,205,811</u>	<u>\$ 8,588,095</u>

ILLINOIS DEPARTMENT OF TRANSPORTATION

Champaign-Urbana Mass Transit District

Schedule of Revenues and Expenses

Under Downstate Operating Assistance Grant OP-24-45-IL

Year Ended June 30, 2024

Operating Revenues		
4111	Passenger paid fares	\$ 6,175,160
4112	Organization paid fares	1,102,147
4130	Nonpublic transportation revenue	69,648
4141	Advertising revenues	552,989
4142	Concessions	20,639
4150	Other transportation revenues	2,833,795
4190	Total recoveries	20,375
4500	Federal funds	-
4630	Sales and disposal of assets	25,216
	Total operating revenues	<u>10,799,969</u>
Eligible Operating Expenses		
5010	Labor	24,756,486
5015	Fringe benefits	8,207,623
5020	Services	2,131,439
5030	Materials and supplies	5,780,263
5040	Utilities	802,515
5050	Casualty and liability costs	1,290,183
5060	Taxes	33,422
5090	Miscellaneous expenses	925,566
5100	Purchased transportation expenses	970,343
5220	Operating lease expenses	714,798
517	Debt service on equipment/facilities	207,842
	Total eligible operating expenses	<u>45,820,480</u>
Ineligible Operating Expenses		
	Expenses related to the non-transportation areas of Illinois Terminal	83,544
	Other miscellaneous expenses of 1101 East University	95,219
	Professional services not related to transportation services	85,500
	APTA and IPTA dues	5,250
	Total ineligible operating expenses	<u>269,513</u>
	Total operating expenses	<u>\$ 46,089,993</u>
	Total eligible operating expenses	\$ 45,820,480
	Total operating revenues	<u>10,799,969</u>
	Deficit	<u>\$ 35,020,511</u>
	65% of eligible operating expenses	<u>\$ 29,783,312</u>
	Maximum contract amount	<u>\$ 35,414,275</u>
	Eligible downstate operating assistance (deficit or 65% of eligible expense or maximum contract amount, whichever is less)	\$ 29,783,312
	Less fiscal year 2024 downstate operating assistance received through June 30, 2024	26,197,332
	Less fiscal year 2024 downstate operating assistance received subsequent to June 30, 2024	<u>3,639,995</u>
	Fiscal year 2024 downstate operating assistance under (over) paid	<u>\$ (54,015)</u>

Champaign-Urbana Mass Transit District

Schedule of Prior Audit Findings - Downstate Operating Assistance Grant OP-24-45-IL
Year Ended June 30, 2024

No findings in the prior year.

**Report on Compliance
With Laws and Regulations Applicable to the
Financial Assistance Received From the
Illinois Department of Transportation**

Independent Auditors' Report

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

Report on Compliance

Opinion on Compliance

We have audited the Champaign-Urbana Mass Transit District's (District) compliance with the applicable provisions of the Downstate Public Transportation Act (as amended) 30 ILCS 740/2, the Civil Administrative Code of Illinois, 20 ILCS 2705/49.19 and the rules and regulations of the Illinois Department of Transportation that are applicable to the financial assistance for the year ended June 30, 2024. The District's state financial assistance is identified in the Schedule of Revenues and Expenses under Downstate Operating Assistance Grant. We also tested the calculation of the State's participation in the District's operating deficit and that State assistance claimed and paid are recorded and reported in accordance with the contract with the State of Illinois.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to state financial assistance received for the year ended June 30, 2024.

Basis for Opinion on Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the provisions of the "Downstate Operating Assistance Grant Program Agreement" with the Department of Transportation, State of Illinois (Act). Our responsibilities under those standards and provisions are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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 laws and regulations applicable to the financial assistance received from the Illinois Department of Transportation.

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 GAAS, *Government Auditing Standards*, and the Act 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 state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Act, 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, 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.

Purpose of This Report

This report is intended solely for the information and use of the Champaign-Urbana Mass Transit District's Board of Trustees, management and the Illinois Department of Transportation and is not intended to be and should not be used by anyone other than these specified parties.

Baker Tilly US, LLP

Madison, Wisconsin
November 15, 2024

C-CARTS SCHEDULES

Champaign County (Prepared by Champaign-Urbana Mass Transit District)

Section 5311 Annual Financial Report

Contract Number OP-24-05-FED

Period From July 1, 2023 to June 30, 2024

Revenue

<u>Line Item</u>	<u>Description</u>	<u>Total</u>
401	Passenger fares/donations	\$ 46,490
402	Special transit fares	-
405	Charter service	-
406	Auxiliary transportation	-
407	Nontransportation revenue	-
411	State cash grants	-
413	Federal cash grants & reimbursement	-
430	Contributed services	-
440	Subsidy from other sources	-
	Total revenue	46,490
	Less non-5311 operating revenues	-
	Section 5311 operating revenue	<u>\$ 46,490</u>

Expenses

<u>Line Item</u>	<u>Eligible Expenses</u>	<u>Actual Administrative Expenses</u>	<u>Actual Operating Expenses</u>	<u>Total</u>
501	Labor	\$ 11,814	\$ -	\$ 11,814
502	Fringe benefits	5,761	-	5,761
503	Services	5,630	-	5,630
504.01	Fuel and oil	-	-	-
504.02	Tires and tubes	-	-	-
504.99	Other materials	-	-	-
505	Utilities	-	-	-
506	Casualty and liability	-	-	-
507	Taxes	-	-	-
508	Purchase of service	-	684,748	684,748
509	Miscellaneous	-	-	-
511	Interest expense	-	-	-
512	Lease and rentals	-	-	-
	Other	-	-	-
	Total expenses	<u>\$ 23,205</u>	<u>\$ 684,748</u>	<u>\$ 707,953</u>

Champaign County (Prepared by Champaign-Urbana Mass Transit District)

Section 5311 Annual Financial Report
 Contract Number OP-24-05-FED
 Period From July 1, 2023 to June 30, 2024

	Administrative Expenses	Operating Expenses	Total	
1) Expenses per single audit	\$ 23,205	\$ 684,748	\$ 707,953	
2) Less ineligible expenses per single audit	-	-	-	
3) Net eligible expenses (1-2)	23,205	684,748	707,953	
4) Less section 5311 operating revenues (from page 1)		46,490	46,490	
5) Section 5311 operating deficit (3-4)		638,258		
6) Section 5311 deficit (3-4)			661,463	
7) Section 5311 reimbursement %	80%	50%		
				Grant Total
A) Eligible reimbursement per percentages	18,564	319,129		\$ 337,693
B) Funding limits per contract				177,721
C) Maximum Section 5311 reimbursement: (lesser of totals for A or B)			177,721	177,721
D) Less IDOT payments, Section 5311 reimbursement to grantee				167,323
E) Amount (over) under Paid (C-D)				10,398
F) Grantee local match requirement (operating deficit - (C))			483,742	
Grantee Match Sources			Amounts	
Downstate Operating Grant			\$ 460,169	
Local contracts			23,573	
In-kind services, subsidies, donations			-	
Total local match (must equal F)			\$ 483,742	
Local Transit Funds Retained (Carry Forward Account)				
Beginning carry forward (C.F.A) balance			\$ 362,317	
FY local transit (local contracts) amounts received			119,944	
Less expended for capital \$0 operating \$23,573			23,573	
Ending carry forward (C.F.A) balance			\$ 458,688	

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: Assistant Finance Director

Reviewed By/PCOM: _____

Date: _____

CPA Approval: See Independent Auditors' Report

Date: See Independent Auditors' Report

Champaign County (Prepared by Champaign-Urbana Mass Transit District)

Schedule of Revenues and Expenses Under Downstate Operating Assistance Grant OP-24-05-IL
Year Ended June 30, 2024

Operating Revenues		
401	Passenger fares for transit services	\$ 46,490
402	Special transit fares	-
413	Federal cash grants and reimbursement	-
413.99	Sec. 5307 capital funds applied to state eligible op. expenses	177,721
.99	Job Access Reverse Commute and New Freedom	-
430	Contributed services	-
440	Subsidy from other sectors of operations	-
	Total operating revenues	<u>\$ 224,211</u>
Operating Expenses		
501	Labor	\$ 11,814
502	Fringe benefits	5,761
503	Professional services	5,630
504	Materials and supplies consumed	-
505	Utilities	-
506	Casualty and liability	-
507	Taxes	-
508	Purchased transportation	684,748
509	Miscellaneous expense	-
511	Interest expense	-
512	Leases, rentals and purchase-lease payments	-
	Total operating expenses	707,953
	Ineligible operating expenses:	-
	Other	-
	Less total ineligible operating expenses	<u>-</u>
	Total eligible operating expenses	<u>\$ 707,953</u>

Champaign County (Prepared by Champaign-Urbana Mass Transit District)

Schedule of Revenues and Expenses Under Downstate Operating Assistance Grant OP-24-05-IL
Year Ended June 30, 2024

Total eligible operating expenses	\$ 707,953
Total operating revenues	<u>224,211</u>
Deficit	<u>\$ 483,742</u>
65% of eligible operating expenses	<u>\$ 460,169</u>
Maximum contract amount	<u>\$ 784,680</u>
Eligible Downstate Operating Assistance (deficit or 65% of eligible expense or maximum contract amount, whichever is less)	\$ 460,169
Fiscal year 2024 Downstate Operating Assistance received through June 30, 2024	159,789
Fiscal year 2024 Downstate Operating Assistance received subsequent to June 30, 2024	<u>300,380</u>
Fiscal year 2024 Downstate Operating Assistance over paid	<u>\$ -</u>

Prepared by: Nate Warman Title: Assistant Finance Director

Reviewed by PCOM: _____ Date: _____

Reviewed by Grantee: _____ Date: _____
Authorized Representative

CPA Approval: See Independent Auditors' Report Date: See Independent Auditors' Report

Champaign-Urbana Mass Transit District

Schedule of Prior Audit Findings - Downstate Operating Assistance Grant OP-24-05-IL
Year Ended June 30, 2024

No findings noted in the prior year.

**Report on Compliance
With Laws and Regulations Applicable to the
Champaign County Area Rural
Transit System Program**

Independent Auditors' Report

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

Report on Compliance

Opinion on Compliance

We have audited the Champaign-Urbana Mass Transit District's (District) compliance with the applicable provisions of the Downstate Public Transportation Act (as amended) 30 ILCS 740/2, the Civil Administrative Code of Illinois, 20 ILCS 2705/49.19 and the rules and regulations of the Illinois Department of Transportation as received for the Champaign County Area Rural Transit System (C-CARTS) program that are applicable to the financial assistance for the year ended June 30, 2024. The C-CARTS's state financial assistance is identified in the Schedule of Revenues and Expenses under Downstate Operating Assistance Grant. We also tested the calculation of the State's participation in the C-CARTS's operating deficit and that State assistance claimed and paid are recorded and reported in accordance with the contract with the State of Illinois.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to state financial assistance received for the year ended June 30, 2024.

Basis for Opinion on Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the provisions of the "Downstate Operating Assistance Grant Program Agreement" with the Department of Transportation, State of Illinois (Act). Our responsibilities under those standards and provisions are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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 laws and regulations applicable to the financial assistance received from the Illinois Department of Transportation.

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 GAAS, *Government Auditing Standards*, and the Act 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 state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Act, 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, 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.

Purpose of This Report

This report is intended solely for the information and use of the Champaign-Urbana Mass Transit District's Board of Trustees, management and Champaign County and is not intended to be and should not be used by anyone other than these specified parties.

Baker Tilly US, LLP

Madison, Wisconsin
November 15, 2024

SINGLE AUDIT

Champaign-Urbana Mass Transit District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Federal Grantor / Pass-Through Grantor / Program Title	Assistance Listing Number		Grant Number	Federal Expenditures
Federal Programs				
U.S. Department of Transportation				
<i>Direct awards:</i>				
Community Project Funding Congressionally Directed Spending Grant	20.534	*	IL-2023-028-00	\$ 3,785,080
<i>Federal transit cluster</i>				
Urbanized Area Formula Grants	20.507	*	IL-2023-009-00	4,047,716
COVID-19 Urbanized Area Formula Grants	20.507	*	IL-2022-014-00	2,499,271
COVID-19 Urbanized Area Formula Grants	20.507	*	IL-2021-008-01	8,051,564
Total Federal Transit Cluster				<u>14,598,551</u>
Total U.S. Department of Transportation				<u>18,383,631</u>
<i>Pass-through from the county of Champaign, Illinois</i>				
Formula Grants for Rural Areas	20.509		IL-24-05-FED	177,721
COVID-19 Formula Grants for Rural Areas	20.509		IL-2020-034-00	305,300
Total pass-through from the county of Champaign, Illinois				<u>483,021</u>
Total federal expenditures				<u>\$ 18,866,652</u>

* Denotes a major program

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

- 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-minimus indirect cost rate for the year ended June 30, 2024.
- 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.
- Subsequent to the issuance of the Report on Federal Awards for the year ended June 30, 2024, the District identified an error on one of the Assistance Listing Numbers (ALN) on the schedule of expenditures of federal awards. The difference between this report and the report previously issued includes grant IL-2023-028-00 reported with ALN 20.507 under the Federal Transit Cluster, updated to the correct ALN 20.534 - Community Project Funding Congressionally Directed Spending Grant. In addition, ALN 20.534 was tested as a major program and a significant deficiency, finding 2024-001, was reported.

Champaign-Urbana Mass Transit District

Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____	yes	_____	X	no
Significant deficiency(ies) identified?	_____	yes	_____	X	none reported

Noncompliance material to financial statements noted?	_____	yes	_____	X	no
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Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____	yes	_____	X	no
Significant deficiencies identified that are not considered to be material weakness(es)?	_____	X	yes	_____	none reported

Noncompliance material to financial statements noted?	_____	yes	_____	X	no
---	-------	-----	-------	---	----

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance or the <i>State Single Audit Guidelines</i> ?	_____	yes	_____	X	no
Auditee qualified as low-risk auditee?	_____	X	yes	_____	no

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Identification of major federal programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
20.507	Federal Transit Cluster
20.534	Community Project Funding Congressionally Directed Spending

Section II - Financial Statement Findings Required to Be Reported in Accordance With Government Auditing Standards

None reported.

Champaign-Urbana Mass Transit District

Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

Section III - Federal Awards Findings and Questioned Costs

Finding 2024-001: Schedule of expenditures of federal awards preparation

Assistance Listing Number: 20.534

Federal Program Title: Community Project Funding Congressionally Directed Spending Grant

Federal Agency: U.S. Department of Transportation

Pass-through Entity: Not Applicable

Award Number: IL-2023-028-00

Criteria: Nonfederal entities in receipt of federal funds must comply with the requirements of 2 CFR 200.303(a), which require an entity to establish and maintain effective internal control over the federal award to ensure compliance with federal statutes, regulations, and the terms and conditions of the federal award. This includes properly identifying all federal awards subject to the Uniform Guidance and fairly presenting the required information, including the assistance listing number (ALN), in the schedule of expenditures of federal awards (SEFA).

Condition: The schedule of expenditures of federal awards was reissued after an error was identified by management in the schedule of expenditures of federal awards, specifically in the assistance listing number (ALN) under grant IL-2023-028-00, after the report was originally issued.

Cause: The District had a minor lapse in internal controls related to the preparation and review of the schedule of expenditures of federal awards. Management detected the error in the ALN number of grant IL-2023-028-00; however, the audit report had already been issued.

Effect: Without adequate internal controls over preparation and review of the schedule of expenditures of federal awards, it is possible that material errors would not be detected in a timely manner and could be reported.

Questioned Costs: None noted.

Recommendation: We recommend that the District review the control procedures around preparation and review of the schedule of expenditures of federal awards and implement an independent review of the ALN numbers per the grant agreements in the initial review of the SEFA.

Management's Response: We have reviewed the control procedures around preparation and review of the schedule of expenditures of federal awards (SEFA) and implemented an independent review of the assistance listing numbers (ALN) per the grant agreements in the initial review of the SEFA. The improved procedures will provide the needed structure to fulfill management's responsibility to accurately report the grantor agency / pass-through grantor, assistance listing number, federal program name and number, and expenditures. Identification of major programs, utilizing the guidelines in the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) are the responsibility of the auditor.

Champaign-Urbana Mass Transit District

Summary Schedule of Prior Audit Findings
Year Ended June 30, 2024

No findings noted in the prior year.

OTHER REPORTS

**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***

Independent Auditors' Report

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

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 (*Government Auditing Standards*), the financial statements of the Champaign-Urbana Mass Transit District (the District), which comprise the District's statement of financial position as of June 30, 2024, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 15, 2024.

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 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Madison, Wisconsin
November 15, 2024

**Report on Compliance
for Each Major Federal Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

Independent Auditors' Report

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

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 each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

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 each 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 programs.

Auditors' 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 GAAS, *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 each major federal program as a whole.

In performing an audit in accordance with GAAS, *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.

Other Matters

As discussed in Note 4 to the schedule of expenditures of federal awards, this report is replacing a previously issued report dated November 15, 2024. The difference between this report and the report previously issued includes grant IL-2023-028-00 reported with Assistance Listing Number (ALN) 20.507 under the Federal Transit Cluster, updated to the correct ALN 20.534 – Community Project Funding Congressionally Directed Spending Grant. In addition, ALN 20.534 was tested as a major program and finding 2024-001 was added to the schedule of findings and questioned costs.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

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.

Government Auditing Standards require the auditor to perform limited procedures on the District's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the District as of and for the year ended June 30, 2024, and have issued our report thereon dated November 15, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Baker Tilly US, LLP

Madison, Wisconsin
January 2, 2025

RESOLUTION NO. 2025-1

**A RESOLUTION SETTING A PUBLIC HEARING AND
DIRECTION GIVING NOTICE THEREOF**

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Champaign-Urbana

Mass Transit District that:

1. That the Board hereby directs the Managing Director to cause to be published three times in the News-Gazette newspaper a Notice of Public Hearing to be held on the 18th day of March 2025, at 4:00 p.m. at First Baptist Church, 3311 South Philo Road, Urbana, to consider testimony relating to the annexation of those tracts described

below:

FINAL PLAT OF SOUTH RIDGE VIII SUBDIVISION, AN ADDITION TO THE CITY OF URBANA, CHAMPAIGN COUNTY, ILLINOIS, A PART OF THE SOUTHEAST QUARTER OF SECTION 28, TOWNSHIP 19 NORTH, RANGE 9 EAST OF THE THIRD PRINCIPAL MERIDIAN, CHAMPAIGN COUNTY, ILLINOIS, RECORDED AS DOCUMENT 2021R18066, IN THE OFFICE OF THE CHAMPAIGN COUNTY RECORDER.

AND ALSO:

FINAL PLAT OF SOUTH RIDGE IX SUBDIVISION, AN ADDITION TO THE CITY OF URBANA, CHAMPAIGN COUNTY, ILLINOIS, A PART OF THE SOUTHEAST QUARTER OF SECTION 28, TOWNSHIP 19 NORTH, RANGE 9 EAST OF THE THIRD PRINCIPAL MERIDIAN, CHAMPAIGN COUNTY, ILLINOIS, RECORDED AS DOCUMENT 2022R22442, IN THE OFFICE OF THE CHAMPAIGN COUNTY RECORDER.

AND ALSO:

ALL THAT PART OF THE PUBLIC ROAD RIGHT-OF-WAY KNOWN AS PHILO ROAD LYING EAST OF THE EAST LINE, SOUTHEAST QUARTER OF SECTION 28, TOWNSHIP 19 NORTH, RANGE 9 EAST OF THE THIRD PRINCIPAL MERIDIAN, ADJOINING THE ABOVE SOUTH RIDGE SUBDIVISION IX TRACT.

AND ALSO:

LOT 1 AND LOT 2 OF FINAL PLAT OF FIRST BAPTIST CHURCH SUBDIVISION, AN ADDITION TO THE CITY OF URBANA, CHAMPAIGN COUNTY, ILLINOIS, A PART OF THE SOUTHWEST QUARTER OF SECTION 28, TOWNSHIP 19 NORTH, RANGE 9 EAST OF THE THIRD PRINCIPAL MERIDIAN, CHAMPAIGN COUNTY, ILLINOIS, RECORDED AS DOCUMENT 2005R13236, IN THE OFFICE OF THE CHAMPAIGN COUNTY RECORDER.

AND ALSO:

ALL THAT PART OF THE PUBLIC ROAD RIGHT- OF- WAY KNOWN AS PHILO ROAD, ADJOINING THE ABOVE DESCRIBED "FIRST BAPTIST CHURCH SUBDIVISION" TRACT LYING WEST OF THE EAST LINE, SOUTHWEST QUARTER OF SECTION 28, TOWNSHIP 19 NORTH, RANGE 9 EAST OF THE THIRD PRINCIPAL MERIDIAN.

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

This Resolution is hereby passed by the affirmative vote, the "Ayes" and "Nays" being called, of a majority of the members of the Board of Trustees of the Champaign-Urbana Mass Transit District at a duly called regular meeting of the said Board of Trustees on the 29th day of January, 2025.

"Ayes" _____

"Nays" _____

"Abstention" _____

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT,

BY: _____
Dick Barnes, Chair

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

this 29th day of January, 2025.

CHAMPAIGN-URBANA MASS
TRANSIT DISTRICT,

BY: _____
Katie M. Good, Secretary



To: Board of Trustees
From: Karl Gnadt, Managing Director/CEO
Date: January 29, 2025
Subject: Semi-Annual Review of Closed Session Minutes

- A. Introduction:** The Open Meetings Act requires that the minutes of closed sessions be reviewed periodically to determine if the need for confidentiality still exists.
- B. Recommended Action:** Suggested motion for the Board's action:
- i. That the minutes of the closed session meetings of the Board listed on "Schedule 1" marked "Release" no longer require confidential treatment and are ordered released.
 - ii. That the need for confidentiality still exists as to the minutes of the closed session meetings of the Board listed on "Schedule 2" marked "Remain Confidential."
 - iii. That the verbatim recordings of the following listed closed session minutes, "Schedule 3," all of which are not less than 18 months old, and the written minutes have been approved are authorized to be destroyed.
- C. Prior Trustee Action:** The last semi-annual review by the Board was July 31, 2024.
- D. Background:** Closed Sessions allow the MTD Board of Trustees to discuss certain matters of a sensitive nature which affect MTD. Areas that may be discussed in Closed Session are specified in the Illinois Open Meetings Act and include the appointment/employment or dismissal of an employee or officer, land acquisition or sale, and probable or pending litigation involving MTD. When a motion is made to adjourn to a Closed Session, only that specific topic can be discussed, and no final action may be taken on it during the Closed Session. After the Board has determined that it is no longer necessary to protect the public's interest or the privacy of an individual, minutes of the Closed Session are made available to the public.
- E. Summary:** Schedule 1 lists all closed session minutes by date that are recommended to be released. Schedule 2 lists those minutes that should remain confidential mostly due to privacy concerns from past workers' compensation cases involving current MTD employees.
- i. The statutes permit the destruction of verbatim recordings of closed sessions if they are not less than 18 months old and the written minutes have been approved. Schedule 3 is a list of those closed meetings that meet that criteria and should be destroyed.
 - ii. All of the unreleased minutes are available for inspection in the Executive Assistant's office.

SUGGESTED MOTION

The Board of Trustees hereby determines as follows:

- A. That the minutes of the closed session meetings of the Board listed on "Schedule 1" marked "Release" no longer require confidential treatment and are ordered released.
- B. That the need for confidentiality still exists as to the minutes of the closed session meetings of the Board listed on "Schedule 2" marked "Remain Confidential."
- C. That the verbatim recordings of the following listed closed session minutes, "Schedule 3," all of which are not less than 18 months old and the written minutes of which have been approved are authorized to be destroyed.

SCHEDULE 1 - RELEASE

None

SCHEDULE 2 – REMAIN CONFIDENTIAL

December 5, 2012

SCHEDULE 3 – VERBATIM RECORDINGS TO BE DESTROYED

January 2023 – June 2023

January 25, 2023

April 26, 2023