



Board of Trustees Meeting Agenda

Champaign-Urbana Mass Transit District (MTD)

Wednesday, December 10, 2025 – 3:00 pm

Illinois Terminal, North Banquet Room, 4th floor – 45 East University Avenue, Champaign

Board Members

Board of Trustees

Dick Barnes – Chair
Laura Bleill
Mark Brown
Phil Fiscella
George Friedman
Alan Nudo – Vice Chair
Sharif Ullah

Advisory Board

Grayson Hodson
Jamie Singson

Agenda

1. Call to Order
2. Roll Call
3. Approval of Agenda
4. Public Hearing on General Tax Levy Ordinance for FY2026
5. Audience Participation
6. Approval of Minutes
 - a. Board Meeting (Open Session) – October 29, 2025
7. Communications
8. FY2025 MTD Audit Presentation by Baker Tilly US, LLP 5-87
9. Reports
 - a. Managing Director
 - i. Operating Notes 88-91
 - ii. Ridership Data 92-93
 - iii. Route Performance 94-97
 - iv. District Operating Revenue/Expenses 98
 - v. Statistical Summary 99
 - vi. October 2025 Financial Reports Memo 100
 - vii. Comparative History 101-111
 - viii. Accounts Payable/Check Disbursements 112-119
 - ix. C-CARTS Quarterly Statement 120
 - x. Bank & Investment Balances 121
 - b. MTD Merch Store Presentation
10. Action Items
 - a. Ordinance 2025-6 – General Tax Levy Ordinance for Fiscal Year Beginning July 1, 2025, and Ending June 30, 2026 (Revenue Year 2025) 122-124
 - b. Update to the Safety Sensitive Drug & Alcohol Policy 125-161
11. Next Meeting
 - a. East Urbana Annexation Public Hearing – Tuesday, December 16, 2025 – Urbana Walmart MTD Bus Stop, number 0127, Tatman Drive, Urbana

- b. Regular Board of Trustees Meeting: Wednesday, January 28, 2026 – 3:00 pm – at Illinois Terminal, 45 East University Avenue, Champaign.

12. Adjournment

Champaign-Urbana Mass Transit District strives to provide an environment welcoming to all persons. Please call Katie Good at 217.384.8188 to request special accommodations **at least 2 business days in advance**.



6

Attendance

7

Board of Trustees

Present

Absent

- Dick Barnes – Chair
- Laura Bleill
- Mark Brown
- Phil Fiscella
- George Friedman
- Alan Nudo – Vice Chair
- Sharif Ullah

8

Advisory Board

Present

Absent

- Jamie Singson
- Averhy Sanborn

9

MTD Staff

10 Karl Gnadt (Managing Director), Amy Snyder (Deputy Managing Director), Katie Good (Executive Assistant

11 and Clerk), Ashlee McLaughlin (External Affairs Director), Jacinda Crawmer (Human Resources Director),

12 Michelle Wright (Finance Director), Ryan Blackman (Technology Services Director), Josh Berbaum

13 (Maintenance & Facilities Director), Brendan Sennett (Safety & Training Director) and Alyx Parker (MTD

14 Corporate Counsel)

15

Others Present

16

None

Minutes

1. Call to Order

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

2. Roll Call

Present (7)-Barnes, Bleill, Brown, Fiscella, Friedman, Nudo, Ullah

Absent (0)

The Clerk declared that a quorum was present.

3. Approval of Agenda

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

4. Audience Participation

None

5. Approval of Minutes

A. Board Meeting (Open Session) – September 24, 2025

MOTION by Ms. Bleill to approve the open session minutes of the September 24, 2025, MTD Board meeting as distributed; seconded by Mr. Fiscella. Upon vote, the MOTION CARRIED.

6. Communications

None

7. Reports

A. Managing Director

Mr. Gnadt reviewed statistics for September 2025 noting this September is the third highest September for ridership in District history with 1,397,251 rides. September 2025 ridership was up 8.12% from September 2024. Year to date ridership for September 2025 was up 5.21% compared to September 2024.

September 2025 operating revenue was 4.8% below September 2024. Year-to-date operating revenue was 3.2% below FY2025. Mr. Gnadt noted this is in large part due to lowering interest rates on investment income. Monthly operating expenses were up 5.1% from FY2025. Year-to-date operating expenses were up 2.2% from FY2025. September 2025 operating revenue was \$269,945 above budget and operating expenses were \$1,440,911 below budget.

8. Action Items

A. Resolution 2025-7 – Determining Amount of Money Necessary to be Raised by the Tax Levy

Mr. Gnadt reviewed the tax levy process and explained how the calculation was made for the recommended increase.

1 MOTION by Mr. Friedman to approve Resolution 2025-7; seconded by Ms. Bleill.

2 Roll Call:

3 Aye (7)– Bleill, Brown, Fiscella, Friedman, Nudo, Ullah, Barnes

4 Nay (0)

5 Abstain (0)

6 The MOTION CARRIED

7 **B. Resolution 2025-8 – Setting a Public Hearing for an Annexation in**
8 **Northeast Urbana**

9 MOTION by Mr. Fiscella to approve Resolution 2025-8; seconded by Mr. Ullah.

10 Roll Call:

11 Aye (7)– Bleill, Brown, Fiscella, Friedman, Nudo, Ullah, Barnes

12 Nay (0)

13 Abstain (0)

14 The MOTION CARRIED

15 **C. Resolution 2025-9 – Setting a Public Hearing for an Annexation North**
16 **of Airport Road, Urbana**

17 MOTION by Mr. Fiscella to approve Resolution 2025-9; seconded by Ms. Bleill.

18 Roll Call:

19 Aye (7)– Bleill, Brown, Fiscella, Friedman, Nudo, Ullah, Barnes

20 Nay (0)

21 Abstain (0)

22 The MOTION CARRIED

23 **D. Resolution 2025-10 – Setting a Public Hearing for an Annexation in**
24 **East Urbana**

25 MOTION by Mr. Friedman to approve Resolution 2025-10; seconded by Mr. Fiscella.

26 Roll Call:

27 Aye (7)– Bleill, Brown, Fiscella, Friedman, Nudo, Ullah, Barnes

28 Nay (0)

29 Abstain (0)

30 The MOTION CARRIED

31 **E. Approval of Enterprise Resource Planning (ERP) Software Contract**

32 Mr. Gnadt was joined by Ashlee McLaughlin, External Affairs Director, to discuss ERP software and
33 implementation services with Crowe, LLP, along with an option to amend the contract for up to three
34 optional two-month implementation extensions. Ms. McLaughlin provided an overview of the current ERP
35 software and the steps taken to procure a modern ERP software system.

36 MOTION by Mr. Ullah to approve the Enterprise Resource Planning (ERP) Software Contract; seconded by
37 Mr. Friedman.

1 Roll Call:
2 Aye (7)– Bleill, Brown, Fiscella, Friedman, Nudo, Ullah, Barnes
3 Nay (0)
4 Abstain (0)

5 The MOTION CARRIED

6 **F. Approval of National Environmental Policy Act (NEPA) for Downtown**
7 **Urbana, Recordation Services**

8 Mr. Gnadt was joined by Ashlee McLaughlin, External Affairs Director to discuss an amendment to the
9 existing contract with HDR, Inc. for NEPA services to include mitigation and recordation services. Ms.
10 McLaughlin reviewed the previously approved contract and noted the amendment is needed due to the
11 historical status of the former Urbana Civic Center building.

12 MOTION by Ms. Bleill to approve the National Environmental Policy Act (NEPA) for Downtown Urbana,
13 Recordation Services; seconded by Mr. Friedman.

14 Roll Call:
15 Aye (7)– Bleill, Brown, Fiscella, Friedman, Nudo, Ullah, Barnes
16 Nay (0)
17 Abstain (0)

18 The MOTION CARRIED

19 **9. Next Meeting**

20 Regular Board of Trustees Meeting – Wednesday, December 10, 2025 – 3:00 p.m. - at Illinois Terminal, 45
21 East University Ave, Champaign.

22 **10. Adjournment**

23 MOTION by Mr. Fiscella to adjourn, seconded by Mr. Ullah.

24 Mr. Barnes adjourned the meeting at 3:32 pm.

25 _____
Clerk

26 Approved:

27 _____
Board of Trustees, Chair

Champaign-Urbana Mass Transit District

Financial Statements and
Supplementary Information

June 30, 2025 and 2024

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, 2025 and 2024, 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, 2025 and 2024, 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 audits were 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 24, 2025 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.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Madison, Wisconsin
November 24, 2025

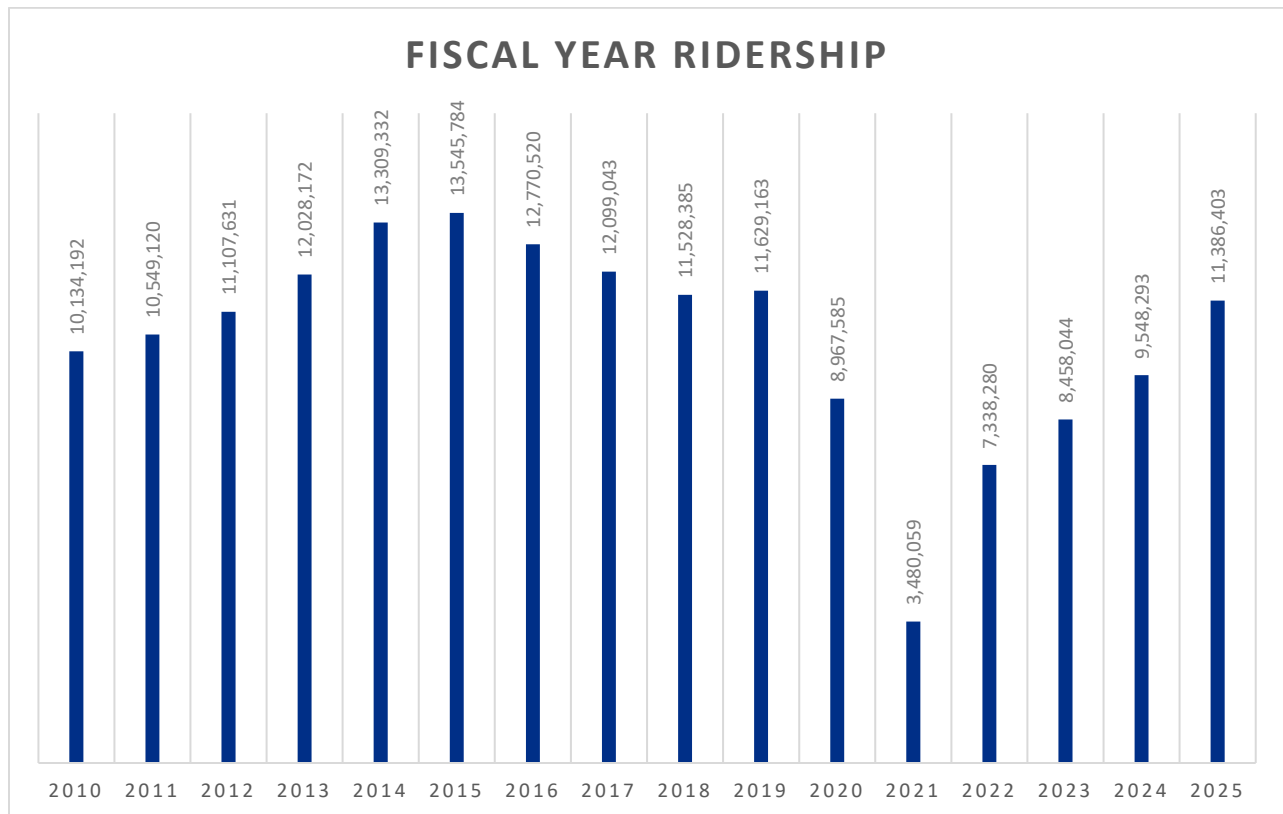


CHAMPAIGN-URBANA MASS TRANSIT DISTRICT MANAGEMENT'S DISCUSSION & ANALYSIS June 30, 2025 and 2024

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, 2025 and 2024. 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 \$166,690,812 (net position), an increase of \$14,597,563. The unrestricted net position, which represents the amounts available to meet the District's ongoing obligations, was a surplus of \$52,132,711 as of June 30, 2025, and was a surplus of \$49,765,259 as of June 30, 2024.
- The District's property tax and replacement tax revenue increased \$427,686 (3.5%) in FY2025 from the previous year.
- Operating revenue increased by \$1,413,634 (16.2%) in FY2025 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 \$5,184,851 was recorded in FY2025. Previously, \$14,742,941 total ARPA revenue was recorded in FY2024, FY2023 and FY2022 combined.
- Non-operating revenues (expenses) increased by \$4,917,979 in FY2025 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 were used for the purchase of ten 40-foot replacement hybrid electric buses. Rebuild Illinois revenue of \$6,578,438 was recorded in FY2025. Previously, \$571,562 total Rebuild Illinois revenue 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 19.2% and 12.9% in FY2025 and FY2024, 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 includes West Connect and Northeast Connect. 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. Northeast Connect service began in August 2024, transporting passengers from a fixed boundary in northeast Urbana to a transfer point 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, which 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 revenue recorded in FY2024. Previously, \$0 and \$161,567 total CRRSAA and ARPA revenue was recorded in FY2023 and FY2022, respectively.

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, West Connect, and Northeast 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 and ten 40-foot hydrogen fuel cell electric buses.

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

Net Position (in Millions)				
	FY2025	FY2024	FY2023	
Current and other assets	\$ 67.5	\$ 66.1	\$ 67.0	
Capital assets	115.3	103.5	90.3	
Deferred outflows of resources	5.3	9.2	11.3	
Total assets and deferred outflows	\$ 188.1	\$ 178.8	\$ 168.6	
Current and other liabilities	8.6	11.4	13.5	
Long-term liabilities	10.8	13.7	18.8	
Deferred inflows of resources	2.0	1.6	1.6	
Total liabilities and deferred inflows	21.4	26.7	33.9	
Net position				
Net investment in capital assets	114.4	102.3	88.9	
Restricted	.2	-	-	
Unrestricted	52.1	49.8	45.8	
Total net position	\$ 166.7	\$ 152.1	\$ 134.7	

Fiscal Year 2025

Current and other assets increased by \$1.4 million from the prior year. Cash and cash equivalents decreased by \$0.9 million from FY2024 to FY2025. Overall, receivables increased by \$2.7 million from the prior year due to the increase in grant receivables.

Capital assets were \$11.8 million higher from the prior year primarily due to the purchase of twenty-six 40-foot replacement hybrid diesel buses.

Deferred outflows of resources decreased \$3.9 million from FY2024 to FY2025 primarily due to the impact of changes in pension estimates and investment performance as required by GASB Statement 68.

Current liabilities decreased by \$2.8 million from the prior year. Accounts payable decreased by \$1.3 million. The balance of the District's lines of credit was \$0 and \$0.2 million as of June 30, 2025, and June 30, 2024, respectively. Other current liabilities decreased by \$1.3 million from FY2024 to FY2025.

Long-term liabilities decreased by \$2.9 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 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.

Net Position

The District's overall net position in FY2025 increased by \$14.6 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

Statements of Revenues, Expenses and Changes in Net Position (in Millions)			
	FY2025	FY2024	FY2023
Revenues from transportation services	\$ 8.5	\$ 7.3	\$ 6.7
C-CARTS	0.2	0.1	0.2
Other operating revenues	1.4	1.3	1.2
Total operating revenues	\$ 10.1	\$ 8.7	\$ 8.1
<u>Operating expenses</u>			
Operations	31.3	25.8	26.5
Maintenance	11.2	9.7	9.6
General administration and Illinois Terminal	9.9	9.5	8.8
C-CARTS	1.2	1.0	0.9
Depreciation and amortization	10.9	9.2	8.6
Total operating expenses	64.5	55.2	54.4
<u>Operating loss</u>	(54.4)	(46.5)	(46.3)
<u>Nonoperating revenues</u>			
Taxes	12.6	12.1	11.7
Assistance grants - MTD	34.5	29.8	29.6
Assistance grants – C-CARTS	0.9	0.9	0.8
Other nonoperating revenues	1.8	2.1	0.7
Total nonoperating revenues	49.8	44.9	42.8
Income (loss) before capital contributions	(4.6)	(1.6)	(3.5)
<u>Capital contributions</u>			
Capital grants	19.2	19.0	10.4
Change in net position	14.6	17.4	6.9
Net position, beginning of year	152.1	134.7	127.8
Net position, end of year	\$ 166.7	\$ 152.1	\$ 134.7



Fiscal Year 2025

Operating revenues increased \$1.4 million from prior year primarily due to increased yearly passes revenue.

Operating expenses increased \$9.4 million from prior year. Wages expense and depreciation and amortization increased \$2.1 million and \$1.7 million, respectively. Fringe benefits expense increased \$5.7 million due primarily to changes in pension estimates and investment performance as required by GASB Statement 68.

Non-operating revenues (expenses) increased \$4.9 million from prior year. Investment income decreased \$0.3 million.

Fiscal Year 2024

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

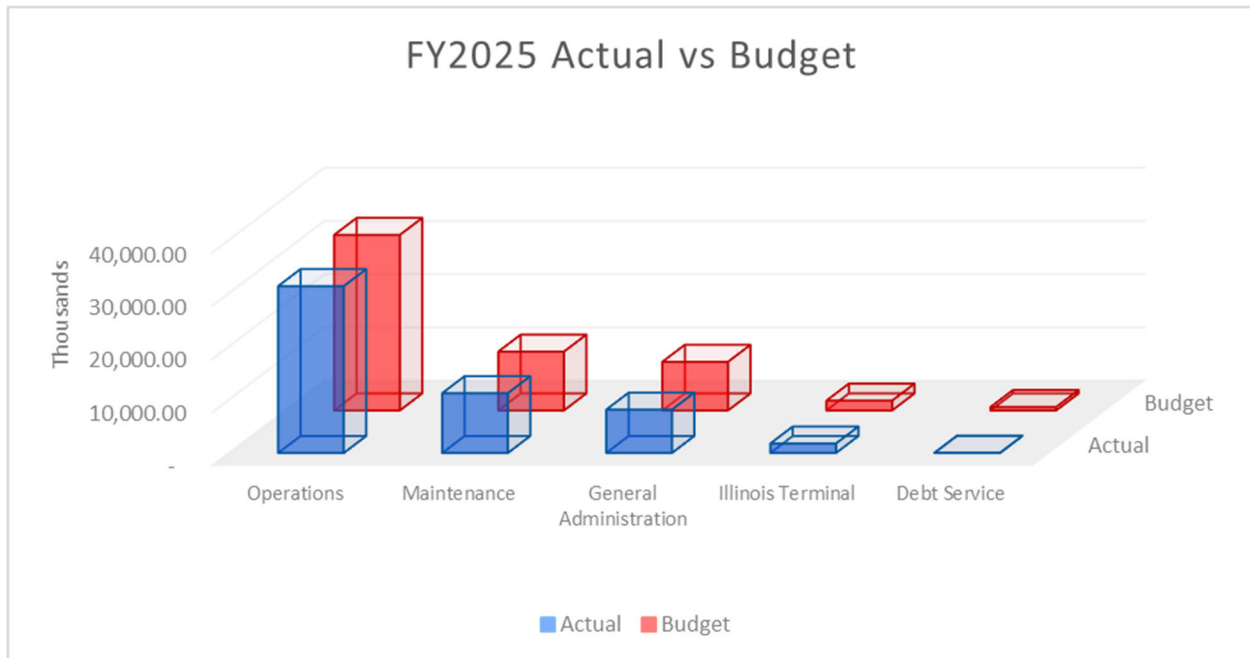
Operating expenses increased \$0.8 million from prior year. Wages expense and depreciation and amortization increased \$2.1 million and \$0.6 million, respectively. Fringe Benefits expense decreased \$2.6 million due primarily to changes in pension estimates and investment performance as required by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

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

Budgetary Highlights

Fiscal Year 2025

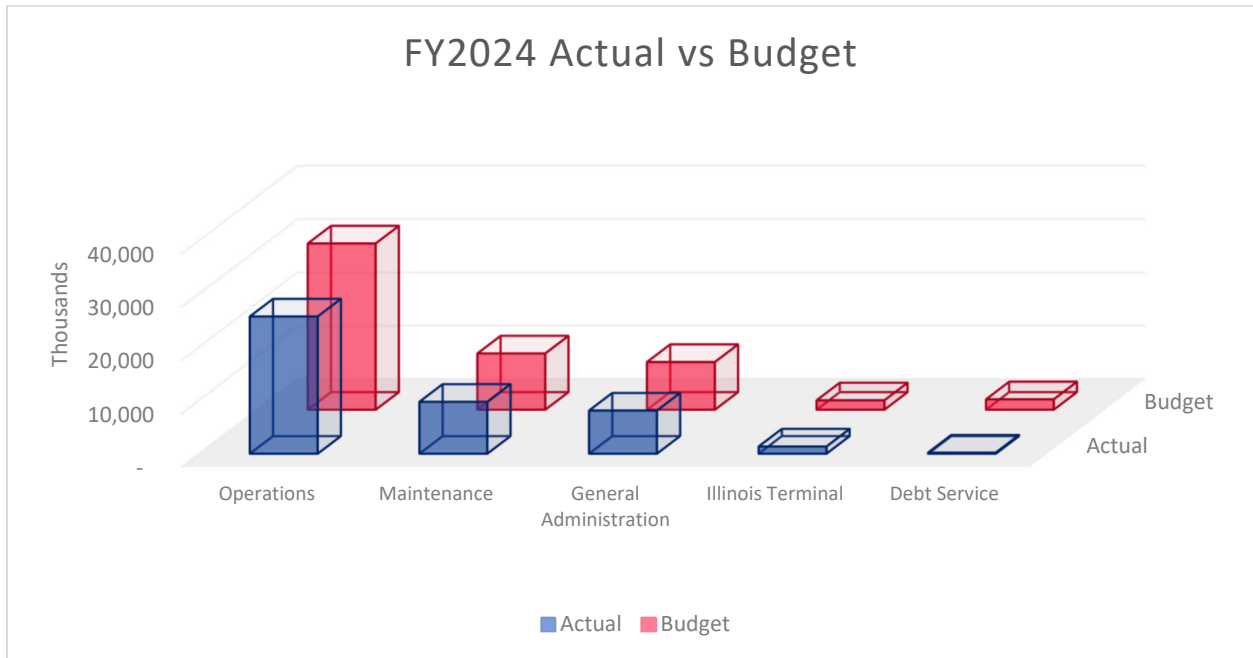
The Board of Trustees approved the District's budget for FY2025 of \$57.2 million, excluding depreciation and C-CARTS operating expenses, on June 26, 2024. The budget included \$0.6 million of debt service and \$1.2 million for locally funded capital expenditures.



Operating expenses for Operations, General Administration, and Illinois Terminal were all below budget in FY2025. Maintenance operating expenses were \$0.2 million over budget in FY2025. Total operating expenses were \$2.5 million under budget in FY2025. Debt service was under the budget by \$0.6 million in FY2025.

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.

Capital Assets and Debt Administration

Capital Assets:

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

Table 3

Capital Assets	FY2025	FY2024	FY2023
Land	\$ 4,093,243	\$ 4,093,243	\$ 4,093,243
Construction in Progress	2,299,479	7,334,459	9,801,849
Land Improvements	1,083,172	1,083,172	1,083,172
Office, Garage and Buildings	66,055,894	65,076,348	63,763,974
Leasehold Improvements	6,216,470	6,216,470	6,216,470
Revenue Vehicles	103,276,997	89,161,268	74,295,543
Service Vehicles	550,846	634,986	634,986
Passenger Shelters	5,134,060	5,070,419	4,976,929
Intangibles	22,380	191,582	191,582
Other Equipment	8,156,123	9,008,630	7,018,938
Lease Assets	1,733,887	2,128,548	1,869,804
Subscription-Based Information Technology Arrangement Assets	592,738	535,013	364,831
	199,215,289	190,534,138	174,311,321
Less Accumulated Depreciation and Amortization	83,903,704	86,992,390	83,988,383
Net Capital Assets	\$ 115,311,585	\$ 103,541,748	\$ 90,322,938

The District's investment in capital assets is \$115.3 million (net of accumulated depreciation and amortization) as of June 30, 2025, and \$103.5 million (net of accumulated depreciation and amortization) as of June 30, 2024. 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 11.4%.

A summary of the District's Fiscal Year 2025 Major Additions is presented in Table 4.

Table 4

FY2025 Major Additions	
Procurement of 26 Hybrid Buses – 40-foot	\$19,931,250
Construction in Progress – Illinois Terminal Expansion	659,157
Total	\$20,590,407

A summary of the District's Fiscal Year 2025 budget for Locally Funded Capital Projects is presented in Table 5.

Table 5

Architectural & Engineering	\$ 350,000
Passenger Shelters, Kiosks, Bus Stops, and Associated Work	300,000
Miscellaneous Facility Improvements	250,000
Software Systems Upgrades/Procurements	100,000
Computer and Server Upgrades / Procurements	100,000
Miscellaneous Fleet Equipment	100,000
Maintenance Shop Equipment	<u>25,000</u>
Total	<u>\$ 1,225,000</u>

The District's FY2025 capital budget called for \$1.2 million in local dollars plus \$0.6 million of State of Illinois debt service funds.

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

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	<u>20,000</u>
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.

Short-term Debt: The District had total short-term debt outstanding of \$0 and \$0.2 million as of June 30, 2025, and June 30, 2024, respectively.

The District maintained two lines of credit with a local bank during FY2025. 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 increased \$0.1 million from FY2024 to FY2025. 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 \$2.9 million from FY2024 to FY2025. 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 FY2024 to FY2025. 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 well from the economic and social impact of the COVID-19 pandemic. One aspect of the recovery was 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 FY2026 is \$84.8 million. This consists of \$2.1 million in locally funded projected capital expenditures as well as \$82.7 million in projected operating expenses, including \$25 million in debt service, excluding depreciation. Hydrogen station expansion and procurement of ten hydrogen fuel cell electric buses – 40-foot for a total of \$23.1 million are the major additions included in the debt service budget amount.
- The State of Illinois Operating Assistance budget for FY2026 has been approved. The contract was fully executed on July 30, 2025, for eligible operating expense reimbursement up to \$53.5 million, including \$25 million of debt service.
- The obligations of the State of Illinois to fund the Illinois Downstate Operating Assistance Program were met in FY2025.
- 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.

Champaign-Urbana Mass Transit District

Statements of Net Position

June 30, 2025 and 2024

	2025	2024
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and cash equivalents	\$ 3,402,493	\$ 4,178,403
Receivables:		
Property tax	5,961,539	5,909,577
State operating assistance grant, MTD, net of grant payables	5,928,923	1,524,243
Other grants	648,897	1,950,718
Lease	302,702	500,848
Other	839,160	874,855
Inventories	2,062,467	1,931,677
Prepaid expenses	2,903,538	1,905,632
Total current assets	22,049,719	18,775,953
Capital Assets		
Land and construction in progress, not being depreciated	6,392,722	11,427,702
Other property and equipment, net of depreciation and amortization	108,918,863	92,114,046
Total capital assets	115,311,585	103,541,748
Long-Term Assets		
Restricted assets:		
Reserve account for possible capital investment in future joint project with lessee	97,508	-
Lease receivable	-	213,835
Capital reserves:		
Cash and cash equivalents	45,413,469	47,094,606
Total long-term assets	45,510,977	47,308,441
Total assets	182,872,281	169,626,142
Deferred Outflows of Resources		
Deferred amount related to net pension liability	5,129,037	9,003,725
Deferred amount related to OPEB liability	134,707	157,726
Total deferred outflows of resources	5,263,744	9,161,451
Total assets and deferred outflows of resources	\$ 188,136,025	\$ 178,787,593

See notes to financial statements

Champaign-Urbana Mass Transit District

Statements of Net Position

June 30, 2025 and 2024

	2025	2024
Liabilities, Deferred Inflows of Resources and Net Position		
Current Liabilities		
Accounts payable	\$ 972,699	\$ 2,280,609
Accrued expenses	5,989,656	5,623,883
Unredeemed yearly passes and tokens	59,870	55,792
Accrued interest and property tax	11,248	7,486
Workers' compensation liability	306,863	307,832
Obligations under incentive and early retirement plans	172,329	195,597
Notes payable, current portion	-	185,605
Lease liabilities	416,633	444,119
Subscription liabilities	25,301	122,064
Other current liabilities	606,552	2,159,784
Total current liabilities	8,561,151	11,382,771
Long-Term Liabilities		
Total OPEB liability	1,304,335	1,395,771
Net pension liability	8,831,076	11,693,126
Obligations under incentive and early retirement plans, net of current	183,832	156,977
Lease liabilities, net of current	442,169	442,169
Subscription liabilities, net of current	64,397	19,801
Total long-term liabilities	10,825,809	13,707,844
Total liabilities	19,386,960	25,090,615
Deferred Inflows of Resources		
Deferred amount related to net pension asset (liability)	1,317,345	529,087
Deferred amount related to OPEB liability	455,902	390,618
Deferred amount from leases	285,006	684,024
Total deferred inflows of resources	2,058,253	1,603,729
Net Position		
Net investment in capital assets	114,363,085	102,327,990
Restricted	97,508	-
Unrestricted	52,230,219	49,765,259
Total net position	166,690,812	152,093,249
Total liabilities, deferred inflows of resources and net position	\$ 188,136,025	\$ 178,787,593

See notes to financial statements

Champaign-Urbana Mass Transit District

Statements of Revenues, Expenses and Changes in Net Position
Years Ended June 30, 2025 and 2024

	2025	2024
Operating Revenues		
Yearly passes	\$ 6,784,830	\$ 5,746,181
Student fares and school bus service	919,119	766,739
Lease revenue	544,734	552,974
ADA services	389,956	403,412
Advertising	610,031	552,989
Full adult fares	371,617	360,976
Rental of equipment and buildings	154,420	137,441
C-CARTS	238,421	70,062
Miscellaneous	109,489	118,209
Total operating revenues	10,122,617	8,708,983
Operating Expenses		
Operations	31,349,017	25,761,457
Maintenance	11,237,184	9,751,971
General administration	8,145,407	7,890,262
Illinois terminal	1,783,947	1,557,749
C-CARTS	1,188,977	1,013,252
Depreciation and amortization	10,874,066	9,205,811
Total operating expenses	64,578,598	55,180,502
Operating loss	(54,455,981)	(46,471,519)
Nonoperating Revenues (Expenses)		
Property taxes	12,277,152	11,707,468
State replacement taxes	289,056	431,054
Government grants and assistance:		
State operating assistance, MTD	34,542,739	29,783,312
State operating assistance, C-CARTS	772,835	460,169
Federal operating assistance, C-CARTS	177,721	483,021
Gain on disposal of property and equipment	15,187	25,216
Interest income	28,703	43,939
Investment income	1,809,948	2,075,353
Interest expense	(53,898)	(68,068)
Total nonoperating revenues	49,859,443	44,941,464
Net income before capital contributions	(4,596,538)	(1,530,055)
Capital Contributions		
Capital grants	19,194,101	18,955,193
Change in net position	14,597,563	17,425,138
Net Position, Beginning	152,093,249	134,668,111
Net Position, Ending	\$ 166,690,812	\$ 152,093,249

See notes to financial statements

Champaign-Urbana Mass Transit District

Statements of Cash Flows

Years Ended June 30, 2025 and 2024

	2025	2024
Cash Flows From Operating Activities		
Receipts from customers	\$ 9,830,174	\$ 10,265,357
Payments to vendors	(29,314,936)	(29,219,747)
Payments to employees	(24,605,329)	(22,513,050)
Net cash flows from operating activities	(44,090,091)	(41,467,440)
Cash Flows From Noncapital and Related Financing Activities		
State operating assistance grants proceeds received	31,482,457	35,079,155
Federal operating assistance grant proceeds received	177,721	483,021
Tax proceeds received	12,514,246	12,456,431
Net cash flows from noncapital and related financing activities	44,174,424	48,018,607
Cash Flows From Capital and Related Financing Activities		
Proceeds from capital grants	20,320,890	21,047,060
Proceeds from the sale of property and equipment	15,187	25,216
Purchases of property and equipment	(24,715,187)	(22,286,276)
Principal advances on notes payable	124,879	1,496,427
Principal paid on notes payable	(310,484)	(1,546,911)
Principal payments on lease liabilities	(27,486)	(121,181)
Interest payments on lease liabilities, subscription liabilities and notes payable	(50,136)	(132,908)
Principal payments on subscription liabilities	(52,167)	(8,637)
Net cash flows from capital and related financing activities	(4,694,504)	(1,527,210)
Cash Flows From Investing Activities		
Principal receipts on lease receivables	411,981	13,206
Interest receipts on lease receivables	28,703	43,939
Interest received	1,809,948	2,075,353
Net cash flows from investing activities	2,250,632	2,132,498
Increase in cash and cash equivalents	(2,359,539)	7,156,455
Cash and Cash Equivalents, Beginning	51,273,009	44,116,554
Cash and Cash Equivalents, Ending	<u>\$ 48,913,470</u>	<u>\$ 51,273,009</u>
Presented on the Statements of Net Position as Follows		
Cash and cash equivalents	\$ 3,402,493	\$ 4,178,403
Reserve account, cash and cash equivalents	97,508	-
Capital reserves, cash and cash equivalents	45,413,469	47,094,606
Total	<u>\$ 48,913,470</u>	<u>\$ 51,273,009</u>
Noncash Capital and Related Financing Activities		
Capital assets acquired through accounts payable	<u>\$ 253,736</u>	<u>\$ 1,926,002</u>
Capital assets acquired through lease liabilities	<u>\$ 554,283</u>	<u>\$ 947,786</u>
Previously leased assets relinquished	<u>\$ (948,943)</u>	<u>\$ (689,042)</u>
Capital assets acquired through subscription liabilities	<u>\$ 207,787</u>	<u>\$ 170,182</u>

See notes to financial statements

Champaign-Urbana Mass Transit District

Statements of Cash Flows

Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Reconciliation of Operating Loss to Net Cash		
From Operating Activities		
Operating loss	<u>\$ (54,455,981)</u>	<u>\$ (46,471,519)</u>
Adjustments to reconcile operating loss to net cash from operating activities:		
Depreciation and amortization	10,874,066	9,205,811
Changes in assets and liabilities:		
Other receivables	(360,836)	1,398,238
Inventories	(130,790)	(156,970)
Prepaid expenses	(997,906)	(412,014)
Accounts payable and accrued expenses	364,356	(2,461,449)
Unredeemed yearly passes and tokens	4,078	(5,903)
Obligations under incentive and early retirement plans	3,587	33,096
Other current liabilities	(1,553,232)	256,279
Pension related assets, liabilities and deferrals	1,800,896	(2,886,031)
OPEB related liabilities and deferrals	(3,133)	46,228
Deferred inflows of resources from leases	<u>364,804</u>	<u>(13,206)</u>
Net adjustments	<u>10,365,890</u>	<u>5,004,079</u>
Net cash flows from operating activities	<u><u>\$ (44,090,091)</u></u>	<u><u>\$ (41,467,440)</u></u>

See notes to financial statements

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

1. Nature of Operations and the Reporting Entity

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

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

The District also manages the Champaign County Area Rural Transit System (C-CARTS) under an intergovernmental agreement with Champaign County. C-CARTS provides two types of transportation service, demand response and fixed route. Demand response provides safe, convenient and reliable curb-to-curb transportation service to the general public in Champaign County within rural areas or between rural and urbanized areas, that lie outside of the Champaign-Urbana Mass Transit District, and fixed route provides services within the Village of Rantoul. C-CARTS expenses are funded by state and federal operating grants, subsidies from the entities receiving services and fare collections resulting in a net zero cost to the District.

2. Summary of Significant Accounting Policies

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The impact to the District was immaterial, and therefore no restatement is required. This standard was implemented June 30, 2025.

The financial statements of the District are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The 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.

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

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 2024 tax levy was passed by the Board of Trustees on December 4, 2024. Property taxes attach as an enforceable lien on property as of January 1 each year and are payable in two installments on June 1 and September 1. The District typically receives significant distributions of tax receipts approximately one month after these due dates. Revenue from property taxes is recognized in the period for which it was levied. Property tax revenue for the years ended June 30, 2025 and 2024 was from the 2024 and 2023 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 \$0 and \$601,688 for the years ended June 30, 2025 and 2024, 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.

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, 2024, but before the end of the District's reporting period of June 30, 2025. 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.

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

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.

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.

Restricted Net Position - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, lessee agreements, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

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.

Champaign-Urbana Mass Transit District

Notes to Financial Statements June 30, 2025 and 2024

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 June 30, 2025 and 2024 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.

GASB has approved the following:

- 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 June 30, 2025, \$48,219,378 of the District's \$49,519,378 bank balance, which reconciled to a book balance of \$48,913,470 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, 2024, \$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.

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

4. Receivables

State Operating Grants Assistance

During the years ended June 30, 2025 and 2024, the Illinois Department of Transportation (IDOT) reimbursed the District for the deficit of the District's eligible operating expenses over the District's operating revenues. The amount of reimbursements is limited to the maximum amount specified in the grant agreements. The District is required to return to IDOT any unspent grant amounts. The final estimated grant amount for each fiscal year is subject to review and approval of the eligible expenses by IDOT.

As of June 30, 2025 and 2024, the estimated amounts (due to) and due from IDOT, respectively, are as follows:

	2025	2024
Fiscal year 2025 grant agreement	\$ 9,598,852	\$ -
Fiscal year 2024 grant agreement	(54,014)	3,585,981
Fiscal year 2023 grant agreement	187,676	187,676
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	(5,949)	28,805
Fiscal year 2018 grant agreement	-	(486,652)
Fiscal year 2017 grant agreement	-	2,578,294
Fiscal year 2016 grant agreement	(389,175)	(340,718)
Fiscal year 2015 grant agreement	-	(16,229)
Fiscal year 2014 grant agreement	-	(26,530)
Fiscal year 2013 grant agreement	-	(65,146)
Fiscal year 2012 grant agreement	-	(572,221)
Fiscal year 2011 grant agreement	621	-
Fiscal year 2010 grant agreement	(60,071)	-
Net amount due from IDOT	<u>\$ 5,928,923</u>	<u>\$ 1,524,243</u>

Subsequent to June 30, 2025, and prior to the date of the Independent Auditors' Report, the District collected \$6,991,343 from IDOT. The timing of the settlement of the remaining \$1,062,420 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 2026.

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 \$648,897 and \$0, respectively, as of June 30, 2025. The District's receivable for capital and operating grants was \$1,950,718 and \$0, respectively, as of June 30, 2024.

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

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 \$26,472,305 and \$8,791,315, and \$26,442,113 and \$9,471,056 at June 30, 2025 and 2024, 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 June 30, 2025 and 2024, respectively, for additional operating hours.

The District recognized \$544,734 and \$552,974 in lease revenues and \$28,703 and \$43,939 in interest revenues during the years ended June 30, 2025 and 2024, respectively, for leases subject to GASB 87. As of June 30, 2025 and 2024, the District's receivable for lease payments were \$302,702 and \$714,683, 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 June 30, 2025 and 2024, the balance of the deferred inflow of resources was \$285,006 and \$684,024, respectively. As of June 30, 2025, Champaign-Urbana Mass Transit District, IL had 8 active leases. The leases have receipts that range from \$2,500 to \$193,734 and interest rates that range from 4.5000% to 7.6973%.

Other Receivables

Other receivables consist of the following at June 30, 2025 and 2024:

	2025	2024
Due from other governments	\$ 646,416	\$ 610,367
Trade receivables	47,360	194,741
Employees	(32,100)	(16,160)
Replacement tax	105,520	73,006
Interest receivable	4,782	5,486
Miscellaneous	67,182	7,415
Total other receivables	<u>\$ 839,160</u>	<u>\$ 874,855</u>

5. Inventories

Inventories consist of the following at June 30, 2025 and 2024:

	2025	2024
Materials and supplies	\$ 1,954,573	\$ 1,810,484
Fuel and lubricant	107,894	121,193
Total inventories	<u>\$ 2,062,467</u>	<u>\$ 1,931,677</u>

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

6. Capital Assets

Capital asset activity for the years ended June 30, 2025 and 2024 was as follows:

	Balance 6/30/24	Increases	Decreases	Balance 6/30/25
Capital assets, not being depreciated:				
Land	\$ 4,093,243	\$ -	\$ -	\$ 4,093,243
Construction in progress	7,334,459	21,881,836	26,916,816	2,299,479
Total capital assets, not being depreciated	11,427,702	21,881,836	26,916,816	6,392,722
Capital assets, being depreciated:				
Land improvements	1,083,172	-	-	1,083,172
Office, garage and buildings	65,076,348	979,546	-	66,055,894
Leasehold improvements	6,216,470	-	-	6,216,470
Revenue vehicles	89,161,268	25,730,131	11,614,402	103,276,997
Service vehicles	634,986	-	84,140	550,846
Passenger shelters	5,070,419	63,641	-	5,134,060
Intangibles	191,582	-	169,202	22,380
Other equipment	9,008,630	143,496	996,003	8,156,123
Total capital assets, being depreciated	176,442,875	26,916,814	12,863,747	190,495,942
Less accumulated depreciation	85,481,504	10,104,972	12,863,747	82,722,729
Total capital assets, being depreciated, net	90,961,371	16,811,842	-	107,773,213
Lease assets, being amortized:				
Leasehold improvements	249,041	-	-	249,041
Revenue vehicles	795,696	253,743	125,689	923,750
Service vehicles	501,023	85,971	531,939	55,055
Nonrevenue	112,068	130,248	-	242,316
Other equipment	470,720	84,320	291,315	263,725
Total lease assets, being amortized	2,128,548	554,282	948,943	1,733,887
Less accumulated amortization for:				
Leasehold improvements	25,109	8,424	-	33,533
Revenue vehicles	378,281	259,545	125,689	512,137
Service vehicles	411,871	153,712	531,939	33,644
Nonrevenue	65,801	58,721	-	124,522
Other equipment	362,911	85,333	291,315	156,929
Total accumulated amortization	1,243,973	565,735	948,943	860,765
Total lease assets, being amortized, net	884,575	(11,453)	-	873,122
Subscription-based information:				
Technology arrangement assets	535,013	207,787	150,062	592,738
Less accumulated amortization	266,913	203,359	150,062	320,210
Total subscription-based information technology arrangement assets being amortized, net	268,100	4,428	-	272,528
Total capital assets, net	\$ 103,541,748	\$ 38,686,653	\$ 26,916,816	\$ 115,311,585

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

	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, 2025 and 2024

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 \$4,288,749 and \$4,132,107 at June 30, 2025 and 2024, 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, 2025 and 2024, and for an hourly part-time employee, 170 hours at June 30, 2025 and 2024. 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 June 30, 2025 and 2024, the District has recorded an expense of \$225,549 and \$316,761, respectively. The District had a liability of \$356,161 and \$352,574 related to this plan at June 30, 2025 and 2024, 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 June 30, 2025:

**Years Ending
June 30:**

2026	\$	172,329
2027		127,101
2028		56,731
		<hr/>
Total	\$	356,161
		<hr/>

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

9. Lease Liabilities

The District leases real property, furniture, equipment and vehicles, the terms of which expire at various times between July 2024 and January 2052. At June 30, 2025, the principal and interest requirements to maturity for the lease liabilities using interest rates that range from 4.5% to 7.6914%.

Years Ending June 30:	Principal	Interest	Total
2026	\$ 416,633	\$ 38,926	\$ 455,559
2027	186,421	23,240	209,661
2028	72,032	12,690	84,722
2029	35,856	7,993	43,849
2030	17,781	6,654	24,435
2031-2035	22,684	27,316	50,000
2036-2040	28,268	21,732	50,000
2041-2045	35,227	14,773	50,000
2046-2050	43,900	6,100	50,000
Total	<u>\$ 858,802</u>	<u>\$ 159,424</u>	<u>\$ 1,018,226</u>

10. Subscription Liabilities

The District has entered into subscription-based information technology arrangements, the terms of which expire at various times between May 2025 and May 2029. At June 30, 2025, the principal and interest requirements to maturity for the subscription liabilities using interest rates up to 7.69%.

Years Ending June 30:	Principal	Interest	Total
2026	\$ 25,301	\$ 6,324	\$ 31,625
2027	29,711	4,538	34,249
2028	34,686	2,443	37,129
Total	<u>\$ 89,698</u>	<u>\$ 13,305</u>	<u>\$ 103,003</u>

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

11. Long-Term Obligations Summary

The following is a summary of changes in long-term obligations of the District for the years ended June 30, 2025 and 2024:

	<u>June 30, 2024</u>	<u>Issued</u>	<u>Retired</u>	<u>June 30, 2025</u>	<u>Due Within One Year</u>
Incentive and early retirement plans	\$ 352,574	\$ 239,441	\$ 235,854	\$ 356,161	\$ 172,329
Net pension liability	11,693,126	-	2,862,050	8,831,076	-
OPEB liability	1,395,771	-	91,436	1,304,335	-
Lease liabilities	886,288	554,282	581,768	858,802	416,633
Subscription liabilities	<u>141,865</u>	<u>207,787</u>	<u>259,954</u>	<u>89,698</u>	<u>25,301</u>
	<u>\$ 14,469,624</u>	<u>\$ 1,001,510</u>	<u>\$ 4,031,062</u>	<u>\$ 11,440,072</u>	<u>\$ 614,263</u>
	<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
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	<u>150,502</u>	<u>86,870</u>	<u>95,507</u>	<u>141,865</u>	<u>122,064</u>
	<u>\$ 19,535,594</u>	<u>\$ 921,008</u>	<u>\$ 5,986,978</u>	<u>\$ 14,469,624</u>	<u>\$ 761,780</u>

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

12. Notes Payable

The District maintained two lines of credit with a local bank during Fiscal Years 2025 and 2024. 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, 2025 and 2024, there was an outstanding balance of \$0 and \$185,605 on these two lines of credit, respectively.

The activity in the District's short-term debt during the years ended June 30, 2025 and 2024, included:

	<u>June 30, 2024</u>	<u>Issued</u>	<u>Retired</u>	<u>June 30, 2025</u>
Lines of credit	\$ 185,605	\$ 124,879	\$ 310,484	\$ -
	<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

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

Notes to Financial Statements
June 30, 2025 and 2024

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, 2025 and 2024, the following employees were covered by the benefit terms:

	2025	2024
Retirees and beneficiaries currently receiving benefits	238	227
Inactive plan members entitled to but not yet receiving benefits	297	262
Active plan members	377	356
Total	912	845

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 2024 and 2023 were 8.88% and 8.87%, respectively. For calendar years 2024 and 2023, the District contributed \$2,280,519 and \$2,301,137 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, 2024. 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, 2025 and 2024

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2024 and 2023:

- 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 2.75% 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, 2024:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	33.50 %	4.35 %
International equity	18.00	5.40
Fixed income	24.50	5.20
Real estate	10.50	6.40
Alternative investments	12.50	4.85-6.25
Cash equivalents	1.00	3.60
	<u>100.00 %</u>	

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

As of December 31, 2023:

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>100.00 %</u>	

The investment rate of return assumption between the December 31, 2023 and December 31, 2024 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 21, 2024 and 2023. 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, 2025 and 2024

Changes in the Net Pension Liability (Asset)

For the fiscal years ended June 30, 2025 and 2024:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2023	\$ 112,852,430	\$ 101,159,304	\$ 11,693,126
Changes for the year:			
Service cost	2,080,408	-	2,080,408
Interest on the total pension liability	8,024,057	-	8,024,057
Changes on benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(1,486,308)	-	(1,486,308)
Changes of assumptions	-	-	-
Contributions, employer	-	2,280,519	(2,280,519)
Contributions, employees	-	1,154,027	(1,154,027)
Net investment income	-	10,183,769	(10,183,769)
Benefit payments, including refunds of employee contributions	(6,431,981)	(6,431,981)	-
Other (net transfer)	-	(2,138,108)	2,138,108
Net changes	2,186,176	5,048,226	(2,862,050)
Balances at December 31, 2024	\$ 115,038,606	\$ 106,207,530	\$ 8,831,076
	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

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

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 2024 and 2023, 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, 2024		
	1% Decrease to Discount Rate (6.25%)	Current Discount Rate (7.25%)	1% Increase to Discount Rate (8.25%)
Net pension liability (asset)	\$ 22,211,705	\$ 8,831,076	\$ (1,904,246)
	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

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

For the years ended June 30, 2025 and 2024, the District recognized pension expense of \$4,118,813 and \$(483,550), respectively. At June 30, 2025 and 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2025	
	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	\$ 1,494,426	\$ 1,159,495
Changes of assumptions	-	157,850
Net difference between projected and actual earnings on pension plan investments	2,371,754	-
Total deferred amounts to be recognized in pension expense in future periods	3,866,180	1,317,345
Pension contributions made subsequent to the measurement date	1,262,857	-
Total deferred amounts related to pensions	\$ 5,129,037	\$ 1,317,345

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

	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

The \$1,262,857 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, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Plan Year Ending December 31:	Net Deferred Inflows and Outflows of Resources
2025	\$ 1,550,042
2026	3,132,583
2027	(1,526,615)
2028	(607,175)
Total	\$ 2,548,835

Payables to the Pension Plan

At June 30, 2025 and 2024, the District had \$3,405 and \$2,414, respectively, reported as accrued expenses payable to IMRF for legally required employer contributions or legally required employee contributions.

14. Defined Contribution Plan

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

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

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 June 30, 2025 and 2024, the following employees were covered by the combined benefit terms:

	2025	2024
Active employees	306	306
Retired employees	16	16
Total participants covered by OPEB plan	322	322

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, 2025 and 2024

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2025. The total OPEB liability was determined based on the June 30, 2024 actuarial valuation updated to June 30, 2025. The District's total OPEB liability was \$1,304,335 as of June 30, 2025.

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

Actuarial Assumptions and Other Inputs

The actuarial assumptions used in valuing the OPEB liability for June 30, 2025 include:

Actuarial cost method	Entry age normal
Discount rate	5.20 %
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 HMO
Employee only	\$ 1,184	\$ 1,226
Employee + 1	1,965	2,035
Employee +2 or more	2,273	2,354

Coverage	Health Alliance OAP	BC/BS OAP	LCHP
Employee only	\$ 1,407	\$ 1,298	\$ 1,350
Employee + 1	2,336	2,155	2,241
Employee +2 or more	2,701	2,492	2,592

Health Care Cost Inflation Rates

Period	Inflation Rate
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.

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

The Discount Rate was based on the 20-year Muni index rate as of June 30, 2025. The Discount rate was 5.20% and 3.97% at June 30, 2025 and 2024, respectively.

The actuarial assumptions used in valuing the OPEB liability for June 30, 2024 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.

The Discount Rate was based on the 20-year Muni index rate as of June 30, 2024. The Discount Rate was 3.97%.

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

Changes in the Total OPEB Liability

For fiscal years ended June 30, 2025 and 2024:

	Total OPEB Liability
Balances at July 1, 2024	<u>\$ 1,395,771</u>
Changes for the year:	
Service cost	97,720
Interest on the total OPEB liability	52,816
Changes on benefit terms	-
Differences between expected and actual experience of the total OPEB liability	-
Changes of assumptions	(111,176)
Contributions, employer	-
Contributions, employees	-
Net investment income	-
Difference between projected and actual investment	-
Benefit payments, including refunds of employee contributions	(130,796)
Other (net transfer)	<u>-</u>
Net changes	<u>(91,436)</u>
Balances at June 30, 2025	<u><u>\$ 1,304,335</u></u>
	Total OPEB Liability
Balances at July 1, 2023	<u>\$ 1,421,639</u>
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)	<u>-</u>
Net changes	<u>(25,868)</u>
Balances at June 30, 2024	<u><u>\$ 1,395,771</u></u>

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

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

The June 30, 2025 valuation was prepared using a discount rate of 5.20%. If the discount rates were 1-percentage-point lower (4.20%) or 1-percentage-point higher (6.20%) than the current discount rate the Total OPEB Liability would be as follows:

	2025		
	1% Decrease to Discount Rate (4.20%)	Current Discount Rate (5.20%)	1% Increase to Discount Rate (6.20%)
Total OPEB liability	\$ 1,391,136	\$ 1,304,335	\$ 1,222,421

The June 30, 2024 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

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

The June 30, 2025 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:

	2025		
	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	\$ 1,185,162	\$ 1,304,335	\$ 1,443,425

The June 30, 2024 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

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

OPEB Expense

For the years ended June 30, 2025 and 2024, the District recognized an OPEB expense as follows:

	2025	2024
Service cost	\$ 97,720	\$ 91,178
Interest on the total OPEB liability	52,816	53,271
Current-period benefit changes		
Recognition of outflow (inflow) of resources due to liabilities	(22,873)	(15,074)
Total OPEB expense	\$ 127,663	\$ 129,375

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

At June 30, 2025 and 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2025	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in OPEB expense in future periods:		
Differences between expected and actual experience	\$ 32,483	\$ 104,489
Changes of assumptions	102,224	351,413
Total deferred amounts to be recognized in OPEB expense in future periods	\$ 134,707	\$ 455,902
	2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in OPEB expense in future periods:		
Differences between expected and actual experience	\$ 38,240	\$ 113,241
Changes of assumptions	119,486	277,377
Total deferred amounts to be recognized in OPEB expense in future periods	\$ 157,726	\$ 390,618

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

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:

Years Ending June 30:	Net Deferred Outflows and Inflows of Resources
2026	\$ (22,873)
2027	(22,873)
2028	(22,873)
2029	(25,526)
2030	(25,077)
Thereafter	(201,973)
Total	<u>\$ (321,195)</u>

16. Unrestricted Net Position

Unrestricted net position consists of the following at June 30, 2025 and 2024:

	2025	2024
Board designated for capital reserves	\$ 45,413,469	\$ 47,094,606
Undesignated	6,816,750	2,670,653
Total unrestricted net position	<u>\$ 52,230,219</u>	<u>\$ 49,765,259</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, 2025 and 2024 totaled \$525,740 and \$532,917, 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, 2025 and 2024, the District had a claims liability balance of \$306,863 and \$307,832 for expected additional claims payable related to the CCMSI claims, respectively.

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

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 June 30, 2025 and 2024:

	<u>June 30, 2024</u>	<u>Provision</u>	<u>Payment</u>	<u>June 30, 2025</u>
Self-insurance claims liability	\$ 307,832	\$ 412,827	\$ 413,796	\$ 306,863
	<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

18. Concentration of Revenue

The revenue recognized related to operating and capital grants from IDOT for the years ended June 30, 2025 and 2024 was \$41,966,000 and \$30,815,043, which was 52.97% and 42.40% of the District's revenue, respectively. At June 30, 2025 and 2024, amounts due from IDOT were \$6,218,033 and \$2,396,184, respectively.

The revenue recognized related to operating and capital grants from the U.S. Department of Transportation (USDOT) for the years ended June 30, 2025 and 2024 was \$12,721,396 and \$18,866,652, which was 16.06% and 25.96% of the District's revenue, respectively. At June 30, 2025 and 2024, amounts due from USDOT were \$255,294 and \$1,389,554, 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, 2025</u>	<u>Remaining Commitment</u>
New Flyer buses	\$ 8,148,761	\$ -	\$ 8,148,761
Maintenance Shop Grate Replacement	176,481	123,800	52,681
Door Access Control Upgrade	109,950	28,402	81,548
Downtown Urbana Transit Center	133,404	110,478	22,926
Hydrogen Station Expansion	478,672	352,163	126,509
High Speed Rubber Door Replacement	499,190	307,456	191,734
Intelligent Transportation System Software Upgrade	374,265	74,853	299,412
Rooftop Solar Array	5,425,000	-	5,425,000
Total	<u>\$ 15,345,723</u>	<u>\$ 997,152</u>	<u>\$ 14,348,571</u>

Champaign-Urbana Mass Transit District

Notes to Financial Statements

June 30, 2025 and 2024

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 2027 and completion is projected for 2029.

20. Contingent Liabilities

Litigation

The District is involved in several worker-compensation claims with current and former employees. As of June 30, 2025 and 2024, the District has recorded a liability of \$306,863 and \$307,832 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 June 30, 2025 and 2024, the balance of PTA funds held by the District was \$398,381 and \$458,688, 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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service cost	\$ 2,080,408	\$ 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
Interest on total pension liability	8,024,057	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
Changes in benefit terms	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience of the total pension liability	(1,486,308)	1,438,226	1,038,430	1,447,595	(892,189)	664,386	(104,374)	526,348	(971,731)	3,506,838
Changes of assumptions	-	(225,255)	-	-	(539,510)	-	2,626,345	(2,752,396)	(415,902)	204,603
Benefit payments, including refunds of employee contributions	(6,431,981)	(6,551,274)	(5,936,977)	(5,308,868)	(4,744,027)	(4,644,927)	(4,287,929)	(4,125,702)	(3,660,882)	(3,088,953)
Net change in total pension liability	2,186,176	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
Total Pension Liability, Beginning	<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>
Total Pension Liability, Ending (A)	<u>\$ 115,038,606</u>	<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>
Plan Fiduciary Net Position										
Contributions, employer	\$ 2,280,519	\$ 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
Contributions, employees	1,154,027	1,066,209	959,851	909,563	893,249	871,363	835,423	824,278	771,895	789,705
Net investment income	10,183,769	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
Benefit payments, including refunds of employee contributions	(6,431,981)	(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)
Other (net transfer)	(2,138,108)	2,248,469	(1,120,974)	346,739	(1,283,715)	346,862	870,237	(1,601,078)	377,999	(88,943)
Net change in plan fiduciary net position	5,048,226	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
Plan Fiduciary Net Position, Beginning	<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>
Plan Fiduciary Net Position, Ending (B)	<u>\$ 106,207,530</u>	<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>
Net Pension Liability (Asset), Ending (A) - (B)	<u>\$ 8,831,076</u>	<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>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.32%	89.64%	84.67%	105.05%	95.51%	88.10%	78.84%	91.12%	82.92%	77.51%
Covered Payroll	\$ 25,681,530	\$ 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
Net Pension Liability (Asset) as a Percentage of Covered Payroll	34.39%	49.36%	77.95%	-26.40%	22.60%	59.35%	106.34%	43.66%	84.14%	103.96%

See notes to required supplementary information

Champaign-Urbana Mass Transit District

Schedule of Employer Contributions (Unaudited)

Illinois Municipal Retirement Fund

Last 10 Fiscal Years

Fiscal Year (1)	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
2025	\$ 2,280,520	\$ 2,280,519	\$ 1	\$ 25,681,530	8.88%
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%

NOTES:

(1) Contribution information reflects contributions recognized by IMRF and included in the fiduciary net position liability at each fiscal year end.

See notes to required supplementary information

Champaign-Urbana Mass Transit District

Notes to Required Supplementary Information

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

June 30, 2025 and 2024

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2024 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 2024 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): 19-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 14 years for most employers (five employers were financed over 15 years; one employer was financed over 16 years; two employers were financed over 17 years; one employer was financed over 20 years; three employers were financed over 23 years; four employers were financed over 24 years and one employer was financed over 25 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 December 31, 2022, 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

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service cost	\$ 97,720	\$ 91,178	\$ 97,184	\$ 125,382	\$ 123,355	\$ 100,018	\$ 96,546	\$ 96,795
Interest on total OPEB liability	52,816	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	(111,176)	26,283	(16,100)	(329,984)	25,954	104,327	43,855	(27,379)
Benefit payments	(130,796)	(83,147)	(82,619)	(156,890)	(151,882)	(141,946)	(120,962)	(112,523)
Net Change in total OPEB liability	(91,436)	(25,868)	47,641	(340,211)	36,510	36,834	77,775	13,808
Total OPEB Liability, Beginning	1,395,771	1,421,639	1,373,998	1,714,209	1,677,699	1,640,865	1,563,090	1,549,282
Total OPEB Liability, Ending	<u>\$ 1,304,335</u>	<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>\$ 22,949,830</u>	<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	5.68%	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, 2025

Actuarial Cost Method: Entry age normal

Interest Rate Used to Discount the Liability: 5.20%

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, 2025 and 2024

	2025	2024
Operations		
Wages:		
Operators	\$ 14,466,216	\$ 12,772,467
Street supervisors and dispatchers	1,452,794	1,291,461
Other supervisors	849,881	959,172
Clerical	197,364	205,725
Labor credit	(81,958)	(52,064)
Total wages	16,884,297	15,176,761
Fringe benefits:		
Health and dental insurance	4,543,562	4,009,427
Paid absences	2,083,650	2,081,712
Social Security tax	1,412,527	1,287,503
Workers' compensation insurance and claims	309,008	345,647
Early retirement plan	225,549	250,481
Uniform allowances	65,277	49,174
Unemployment insurance	45,251	50,920
Other fringe benefits	35,434	53,566
Illinois municipal retirement fund	2,996,079	(343,486)
Total fringe benefits	11,716,337	7,784,944
Services:		
ADA	898,305	970,343
Printing	45,172	32,092
Other services	252,327	196,791
Total services	1,195,804	1,199,226
Materials and supplies consumed:		
Fuel and lubrications	1,591,290	1,736,647
Tires and tubes	195,322	161,583
Other materials and supplies consumed	40,397	59,756
Small equipment	165	14,703
Total materials and supplies consumed	1,827,174	1,972,689
Miscellaneous:		
Leased equipment	(317,775)	(410,292)
Other	43,180	38,129
Total miscellaneous	(274,595)	(372,163)
Total operations	\$ 31,349,017	\$ 25,761,457

Champaign-Urbana Mass Transit District

Schedules of Operating Expenses

Years Ended June 30, 2025 and 2024

	2025	2024
Maintenance		
Wages:		
Mechanics	\$ 1,769,061	\$ 1,647,118
Cleaners	1,300,994	1,196,686
Supervisors and clerical	855,900	842,103
Total wages	3,925,955	3,685,907
Fringe benefits:		
Health and dental insurance	1,097,804	1,017,508
Paid absences	572,515	589,726
Social Security tax	336,007	322,798
Early retirement plan	-	66,280
Uniform and tools allowance	62,479	36,550
Workers' compensation insurance and claims	63,622	52,033
Unemployment insurance	9,581	10,938
Other fringe benefits	7,839	17,767
Illinois municipal retirement fund	808,546	(118,759)
Total fringe benefits	2,958,393	1,994,841
Services:		
Contract maintenance	355,358	360,176
Other services	14,115	12,481
Total services	369,473	372,657
Materials and supplies consumed:		
Revenue vehicle repairs	2,606,943	2,339,692
Buildings and grounds repairs	432,242	471,054
Fuel and lubricants	163,213	178,857
Service supplies	102,584	77,026
Passenger shelter repairs	90,369	120,230
Service vehicles repairs	41,443	30,808
Shop tools	74,086	59,893
Garage equipment repairs	36,574	94,026
Other materials and supplies consumed	173,705	35,036
Total materials and supplies consumed	3,721,159	3,406,622
Miscellaneous:		
Leased equipment	225,268	241,178
Other	36,936	50,766
Total miscellaneous	262,204	291,944
Total maintenance	\$ 11,237,184	\$ 9,751,971

Champaign-Urbana Mass Transit District

Schedules of Operating Expenses

Years Ended June 30, 2025 and 2024

	2025	2024
General Administration		
Wages:		
Supervisors	\$ 1,869,658	\$ 1,922,287
Clerical	604,399	504,715
Total wages	2,474,057	2,427,002
Fringe benefits:		
Health and dental insurance	628,733	554,788
Social Security tax	176,878	179,616
Workers' compensation insurance and claims	35,437	30,507
Unemployment insurance	4,523	5,441
Other fringe benefits	53,821	44,419
Illinois municipal retirement fund	368,089	(41,347)
Total fringe benefits	1,267,481	773,424
Services:		
Contract maintenance	776,180	783,627
Professional and technical	597,742	575,307
Printing	504	3,959
Advertising	358,023	333,372
Other services	22,940	229,481
Total services	1,755,389	1,925,746
Materials and supplies consumed:		
Office supplies	38,595	17,999
Small equipment	1,363	16,078
Total materials and supplies consumed	39,958	34,077
Casualty and liability costs:		
Public liability and property damage insurance	708,963	583,842
Uninsured public liability	459,841	479,350
Physical damage insurance	205,178	173,394
Insurance and property damage recoveries	(53,845)	(20,375)
Other insurance	65,899	53,597
Total casualty and liability costs	1,386,036	1,269,808

Champaign-Urbana Mass Transit District

Schedules of Operating Expenses

Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Miscellaneous:		
Utilities	\$ 674,585	\$ 744,975
Travel and meetings	67,151	99,877
Dues and subscriptions	78,920	94,873
Leased equipment	111,882	185,650
Other	289,948	334,830
	<u>1,222,486</u>	<u>1,460,205</u>
Total miscellaneous		
	<u>\$ 8,145,407</u>	<u>\$ 7,890,262</u>
Illinois Terminal		
Wages:		
Supervisors	\$ 285,145	\$ 278,370
Security	165,610	143,965
Cleaners	148,736	155,107
Clerical	150,631	139,854
	<u>750,122</u>	<u>717,296</u>
Total wages		
Fringe benefits:		
Health and dental insurance	315,073	266,345
Paid absences	79,413	78,079
Social Security tax	60,438	57,477
Workers' compensation insurance and claims	13,766	12,402
Uniform and tool allowances	2,908	5,060
Other fringe benefits	1,624	3,292
Illinois municipal retirement fund	119,764	(18,727)
	<u>592,986</u>	<u>403,928</u>
Total fringe benefits		
Services:		
Contract maintenance	24,143	24,155
Professional services	2,221	8,842
Printing	3,032	1,193
Other services	2,789	3,286
	<u>32,185</u>	<u>37,476</u>
Total services		

Champaign-Urbana Mass Transit District

Schedules of Operating Expenses

Years Ended June 30, 2025 and 2024

	2025	2024
Materials and supplies consumed:		
Buildings and grounds repairs	\$ 132,659	\$ 130,629
Services supplies	19,324	26,685
Shop tools	7,695	11,535
Other materials and supplies consumed	3,841	6,084
Total materials and supplies consumed	163,519	174,933
Miscellaneous:		
Utilities	214,473	199,001
Other	30,662	25,115
Total miscellaneous	245,135	224,116
Total Illinois terminal	\$ 1,783,947	\$ 1,557,749
C-CARTS		
Wages:		
Operators	\$ 508,584	\$ 437,552
Supervisors	45,601	55,920
Clerical	3,979	8,947
Training	12,734	3,665
Total wages	570,898	506,084
Fringe benefits:		
Health and dental insurance	81,981	49,706
Illinois municipal retirement fund	54,447	42,401
Social Security tax	49,271	41,190
Paid absences	72,048	47,342
Unemployment allowance	3,358	3,740
Uniform and tool allowances	1,339	1,993
Other fringe benefits	773	683
Workers' compensation insurance and claims	6,984	6,693
Total fringe benefits	270,201	193,748
Services:		
Professional services	28,692	25,205
Contractual maintenance	24,893	23,659
Printing	1,160	-
Other services	7,531	3,909
Total services	62,276	52,773

Champaign-Urbana Mass Transit District

Schedules of Operating Expenses

Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Materials and supplies consumed:		
Fuel and lubricants	\$ 119,317	\$ 124,426
Repairs and maintenance	107,721	87,711
Tires and tubes	12,060	8,783
Office supplies	7,874	545
Total materials and supplies consumed	<u>246,972</u>	<u>221,465</u>
Miscellaneous:		
Leased equipment	30,669	30,783
Utilities	4,321	4,321
Travel and Meetings	-	244
Other	10	204
Total miscellaneous	<u>35,000</u>	<u>35,552</u>
Casualty and liability costs:		
Public liability and property damage insurance	<u>3,630</u>	<u>3,630</u>
Total C-CARTS	<u>\$ 1,188,977</u>	<u>\$ 1,013,252</u>
Depreciation		
Revenue vehicles, fareboxes and radios	\$ 6,864,389	\$ 5,317,720
Office and garage facilities	2,394,277	2,464,447
Office and garage equipment	396,448	241,045
Service vehicles	37,599	54,334
Other equipment	412,259	349,712
Total depreciation	<u>10,104,972</u>	<u>8,427,258</u>
Amortization		
Lease assets:		
Leasehold improvements	8,424	8,424
Revenue vehicles	259,545	238,906
Service vehicles	153,712	163,569
Non-revenue	58,721	37,688
Other equipment	85,333	189,523
Subscription-based information technology arrangements	<u>203,359</u>	<u>140,443</u>
Total amortization	<u>769,094</u>	<u>778,553</u>
Total depreciation and amortization	<u>\$ 10,874,066</u>	<u>\$ 9,205,811</u>

ILLINOIS DEPARTMENT OF TRANSPORTATION

Champaign-Urbana Mass Transit District

Schedule of Revenues and Expenses

Under Downstate Operating Assistance Grant OP-25-45-IL

Year Ended June 30, 2025

Operating Revenues		
4111	Passenger paid fares	\$ 7,236,450
4112	Organization paid fares	1,229,072
4130	Nonpublic transportation revenue	61,649
4141	Advertising revenues	610,031
4142	Concessions	18,174
4150	Other transportation revenues	2,579,073
4190	Total recoveries	53,845
4500	Federal funds	-
4630	Sales and disposal of assets	15,187
Total operating revenues		<u>11,803,481</u>
Eligible Operating Expenses		
5010	Labor	26,770,008
5015	Fringe benefits	13,799,617
5020	Services	2,549,157
5030	Materials and supplies	5,977,667
5040	Utilities	775,234
5050	Casualty and liability costs	1,439,881
5060	Taxes	42,179
5090	Miscellaneous expenses	200,596
5100	Purchased transportation expenses	898,305
5220	Operating lease expenses	637,529
517	Debt service on equipment/facilities	52,503
Total eligible operating expenses		<u>53,142,676</u>
Ineligible Operating Expenses		
Expenses related to the non-transportation areas of Illinois Terminal		87,374
Other miscellaneous expenses of 1101 East University		100,692
Professional services not related to transportation services		172,230
APTA and IPTA dues		5,250
Total ineligible operating expenses		<u>365,546</u>
Total operating expenses		<u>\$ 53,508,222</u>
Total eligible operating expenses		\$ 53,142,676
Total operating revenues		<u>11,803,481</u>
Deficit		<u>\$ 41,339,195</u>
Sixty-five percent of eligible operating expenses		<u>\$ 34,542,739</u>
Maximum contract amount		<u>\$ 45,858,000</u>
Eligible downstate operating assistance (deficit or sixty-five percent of eligible expense or maximum contract amount, whichever is less)		\$ 34,542,739
Less fiscal year 2025 downstate operating assistance received through June 30, 2025		24,943,887
Less fiscal year 2025 downstate operating assistance received subsequent to June 30, 2025		<u>6,991,343</u>
Fiscal year 2025 downstate operating assistance under (over) paid		<u>2,607,509</u>

Champaign-Urbana Mass Transit District

Schedule of Prior Audit Findings - Downstate Operating Assistance Grant OP-25-45-IL
Year Ended June 30, 2025

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, 2025. 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, 2025.

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 24, 2025

C-CARTS SCHEDULES

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

Section 5311 Annual Financial Report

Contract Number OP-25-05-FED

Period From July 1, 2024 to June 30, 2025

Revenue

<u>Line Item</u>	<u>Description</u>	<u>Total</u>
401	Passenger fares/donations	\$ 46,698
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	46,698
	Less non-5311 operating revenues	-
	Section 5311 operating revenue	<u>\$ 46,698</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	\$ 13,940	\$ -	\$ 13,940
502	Fringe benefits	6,827	-	6,827
503	Services	6,925	-	6,925
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	-	1,161,285	1,161,285
509	Miscellaneous	-	-	-
511	Interest expense	-	-	-
512	Lease and rentals	-	-	-
	Other	-	-	-
	Total expenses	<u>\$ 27,692</u>	<u>\$ 1,161,285</u>	<u>\$ 1,188,977</u>

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

Section 5311 Annual Financial Report

Contract Number OP-25-05-FED

Period From July 1, 2024 to June 30, 2025

	Administrative Expenses	Operating Expenses	Total	
1) Expenses per single audit	\$ 27,692	\$ 1,161,285	\$ 1,188,977	
2) Less ineligible expenses per single audit	-	-	-	
3) Net eligible expenses (1-2)	27,692	1,161,285	1,188,977	
4) Less section 5311 operating revenues (from page 1)		46,698	46,698	
5) Section 5311 operating deficit (3-4)	-	1,114,587	-	
6) Section 5311 deficit (3-4)	-	-	1,142,279	
7) Section 5311 reimbursement %	80%	50%		
				Grant Total
A) Eligible reimbursement per percentages	22,154	557,294	579,449	\$ 579,448
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				174,794
E) Amount (over) under Paid (C-D)				2,927
F) Grantee local match requirement (operating deficit - (C))			964,558	
Grantee Match Sources			Amounts	
Downstate Operating Grant			\$ 772,835	
Local contracts			191,723	
In-kind services, subsidies, donations			-	
Total local match (must equal F)			\$ 964,558	
Local Transit Funds Retained (Carry Forward Account)				
Beginning carry forward (C.F.A) balance			\$ 458,688	
FY local transit (local contracts) amounts received			131,415	
Less expended for capital \$0, operating \$191,723			191,723	
Ending carry forward (C.F.A) balance			\$ 398,380	

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: Michelle Wright

Title: 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-25-05-IL

Year Ended June 30, 2025

Operating Revenues		
401	Passenger fares for transit services	\$ 46,698
402	Special transit fares	-
413	Federal cash grants and reimbursement	177,721
413.99	Sec. 5307 capital funds applied to state eligible op. expenses	-
.99	Job Access Reverse Commute and New Freedom	-
430	Contributed services	-
440	Subsidy from other sectors of operations	-
Total operating revenues		<u>\$ 224,419</u>
Operating Expenses		
501	Labor	\$ 13,940
502	Fringe benefits	6,827
503	Professional services	6,925
504	Materials and supplies consumed	-
505	Utilities	-
506	Casualty and liability	-
507	Taxes	-
508	Purchased transportation	-
509	Miscellaneous expense	1,161,285
511	Interest expense	-
512	Leases, rentals and purchase-lease payments	-
Total operating expenses		1,188,977
Ineligible operating expenses:		-
Other		-
Less total ineligible operating expenses		<u>-</u>
Total eligible operating expenses		<u>\$ 1,188,977</u>

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

Schedule of Revenues and Expenses Under Downstate Operating Assistance Grant OP-25-05-IL

Year Ended June 30, 2025

Total eligible operating expenses	\$ 1,188,977
Total operating revenues	<u>224,419</u>
Deficit	<u>\$ 964,558</u>
65% of eligible operating expenses	<u>\$ 772,835</u>
Maximum contract amount	<u>\$ 987,025</u>
Eligible Downstate Operating Assistance (deficit or 65% of eligible expense or maximum contract amount, whichever is less)	\$
Fiscal year 2025 Downstate Operating Assistance received through June 30, 2025	483,725
Fiscal year 2025 Downstate Operating Assistance received subsequent to June 30, 2025	<u>772,835</u>
Fiscal year 2025 Downstate Operating Assistance over paid	<u>\$ -</u>

Prepared by:	<u>Michelle Wright</u>	Title:	<u>Finance Director</u>
Reviewed by PCOM:	<u></u>	Date:	<u></u>
Reviewed by Grantee:	<u></u>	Date:	<u></u>
Authorized Representative			
CPA Approval:	<u>See Independent Auditors' Report</u>	Date:	<u>See Independent Auditors' Report</u>

Champaign-Urbana Mass Transit District

Schedule of Prior Audit Findings - Downstate Operating Assistance Grant OP-25-05-IL
Year Ended June 30, 2025

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, 2025. 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, 2025.

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 24, 2025

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, 2025, 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 24, 2025.

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 24, 2025

**Report on Compliance
for the 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 the Major Federal Program

Opinion on the Major Federal Program

We have audited the Champaign-Urbana Mass Transit District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2025. The District's major federal program is 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 its major federal program for the year ended June 30, 2025.

Basis for Opinion on the 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 the major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

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 the 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.

Report on Internal Control Over Compliance

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

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

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

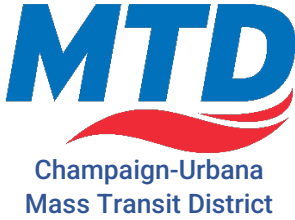
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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, 2025, and have issued our report thereon dated November 24, 2025, 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
November 24, 2025



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

December 2025

RIDERSHIP

Monthly Ridership

↑ 8.03%

↑ 29.26%

FY2025
1,352,825

FY2026
1,461,447

5 Year
Average
1,130,633

October

Year-to-Date Ridership

↑ 6.22%

↑ 22.81%

FY2025
3,755,756

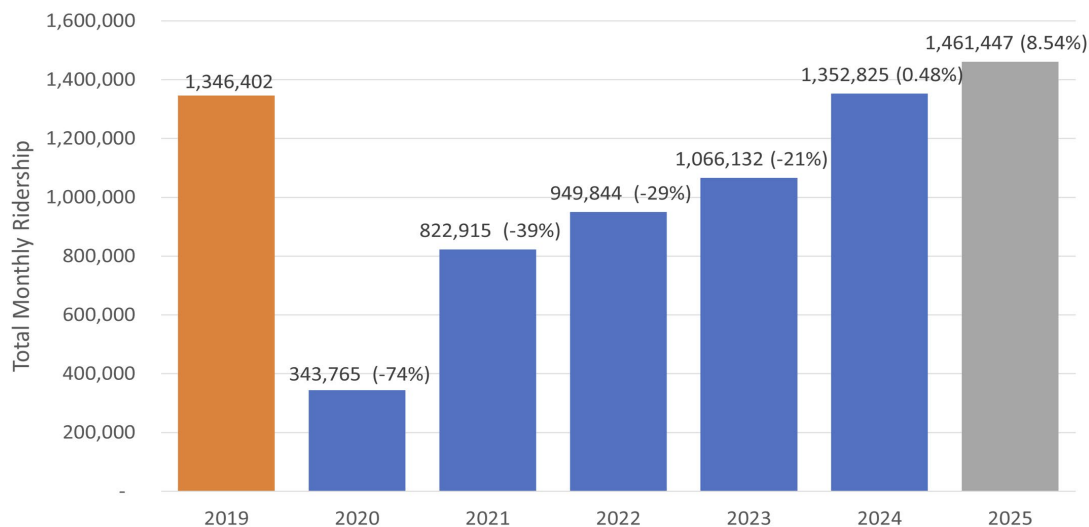
FY2026
3,989,538

5 Year Average
3,248,589

Year-to-Date

October 2025 saw an 8% increase over October 2024 with total ridership of 1,461,447. Last October was the first since 2020 to reach pre-pandemic levels (2019), and this October saw an additional 8.5% increase. The fiscal year-to-date ridership reached 3,989,538 rides, a 6.2% increase from last fiscal year. This month's calendar day types are identical to last October so it is a perfect comparison.

October Ridership by Year



OPERATING REVENUE

Monthly Operating Revenue

↑ 1.20%

FY2025
\$1,284,311

FY2026
\$1,300,230

October

Year-to-Date Operating Revenue

↓ -1.90%

FY2025
\$4,198,173

FY2026
\$4,120,425

Year-to-Date

October 2025 operating revenue was 1.20% above October 2024. Year-to-date operating revenue was 1.90% below FY2025.

OPERATING EXPENSES

Monthly Operating Expenses

↑ 6.20%

FY2025
\$4,203,131

FY2026
\$4,463,441

October

Year-to-Date Operating Expenses

↑ 3.20%

FY2025
\$16,918,108

FY2026
\$17,455,530

Year-to-Date

October 2025 operating expenses were 6.20% above October 2024. Year-to-date operating expenses were 3.20% above FY2025.

YEAR-TO-DATE REVENUE & EXPENSES

FY2026 Operating Revenue Budget vs Actual

↑ \$720,092

Budget
\$3,400,333

Actual
\$4,120,425

FY2026 Operating Expenses Budget vs Actual

↓ (\$1,788,470)

Budget
\$19,244,000

Actual
\$17,455,530

Year-to-date operating revenues were \$720,092 above budget while operating expenses were \$1,788,470 below budget.

MANAGING DIRECTOR'S NOTES

- 1) As the world now knows, MTD has launched its Merch Store. On Friday, November 14, the public gained access to all the MTD-branded apparel, coffee mugs, hats, and swag that they could want. We partnered with EKAH, the artist who created the matching animal caricatures of our Hydrogen Fuel Cell buses, and our Communication Design Specialist, Abby Kipping created dozens of other super-cool apparel items and other treasures. Nick Talan, Lead Marketing Specialist, built out the website and is managing the store. A great team effort that has been well received from the public. Nick will give a short presentation about the store during this month's meeting. Please visit shop.mtd.org and place your order:



-
- 2) During the 2025 Veto Session, the Illinois Legislature passed SB2111, a new transit bill that staves off the much-publicized fiscal cliff that public transit would be experiencing beginning next fiscal year. Initially, the fiscal cliff would have hit the Chicago region (RTA, CTA, Pace, and Metra) in FY2027 (next year) but it would have likely hit Downstate transit systems the following year.

The funding package was hard fought for and MTD would like to thank both Representative Ammons and Senator Faraci, as well as the entire legislature for their efforts and support. The Governor has indicated that he will sign the bill, though as of this writing, it hasn't yet been signed.

- 3) While public transit operations in Illinois received good news recently, the Federal side of the equation remains more challenging. The Federal Transit Administration recently released its awards for the Low-No Bus and Bus & Bus Facilities grant programs – we did not receive one. These awards used both FY2025 and FY2026 appropriations for \$2 billion to 165 projects in 45 states and DC. This leaves a relatively small amount of FY2026 funds for one final round of awards next year. That will close out the funding for the current Surface Transportation Act (Infrastructure Investment and Jobs Act, or IIJA) that is expiring after this year. Somewhat troubling with these awards is that although the Low-No grant program law heavily favors zero emission vehicles (like our H2 Fuel Cell buses), the Administration chose to not fund any zero-emission technologies.

The road and transit industries have already begun working with legislators on a reauthorization of infrastructure funding. Even more troubling though is that on November 21, Politico reported that DOT submitted proposals to OMB that would eliminate the Mass Transit Trust Fund from the Surface Transportation account. This would eradicate all Federal funding for public transit. Obviously, we are working closely with our representatives on pushing back against that proposal. I am on the APTA Legislative Committee and I chair the IPTA Legislative Committee, so we are well represented in the discussions.

Someone said to me once, “May you live in interesting times.” And here we are...

Champaign-Urbana Mass Transit District

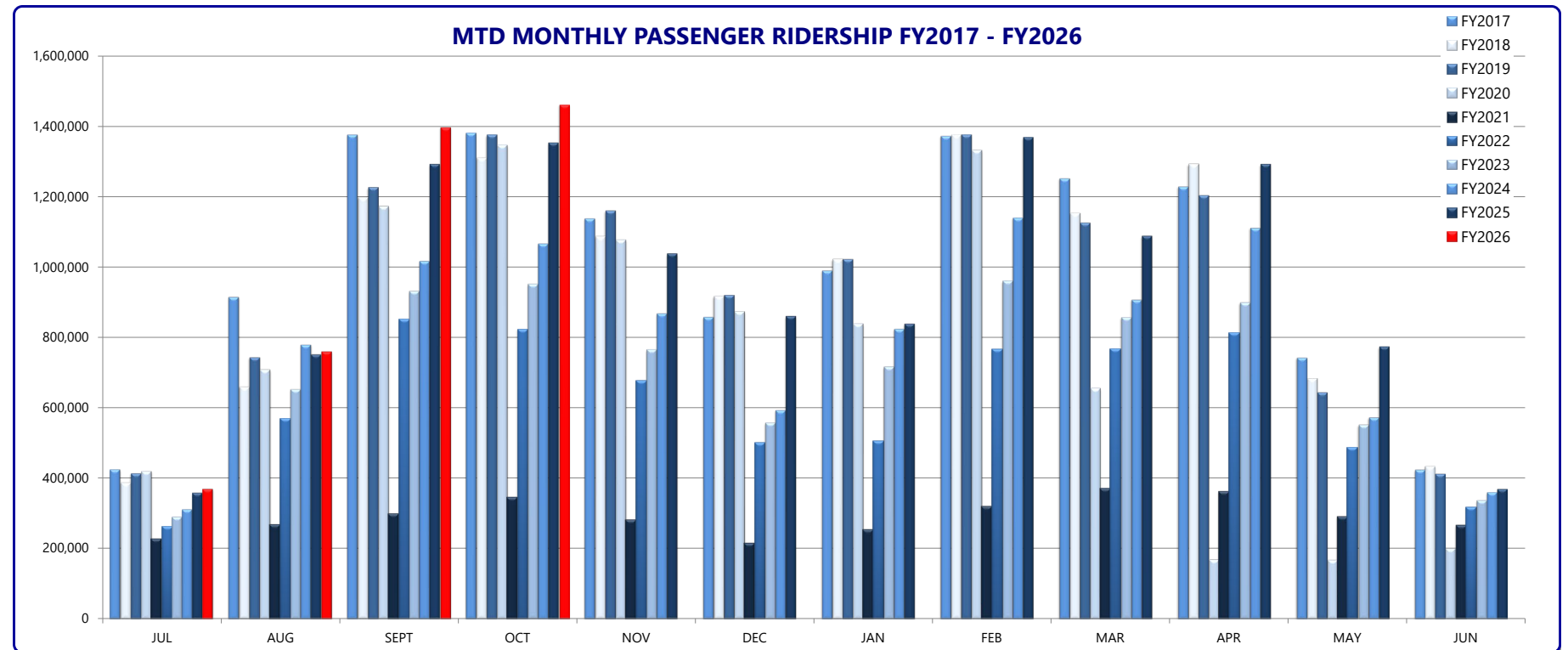
Fiscal-Year-to-Date Ridership Comparison

	Oct-25	Oct-24	% Change	FY26YTD	FY25 YTD	% Change
Adult Rides	21,540	22,833	-5.7%	82,712	86,585	-4.5%
School Rides	38,013	38,442	-1.1%	115,541	111,990	3.2%
DASH/Senior - E & D Rides	34,840	36,098	-3.5%	134,625	140,784	-4.4%
U of I Faculty/Staff Rides	27,940	28,058	-0.4%	85,591	91,701	-6.7%
Annual Pass	55,607	49,670	12.0%	213,351	185,649	14.9%
U of I Student Rides	1,250,164	1,140,389	9.6%	3,243,607	3,016,448	7.5%
All Day Passes	296	340	-12.9%	1,158	1,595	-27.4%
Transfers	6,671	7,337	-9.1%	25,750	28,240	-8.8%
SafeRides Connect	4,519	5,149	-12.2%	8,271	9,012	-8.2%
West Connect	239	270	-11.5%	1,031	853	20.9%
Northeast Connect	987	842	17.2%	3,874	1,802	115.0%
Monthly Pass	10,283	11,608	-11.4%	35,664	41,027	-13.1%
Veterans Pass	2,699	3,120	-13.5%	10,641	12,199	-12.8%
Total Unlinked Passenger Rides	1,453,798	1,344,156	8.2%	3,961,816	3,727,885	6.3%
ADA Rides	7,649	8,669	-11.8%	27,722	27,871	-0.5%
TOTAL	1,461,447	1,352,825	8.0%	3,989,538	3,755,756	6.2%

Champaign-Urbana Mass Transit District
MTD Monthly Passenger Ridership FY2017 - FY2026

November 26, 2025

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
JUL	424,915	389,398	415,476	420,729	226,004	260,815	290,301	312,024	358,985	370,020
AUG	914,496	661,178	743,728	708,465	266,497	567,618	651,458	779,102	751,627	760,820
SEPT	1,375,803	1,197,928	1,226,527	1,172,335	297,090	850,842	929,906	1,016,696	1,292,319	1,397,251
OCT	1,380,990	1,310,380	1,375,516	1,346,402	343,765	822,915	949,844	1,066,132	1,352,825	1,461,447
NOV	1,137,573	1,087,343	1,160,184	1,076,993	279,977	678,231	764,340	867,837	1,038,330	
DEC	857,837	917,782	920,718	873,429	214,183	501,741	556,970	593,359	860,758	
JAN	989,700	1,022,713	1,022,403	838,969	252,336	506,560	715,390	823,733	838,845	
FEB	1,371,778	1,375,553	1,375,560	1,331,716	318,071	766,403	959,122	1,139,297	1,368,268	
MAR	1,251,352	1,153,015	1,125,644	656,224	368,540	766,766	855,518	906,789	1,088,474	
APR	1,228,127	1,292,424	1,203,603	169,747	360,134	813,280	897,373	1,110,573	1,292,308	
MAY	742,253	684,678	645,383	168,484	289,030	485,172	550,987	572,703	774,235	
JUN	424,219	435,993	414,421	201,092	264,733	317,937	336,835	360,245	369,429	
TOTAL	12,099,043	11,528,385	11,629,163	8,964,585	3,480,360	7,338,280	8,458,044	9,548,490	11,386,403	3,989,538



	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	616,635	5,401.53	114.16		58,493.44	10.54	
1 Yellow Hopper	68,145	629.47	108.26	0.95	6,043.68	11.28	1.07
10 Gold Hopper	28,358	249.17	113.81	1.00	3,136.65	9.04	0.86
12 Teal	108,154	863.05	125.32	1.10	9,160.96	11.81	1.12
13 Silver	93,474	732.92	127.54	1.12	8,594.97	10.88	1.03
21 Raven	10,052	218.88	45.92	0.40	2,302.90	4.36	0.41
22 Illini	270,227	2,039.70	132.48	1.16	21,495.63	12.57	1.19
24 Link	38,225	668.35	57.19	0.50	7,758.65	4.93	0.47
Daytime Community Fixed Route	457,122	12,385.72	36.91		169,460.06	2.70	
1 Yellow	70,525	1,371.35	51.43	1.39	17,574.90	4.01	1.49
2 Red	40,688	1,292.52	31.48	0.85	16,883.10	2.41	0.89
3 Lavender	17,732	637.80	27.80	0.75	8,681.70	2.04	0.76
4 Blue	22,349	571.07	39.14	1.06	7,081.92	3.16	1.17
5 Green	62,161	1,343.89	46.25	1.25	17,429.46	3.57	1.32
5 Green Express	13,753	312.77	43.97	1.19	4,740.52	2.90	1.08
5 Green Hopper	43,944	760.83	57.76	1.56	10,037.98	4.38	1.62
6 Orange	16,396	787.75	20.81	0.56	10,137.11	1.62	0.60
6 Orange Hopper	7,772	300.57	25.86	0.70	3,535.06	2.20	0.82
7 Grey	31,461	1,115.04	28.22	0.76	15,320.67	2.05	0.76
8 Bronze	7,055	334.55	21.09	0.57	4,911.96	1.44	0.53
9 Brown	38,768	1,273.51	30.44	0.82	17,621.87	2.20	0.82
10 Gold	65,498	1,158.95	56.51	1.53	14,643.49	4.47	1.66
14 Navy	10,334	464.00	22.27	0.60	8,870.90	1.16	0.43
16 Pink	8,686	661.15	13.14	0.36	11,989.43	0.72	0.27

* The Percent of Group Ridership shows how the ridership for the route compares to the group
+ Performance Comparison shows each Route's Passengers Per Revenue Hour or Mile compared to the Route Group's average
Routes that are continually above 1.5 or below 0.5 may need to be examined as they are not performing within the Group Standards.

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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	136,605	1,719.20	79.46		20,299.15	6.73	
120 Teal	23,417	318.00	73.64	0.93	3,714.15	6.30	0.94
130 Silver	17,990	293.47	61.30	0.77	3,481.54	5.17	0.77
220 Illini	95,198	1,107.73	85.94	1.08	13,103.47	7.27	1.08
Evening Community Fixed Route	62,202	2,019.40	30.80		28,910.89	2.15	
50 Green	19,660	478.83	41.06	1.33	6,757.39	2.91	1.35
50 Green Hopper	13,240	255.68	51.78	1.68	3,438.93	3.85	1.79
70 Grey	5,477	366.33	14.95	0.49	5,189.71	1.06	0.49
100 Yellow	21,427	654.08	32.76	1.06	8,667.47	2.47	1.15
110 Ruby	1,440	83.92	17.16	0.56	1,371.78	1.05	0.49
180 Lime	958	180.55	5.31	0.17	3,485.61	0.27	0.13
Total	1,272,564	21,525.86	59.12		277,163.55	4.59	

* The Percent of Group Ridership shows how the ridership for the route compares to the group
+ Performance Comparison shows each Route's Passengers Per Revenue Hour or Mile compared to the Route Group's average
Routes that are continually above 1.5 or below 0.5 may need to be examined as they are not performing within the Group Standards.

Route Performance Report

October 2025

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	25,740	247.00	104.21		2,798.51	9.20	
120 Teal	8,180	94.87	86.23	0.83	1,032.73	7.92	0.86
130 Silver	8,115	73.53	110.36	1.06	879.22	9.23	1.00
220 Illini	9,445	78.60	120.17	1.15	886.56	10.65	1.16
Saturday Daytime Community	34,040	897.19	37.94		12,693.77	2.68	
20 Red	5,399	114.67	47.08	1.24	1,577.94	3.42	1.28
30 Lavender	1,700	87.62	19.40	0.51	1,357.49	1.25	0.47
50 Green	10,027	181.13	55.36	1.46	2,346.03	4.27	1.59
70 Grey	4,844	183.48	26.40	0.70	2,458.87	1.97	0.73
100 Yellow	10,437	203.92	51.18	1.35	2,640.18	3.95	1.47
110 Ruby	879	42.20	20.83	0.55	719.74	1.22	0.46
180 Lime	754	84.17	8.96	0.24	1,593.53	0.47	0.18
Saturday Evening Campus Fixed	33,555	377.95	88.78		4,499.21	7.46	
120 Teal	3,713	58.80	63.15	0.71	644.72	5.76	0.77
130 Silver	4,164	63.40	65.68	0.74	749.94	5.55	0.74
220 Illini	25,678	255.75	100.40	1.13	3,104.55	8.27	1.11
Saturday Evening Community	13,111	376.72	34.80		5,237.47	2.50	
50 Green	4,430	88.47	50.08	1.44	1,215.66	3.64	1.46
50 Green Hopper	2,901	40.00	72.53	2.08	516.04	5.62	2.25
70 Grey	962	71.53	13.45	0.39	968.62	0.99	0.40
100 Yellow	4,503	133.86	33.64	0.97	1,745.16	2.58	1.03
110 Ruby	155	12.53	12.37	0.36	217.63	0.71	0.28
180 Lime	160	30.33	5.27	0.15	574.37	0.28	0.11

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

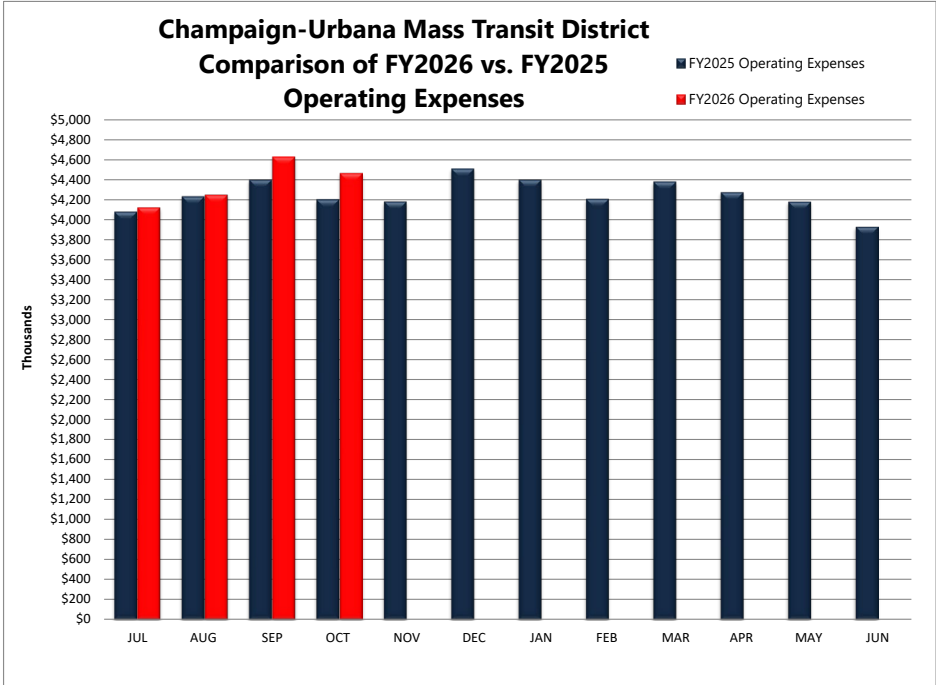
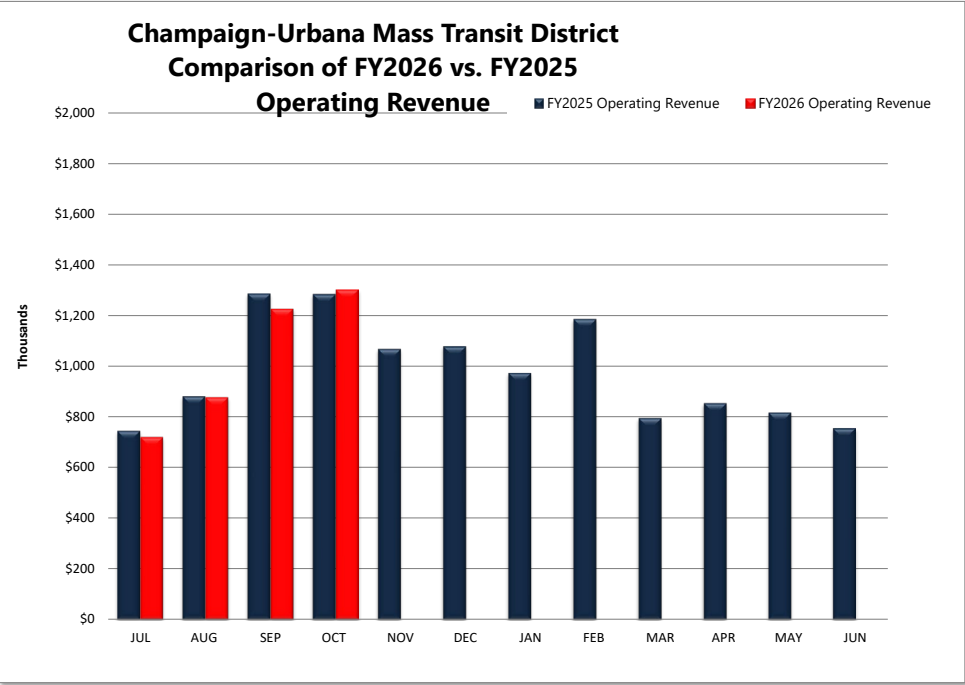
+ Performance Comparison shows each Route's Passengers Per Revenue Hour or Mile compared to the Route Group's average
Routes that are continually above 1.5 or below 0.5 may need to be examined as they are not performing within the Group Standards.

	Passengers	Revenue Hours	Passengers Per Revenue Hour	Revenue Hour Performance Comparison +	Revenue Miles	Passengers Per Revenue Mile	Revenue Mile Performance Comparison +
Sunday Daytime Campus Fixed Route	21,525	199.13	108.09		2,267.20	9.49	
120 Teal	6,301	68.73	91.67	0.85	748.82	8.41	0.89
130 Silver	6,833	63.73	107.21	0.99	764.43	8.94	0.94
220 Illini	8,391	66.67	125.87	1.16	753.95	11.13	1.17
Sunday Daytime Community Fixed Route	21,621	596.50	36.25		8,452.95	2.56	
30 Lavender	1,284	72.00	17.83	0.49	1,110.45	1.16	0.45
50 Green	7,079	136.35	51.92	1.43	1,762.68	4.02	1.57
70 Grey	3,207	139.62	22.97	0.63	1,881.90	1.70	0.67
100 Yellow	9,044	156.20	57.90	1.60	2,003.18	4.51	1.77
110 Ruby	625	32.07	19.49	0.54	554.94	1.13	0.44
180 Lime	382	60.27	6.34	0.17	1,139.81	0.34	0.13
Sunday Evening Campus Fixed Route	20,614	328.97	62.66		3,896.30	5.29	
120 Teal	4,362	69.80	62.49	1.00	756.85	5.76	1.09
130 Silver	2,377	51.80	45.89	0.73	614.16	3.87	0.73
220 Illini	13,875	207.37	66.91	1.07	2,525.30	5.49	1.04
Sunday Evening Community Fixed Route	4,807	85.07	56.51		1,164.12	4.13	
50 Green	2,228	28.00	79.57	1.41	364.99	6.10	1.48
100 Yellow	2,579	57.07	45.19	0.80	799.12	3.23	0.78
Total	175,013	3,108.53	56.30		41,009.53	4.27	

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

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

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
FY2025 Operating Revenue	\$745,360	\$881,756	\$1,286,746	\$1,284,311	\$1,068,024	\$1,078,075	\$973,588	\$1,185,774	\$795,456	\$854,146	\$817,710	\$755,257
FY2026 Operating Revenue	\$719,575	\$875,797	\$1,224,824	\$1,300,230								
FY2025 Operating Expenses	\$4,080,560	\$4,233,866	\$4,400,550	\$4,203,131	\$4,183,103	\$4,511,926	\$4,399,678	\$4,207,778	\$4,381,561	\$4,276,159	\$4,180,761	\$3,930,334
FY2026 Operating Expenses	\$4,119,623	\$4,246,012	\$4,626,455	\$4,463,441								
FY2025 Operating Ratio	18.27%	20.83%	29.24%	30.56%	25.53%	23.89%	22.13%	28.18%	18.15%	19.97%	19.56%	19.22%
FY2026 Operating Ratio	17.47%	20.63%	26.47%	29.13%								



HOURS	Oct 2024	Oct 2025	% Change	FY2025 to Date	FY2026 to Date	% Change
Passenger Revenue	29,216.10	29,140.40	-0.3%	98,735.83	99,878.62	1.2%
Vacation/Holiday/Earned Time	4,776.48	5,129.29	7.4%	29,038.76	32,885.03	13.2%
Non-Revenue	5,655.37	9,429.22	66.7%	28,349.08	35,125.53	23.9%
TOTAL	39,647.95	43,698.91	10.22%	156,123.67	167,889.18	7.54%

REVENUE/EXPENSES	Oct 2024	Oct 2025	% Change	FY2025 to Date	FY2026 to Date	% Change
Operating Revenue	\$1,284,310.53	\$1,300,230.06	1.2%	\$4,198,173.06	\$4,120,425.07	-1.9%
Operating Expenses	\$4,203,131.00	\$4,463,440.94	6.2%	\$16,918,108.15	\$17,455,530.16	3.2%
Operating Ratio	30.56%	29.13%	-4.7%	24.81%	23.61%	-4.9%
Passenger Revenue/Revenue Vehicle Hour	\$34.66	\$36.00	3.9%	\$30.38	\$31.16	2.6%

RIDERSHIP	Oct 2024	Oct 2025	% Change	FY2025 to Date	FY2026 to Date	% Change
Revenue Passenger	1,336,819	1,447,127	8.3%	3,699,645	3,936,066	6.4%
Transfers	7,337	6,671	-9.1%	28,240	25,750	-8.8%
Total Unlinked	1,344,156	1,453,798	8.2%	3,727,885	3,961,816	6.3%
ADA Riders	8,669	7,649	-11.8%	27,871	27,722	-0.5%
Half Fare Cab	0	0	0.0%	0	0	0.0%
TOTAL	1,352,825	1,461,447	8.03%	3,755,756	3,989,538	6.22%

PASSENGERS/REVENUE HOUR	Oct 2024	Oct 2025	% Change	FY2025 to Date	FY2026 to Date	% Change
Hour	46.01	49.89	8.4%	37.76	39.67	5.1%

To Karl Gnadt, Managing Director/CEO

From Kim Sebright, Assistant Finance Director

Date December 10, 2025

Subject October 2025 Financial Reports

A. Purpose: The following reports summarize the financial results of MTD for the month ending October 31, 2025:

- Comparative History Report for the months ending October 31, 2025 and October 31, 2024;
- Check and ACH Disbursement Lists for October 2025;
- Bank & Investment Balances and Capital & Operating Balances as of October 31, 2025.

B. Notes on Major Variances

Account Name	10/31/2025	10/31/2024	Variance	Pg. #	Notes
4080100000 Property Tax Revenue	\$ 991,667.00	\$ 933,333.00	\$ 58,334.00	102	The revenue estimate for October 2025 is what we have estimated to collect each month in FY2026 based on property taxes set in 2025. Similarly, the October 2024 revenue estimate was what we anticipated collecting each month in FY2025 based on taxes set in 2024.
4110100000 Operating Assistance - State	\$ 2,960,806.52	\$ 2,712,532.28	\$ 248,274.24	102	Operating assistance in October 2025 is higher, reflecting increased eligible operating expenses primarily driven by higher labor costs and casualty & liability costs.
4111000000 State Grant Revenue	\$ 805,819.73	\$ 286,876.00	\$ 518,943.73	102	State grant revenue increased in October 2025 because the District received funding for the solar expansion project at the 803 building.
5019999000 Total Labor	\$ 2,310,871.21	\$ 2,166,934.08	\$ 143,937.13	104	The increase in total labor costs for October 2025 compared to October 2024 is mainly due to a 3.5% raise to keep up with the cost of living.
5069999900 Total Casualty & Liability	\$ 230,206.63	\$ 116,701.40	\$113,505.23	109	Casualty and liability costs increased in October 2025 due to repair work required for Bus #1723. Costs were reimbursed by other driver's insurance.

Champaign Urbana Mass Transit District

Comparative History Report

From Fiscal Year: 2026 Period 4
Thru Fiscal Year: 2026 Period 4

Division: 00 Champaign Urbana Mass Transit District

As of: 10/31/2025

Oct-2025	Oct-2024	Variance	Var/Last Var %		Jul-2025 Oct-2025	Jul-2024 Oct-2024	Variance	Var/Last Var %
4000000000 ***** R E V E N U E *****								
4000000099 ** TRANSPORTATION REVENUE								
4010000000 * PASSENGER FARES								
34,305.22	35,140.33	-835.11	-2.38%	4010100000 FULL ADULT FARES	127,158.48	133,450.76	-6,292.28	-4.72%
493.00	574.00	-81.00	-14.11%	4010300000 STUDENT FARES	2,578.00	2,343.00	235.00	10.03%
-109.00	-92.00	-17.00	18.48%	4010700000 FARE REFUNDS	-707.00	-348.00	-359.00	103.16%
11,283.00	12,062.00	-779.00	-6.46%	4010800000 ANNUAL PASS REVENUE	46,289.00	47,292.00	-1,003.00	-2.12%
0.00	0.00	0.00	0.00%	4011000000 HALF FARE CAB	0.00	0.00	0.00	0.00%
7,035.00	6,080.00	955.00	15.71%	4011100000 ADA TICKETS & FARES	27,317.00	23,978.00	3,339.00	13.93%
53,007.22	53,764.33	-757.11	-1.41%	4019900099 * TOTAL PASSENGER FARES	202,635.48	206,715.76	-4,080.28	-1.97%
4020000000 * SPECIAL TRANSIT & SCHOOL FARE								
862,498.20	828,053.23	34,444.97	4.16%	4020300000 U OF I CAMPUS SERVICE	2,586,803.49	2,481,505.67	105,297.82	4.24%
27,700.08	29,200.58	-1,500.50	-5.14%	4020500000 ADA - U I & DSC CONTRACTS	110,800.32	107,911.32	2,889.00	2.68%
105,890.00	101,575.45	4,314.55	4.25%	4030100000 SCHOOL SERVICE FARES	212,041.00	203,369.90	8,671.10	4.26%
996,088.28	958,829.26	37,259.02	3.89%	4039999999 * TOTAL SPECIAL TRANSIT & SCHOO	2,909,644.81	2,792,786.89	116,857.92	4.18%
4060000000 *AUXILIARY TRANSPORTATION REVE								
1,400.84	2,376.11	-975.27	-41.04%	4060100000 I.T. COMMISSIONS	8,183.54	7,543.43	640.11	8.49%
39,893.63	60,276.55	-20,382.92	-33.82%	4060300000 ADVERTISING REVENUE	191,210.53	240,884.70	-49,674.17	-20.62%
41,294.47	62,652.66	-21,358.19	-34.09%	4069900098 *TOTAL AUXILIARY TRANSPORTATIO	199,394.07	248,428.13	-49,034.06	-19.74%
1,090,389.97	1,075,246.25	15,143.72	1.41%	4069900099 ** TOTAL TRANSPORTATION REVEN	3,311,674.36	3,247,930.78	63,743.58	1.96%
4070000000 ** NON-TRANSPORTATION REVENUE								
3,201.48	1,640.14	1,561.34	95.20%	4070100000 SALE OF MAINTENANCE SERVICES	14,345.83	7,669.10	6,676.73	87.06%
0.00	0.00	0.00	0.00%	4070200000 RENTAL OF REVENUE VEHICLES	0.00	0.00	0.00	0.00%
47,834.40	38,252.74	9,581.66	25.05%	4070300000 BUILDING RENTAL - IL TERMINAL	156,981.05	166,280.96	-9,299.91	-5.59%
27,703.73	18,724.59	8,979.14	47.95%	4070300002 BUILDING RENTAL - 803 & 1101	96,707.89	77,525.86	19,182.03	24.74%
0.00	0.00	0.00	0.00%	4070399999 BUILDING RENTAL - GASB 87 CONTR	0.00	0.00	0.00	0.00%
128,350.17	146,457.54	-18,107.37	-12.36%	4070400000 INVESTMENT INCOME	530,372.81	658,587.90	-128,215.09	-19.47%
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: 2026 Period 4
Thru Fiscal Year: 2026 Period 4

Division: 00 Champaign Urbana Mass Transit District

As of: 10/31/2025

Oct-2025	Oct-2024	Variance	Var/Last Var %		Jul-2025 Oct-2025	Jul-2024 Oct-2024	Variance	Var/Last Var %
0.00	0.00	0.00	0.00%	4070400004 AMORTIZATION REVENUE	0.00	0.00	0.00	0.00%
73.15	0.00	73.15	100.00%	4070800000 OVER OR SHORT	111.60	79.19	32.41	40.93%
0.00	1,000.00	-1,000.00	-100.00%	4079800000 GAIN ON FIXED ASSET DISPOSAL	0.00	1,316.00	-1,316.00	-100.00%
2,677.16	2,989.27	-312.11	-10.44%	4079900001 OTHER NON-TRANSPORTATION REV	10,231.53	38,783.27	-28,551.74	-73.62%
209,840.09	209,064.28	775.81	0.37%	4079900099 ** TOTAL NON-TRANSPORTATION RE	808,750.71	950,242.28	-141,491.57	-14.89%
1,300,230.06	1,284,310.53	15,919.53	1.24%	4079999999 *** TOTAL TRANS & NON-TRANS REV	4,120,425.07	4,198,173.06	-77,747.99	-1.85%
4080000000 ** TAX REVENUE								
991,667.00	933,333.00	58,334.00	6.25%	4080100000 PROPERTY TAX REVENUE	3,966,668.00	3,733,332.00	233,336.00	6.25%
0.00	0.00	0.00	0.00%	4080100001 PROPERTY TAX - UNCOLLECTIBLE R	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4080600000 REPLACEMENT TAX REVENUE	60,170.46	69,292.25	-9,121.79	-13.16%
0.00	0.00	0.00	0.00%	4089900001 MISCELLANEOUS PROPERTY TAXES	0.00	0.00	0.00	0.00%
991,667.00	933,333.00	58,334.00	6.25%	4089999999 ** TOTAL TAX REVENUE	4,026,838.46	3,802,624.25	224,214.21	5.90%
4110000000 ** STATE GRANTS & REIMBURSEME								
2,960,806.52	2,712,532.28	248,274.24	9.15%	4110100000 OPERATING ASSISTANCE - STATE	11,388,432.10	10,927,238.67	461,193.43	4.22%
0.00	0.00	0.00	0.00%	4110100001 OPERATING ASSIST - DEBT SERVICE	0.00	0.00	0.00	0.00%
805,819.73	286,876.00	518,943.73	180.89%	4111000000 STATE GRANT REVENUE	805,819.73	6,148,124.00	-5,342,304.27	-86.89%
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%
3,766,626.25	2,999,408.28	767,217.97	25.58%	4119999999 ** TOTAL STATE GRANTS & REIMB	12,194,251.83	17,075,362.67	-4,881,110.84	-28.59%
4130000000 ** FEDERAL GRANTS & REIMBURSE								
0.00	0.00	0.00	0.00%	4130100000 OPERATING ASSISTANCE - FEDERAL	0.00	0.00	0.00	0.00%
0.00	3,513,913.00	-3,513,913.00	-100.00%	4130500000 FEDERAL GRANT REVENUE	0.00	9,456,187.23	-9,456,187.23	-100.00%
0.00	0.00	0.00	0.00%	4130600000 FEDERAL GRANT PASS THRU \$	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4139900000 FEDERAL REIMBURSEMENTS	0.00	0.00	0.00	0.00%
0.00	3,513,913.00	-3,513,913.00	-100.00%	4139999999 ** TOTAL FEDERAL GRANTS & REIM	0.00	9,456,187.23	-9,456,187.23	-100.00%
4150000000 **OTHER AGENCY REVENUES								
0.00	0.00	0.00	0.00%	4150130000 CONTRIBUTED CAPITAL - GOV'T	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	4150130010 CONTRIBUTED CAPITAL - NON-GOV'T	0.00	0.00	0.00	0.00%

Champaign Urbana Mass Transit District
Comparative History Report

From Fiscal Year: 2026		Period 4	Division: 00 Champaign Urbana Mass Transit District					As of: 10/31/2025	
Thru Fiscal Year: 2026		Period 4							
Oct-2025	Oct-2024	Variance	Var/Last Var %			Jul-2025 Oct-2025	Jul-2024 Oct-2024	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%
6,058,523.31	8,730,964.81	-2,672,441.50	-30.61%	4999900099	**** TOTAL REVENUE ****	20,341,515.36	34,532,347.21	-14,190,831.85	-41.09%

Champaign Urbana Mass Transit District

Comparative History Report

From Fiscal Year: 2026 Period 4
Thru Fiscal Year: 2026 Period 4

Division: 00 Champaign Urbana Mass Transit District

As of: 10/31/2025

Oct-2025	Oct-2024	Variance	Var/Last Var %		Jul-2025 Oct-2025	Jul-2024 Oct-2024	Variance	Var/Last Var %
5000000000 **** E X P E N S E S ***								
5010000000 ** LABOR								
1,480,987.70	1,378,074.41	102,913.29	7.47%	5010101000 OPERATORS WAGES	5,160,111.01	4,814,066.28	346,044.73	7.19%
161,791.57	154,907.47	6,884.10	4.44%	5010204000 MECHANICS WAGES - MAINT	624,360.14	587,476.41	36,883.73	6.28%
123,949.97	117,489.92	6,460.05	5.50%	5010304000 MAINTENANCE WAGES - MAINT	466,884.38	460,553.63	6,330.75	1.37%
125,573.35	103,872.90	21,700.45	20.89%	5010401000 SUPERVISORS SALARIES - OPS	519,663.53	474,733.00	44,930.53	9.46%
24,699.56	29,012.88	-4,313.32	-14.87%	5010404000 SUPERVISORS SALARIES - MAINT	124,830.02	123,064.87	1,765.15	1.43%
70,919.38	67,696.85	3,222.53	4.76%	5010501000 OVERHEAD SALARIES - OPS	308,332.73	295,403.78	12,928.95	4.38%
38,152.76	37,044.05	1,108.71	2.99%	5010504000 OVERHEAD SALARIES - MAINT	178,143.20	160,897.88	17,245.32	10.72%
154,681.60	148,453.78	6,227.82	4.20%	5010516000 OVERHEAD SALARIES - G&A	690,741.02	692,043.17	-1,302.15	-0.19%
23,752.89	26,790.41	-3,037.52	-11.34%	5010516200 OVERHEAD SALARIES - IT	95,461.71	96,390.67	-928.96	-0.96%
21,971.08	18,484.61	3,486.47	18.86%	5010601000 CLERICAL WAGES - OPS	81,271.79	61,780.02	19,491.77	31.55%
0.00	0.00	0.00	0.00%	5010604000 CLERICAL WAGES - MAINT	0.00	0.00	0.00	0.00%
55,729.61	50,224.15	5,505.46	10.96%	5010616000 CLERICAL WAGES - G&A	234,571.02	186,977.92	47,593.10	25.45%
12,947.94	12,830.55	117.39	0.91%	5010616200 CLERICAL WAGES - IT	54,199.90	50,166.61	4,033.29	8.04%
15,425.68	15,096.95	328.73	2.18%	5010716200 SECURITY WAGES - IT	57,169.67	52,896.68	4,272.99	8.08%
-5,739.77	-3,317.66	-2,422.11	73.01%	5010801000 LABOR CREDIT - OPS	-16,085.65	-15,042.16	-1,043.49	6.94%
-7,674.72	-3,655.94	-4,018.78	109.92%	5010804000 LABOR CREDIT - MAINT	-32,329.21	-18,694.54	-13,634.67	72.93%
-839.29	-420.89	-418.40	99.41%	5010806000 LABOR CREDIT - G&A	-3,141.10	-2,355.30	-785.80	33.36%
14,541.90	14,349.64	192.26	1.34%	5010816200 MAINTENANCE WAGES - IT	64,399.30	55,365.42	9,033.88	16.32%
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%
2,310,871.21	2,166,934.08	143,937.13	6.64%	5019999000 ** TOTAL LABOR	8,608,583.46	8,075,724.34	532,859.12	6.60%
5020000000 ** FRINGE BENEFITS								
129,233.84	117,473.69	11,760.15	10.01%	5020101000 FICA - OPS	505,686.79	468,901.68	36,785.11	7.84%
28,160.13	27,680.64	479.49	1.73%	5020104000 FICA - MAINT	119,529.87	115,242.43	4,287.44	3.72%
14,342.61	13,487.69	854.92	6.34%	5020116000 FICA - G&A	65,835.98	62,047.17	3,788.81	6.11%
5,100.70	5,281.19	-180.49	-3.42%	5020116200 FICA - IT	21,398.62	20,284.94	1,113.68	5.49%
136,082.57	120,820.46	15,262.11	12.63%	5020201000 IMRF - OPS	673,143.71	550,588.54	122,555.17	22.26%

Champaign Urbana Mass Transit District

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From Fiscal Year: 2026 Period 4
Thru Fiscal Year: 2026 Period 4

Division: 00 Champaign Urbana Mass Transit District

As of: 10/31/2025

Oct-2025	Oct-2024	Variance	Var/Last Var %		Jul-2025 Oct-2025	Jul-2024 Oct-2024	Variance	Var/Last Var %
29,515.04	29,404.29	110.75	0.38%	5020204000 IMRF - MAINT	140,935.45	186,570.38	-45,634.93	-24.46%
16,193.75	15,726.67	467.08	2.97%	5020216000 IMRF - G&A	79,715.33	78,004.57	1,710.76	2.19%
5,347.22	5,671.17	-323.95	-5.71%	5020216200 IMRF - IT	25,029.75	23,556.29	1,473.46	6.26%
307,218.43	296,662.57	10,555.86	3.56%	5020301000 MEDICAL INSURANCE - OPS	1,423,919.54	1,445,039.07	-21,119.53	-1.46%
72,768.79	70,381.14	2,387.65	3.39%	5020304000 MEDICAL INSURANCE - MAINT	349,404.78	363,327.64	-13,922.86	-3.83%
50,228.30	46,845.00	3,383.30	7.22%	5020316000 MEDICAL INSURANCE - G&A	220,887.14	196,031.00	24,856.14	12.68%
17,652.60	22,065.55	-4,412.95	-20.00%	5020316200 MEDICAL INSURANCE - IT	90,450.77	106,971.55	-16,520.78	-15.44%
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%
1,701.40	1,727.74	-26.34	-1.52%	5020501000 LIFE INSURANCE - OPS	4,797.23	6,656.16	-1,858.93	-27.93%
526.40	490.49	35.91	7.32%	5020504000 LIFE INSURANCE - MAINT	1,528.11	2,115.82	-587.71	-27.78%
435.78	198.94	236.84	119.05%	5020516000 LIFE INSURANCE - G&A	1,530.95	3,479.76	-1,948.81	-56.00%
150.40	143.57	6.83	4.76%	5020516200 LIFE INSURANCE - IT	435.89	564.48	-128.59	-22.78%
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%
624.11	772.34	-148.23	-19.19%	5020701000 UNEMPLOYMENT INSURANCE - OPS	2,638.76	3,945.49	-1,306.73	-33.12%
144.00	154.23	-10.23	-6.63%	5020704000 UNEMPLOYMENT INSURANCE - MAIN	733.09	397.29	335.80	84.52%
13.31	118.88	-105.57	-88.80%	5020716000 UNEMPLOYMENT INSURANCE - G&A	271.15	149.70	121.45	81.13%
46.44	101.77	-55.33	-54.37%	5020716200 UNEMPLOYMENT INSURANCE - IT	626.93	335.43	291.50	86.90%
39,963.00	26,624.00	13,339.00	50.10%	5020801000 WORKERS COMP INSURANCE - OPS	156,598.00	106,492.00	50,106.00	47.05%
7,743.00	5,562.00	2,181.00	39.21%	5020804000 WORKERS COMP INSURANCE - MAIN	31,980.84	22,247.00	9,733.84	43.75%
5,481.00	3,084.00	2,397.00	77.72%	5020816000 WORKERS COMP INSURANCE - G&A	16,924.00	12,336.00	4,588.00	37.19%
1,379.00	955.00	424.00	44.40%	5020816200 WORKERS COMP INSURANCE - IT	5,516.00	3,820.00	1,696.00	44.40%
3,702.12	3,737.45	-35.33	-0.95%	5021001000 HOLIDAYS - OPS	87,310.82	85,842.21	1,468.61	1.71%
1,241.96	978.55	263.41	26.92%	5021004000 HOLIDAYS - MAINT	29,279.28	27,120.26	2,159.02	7.96%
0.00	0.00	0.00	0.00%	5021016000 HOLIDAYS - G&A	0.00	0.00	0.00	0.00%
329.00	0.00	329.00	100.00%	5021016200 HOLIDAYS - IT	6,101.88	5,672.12	429.76	7.58%
33,237.56	20,931.66	12,305.90	58.79%	5021101000 VACATIONS - OPS	216,014.41	206,206.55	9,807.86	4.76%
15,648.08	15,337.44	310.64	2.03%	5021104000 VACATIONS - MAINT	74,038.75	63,843.69	10,195.06	15.97%
0.00	0.00	0.00	0.00%	5021116000 VACATION - G&A	0.00	0.00	0.00	0.00%
328.00	662.54	-334.54	-50.49%	5021116200 VACATIONS - IT	3,054.89	5,066.18	-2,011.29	-39.70%
5,408.69	4,192.07	1,216.62	29.02%	5021201000 OTHER PAID ABSENCES - OPS	28,461.86	24,253.12	4,208.74	17.35%
1,608.80	2,236.44	-627.64	-28.06%	5021204000 OTHER PAID ABSENCES - MAINT	2,252.88	7,405.24	-5,152.36	-69.58%
0.00	0.00	0.00	0.00%	5021216000 OTHER PAID ABSENCES - G&A	0.00	0.00	0.00	0.00%
0.00	167.72	-167.72	-100.00%	5021216200 OTHER PAID ABSENCES - IT	0.00	1,547.76	-1,547.76	-100.00%

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Oct-2025	Oct-2024	Variance	Var/Last Var %		Jul-2025 Oct-2025	Jul-2024 Oct-2024	Variance	Var/Last Var %
2,036.16	7,296.62	-5,260.46	-72.09%	5021301000 UNIFORM ALLOWANCES - OPS	16,488.88	21,501.49	-5,012.61	-23.31%
4,683.70	6,279.06	-1,595.36	-25.41%	5021304000 UNIFORM ALLOWANCES - MAINT	16,674.25	10,883.15	5,791.10	53.21%
326.75	477.28	-150.53	-31.54%	5021316200 UNIFORM ALLOWANCES - IT	666.75	1,459.74	-792.99	-54.32%
734.40	8,965.00	-8,230.60	-91.81%	5021401000 OTHER FRINGE BENEFITS - OPS	3,017.16	10,363.60	-7,346.44	-70.89%
3,771.32	201.00	3,570.32	> 999.99%	5021404000 OTHER FRINGE BENEFITS - MAINT	3,891.32	1,024.00	2,867.32	280.01%
7,229.57	5,944.15	1,285.42	21.62%	5021416000 OTHER FRINGE BENEFITS - G&A	18,286.43	15,603.80	2,682.63	17.19%
0.00	0.00	0.00	0.00%	5021416200 OTHER FRINGE BENEFITS - IT	0.00	0.00	0.00	0.00%
62,692.69	65,710.39	-3,017.70	-4.59%	5021501000 EARNED TIME - OPS	266,443.12	289,793.08	-23,349.96	-8.06%
17,703.16	12,926.30	4,776.86	36.95%	5021504000 EARNED TIME - MAINT	73,426.15	65,090.98	8,335.17	12.81%
2,434.22	1,559.01	875.21	56.14%	5021516200 EARNED TIME - IT	10,420.30	7,277.57	3,142.73	43.18%
0.00	0.00	0.00	0.00%	5021604000 TOOL ALLOWANCE - MAINT	0.00	11,082.61	-11,082.61	-100.00%
4,657.49	4,003.54	653.95	16.33%	5021701000 DISABILITY - OPS	8,976.37	14,234.78	-5,258.41	-36.94%
54.50	0.00	54.50	100.00%	5021704000 DISABILITY - MAINT	1,912.20	0.00	1,912.20	100.00%
0.00	0.00	0.00	0.00%	5021716200 DISABILITY - IT	0.00	0.00	0.00	0.00%
-112.16	877.68	-989.84	-112.78%	5021801000 WORKERS COMP - PAYROLL - OPS	2,153.96	1,760.14	393.82	22.37%
888.75	0.00	888.75	100.00%	5021804000 WORKERS COMP - PAYROLL - MAINT	888.75	0.00	888.75	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	0.00	71,371.00	-71,371.00	-100.00%
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%
1,038,656.58	973,916.92	64,739.66	6.65%	5029999900 ** TOTAL FRINGE BENEFITS	4,809,279.09	4,727,507.46	81,771.63	1.73%
5030000000 ** SERVICES								
26,167.23	42,123.83	-15,956.60	-37.88%	5030316000 PROFESSIONAL SERVICES - G&A	133,631.44	144,146.35	-10,514.91	-7.29%
0.00	1,598.50	-1,598.50	-100.00%	5030316200 PROFESSIONAL SERVICES - IT	2,724.00	3,552.17	-828.17	-23.31%
0.00	0.00	0.00	0.00%	5030316300 PROFESSIONAL SERVICES - IT - NON	0.00	0.00	0.00	0.00%
14,000.00	13,000.00	1,000.00	7.69%	5030316400 PROFESSIONAL SERVICES - G&A - N	49,000.00	63,115.00	-14,115.00	-22.36%
0.00	0.00	0.00	0.00%	5030404000 TEMPORARY HELP - MAINT	0.00	0.00	0.00	0.00%

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Oct-2025	Oct-2024	Variance	Var/Last Var %		Jul-2025 Oct-2025	Jul-2024 Oct-2024	Variance	Var/Last Var %
0.00	0.00	0.00	0.00%	5030416000 TEMPORARY HELP - G&A	0.00	0.00	0.00	0.00%
41,485.46	10,537.33	30,948.13	293.70%	5030501000 CONTRACT MAINTENANCE - OPS	165,772.54	41,673.92	124,098.62	297.78%
31,370.08	42,713.85	-11,343.77	-26.56%	5030504000 CONTRACT MAINTENANCE - MAINT	112,395.55	137,628.35	-25,232.80	-18.33%
50,062.19	78,846.01	-28,783.82	-36.51%	5030516000 CONTRACT MAINTENANCE - G&A	245,575.65	327,005.17	-81,429.52	-24.90%
1,182.68	1,121.95	60.73	5.41%	5030516200 CONTRACT MAINTENANCE - IT	6,416.16	8,279.73	-1,863.57	-22.51%
0.00	0.00	0.00	0.00%	5030516300 CONTRACT MAINTENANCE - IT - NON	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	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%
222.25	0.00	222.25	100.00%	5030801000 PRINTING SERVICES - OPS	30,998.54	23,978.19	7,020.35	29.28%
0.00	0.00	0.00	0.00%	5030804000 PRINTING SERVICES - MAINT	0.00	0.00	0.00	0.00%
46.75	0.00	46.75	100.00%	5030816000 PRINTING SERVICES - G&A	181.75	67.50	114.25	169.26%
0.00	0.00	0.00	0.00%	5030816200 PRINTING SERVICES - IT	0.00	120.00	-120.00	-100.00%
0.00	0.00	0.00	0.00%	5030816300 PRINTING SERVICES - IT - NON-REIM	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5031216000 CABS	0.00	0.00	0.00	0.00%
6,903.76	5,894.52	1,009.24	17.12%	5039901000 OTHER SERVICES - OPS	31,230.34	22,585.45	8,644.89	38.28%
625.20	1,360.12	-734.92	-54.03%	5039904000 OTHER SERVICES - MAINT	3,222.78	4,272.19	-1,049.41	-24.56%
101.31	662.57	-561.26	-84.71%	5039916000 OTHER SERVICES - G&A	5,877.80	4,089.69	1,788.11	43.72%
506.65	121.00	385.65	318.72%	5039916200 OTHER SERVICES - IT	739.45	734.73	4.72	0.64%
267.50	0.00	267.50	100.00%	5039916300 OTHER SERVICES - IT - NON-REIMB	573.50	0.00	573.50	100.00%
0.00	0.00	0.00	0.00%	5039916400 OTHER SERVICES - G&A - NON-REIM	0.00	0.00	0.00	0.00%
172,941.06	197,979.68	-25,038.62	-12.65%	5039999900 ** TOTAL SERVICES	788,339.50	781,248.44	7,091.06	0.91%
5040000000 ** MATERIALS & SUPPLIES CONSUM								
140,486.65	149,730.79	-9,244.14	-6.17%	5040101000 FUEL & LUBRICANTS - OPS	536,619.80	554,858.75	-18,238.95	-3.29%
14,271.27	15,871.88	-1,600.61	-10.08%	5040104000 FUEL & LUBRICANTS - MAINT	56,080.46	56,146.27	-65.81	-0.12%
18,918.09	20,767.77	-1,849.68	-8.91%	5040201000 TIRES & TUBES - OPS - MB DO	68,587.19	66,757.75	1,829.44	2.74%
611.90	1,956.85	-1,344.95	-68.73%	5040204000 TIRES & TUBES - MAINT - DR DO	2,736.70	4,525.55	-1,788.85	-39.53%
0.00	0.00	0.00	0.00%	5040206000 TIRES & TUBES - NON-REVENUE VEH	1,051.74	0.00	1,051.74	100.00%
1,931.52	6,425.68	-4,494.16	-69.94%	5040304000 GARAGE EQUIPMENT REPAIRS - MAI	2,326.68	11,847.55	-9,520.87	-80.36%
17,411.99	31,512.35	-14,100.36	-44.75%	5040404000 BLDG & GROUND REPAIRS - MAINT -	51,423.27	122,381.21	-70,957.94	-57.98%
5,305.23	3,297.53	2,007.70	60.88%	5040404001 BLDG & GROUND REPAIRS - MAINT -	23,444.68	27,157.19	-3,712.51	-13.67%
814.00	1,511.64	-697.64	-46.15%	5040404002 BLDG & GROUND REPAIRS - MAINT -	2,122.93	3,630.66	-1,507.73	-41.53%
0.00	0.00	0.00	0.00%	5040404003 BLDG & GROUND REPAIRS - MAINT -	0.00	20.88	-20.88	-100.00%
0.00	0.00	0.00	0.00%	5040404004 BLDG & GROUND REPAIRS - MAINT -	23.47	0.00	23.47	100.00%
0.00	0.00	0.00	0.00%	5040404005 BLDG & GROUND REPAIRS - MAINT -	0.00	0.00	0.00	0.00%
14,018.72	22,024.80	-8,006.08	-36.35%	5040416200 BLDG & GROUND REPAIRS - IT	39,486.89	40,448.61	-961.72	-2.38%
4,384.20	131.00	4,253.20	> 999.99%	5040416300 BLDG & GROUND REPAIRS - IT - NON	6,445.67	1,591.89	4,853.78	304.91%

Champaign Urbana Mass Transit District

Comparative History Report

From Fiscal Year: 2026 Period 4
Thru Fiscal Year: 2026 Period 4

Division: 00 Champaign Urbana Mass Transit District

As of: 10/31/2025

Oct-2025	Oct-2024	Variance	Var/Last Var %		Jul-2025 Oct-2025	Jul-2024 Oct-2024	Variance	Var/Last Var %
0.00	0.00	0.00	0.00%	5040416400 BLDG & GROUND REPAIRS - G&A - N	35.76	0.00	35.76	100.00%
0.00	0.00	0.00	0.00%	5040500001 REVENUE VEHICLE REPAIRS - CORE	0.00	0.00	0.00	0.00%
143,080.96	182,645.31	-39,564.35	-21.66%	5040504000 REVENUE VEHICLE REPAIRS	580,164.69	629,925.84	-49,761.15	-7.90%
3,961.71	3,346.62	615.09	18.38%	5040604000 NON-REVENUE VEHICLE REPAIRS	12,380.37	13,312.32	-931.95	-7.00%
14,001.72	7,900.57	6,101.15	77.22%	5040704000 SERVICE SUPPLIES - MAINT	38,051.43	34,329.91	3,721.52	10.84%
2,629.57	1,019.89	1,609.68	157.83%	5040716200 SERVICE SUPPLIES - IT	17,023.98	7,212.43	9,811.55	136.04%
2,344.38	1,976.06	368.32	18.64%	5040801000 OFFICE SUPPLIES - OPS	9,745.28	8,068.44	1,676.84	20.78%
1,822.71	698.67	1,124.04	160.88%	5040804000 OFFICE SUPPLIES - MAINT	4,011.51	7,370.28	-3,358.77	-45.57%
1,014.12	463.74	550.38	118.68%	5040816000 OFFICE SUPPLIES - G&A	3,717.99	23,122.73	-19,404.74	-83.92%
110.00	445.60	-335.60	-75.31%	5040816200 OFFICE SUPPLIES - IT	646.41	1,718.29	-1,071.88	-62.38%
649.99	1,042.48	-392.49	-37.65%	5040901000 COMPUTER & SERVER - MISC EXP'S	1,013.06	2,436.27	-1,423.21	-58.42%
0.00	0.00	0.00	0.00%	5040904000 COMPUTER & SERVER - MISC EXP'S	10,168.12	0.00	10,168.12	100.00%
5,024.48	7,239.14	-2,214.66	-30.59%	5040916000 COMPUTER & SERVER - MISC EXP'S	29,286.38	47,703.20	-18,416.82	-38.61%
3,864.00	0.00	3,864.00	100.00%	5040916200 COMPUTER & SERVER - MISC EXP'S	13,709.24	1,393.79	12,315.45	883.59%
3,137.21	69.37	3,067.84	> 999.99%	5041001000 SAFETY & TRAINING - OPS	4,868.85	8,563.44	-3,694.59	-43.14%
0.00	0.00	0.00	0.00%	5041004000 SAFETY & TRAINING - MAINT	0.00	0.00	0.00	0.00%
3,521.16	5,956.50	-2,435.34	-40.89%	5041104000 PASSENGER SHELTER REPAIRS	21,908.65	47,108.90	-25,200.25	-53.49%
0.00	0.00	0.00	0.00%	5041201000 SMALL TOOLS & EQUIP - OPS	0.00	0.00	0.00	0.00%
8,561.93	2,708.21	5,853.72	216.15%	5041204000 SMALL TOOLS & EQUIP - MAINT	35,897.08	23,364.17	12,532.91	53.64%
0.00	0.00	0.00	0.00%	5041216000 SMALL TOOLS & EQUIP - G&A	204.01	319.96	-115.95	-36.24%
96.67	557.78	-461.11	-82.67%	5041216200 SMALL TOOLS & EQUIP - IT	1,721.51	1,849.43	-127.92	-6.92%
2,440.22	0.00	2,440.22	100.00%	5041216300 SMALL TOOLS & EQUIP - IT - NON-RE	2,440.22	0.00	2,440.22	100.00%
0.00	0.00	0.00	0.00%	5041216400 SMALL TOOLS & EQUIP - G&A - NON-	0.00	0.00	0.00	0.00%
0.00	3,201.29	-3,201.29	-100.00%	5041304000 FAREBOX REPAIRS	0.00	3,201.29	-3,201.29	-100.00%
7,500.22	7,669.62	-169.40	-2.21%	5041404000 CAD/AVL,CAMERA,RADIO REPAIRS -	25,744.81	80,364.97	-54,620.16	-67.97%
12,861.92	1,490.84	11,371.08	762.73%	5041504000 ADA VEHICLE REPAIRS - MAINT	30,249.20	7,134.28	23,114.92	324.00%
434,776.54	481,661.98	-46,885.44	-9.73%	5049999900 ** TOTAL MATERIAL & SUPPLIES	1,633,338.03	1,837,866.25	-204,528.22	-11.13%
5050000000 **UTILITIES								
45,559.29	58,358.94	-12,799.65	-21.93%	5050216000 ** UTILITIES - G&A	135,113.02	180,560.50	-45,447.48	-25.17%
10,414.40	15,120.01	-4,705.61	-31.12%	5050216200 ** UTILITIES - IT	49,327.07	51,534.87	-2,207.80	-4.28%
9,585.91	6,905.94	2,679.97	38.81%	5050216300 ** UTILITIES - IT - NON-REIMB	22,621.42	25,762.72	-3,141.30	-12.19%
-3,087.36	4,565.41	-7,652.77	-167.63%	5050216400 ** UTILITIES - G&A - NON-REIMB	3,202.85	19,468.34	-16,265.49	-83.55%
62,472.24	84,950.30	-22,478.06	-26.46%	5059999900 **TOTAL UTILITIES	210,264.36	277,326.43	-67,062.07	-24.18%
5060000000 ** CASUALTY & LIABILITY COSTS								
20,306.98	17,098.17	3,208.81	18.77%	5060104000 PHYSICAL DAMAGE PREMIUMS - MAI	81,227.92	68,392.68	12,835.24	18.77%

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From Fiscal Year: 2026 Period 4
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Division: 00 Champaign Urbana Mass Transit District

As of: 10/31/2025

Oct-2025	Oct-2024	Variance	Var/Last Var %		Jul-2025 Oct-2025	Jul-2024 Oct-2024	Variance	Var/Last Var %
0.00	0.00	0.00	0.00%	5060116200 PHYSICAL DAMAGE PREMIUMS - IT	0.00	0.00	0.00	0.00%
-2,394.23	-503.14	-1,891.09	375.86%	5060204000 PHYSICAL DAMAGE RECOVERIES - M	-10,011.31	-15,709.84	5,698.53	-36.27%
68,625.30	56,948.35	11,676.95	20.50%	5060316000 PL & PD INSURANCE PREMIUMS - G&	272,865.45	227,793.40	45,072.05	19.79%
0.00	0.00	0.00	0.00%	5060316200 PL & PD INSURANCE PREMIUMS - IT	0.00	0.00	0.00	0.00%
136,915.00	37,666.47	99,248.53	263.49%	5060416000 UNINSURED PL & PD PAYOUTS - G&A	286,523.02	150,665.88	135,857.14	90.17%
6,753.58	5,491.55	1,262.03	22.98%	5060816000 PREMIUMS-OTHER COPORATE INS.	27,014.32	21,966.20	5,048.12	22.98%
230,206.63	116,701.40	113,505.23	97.26%	5069999900 ** TOTAL CASUALTY & LIABILITY	657,619.40	453,108.32	204,511.08	45.14%
5070000000 ** TAXES								
0.00	0.00	0.00	0.00%	5070316000 PROPERTY TAXES	0.00	0.00	0.00	0.00%
0.00	0.00	0.00	0.00%	5070316400 PROPERTY TAXES - NON-REIMB	0.00	0.00	0.00	0.00%
0.00	519.00	-519.00	-100.00%	5070401000 VEHICLE LICENSING FEES - OPS	0.00	1,384.00	-1,384.00	-100.00%
0.00	0.00	0.00	0.00%	5070416000 VEHICLE LICENSING FEES - G&A	0.00	0.00	0.00	0.00%
4,909.78	3,332.56	1,577.22	47.33%	5070501000 FUEL TAX	17,011.45	10,998.52	6,012.93	54.67%
4,909.78	3,851.56	1,058.22	27.48%	5079999900 ** TOTAL TAXES	17,011.45	12,382.52	4,628.93	37.38%
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%
79,142.83	74,858.83	4,284.00	5.72%	5080216000 ADA CONTRACTS	316,574.32	299,434.32	17,140.00	5.72%
79,142.83	74,858.83	4,284.00	5.72%	5089999900 **TOTAL PURCHASED TRANSPORTA	316,574.32	299,434.32	17,140.00	5.72%
5090000000 ** MISCELLANEOUS EXPENSES								
32,221.74	11,052.24	21,169.50	191.54%	5090116000 DUES & SUBSCRIPTIONS - G&A	51,371.29	27,575.46	23,795.83	86.29%
437.50	579.17	-141.67	-24.46%	5090116400 DUES & SUBSCRIPTIONS - G&A - NO	1,750.00	1,750.01	-0.01	0.00%
11,283.12	10,242.54	1,040.58	10.16%	5090216000 TRAVEL & MEETINGS - G&A	25,060.14	38,271.21	-13,211.07	-34.52%
0.00	0.00	0.00	0.00%	5090716000 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00%
16,175.95	14,998.46	1,177.49	7.85%	5090816000 ADVERTISING EXPENSES - G&A	71,049.08	74,452.02	-3,402.94	-4.57%
0.00	495.00	-495.00	-100.00%	5090816200 ADVERTISING EXPENSES - IT	0.00	495.00	-495.00	-100.00%
1,450.00	0.00	1,450.00	100.00%	5090916000 TRUSTEE COMPENSATION	1,450.00	0.00	1,450.00	100.00%
1,352.41	637.58	714.83	112.12%	5091016000 POSTAGE	1,704.91	1,542.74	162.17	10.51%
0.00	0.00	0.00	0.00%	5091516000 LOSS/DISPOSAL FIXED ASSETS	0.00	0.00	0.00	0.00%
11,106.97	9,719.06	1,387.91	14.28%	5091616000 ADVERTISING SERVICES EXPENSE	56,967.56	48,741.06	8,226.50	16.88%
0.00	0.00	0.00	0.00%	5091716000 SUBSTANCE ABUSE PROGRAM	0.00	0.00	0.00	0.00%
107.18	952.01	-844.83	-88.74%	5099901000 OTHER MISC EXPENSES - OPS	354.10	3,200.96	-2,846.86	-88.94%

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Division: 00 Champaign Urbana Mass Transit District

As of: 10/31/2025

Oct-2025	Oct-2024	Variance	Var/Last Var %		Jul-2025 Oct-2025	Jul-2024 Oct-2024	Variance	Var/Last Var %
1,926.46	340.71	1,585.75	465.43%	5099904000 OTHER MISC EXPENSES - MAINT	6,232.82	7,090.28	-857.46	-12.09%
942.50	633.80	308.70	48.71%	5099916000 OTHER MISC EXPENSES - G&A	5,323.49	11,126.04	-5,802.55	-52.15%
122.46	75.78	46.68	61.60%	5099916200 OTHER MISC EXPENSES - IT	2,252.89	3,602.40	-1,349.51	-37.46%
12.34	1,509.08	-1,496.74	-99.18%	5099916300 OTHER MISC EXPENSES - IT - NON-R	490.73	3,890.66	-3,399.93	-87.39%
6,450.95	4,019.82	2,431.13	60.48%	5099916400 OTHER MISC EXPENSES - G&A - NON	8,407.28	10,999.35	-2,592.07	-23.57%
0.00	0.00	0.00	0.00%	5099926000 UNALLOCATED EXPENSES	0.00	0.00	0.00	0.00%
83,589.58	55,255.25	28,334.33	51.28%	5099999900 ** TOTAL MISCELLANEOUS EXPENS	232,414.29	232,737.19	-322.90	-0.14%
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	202.86	-202.86	-100.00%	5110216000 INTEREST - SHORT-TERM DEBTS	2.68	3,896.38	-3,893.70	-99.93%
0.00	0.00	0.00	0.00%	5110316000 INTEREST EXPENSE - LEASE & SBIT	0.00	0.00	0.00	0.00%
0.00	202.86	-202.86	-100.00%	5119999900 ** TOTAL INTEREST	2.68	3,896.38	-3,893.70	-99.93%
5120000000 ** LEASE & RENTALS								
27,072.87	22,710.57	4,362.30	19.21%	5120401000 PASSENGER REVENUE VEHICLES -	108,291.48	90,842.28	17,449.20	19.21%
7,197.78	3,325.38	3,872.40	116.45%	5120516000 SERVICE VEHICLE LEASES	28,791.12	13,301.52	15,489.60	116.45%
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	0.00	0.00	0.00%	5121216000 G&A FACILITIES LEASES	0.00	32,728.59	-32,728.59	-100.00%
1,962.56	87.59	1,874.97	> 999.99%	5121301000 MISC LEASES - OPS	8,190.54	350.36	7,840.18	> 999.99%
7,099.26	18,992.87	-11,893.61	-62.62%	5121304000 MISC LEASES - MAINT	28,397.04	77,230.77	-48,833.73	-63.23%
2,462.21	1,834.51	627.70	34.22%	5121316000 MISC LEASES - G&A	8,116.84	6,039.04	2,077.80	34.41%
79.81	70.08	9.73	13.88%	5121316200 MISC LEASES - IT	319.24	280.32	38.92	13.88%
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%
45,874.49	47,021.00	-1,146.51	-2.44%	5129999900 ** TOTAL LEASE & RENTALS	182,106.26	220,772.88	-38,666.62	-17.51%
5130000000 ** DEPRECIATION								
23,596.24	23,415.73	180.51	0.77%	5130201000 PASSENGER SHELTER DEPRECIATI	94,384.96	94,754.19	-369.23	-0.39%
618,487.59	478,274.11	140,213.48	29.32%	5130401000 REVENUE VEHICLE DEPRECIATION	2,473,950.36	1,913,096.60	560,853.76	29.32%
3,133.23	3,133.22	0.01	0.00%	5130516000 SERVICE VEHICLE DEPRECIATION	12,532.92	12,532.90	0.02	0.00%
16,255.09	16,255.10	-0.01	0.00%	5130704000 GARAGE EQUIP DEPRECIATION	65,020.36	65,020.38	-0.02	0.00%
1,977.14	1,977.14	0.00	0.00%	5130901000 REVENUE VEHICLE RADIO EQUIP DE	7,908.56	7,280.64	627.92	8.62%
15,087.38	16,709.29	-1,621.91	-9.71%	5131016000 COMPUTER EQUIP DEPRECIATION	60,349.52	66,837.26	-6,487.74	-9.71%
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

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As of: 10/31/2025

Oct-2025	Oct-2024	Variance	Var/Last Var %		Jul-2025 Oct-2025	Jul-2024 Oct-2024	Variance	Var/Last Var %
192,607.90	197,309.09	-4,701.19	-2.38%	5131216000 G&A FACILITIES DEPRECIATION	770,431.60	800,456.38	-30,024.78	-3.75%
1,415.46	2,453.79	-1,038.33	-42.32%	5131316000 G&A SYSTEM DEVELOPMENT DEPR	5,661.84	9,815.17	-4,153.33	-42.32%
8,224.85	8,224.85	0.00	0.00%	5131416000 MISCELLANEOUS EQUIP DEPR	32,899.40	32,899.41	-0.01	0.00%
365.23	365.22	0.01	0.00%	5131516000 OFFICE EQUIP DEPRECIATION	1,460.92	1,460.90	0.02	0.00%
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%
881,150.11	748,117.54	133,032.57	17.78%	5139999900 ** TOTAL DEPRECIATION	3,524,600.44	3,004,153.83	520,446.61	17.32%
0.00	0.00	0.00	0.00%	5170116000 DEBT SERVICE ON EQUIPMENT & FA	0.00	0.00	0.00	0.00%
5,344,591.05	4,951,451.40	393,139.65	7.94%	5999990000 **** TOTAL EXPENSES ****	20,980,133.28	19,926,158.36	1,053,974.92	5.29%
713,932.26	3,779,513.41	-3,065,581.15	-81.11%	5999999800 NET SURPLUS (DEFICIT)	-638,617.92	14,606,188.85	-15,244,806.77	-104.37%

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

From Date: 10/1/2025

Thru Date: 10/31/2025

CheckNo	ReferenceDate	Reference	Payee	CheckAmount	C-CARTS Portion	MTD Portion	Voided
162499	01-Oct-25	A8006	AT & T MOBILITY LLC	\$140.25		\$140.25	
162500	01-Oct-25	A8007	AT & T	\$704.34		\$704.34	
162501	01-Oct-25	B2230	BERNS, CLANCY & ASSOC. PC	\$9,952.00		\$9,952.00	
162502	01-Oct-25	H1000	HDR ENGINEERING, INC.	\$3,026.08		\$3,026.08	
162503	01-Oct-25	I4790	ILLINOIS-AMERICAN WATER	\$3,206.10		\$3,206.10	
162504	01-Oct-25	P6275	CHRIS POPOVICH	\$375.00		\$375.00	
162505	01-Oct-25	T2205	CONSOLIDATED ELECTRICAL DISTRIBUTORS, IN	\$39.92		\$39.92	
162506	01-Oct-25	T7585	TRUGREEN CHEMLAWN	\$517.50		\$517.50	
162507	01-Oct-25	U7355	U-C SANITARY DISTRICT	\$509.56		\$509.56	
162508	01-Oct-25	V2233	VERIZON WIRELESS	\$360.10	\$360.10	\$0.00	
162509	08-Oct-25	A5085	AMERENIP	\$3,788.07		\$3,788.07	
162510	08-Oct-25	A8011	AT&T MOBILITY-CC	\$1,065.74		\$1,065.74	
162511	08-Oct-25	C0006	CDW GOVERNMENT, INC.	\$2,842.97		\$2,842.97	
162512	08-Oct-25	C0252	Aaron Campbell-York	\$300.00		\$300.00	
162513	08-Oct-25	C3512	CINTAS FIRST AID & SAFETY	\$299.99		\$299.99	
162514	08-Oct-25	C6263	COMCAST CABLE	\$629.22		\$629.22	
162515	08-Oct-25	C8445	RICH BRANTLEY	\$240.00		\$240.00	
162516	08-Oct-25	E7440	ERICH ROE	\$50.00		\$50.00	
162517	08-Oct-25	I8235	I3 BROADBAND - CU	\$649.98		\$649.98	
162518	08-Oct-25	L6446	LOWE'S	\$749.71		\$749.71	
162519	08-Oct-25	P2255	PETTY CASH (GENERAL FUND)	\$203.58		\$203.58	
162520	08-Oct-25	S8061	STERICYCLE, INC.	\$213.61		\$213.61	
162521	08-Oct-25	T2205	CONSOLIDATED ELECTRICAL DISTRIBUTORS, IN	\$133.00		\$133.00	
162522	08-Oct-25	U5180	UNITED PARCEL SERVICE	\$168.34		\$168.34	
162523	08-Oct-25	U7357	CITY OF URBANA	\$5,177.38		\$5,177.38	
162524	08-Oct-25	V2233	VERIZON WIRELESS	\$1,039.43		\$1,039.43	
162525	15-Oct-25	C6263	COMCAST CABLE	\$322.09		\$322.09	
162526	15-Oct-25	E7440	ERICH ROE	\$50.00		\$50.00	
162527	15-Oct-25	F2166	TPF HOLDINGS LLC	\$250.00		\$250.00	
162528	15-Oct-25	L2096	SAM LEMAN CJDR CHAMPAIGN	\$1,589.34		\$1,589.34	
162529	15-Oct-25	Q8300	QUADIENT LEASING USA INC	\$207.51		\$207.51	
162530	15-Oct-25	R6375	ROSS & WHITE COMPANY	\$357.02		\$357.02	
162531	15-Oct-25	T2205	CONSOLIDATED ELECTRICAL DISTRIBUTORS, IN	\$178.25		\$178.25	
162532	15-Oct-25	U5180	UNITED PARCEL SERVICE	\$642.87		\$642.87	
162533	15-Oct-25	U7355	U-C SANITARY DISTRICT	\$5,638.56		\$5,638.56	
162534	15-Oct-25	U7653	US BANK VENDOR SERVICES	\$170.15		\$170.15	
162535	22-Oct-25	A5085	AMERENIP	\$19.98		\$19.98	
162536	22-Oct-25	A8012	AT&T	\$204.17		\$204.17	
162537	22-Oct-25	B2227	BERG TANKS	\$735.00		\$735.00	
162538	22-Oct-25	C6262	COMBINED CHARITABLE CAMPAIGN	\$5,747.14		\$5,747.14	
162539	22-Oct-25	C6263	COMCAST CABLE	\$161.98		\$161.98	
162540	22-Oct-25	I4790	ILLINOIS-AMERICAN WATER	\$1,014.48		\$1,014.48	
162541	22-Oct-25	I5860	INTERNAL REVENUE SERVICE	\$0.00		\$0.00	X
162542	22-Oct-25	L2096	SAM LEMAN CJDR CHAMPAIGN	\$772.76		\$772.76	
162543	22-Oct-25	M1090	MCCORMICK DISTRIBUTION & SERVICE	\$160.50		\$160.50	
162544	22-Oct-25	P8690	PYROLYX TIRE RECYCLING, LLC	\$432.00		\$432.00	
162545	22-Oct-25	R6375	ROSS & WHITE COMPANY	\$604.50		\$604.50	
162546	22-Oct-25	T7585	TRUGREEN CHEMLAWN	\$702.41		\$702.41	
162547	22-Oct-25	U5180	UNITED PARCEL SERVICE	\$219.23		\$219.23	
162548	22-Oct-25	U7357	CITY OF URBANA	\$93.00		\$93.00	
162549	22-Oct-25	W2161	WELDSTAR COMPANY	\$70.00		\$70.00	
162550	22-Oct-25	I5860	INTERNAL REVENUE SERVICE	\$156.42		\$156.42	
162551	22-Oct-25	I5860	INTERNAL REVENUE SERVICE	\$337.24		\$337.24	
162552	22-Oct-25	I5860	INTERNAL REVENUE SERVICE	\$369.28		\$369.28	
162553	22-Oct-25	I5860	INTERNAL REVENUE SERVICE	\$417.19		\$417.19	
162554	22-Oct-25	I5860	INTERNAL REVENUE SERVICE	\$462.29		\$462.29	

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

From Date: 10/1/2025

Thru Date: 10/31/2025

CheckNo	ReferenceDate	Reference	Payee	CheckAmount	C-CARTS Portion	MTD Portion	Voided
162555	22-Oct-25	I5860	INTERNAL REVENUE SERVICE	\$494.04		\$494.04	
162556	22-Oct-25	I5860	INTERNAL REVENUE SERVICE	\$485.90		\$485.90	
162557	22-Oct-25	I5860	INTERNAL REVENUE SERVICE	\$503.73		\$503.73	
162558	22-Oct-25	I5860	INTERNAL REVENUE SERVICE	\$538.59		\$538.59	
162559	22-Oct-25	I5860	INTERNAL REVENUE SERVICE	\$561.29		\$561.29	
162560	22-Oct-25	I5860	INTERNAL REVENUE SERVICE	\$513.06		\$513.06	
162561	29-Oct-25	A5085	AMERENIP	\$5,971.22		\$5,971.22	
162562	29-Oct-25	A8007	AT & T	\$477.76		\$477.76	
162563	29-Oct-25	A8011	AT&T MOBILITY-CC	\$1,116.87		\$1,116.87	
162564	29-Oct-25	A8015	AT & T	\$1,829.86		\$1,829.86	
162565	29-Oct-25	C6263	COMCAST CABLE	\$321.42		\$321.42	
162566	29-Oct-25	D0271	DANVILLE MASS TRANSIT	\$1,556.00		\$1,556.00	
162567	29-Oct-25	D2800	DESMAN, Inc.	\$2,250.00		\$2,250.00	
162568	29-Oct-25	E1940	PHIL EDWARDS	\$875.00		\$875.00	
162569	10/29/2025	L2096	SAM LEMAN CJDR CHAMPAIGN	\$357.05		\$357.05	
162570	10/29/2025	M1090	MCCORMICK DISTRIBUTION & SERVICE	\$2,707.72		\$2,707.72	
162571	10/29/2025	M8518	MUNCIE RECLAMATION-SUPPLY	\$4,966.00		\$4,966.00	
162572	10/29/2025	S1148	MICHAEL D. SCHLOSSER	\$500.00		\$500.00	
162573	10/29/2025	U5180	UNITED PARCEL SERVICE	\$153.48		\$153.48	
162574	10/29/2025	U5996	UNIVERSITY OF ILLINOIS	\$433.00		\$433.00	
162575	10/29/2025	U7355	U-C SANITARY DISTRICT	\$1,427.11		\$1,427.11	
162576	10/29/2025	V2233	VERIZON WIRELESS	\$360.10	\$360.10	\$0.00	
162577	10/29/2025	W2161	WELSTAR COMPANY	\$70.00		\$70.00	
10012025	10/1/2025	I4830	IMRF	\$29,586.05		\$29,586.05	
10022025	10/2/2025	D3100	DIVVY	\$0.00		\$0.00	X
10042025	10/2/2025	D3100	DIVVY	\$15,248.09		\$15,248.09	
10052025	10/6/2025	I4830	IMRF	\$318,026.48		\$318,026.48	
10062025	10/6/2025	I4830	IMRF	\$5,658.68	\$3,720.76	\$1,937.92	
10092025	10/9/2025	U7359	URBANA MUNICIPAL EMPL. CREDIT UNION	\$45,360.90		\$45,360.90	
10102025	10/10/2025	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$15,325.70		\$15,325.70	
10112025	10/10/2025	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$15,684.07		\$15,684.07	
10122025	10/10/2025	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$9,082.21		\$9,082.21	
10152025	10/15/2025	D3100	DIVVY	\$22,642.28		\$22,642.28	
10172025	10/17/2025	C3560	CIRCLE K FLEET	\$11,355.42	\$11,328.53	\$26.89	
10232025	10/23/2025	U7359	URBANA MUNICIPAL EMPL. CREDIT UNION	\$44,839.87		\$44,839.87	
10262025	10/27/2025	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$15,283.63		\$15,283.63	
10272025	10/27/2025	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$15,513.55		\$15,513.55	
10282025	10/27/2025	I0025	VANTAGEPOINT TRANSFER AGENTS - 301281	\$9,082.21		\$9,082.21	
TOTAL				\$659,625.57	\$15,769.49	\$643,856.08	

Champaign Urbana Mass Transit District
Accounts Payable Check Disbursement List

Checking Account #: 5730300

PROSPECT BANK - MUNIWISE FUNDS

From Date: 10/3/2025

Thru Date: 10/31/2025

Check #	Check Date	Ref #	Name	Amount	Voided
10032025	10/3/2025	A4804	ALPHA CONTROLS & SERVICES LLC	\$25,245.00	
10172025	10/17/2025	A4804	ALPHA CONTROLS & SERVICES LLC	\$23,963.00	
10242025	10/24/2025	D0426	DAVIS-HOUK MECHANICAL, INC	\$42,335.00	
10312025	10/31/2025	I5758	INIT INC.	\$57,445.05	
Total:				\$148,988.05	

Champaign Urbana Mass Transit District
Accounts Payable Check Disbursement List

Checking Account #: 011-8189-0

FLEX CHECKING-BUSEY BANK

From Date: 10/31/2025

Thru Date: 10/31/2025

Check #	Check Date	Ref #	Name	Amount	Voided
10312025	10/31/2025	F4640	FLEX-EMPLOYEE REIMB.	\$19,762.66	
Total:				\$19,762.66	

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

From Date: 10/1/2025 Thru Date: 10/31/2025

Pymt Type	Date	Reference	Payee	ACH Amount	C-CARTS Portion	MTD Portion	Voided
ACH	03-Oct-25	288004-A4804	ALPHA CONTROLS & SERVICES LLC	\$21,063.00		\$21,063.00	
ACH	03-Oct-25	288004-B3555	BIRKEY'S FARM STORE, INC.	\$94.20		\$94.20	
ACH	03-Oct-25	288004-C2165	CENTRAL ILLINOIS TRUCKS	\$27,188.44		\$27,188.44	
ACH	03-Oct-25	288004-C3100	CHELSEA FINANCIAL GROUP, LTD.	\$41,150.43		\$41,150.43	
ACH	03-Oct-25	288004-D2012	DEAN'S GRAPHICS	\$745.00		\$745.00	
ACH	03-Oct-25	288004-D2126	DELL MARKETING LP	\$1,520.33		\$1,520.33	
ACH	03-Oct-25	288004-G2287	GFL ENVIRONMENTAL HOLDINGS (US), INC	\$2,296.50		\$2,296.50	
ACH	03-Oct-25	288004-G4290	GLOBAL INDUSTRIAL	\$264.06		\$264.06	
ACH	03-Oct-25	288004-G7308	GRAINGER	\$2,419.01		\$2,419.01	
ACH	03-Oct-25	288004-H6260	ILLINOIS POWER MARKING CO	\$207.83		\$207.83	
ACH	03-Oct-25	288004-I4747	ILLINI FS, INC.	\$18,784.73		\$18,784.73	
ACH	03-Oct-25	288004-I4841	ILLINOIS PUBLIC RISK FUND	\$53,034.00	\$849.00	\$52,185.00	
ACH	03-Oct-25	288004-I4910	DFK Sales, Inc.	\$15,000.00		\$15,000.00	
ACH	03-Oct-25	288004-J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$398.56		\$398.56	
ACH	03-Oct-25	288004-J5550	JM TEST SYSTEMS, LLC	\$1,186.49		\$1,186.49	
ACH	03-Oct-25	288004-J8850	JX ENTERPRISES, INC.	\$261.24		\$261.24	
ACH	03-Oct-25	288004-K2190	KEN'S OIL SERVICE, INC.	\$20,820.09		\$20,820.09	
ACH	03-Oct-25	288004-M2179	MENARD-INC.	\$364.82		\$364.82	
ACH	03-Oct-25	288004-M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$200.60		\$200.60	
ACH	03-Oct-25	288004-M8540	MUTUAL OF OMAHA INSURANCE COMPANY	\$22,679.00	\$47.00	\$22,632.00	
ACH	03-Oct-25	288004-N0320	GENUINE PARTS COMPANY INC	\$38.99		\$38.99	
ACH	03-Oct-25	288004-N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$23,651.60		\$23,651.60	
ACH	03-Oct-25	288004-O7370	O'REILLY AUTOMOTIVE, INC.	\$139.29		\$139.29	
ACH	03-Oct-25	288004-P3600	PIVOT ENERGY, INC	\$4,731.23		\$4,731.23	
ACH	03-Oct-25	288004-S3100	SHI INTERNATIONAL CORP.	\$83.16		\$83.16	
ACH	03-Oct-25	288004-S8188	STREETMETRICS, INC.	\$1,500.00		\$1,500.00	
ACH	03-Oct-25	288004-T2225	TERMINAL SUPPLY COMPANY	\$761.47		\$761.47	
ACH	03-Oct-25	288004-U5998	UNIVERSITY OF ILLINOIS	\$32,732.83		\$32,732.83	
ACH	03-Oct-25	288004-U7385	URBANA TRUE TIRES	\$3,573.00		\$3,573.00	
ACH	10-Oct-25	288281-A85755	AUTOMOTIVE COLOR & SUPPLY CORP	\$314.76		\$314.76	
ACH	10-Oct-25	288281-A8576	T & B AUTOMOTIVE EQUIPMENT SALES, INC	\$36,137.01		\$36,137.01	
ACH	10-Oct-25	288281-B3100	BG EQUIPMENT REPAIR LLC	\$395.16		\$395.16	
ACH	10-Oct-25	288281-B3555	BIRKEY'S FARM STORE, INC.	\$2,479.94		\$2,479.94	
ACH	10-Oct-25	288281-B7468	Broeren Russo Construction, Inc.	\$728,793.95		\$728,793.95	
ACH	10-Oct-25	288281-B8050	BAKER TILLY US, LLP	\$20,555.95	\$1,000.00	\$19,555.95	
ACH	10-Oct-25	288281-C0340	CARDINAL INFRASTRUCTURE, LLC	\$6,500.00		\$6,500.00	
ACH	10-Oct-25	288281-C2156	CENTER FOR TRANSPORTATION & THE ENVIRO	\$7,800.00		\$7,800.00	
ACH	10-Oct-25	288281-C3052	CHAMPAIGN COUNTY REGIONAL PLANNING	\$1,826.93	\$1,826.93	\$0.00	
ACH	10-Oct-25	288281-C3094	CHARD, SNYDER & ASSOCIATES, LLC	\$981.50		\$981.50	
ACH	10-Oct-25	288281-C3106	ADI EAST LLC	\$2,165.36		\$2,165.36	
ACH	10-Oct-25	288281-C4588	CLEAN UNIFORM COMPANY	\$2,393.10		\$2,393.10	
ACH	10-Oct-25	288281-C6258	COLUMBIA STREET ROASTERY	\$267.00		\$267.00	
ACH	10-Oct-25	288281-C6282	CONNOR COMPANY	\$86.71		\$86.71	
ACH	10-Oct-25	288281-C6299	CORNERSTONE GOVERNMENT AFFAIRS, INC.	\$9,000.00		\$9,000.00	
ACH	10-Oct-25	288281-C8510	CURRENT SOLUTIONS OF THE MIDWEST LLC	\$24,500.00		\$24,500.00	
ACH	10-Oct-25	288281-D2012	DEAN'S GRAPHICS	\$445.00		\$445.00	
ACH	10-Oct-25	288281-D2064	DEEM LANDSCAPING, INC.	\$1,020.00		\$1,020.00	
ACH	10-Oct-25	288281-D2250	DELTA SAFETY SERVICES	\$840.00		\$840.00	
ACH	10-Oct-25	288281-D2850	DEVELOPMENTAL SERVICES	\$46,410.00		\$46,410.00	
ACH	10-Oct-25	288281-D3590	DISH PASSIONATE CUISINE	\$306.00		\$306.00	

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

From Date: 10/1/2025 Thru Date: 10/31/2025

Pymt Type	Date	Reference	Payee	ACH Amount	C-CARTS Portion	MTD Portion	Voided
ACH	10-Oct-25	288281-D3630	DIXON GRAPHICS	\$135.00		\$135.00	
ACH	10-Oct-25	288281-D7700	DS SERVICES OF AMERICA, INC.	\$16.50		\$16.50	
ACH	10-Oct-25	288281-E0368	EAST PENN MANUFACTURING CO.	\$2,353.24		\$2,353.24	
ACH	10-Oct-25	288281-E3390	EIGHT 22, LLC	\$4,025.00		\$4,025.00	
ACH	10-Oct-25	288281-F0365	FASTENAL COMPANY	\$324.83		\$324.83	
ACH	10-Oct-25	288281-F4750	FLIX BUS INC.	\$2,580.51		\$2,580.51	
ACH	10-Oct-25	288281-F6367	FORD CITY	\$5,104.68		\$5,104.68	
ACH	10-Oct-25	288281-G2275	GENERAL TRUCK PARTS	\$1,025.00		\$1,025.00	
ACH	10-Oct-25	288281-G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$2,558.02		\$2,558.02	
ACH	10-Oct-25	288281-G6300	GOODYEAR TIRE & RUBBER CO	\$1,546.27		\$1,546.27	
ACH	10-Oct-25	288281-G7308	GRAINGER	\$621.76		\$621.76	
ACH	10-Oct-25	288281-H6260	ILLINOIS POWER MARKING CO	\$637.31		\$637.31	
ACH	10-Oct-25	288281-I1595	IDENTISYS INCORPORATED	\$1,119.00		\$1,119.00	
ACH	10-Oct-25	288281-I4747	ILLINI FS, INC.	\$42,245.40		\$42,245.40	
ACH	10-Oct-25	288281-I5773	INSIGHT PUBLIC SECTOR, INC	\$6,008.00		\$6,008.00	
ACH	10-Oct-25	288281-J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$73.56		\$73.56	
ACH	10-Oct-25	288281-J5550	JM TEST SYSTEMS, LLC	\$234.39		\$234.39	
ACH	10-Oct-25	288281-J8850	JX ENTERPRISES, INC.	\$404.88		\$404.88	
ACH	10-Oct-25	288281-K2166	KEMPER INDUSTRIAL EQUIP.	\$170.00		\$170.00	
ACH	10-Oct-25	288281-K2190	KEN'S OIL SERVICE, INC.	\$24,875.25		\$24,875.25	
ACH	10-Oct-25	288281-K3575	KIRK'S AUTOMOTIVE	\$3,827.00		\$3,827.00	
ACH	10-Oct-25	288281-L3511	LIQUID WASTE REMOVAL, INC.	\$330.40		\$330.40	
ACH	10-Oct-25	288281-L6285	LOOMIS ARMoured US, LLC	\$282.77		\$282.77	
ACH	10-Oct-25	288281-M1269	MCS OFFICE TECHNOLOGIES	\$21,195.00		\$21,195.00	
ACH	10-Oct-25	288281-M2179	MENARD-INC.	\$1,492.90		\$1,492.90	
ACH	10-Oct-25	288281-M2310	MEYER CAPEL	\$3,470.00		\$3,470.00	
ACH	10-Oct-25	288281-M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$748.93		\$748.93	
ACH	10-Oct-25	288281-N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$61,293.22		\$61,293.22	
ACH	10-Oct-25	288281-N2298	NEWS EXPOSURE LLC	\$1,050.00		\$1,050.00	
ACH	10-Oct-25	288281-O2420	Office Essentials, Inc.	\$628.97		\$628.97	
ACH	10-Oct-25	288281-O7370	O'REILLY AUTOMOTIVE, INC.	\$409.94		\$409.94	
ACH	10-Oct-25	288281-O7450	ORKIN EXTERMINATING CO.	\$1,054.98		\$1,054.98	
ACH	10-Oct-25	288281-P0015	3PLAY MEDIA, INC	\$2.50		\$2.50	
ACH	10-Oct-25	288281-P4521	CYNTHIA HOYLE	\$1,462.50		\$1,462.50	
ACH	10-Oct-25	288281-P4525	NORMA MCFARLAND	\$476.92		\$476.92	
ACH	10-Oct-25	288281-Q8455	QUILL	\$235.90		\$235.90	
ACH	10-Oct-25	288281-R2175	RELIABLE PLUMBING & HEATING COMPANY	\$1,781.13		\$1,781.13	
ACH	10-Oct-25	288281-S2046	SECURITAS ELECTRONIC SECURITY INC.	\$251.82		\$251.82	
ACH	10-Oct-25	288281-S3086	SHERWIN-WILLIAMS	\$546.35		\$546.35	
ACH	10-Oct-25	288281-S3115	DANIEL J. HARTMAN	\$4,173.00	\$155.00	\$4,018.00	
ACH	10-Oct-25	288281-S6693	SPIREON, INC.	\$810.40		\$810.40	
ACH	10-Oct-25	288281-S8165	STOCKS, INC.	\$998.45		\$998.45	
ACH	10-Oct-25	288281-S8530	GROWMARK INC	\$22,595.41		\$22,595.41	
ACH	10-Oct-25	288281-T2100	TELCOM INNOVATIONS GROUP LLC	\$360.00		\$360.00	
ACH	10-Oct-25	288281-T2225	TERMINAL SUPPLY COMPANY	\$307.60		\$307.60	
ACH	10-Oct-25	288281-T7299	9280-0366 QUEBEC INC.	\$5,220.83		\$5,220.83	
ACH	10-Oct-25	288281-T7420	TRILLIUM TRANSPORTATION FUELS, LLC	\$10,250.00		\$10,250.00	
ACH	10-Oct-25	288281-T9069	TWILIO INC	\$945.61		\$945.61	
ACH	10-Oct-25	288281-U7385	URBANA TRUE TIRES	\$189.95		\$189.95	
ACH	10-Oct-25	288281-Z6240	Zoro Tools, Inc.	\$839.40		\$839.40	

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

From Date: 10/1/2025 Thru Date: 10/31/2025

Pymt Type	Date	Reference	Payee	ACH Amount	C-CARTS Portion	MTD Portion	Voided
ACH	17-Oct-25	288544-A1934	ADVANCE AUTO PARTS	\$52.68		\$52.68	
ACH	17-Oct-25	288544-B0090	BAE SYSTEMS CONTROLS, INC.	\$1,399.02		\$1,399.02	
ACH	17-Oct-25	288544-B3555	BIRKEY'S FARM STORE, INC.	\$850.60		\$850.60	
ACH	17-Oct-25	288544-C2165	CENTRAL ILLINOIS TRUCKS	\$2,299.51		\$2,299.51	
ACH	17-Oct-25	288544-C2231	CERTIFIED LABORATORIES	\$1,845.14		\$1,845.14	
ACH	17-Oct-25	288544-C4588	CLEAN UNIFORM COMPANY	\$853.42		\$853.42	
ACH	17-Oct-25	288544-D2012	DEAN'S GRAPHICS	\$2,459.37		\$2,459.37	
ACH	17-Oct-25	288544-D3630	DIXON GRAPHICS	\$628.72		\$628.72	
ACH	17-Oct-25	288544-D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$159.03		\$159.03	
ACH	17-Oct-25	288544-F2014	F.E. MORAN, INC. FIRE PROTECTION	\$497.00		\$497.00	
ACH	17-Oct-25	288544-F6367	FORD CITY	\$612.40		\$612.40	
ACH	17-Oct-25	288544-G4290	GLOBAL INDUSTRIAL	\$2,797.76		\$2,797.76	
ACH	17-Oct-25	288544-G4293	GLOBAL TECHNICAL SYSTEMS, INC.	\$63.55		\$63.55	
ACH	17-Oct-25	288544-G6300	GOODYEAR TIRE & RUBBER CO	\$17,239.67		\$17,239.67	
ACH	17-Oct-25	288544-G7308	GRAINGER	\$207.32		\$207.32	
ACH	17-Oct-25	288544-H3564	HIRERIGHT GIS INTERMEDIATE CORP, INC.	\$2,998.81	\$796.57	\$2,202.24	
ACH	17-Oct-25	288544-H6260	ILLINOIS POWER MARKING CO	\$13,659.61		\$13,659.61	
ACH	17-Oct-25	288544-I5904	INTERSTATE BATTERIES	\$607.32		\$607.32	
ACH	17-Oct-25	288544-K2166	KEMPER INDUSTRIAL EQUIP.	\$517.50		\$517.50	
ACH	17-Oct-25	288544-K2190	KEN'S OIL SERVICE, INC.	\$20,256.86		\$20,256.86	
ACH	17-Oct-25	288544-L2005	DONALD DAVID OWEN	\$2,725.00		\$2,725.00	
ACH	17-Oct-25	288544-M0350	MANSFIELD POWER & GAS LLC	\$2,142.45		\$2,142.45	
ACH	17-Oct-25	288544-M2179	MENARD-INC.	\$84.16		\$84.16	
ACH	17-Oct-25	288544-N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$19,719.85		\$19,719.85	
ACH	17-Oct-25	288544-O2420	Office Essentials, Inc.	\$486.87		\$486.87	
ACH	17-Oct-25	288544-O7370	O'REILLY AUTOMOTIVE, INC.	\$566.72		\$566.72	
ACH	17-Oct-25	288544-S3086	SHERWIN-WILLIAMS	\$92.62		\$92.62	
ACH	17-Oct-25	288544-S3115	DANIEL J. HARTMAN	\$696.00		\$696.00	
ACH	17-Oct-25	288544-S8525	SUN LIFE ASSURANCE COMPANY OF CANADA	\$17,481.89	\$494.52	\$16,987.37	
ACH	17-Oct-25	288544-S8530	GROWMARK INC	\$15,325.87		\$15,325.87	
ACH	17-Oct-25	288544-U7385	URBANA TRUE TIRES	\$399.90		\$399.90	
ACH	17-Oct-25	288544-V3370	VIA TRANSPORTATION, INC.	\$2,274.80		\$2,274.80	
ACH	17-Oct-25	288544-W2170	WELLS FARGO FINANCIAL LEASING, INC.	\$1,995.26		\$1,995.26	
ACH	24-Oct-25	288771-A4804	ALPHA CONTROLS & SERVICES LLC	\$2,447.50		\$2,447.50	
ACH	24-Oct-25	288771-B0090	BAE SYSTEMS CONTROLS, INC.	\$28,000.00		\$28,000.00	
ACH	24-Oct-25	288771-B3555	BIRKEY'S FARM STORE, INC.	\$785.01		\$785.01	
ACH	24-Oct-25	288771-C0275	CCMSI	\$35.00		\$35.00	
ACH	24-Oct-25	288771-C2165	CENTRAL ILLINOIS TRUCKS	\$5,393.36		\$5,393.36	
ACH	24-Oct-25	288771-C3106	ADI EAST LLC	\$3,016.58		\$3,016.58	
ACH	24-Oct-25	288771-C4588	CLEAN UNIFORM COMPANY	\$461.75		\$461.75	
ACH	24-Oct-25	288771-C4592	BEVERLY J. WHITE	\$2,998.00		\$2,998.00	
ACH	24-Oct-25	288771-D0423	DAVE & HARRY LOCKSMITHS	\$75.00		\$75.00	
ACH	24-Oct-25	288771-D0426	DAVIS-HOUK MECHANICAL, INC	\$1,491.14		\$1,491.14	
ACH	24-Oct-25	288771-D2012	DEAN'S GRAPHICS	\$105.70		\$105.70	
ACH	24-Oct-25	288771-D3225	DH PACE COMPANY, INC.	\$172.00		\$172.00	
ACH	24-Oct-25	288771-D8587	DUST & SON OF CHAMPAIGN COUNTY, INC	\$99.90		\$99.90	
ACH	24-Oct-25	288771-E0368	EAST PENN MANUFACTURING CO.	\$4,709.02		\$4,709.02	
ACH	24-Oct-25	288771-F6367	FORD CITY	\$761.94		\$761.94	
ACH	24-Oct-25	288771-G2287	GFL ENVIRONMENTAL HOLDINGS (US), INC	\$115.08		\$115.08	
ACH	24-Oct-25	288771-G4290	GLOBAL INDUSTRIAL	\$2,054.18		\$2,054.18	

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

From Date: 10/1/2025 Thru Date: 10/31/2025

Pymt Type	Date	Reference	Payee	ACH Amount	C-CARTS Portion	MTD Portion	Voided
ACH	24-Oct-25	288771-J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$297.20		\$297.20	
ACH	24-Oct-25	288771-J5550	JM TEST SYSTEMS, LLC	\$394.74		\$394.74	
ACH	24-Oct-25	288771-J6136	JOHNSON CONTROLS FIRE PROTECTION LP	\$510.00		\$510.00	
ACH	24-Oct-25	288771-K2190	KEN'S OIL SERVICE, INC.	\$1,265.00		\$1,265.00	
ACH	24-Oct-25	288771-M0377	MARTIN ONE SOURCE	\$82.00		\$82.00	
ACH	24-Oct-25	288771-M2179	MENARD-INC.	\$51.02		\$51.02	
ACH	24-Oct-25	288771-N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$8,585.06		\$8,585.06	
ACH	24-Oct-25	288771-O7370	O'REILLY AUTOMOTIVE, INC.	\$180.87		\$180.87	
ACH	24-Oct-25	288771-O7450	ORKIN EXTERMINATING CO.	\$1,229.98		\$1,229.98	
ACH	24-Oct-25	288771-S1156	SCHOONOVER SEWER SERVICE	\$240.00		\$240.00	
ACH	24-Oct-25	288771-S3086	SHERWIN-WILLIAMS	\$982.32		\$982.32	
ACH	24-Oct-25	288771-S5192	S.J. SMITH WELDING SUPPLY	\$127.70		\$127.70	
ACH	24-Oct-25	288771-S6693	SPIREON, INC.	\$160.70		\$160.70	
ACH	24-Oct-25	288771-S8530	GROWMARK INC	\$18,219.18		\$18,219.18	
ACH	24-Oct-25	288771-T9072	TWIN CITY INDUSTRIAL RUBBER, INC.	\$385.48		\$385.48	
ACH	31-Oct-25	289016-A1934	ADVANCE AUTO PARTS	\$89.98		\$89.98	
ACH	31-Oct-25	289016-A85755	AUTOMOTIVE COLOR & SUPPLY CORP	\$1,600.93		\$1,600.93	
ACH	31-Oct-25	289016-B3555	BIRKEY'S FARM STORE, INC.	\$2,406.52		\$2,406.52	
ACH	31-Oct-25	289016-B7468	Broeren Russo Construction, Inc.	\$561,684.48		\$561,684.48	
ACH	31-Oct-25	289016-C2165	CENTRAL ILLINOIS TRUCKS	\$4,122.06		\$4,122.06	
ACH	31-Oct-25	289016-C2231	CERTIFIED LABORATORIES	\$933.02		\$933.02	
ACH	31-Oct-25	289016-C3106	ADI EAST LLC	\$3,068.01		\$3,068.01	
ACH	31-Oct-25	289016-C3108	CHEMSTATION OF INDIANA	\$1,647.50		\$1,647.50	
ACH	31-Oct-25	289016-C6258	COLUMBIA STREET ROASTERY	\$110.00		\$110.00	
ACH	31-Oct-25	289016-D0426	DAVIS-HOUK MECHANICAL, INC	\$4,223.70		\$4,223.70	
ACH	31-Oct-25	289016-D3225	DH PACE COMPANY, INC.	\$2,070.00		\$2,070.00	
ACH	31-Oct-25	289016-F6367	FORD CITY	\$8,446.37		\$8,446.37	
ACH	31-Oct-25	289016-G7308	GRAINGER	\$751.57		\$751.57	
ACH	31-Oct-25	289016-H6260	ILLINOIS POWER MARKING CO	\$11,778.90		\$11,778.90	
ACH	31-Oct-25	289016-I1595	IDENTISYS INCORPORATED	\$1,143.00		\$1,143.00	
ACH	31-Oct-25	289016-I5773	INSIGHT PUBLIC SECTOR, INC	\$956.00		\$956.00	
ACH	31-Oct-25	289016-J0320	JANITOR & MAINTENANCE SUPPLIES, INC.	\$70.75		\$70.75	
ACH	31-Oct-25	289016-J5550	JM TEST SYSTEMS, LLC	\$640.78		\$640.78	
ACH	31-Oct-25	289016-K2190	KEN'S OIL SERVICE, INC.	\$5,660.22		\$5,660.22	
ACH	31-Oct-25	289016-K3575	KIRK'S AUTOMOTIVE	\$1,315.00		\$1,315.00	
ACH	31-Oct-25	289016-M1246	MCMASTER-CARR SUPPLY CO.	\$248.30		\$248.30	
ACH	31-Oct-25	289016-M1269	MCS OFFICE TECHNOLOGIES	\$700.00		\$700.00	
ACH	31-Oct-25	289016-M2179	MENARD-INC.	\$1,288.83		\$1,288.83	
ACH	31-Oct-25	289016-M3408	MIDWEST TRANSIT EQUIPMENT, INC.	\$945.72		\$945.72	
ACH	31-Oct-25	289016-N0320	GENUINE PARTS COMPANY INC	\$285.39		\$285.39	
ACH	31-Oct-25	289016-N2292	THE AFTERMARKET PARTS COMPANY, LLC.	\$15,584.07		\$15,584.07	
ACH	31-Oct-25	289016-O2420	Office Essentials, Inc.	\$385.76		\$385.76	
ACH	31-Oct-25	289016-O7370	O'REILLY AUTOMOTIVE, INC.	\$1,626.91		\$1,626.91	
ACH	31-Oct-25	289016-P3600	PIVOT ENERGY, INC	\$4,976.09		\$4,976.09	
ACH	31-Oct-25	289016-Q8455	QUILL	\$150.48		\$150.48	
ACH	31-Oct-25	289016-S3115	DANIEL J. HARTMAN	\$3,027.50		\$3,027.50	
ACH	31-Oct-25	289016-S8059	STER SEATING LLC	\$76.10		\$76.10	
ACH	31-Oct-25	289016-S8188	STREETMETRICS, INC.	\$1,500.00		\$1,500.00	
ACH	31-Oct-25	289016-S8530	GROWMARK INC	\$17,780.75		\$17,780.75	
ACH	31-Oct-25	289016-T2064	TEE JAY CENTRAL, INC.	\$164.86		\$164.86	
ACH	31-Oct-25	289016-T7510	TROPHYTIME	\$240.00		\$240.00	
ACH	31-Oct-25	289016-U7385	URBANA TRUE TIRES	\$1,822.18		\$1,822.18	
TOTAL				\$2,316,349.57	\$5,169.02	\$2,311,180.55	



Financial Information	Fiscal Year 2026				
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Fiscal Year to Date
	Actual	Actual	Actual	Actual	Actual
Total Expenses (-)	\$315,818.41				\$315,818.41
Passenger Revenue (+)	\$12,379.66				\$12,379.66
Service Contracts (+)	\$30,797.25				\$30,797.25
IDOT Reimbursement (+) (DOAP & 5311 Funding)	\$272,641.50				\$272,641.50
Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Other Information	Fiscal Year 2026				
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Fiscal Year to Date
CUMTD G&A Hours	248				248
CUMTD G&A Cost	\$12,277.05				\$12,277.05
Ridership	6,712				6,712
Revenue Miles	68,008				68,008
Revenue Hours	4,229				4,229

MTD - Bank & Investment Balances

Financial Institution	Bank Bal @ 10/31/25	Interest Rate	Maturity
Busey Bank			
Payroll	\$5,000.00	-	-
Illinois Terminal - Square POS	\$244,252.86	-	-
Operating	\$350,000.00	-	-
C-CARTS	\$179,641.57	-	-
Sec 125 Flexible Spending Plan	\$137,401.92	-	-
ATM	\$18,418.82	-	-
Money Market	\$20,227,402.74	3.43%	-
First Mid Bank	\$14,443,367.01	4.23%	-
Prospect Bank			-
MuniWise	\$1,063.74	2.00%	
MuniWise Flex	\$10,144,793.82	2.90%	
Total	<u>\$45,751,342.48</u>		

MTD - Capital Reserve, Restricted, & Operating @ 10/31/25

	10/31/2025	10/31/2024
Capital Reserve -Budgeted (FY25 Capital Budget)	\$25,311,500.00	\$25,311,500.00
Capital Reserve -Unbudgeted	\$21,783,106.10	\$15,305,054.27
Operating	-\$1,343,263.62	\$1,217,777.57
Total	<u>\$45,751,342.48</u>	<u>\$41,834,331.84</u>

ORDINANCE NO. 2025-6
GENERAL TAX LEVY ORDINANCE OF THE
CHAMPAIGN-URBANA MASS TRANSIT DISTRICT
CHAMPAIGN COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025
AND ENDING JUNE 30, 2026

WHEREAS, the current fiscal year of the Champaign-Urbana Mass Transit District Champaign County, Illinois, begins July 1, 2025 and ends on June 30, 2026, and the said District is required by law to adopt its Budget and Appropriation Ordinance prior to or in the first quarter of such fiscal year, and the Board of Trustees has adopted such Ordinance after due notice and public hearing as required by law on June 25, 2025, and

WHEREAS, said Budget and Appropriation Ordinance appropriated a total amount of money in the amount of Eighty-Four Million Seven Hundred Eighty-Two Thousand and No/100 Dollars (\$84,782,000), all as detailed and set forth therein.

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

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

	AMOUNT APPROPRIATED	AMOUNT LEVIED
General Fund	\$77,869,000	\$9,618,223
Illinois Municipal Retirement Fund	2,865,000	1,791,000
Audit	36,000	36,000
Liability Insurance	1,300,000	791,000
Social Security	2,110,000	1,147,000
Unemployment Insurance	92,000	53,000
Workers Compensation	510,000	122,000
Total	<u>\$84,782,000</u>	<u>\$13,558,223</u>

There is hereby levied in the aggregate, a general tax upon all taxable property within the Champaign-Urbana Mass Transit District, Champaign County, Illinois, as the same is assessed and equalized for State and County purposes for the year 2025 to be levied and assessed in the year 2026, the aggregate sum of Thirteen Million Five Hundred Fifty-Eight Thousand Two Hundred Twenty-Three and No/100 Dollars (\$13,558,223), comprised as follows:

a. For general corporate purposes, the sum of Nine Million Six Hundred Eighteen Thousand Two Hundred Twenty-Three and No/100 Dollars (\$9,618,223).

b. There is further levied, in addition to all other taxes and exclusive of and in addition to the amount of taxes levied for general purposes, the amount of One Million Seven Hundred Ninety-One Thousand and No/100 Dollars (\$1,791,000) for the purpose of providing monies for the Champaign-Urbana Mass Transit District's contributions required for Illinois Municipal Retirement Fund contributions.

c. There is further levied, in addition to all other taxes levied for general purposes, the amount of Thirty-Six Thousand and No/100 Dollars (\$36,000) for auditing.

d. There is further levied, in addition to all other taxes levied for general purposes, the amount of Seven Hundred Ninety-One Thousand and No/100 Dollars (\$791,000) for liability insurance, claims service and claims.

e. There is further levied, in addition to all other taxes levied for general purposes, the amount of One Million One Hundred Forty-Seven Thousand and No/100 Dollars (\$1,147,000) for the purpose of providing monies for the Champaign-Urbana Mass Transit District's contribution required for Social Security System contributions.

f. There is further levied, in addition to all other taxes levied for general purposes, the amount of Fifty-Three Thousand and No/100 Dollars (\$53,000) for unemployment insurance.

g. There is further levied, in addition to all other taxes levied for general purposes, the amount of One Hundred Twenty-Two Thousand and No/100 Dollars (\$122,000) for protection of the Champaign-Urbana Mass Transit District under the Worker's Compensation Act.

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

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

This Ordinance is hereby passed by the affirmative vote, the "Ayes" and "Nays" being called, of a majority of the members of the Board of Trustees of the Champaign-Urbana Mass Transit District, at a duly called regular meeting of the said Board of Trustees on the 10th day of December, 2025.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

BY: _____

Chair, Board of Trustees

APPROVED by the Board of Trustees of the Champaign-Urbana Mass Transit District this 10th day of December, 2025.

CHAMPAIGN-URBANA MASS TRANSIT DISTRICT

BY: _____

Secretary



Memo

Champaign-Urbana Mass Transit District (MTD)
1101 East University Avenue, Urbana, IL 61802
217.384.8188 | mtd.org

To Karl Gnadt, Managing Director
From Brendan Sennett, Safety & Training Director
Date December 10, 2025
Subject Subsequent Update to Safety-Sensitive Drug & Alcohol Policy

A. Introduction

Per 49 CFR 655, the Federal Transit Administration (FTA) requires subrecipients of financial assistance to establish and implement a program designed to prevent alcohol misuse and prohibited drug use. The current version of MTD's Drug & Alcohol Policy was last revised on July 30, 2025.

B. Recommended Action

Staff recommends approval of the latest revision of MTD's Safety Sensitive Drug & Alcohol Policy.

C. Prior Trustee Action

The current version of the Safety Sensitive Drug & Alcohol Policy was last approved by the Board of Trustees on July 30, 2025.

D. Summary

Staff identified that, although the Policy remains compliant with the Federal Transit Administration Drug & Alcohol Program, certain sections could be clarified further to help employees and supervisors better understand and follow the required procedures.

E. Background

FTA's Drug & Alcohol Program is a result of a tumultuous period during the 1980s when there was a concerning increase nationally in commercial vehicle accidents, many of which were attributed to drug or alcohol use by transit operators. Some of the more high-profile accidents raised public and government awareness of the critical safety risks posed by impaired operators.

F. Alternatives – advantages/disadvantages

Managing a program that complies with the FTA Drug & Alcohol Program is a federal requirement, and there is no alternative. Establishing a compliant and effective drug and alcohol program enhances public safety, improves employee performance, and avoids penalties that could impact federal funding.

G. Budget & Staffing Impacts

The proposed changes will not result in additional budget or staffing impacts.



Champaign-Urbana Mass Transit District

Safety Sensitive Drug and Alcohol Policy

Effective as of 12/10/2025

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

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

Adopted by: _____
Dick Barnes
Chair of the Board of Trustees
Champaign-Urbana Mass Transit District

Date Adopted: 12/10/2025

Last Revised: 07/30/2025

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Acronyms

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

1.0 Purpose of Policy

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

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

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

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

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

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

2.0 Covered Employees

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

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

- Carrying a firearm for security purposes.

3.0 Education and Training

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

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

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

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

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

4.0 Work Environment Rule

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

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

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

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

4.1 Reporting Drug & Alcohol Convictions

MTD does not desire to intrude into the private lives of its employees but recognizes that employees' off-the-job involvement with drugs and alcohol may have an impact on the workplace. Employees who are convicted of, plead guilty to, or are sentenced for a crime involving an illegal drug or alcohol are required to report, in writing, the conviction, plea, or sentence to the Safety & Training Director as soon as reasonably possible not to exceed five (5) calendar days of the disposition. Failure to comply may result in discipline up to and including termination.

5.0 Prohibited Behavior

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

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

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

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

- Recreational Marijuana
- Medical Marijuana
- Edibles

A Federal DOT 5 Panel Drug Test includes the following:

- Phencyclidine (PCP)
- Marijuana
- Cocaine
- Opioids

- Amphetamines and methamphetamines (MDMA/MDA)

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

A Non-Federal 10 panel test includes the following:

- Benzodiazepines
- Barbiturates
- Amphetamines
- Methamphetamines
- Cocaine
- Methadone
- Oxycodone
- Opiates
- PCP
- Marijuana

Cutoff concentrations can be found in Appendix B.

5.1 Consequences for Drug Violation(s)

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

6.0 Alcohol Use

All covered employees are prohibited from performing or continuing to perform safety-sensitive functions when their ability to perform assigned functions is adversely affected by alcohol. The federal prohibition on blood alcohol concentration (BAC) for employees performing safety-sensitive functions is 0.04 or greater **However, MTD maintains a strict zero-tolerance policy that prohibits safety sensitive employees from having any amount of alcohol in their system while on duty.**

6.1 Consequences for Alcohol Violation(s)

1. **Following a positive alcohol test greater than 0.00, or a test refusal, the employee will be immediately suspended pending termination. The time while suspended will be unpaid.**
 - a. **Depending on the facts surrounding a positive alcohol test, the**

covered employee may be given the choice to agree to a last chance agreement as described in Section 9.0 or face immediate termination. With immediate termination, the employee will not be allowed to re-apply for two (2) years.

- 2. A refusal to submit a BAT will result in immediate termination of employment.**

7.0 Prescription and Over-the-Counter Use

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

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

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

The use of medical marijuana is prohibited at all times.

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

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

7.1 Fitness for Duty Exam

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

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

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

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

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

8.0 Inspections

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

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

9.0 Last Chance Agreement

After a positive drug or alcohol test as described in the previous sections (pre-employment test excluded), the MTD may offer an employee a choice to agree to a last-chance agreement or face immediate termination, depending on the circumstances surrounding the positive test. With immediate termination, the employee will not be allowed to re-apply for two (2) years. If the MTD offers a last-chance agreement and the employee pursues that option, they will be referred to an SAP, must make an appointment, and provide documentation of enrollment no later than five (5) business days after signing the agreement. After signing the last-chance agreement, the employee will be suspended during the time of treatment. They may use accumulated benefit time during treatment. All costs of the treatment will be the employee's responsibility and may be eligible for insurance coverage. Upon successful completion of the treatment, the employee must pass an observed return to duty test. They will then undergo a specific amount of unannounced observed follow-up tests, determined by the SAP, in addition to any random, post-accident, or reasonable suspicion testing that may occur. **If during the duration of the agreement, the employee violates this last-chance agreement the employee will be subject to immediate termination from employment.** Employees may utilize the last-chance agreement only once during their employment.

10. Voluntary Self-Referral

Any employee who has a drug and/or alcohol abuse problem and has not been notified of the requirement to submit to reasonable suspicion, random or post-accident testing or has not refused a drug or alcohol test is encouraged to voluntarily seek professional rehabilitation services before any substance use or dependence affects their job performance.

The Safety & Training Director, Assistant Safety & Training Director, or the Safety Program Manager will refer the individual to the EAP for substance abuse counseling services.

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

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

The employee must have a negative non-DOT return-to-duty drug and/or alcohol test and the employee will sign a *Last-Chance Return-to-Duty Work Agreement* before returning to

work and must be subject to unannounced non-DOT follow-up tests for a period of one to five years. The follow-up test costs are the responsibility of MTD.

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

Self-referrals will not be reported to the FTA.

11. Circumstances for Testing

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

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

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

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

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

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

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

11.1 Pre-employment Testing

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

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

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

Applicants who are disqualified due to a positive pre-employment drug test may re-apply after two (2) years and must submit to the Safety & Training Director as a condition of hire a certificate on which the SAP certifies that the individual has successfully participated and completed the prescribed treatment program. The employee will be required to demonstrate negative drug and alcohol tests results upon their return to work, and on all follow-up test(s) as recommended by the SAP professional.

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

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

If a current covered employee has not performed a safety-sensitive function for 90 or more consecutive calendar days and has not been in the random testing pool during that time, the employee must complete a pre-employment drug screen before they can return to a safety-sensitive function.

11.2 Random Testing

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

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

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

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

11.3 Reasonable Suspicion Testing

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

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

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

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

11.4 Post-Accident Testing

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

Fatal Accidents:

As soon as practicable following an accident involving the loss of a human life, drug and alcohol tests are conducted on each surviving covered employee operating the MTD

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

Non-Fatal Accidents:

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

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

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

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

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

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

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

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

11.5 Return to Duty Testing

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

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

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

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

After completing the SAP-required program of education and treatment, the employee must provide a negative return-to-duty drug test result and/or an alcohol test result **with a BAC no greater than 0.00**.

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

11.6 Follow-up Testing

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

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

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

12. Testing Procedures

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

12.1 Drug Screenings

The collector will perform the following for drug testing:

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

12.2 Alcohol Screening

The collector will perform the following for alcohol testing:

1. Require the employee to provide valid identification (a photo ID issued by the employer, federal, state, or local government, and valid CDL). Photocopies and faxes are not acceptable. If the employee cannot produce a valid form of identification, the DER must be contacted to identify the employee.

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

The employee cannot eat, drink, or put any object or substance in his or her mouth. To the extent possible, the employee must not belch while awaiting the confirmation test.

12.2.1 Saliva Alcohol Testing

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

12.3 Shy Bladder

If an employee or applicant cannot provide at least 45 mL of urine during the initial collection attempt, the situation is classified as a "shy bladder." The following procedure is required:

1. Three-Hour Window

- The collector will begin a three (3) hour period for the individual to provide the required specimen.
- During this time, the employee may be offered up to 40 ounces of fluid. Though drinking is optional, it is encouraged.
- The employee must remain at the collection point and refrain from personal electronic device use until either:
 - A specimen of sufficient volume (at least 45 mL) is provided, or
 - The three-hour period expires.

2. Failure to Remain or Provide Specimen

- If the employee leaves the collection site before the end of the three-hour period, or fails to provide a sufficient specimen within the allotted time, the situation will be treated as a Refusal to Test (see Section 15.0).
- **The employee will be suspended without pay pending further review.**

3. Medical Evaluation Requirement

- If the employee remains for the full three hours but cannot provide a sufficient specimen, the Supervisor will:

- Provide the employee with the Shy Bladder Evaluation Instruction Sheet and Shy Bladder Evaluation Assessment, both of which are stored in the Control Center and available at Carle Occupational Medicine.
- Direct the employee to obtain a medical evaluation performed by a licensed physician with expertise in the medical issues raised by the employee's failure to provide the minimum volume of specimen.
 1. The evaluation and the submission of findings and recommendation to the MRO must occur within five (5) business days of the testing date.

4. MRO Review and Determination

After reviewing the medical documentation, the MRO will issue one of the following determinations:

- Medical Condition Identified: If a medical condition did, or with high probability could have, prevented the employee from providing sufficient urine:
 - The test will be canceled.
 - The employee will be reinstated from suspension, provided back pay, and returned to safety-sensitive duties.
- No Adequate Medical Basis: If no such condition is found:
 - The test will be recorded as a Refusal to Test.
 - The employee will face the consequences outlined in Sections 5.1 and 15.0.

See Appendix E, General Shy Bladder Evaluation Instruction Sheet, for detailed instructions.

12.4 Shy Lung

If an employee is unable to provide the necessary amount of breath in their initial attempt to complete an alcohol test, the situation is classified as a “shy lung.” The following procedure is required:

1. Second Attempt

- The employee will be allowed a second attempt to provide a sufficient volume of breath.
- Additional attempts may be permitted at the discretion of the Breath Alcohol Technician (BAT).

2. Alternate Testing Methods

- If the Evidential Breath Testing (EBT) device is equipped with manual mode, the BAT may attempt the test in that mode.
- A Screening Test Technician (STT) may conduct the test using a saliva Alcohol Screening Device (ASD), if available.

3. Referral for Medical Evaluation

- If the employee is still unable to provide a sufficient breath sample, the Supervisor will notify them of the “shy lung” situation and direct the employee to obtain and provide documentation of a medical evaluation performed by a licensed physician to the Safety & Training Department within five (5) business days of the testing date.
- The physician will determine whether there is a medical condition that did, or with a high degree of probability could have, prevented the employee from providing an adequate breath sample.

4. Work Status Pending Medical Evaluation

- Until the medical evaluation is completed and a determination is made, the employee will be removed from performing safety-sensitive duties in accordance with FTA regulations and **will be suspended without pay.**

5. Outcome

- If the physician determines a valid medical condition exists, the test will be canceled. The employee will return to safety-sensitive duties and will receive back pay.
- If the physician determines that no adequate medical condition exists, the situation will be considered a refusal to test, which is treated the same as a positive alcohol test under this policy.

12.5 Dilute Urine Specimen

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

12.5.1 Negative Dilute

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

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

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

12.5.2 Positive Dilute

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

13. Employee Requested Testing

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

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

The employee requesting the test will be responsible for the cost. Once the test is requested, they need to immediately (<24 hours) submit a payroll deduction form to MTD's Finance Department for the total cost of the test, as determined by the MRO's office. Failure to pay for the split test will be considered a Test Refusal and will result in possible termination.

14. Observed Collection

It is required by DOT Rule 49 Part 40 Section 40.67 to send an employee for a directly observed urine collection with no advance notice if the MRO determines a specimen provided is suspected of being adulterated, substituted, or invalid without a legitimate medical reason or because the collection is for a return-to-duty or follow-up test. The United States Department

of Health and Human Services states the observer's gender must be the same as the donor's gender, which is determined by the donor's gender identity. The donor's gender identity may be the same as or different from the donor's sex assigned at birth.

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

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

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

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

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

14.1 Invalid Results

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

15. Test Refusals

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

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

disrupts the collection process, fails to wash hands after being directed to do so by the collector).

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

Failure to immediately pay (<24 hours) for a split test through MTD's payroll deduction, once the test has been requested.

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

16. Contact Person

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

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

Appendix A: DOT Safety-Sensitive Positions

Positions that are covered by 49 CFR Part 655 and 49 CFR Part 40 are considered safety-sensitive positions. The FTA defines a safety-sensitive position as one that performs one or more of the following functions:

- Operating a revenue service vehicle
- Operating a non-revenue service vehicle requiring a CDL
- Controlling dispatch or movement of a revenue service vehicle
- Maintaining a revenue service vehicle or equipment
- Carrying a firearm for security purposes

The list below includes, but is not limited to, positions that have been identified by MTD Leadership as safety-sensitive due to the increased likelihood or frequency of performing the aforementioned safety-sensitive functions. Positions not included in the list below that perform safety-sensitive functions in a non-emergency situation will be covered by this Policy.

- | | |
|--|-------------------------------------|
| • Advanced Technician | • Maintenance & Facilities Director |
| • Assistant Maintenance Director | • Maintenance Supervisor |
| • Assistant Operations Director | • Master Technician |
| • Assistant Safety & Training Director | • Operations Director |
| • Body Shop Advanced Technician | • Operations Supervisor |
| • Body Shop Foreman | • Part-Time Bus Operator |
| • Body Shop Intern | • Safety & Training Director |
| • Body Shop Technician | • Safety Program Manager |
| • C-CARTS Operator FT | • Schedule Supervisor |
| • C-CARTS Operator PT | • Service Planner |
| • C-CARTS Scheduler FT | • Service Worker |
| • C-CARTS Scheduler PT | • Special Services Manager |
| • Dispatch Supervisor | • Special Services Operator FT |
| • Fleet Utility Worker | • Special Services Operator PT |
| • Foreman | • Technician |
| • Full-Time Bus Operator | • Technician Intern |
| • Inventory Specialist | • Transportation Analyst Planner |
| • Inventory Supervisor | • Vehicle Technology Supervisor |
| • Limited Bus Operator | • Vehicle Technology Technician |

This list does not include any interns that may be hired for safety-sensitive duties. All new hires and interns performing safety-sensitive duties will be notified upon hire of this policy's applicability and may not be included in this list in the event a new position is created.

Appendix B: Cutoff Concentrations for Drug Tests

DOT Rule 49 CFR Part 40 Section 40.87

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

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

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

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

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

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

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

⁴Methylenedioxymethamphetamine (MDMA).

⁵Methylenedioxyamphetamine (MDA).

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

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

Appendix C: Prescription Approval Form

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

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

Employee Section:

Name: _____

ID#: _____

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

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

I am currently prescribed the following medications

1. _____ Dosage _____ Use _____ Strength _____

2. _____ Dosage _____ Use _____ Strength _____

3. _____ Dosage _____ Use _____ Strength _____

4. _____ Dosage _____ Use _____ Strength _____

I attest that the foregoing information is complete and correct

Signature: _____ Date: _____

Appendix D: Drug and Alcohol Testing Decision Making Form

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

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

Accident Information:

Date of Accident: _____ Time of Accident: _____ AM/PM
Employee Name: _____ Employee ID/CDL#: _____

Determination to FTA-DOT Test:

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

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

_____ NO (FTA drug and alcohol tests are REQUIRED)
_____ YES, Explain:

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

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

_____ NO
_____ YES, Explain:

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

Did you Decide to perform a Drug and Alcohol Test?

_____ YES (continue this form) _____ NO (No further action required, sign below)

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

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

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

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

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

Testing Information:

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

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

_____ YES

_____ NO, Explain: _____

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

_____ YES

_____ NO, Explain: _____

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

_____ YES

_____ NO, Explain: _____

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

The above documentation was provided by:

Supervisor Name: _____

Phone No: _____

Signature: _____

Date: _____

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

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

a.) an individual dies; or

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

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

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

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

(2) Exclusions –

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

Appendix E: General Shy Bladder Evaluation Instructions

Instructions for the Donor:

You are required to obtain, within five (5) business days, an examination by a licensed physician assessing the presence of clinical of a medical condition that has, or with a high degree of probability could have, precluded you from providing the required specimen for your DOT-regulated drug test.

The licensed physician must be a Medical Doctor (M.D.) or Doctor of Osteopathy (D.O.). The licensed physician should not be your Primary Care Physician.

You are required to have the physician send a written report of his/her findings to the Medical Review Officer. Contact information for the Medical Review Officer will be provided by the Safety & Training Department.

Instructions for the Physician:

The patient was recently asked by his/her employer to take a DOT-regulated urine drug test, and, at the time, was unable to provide a urine specimen (45 mL within 3 hours, while having access to 40 ounces of fluids to drink). Per Federal regulations at Rule 49 CFR Part 40.193, a Shy Bladder Evaluation must now be conducted to determine if there is evidence of a medical condition to explain the failure to provide a urine specimen when required.

For the purposes of this evaluation, a medical condition includes an ascertainable physiological condition (e.g., a urinary system dysfunction) or a medically documented pre-existing psychological disorder, but does not include unsupported assertions of “situational anxiety” or dehydration.

As the referral physician conducting this evaluation, you must recommend that the Medical Review Officer (MRO) make one of the following determinations:

- (1) A medical condition has, or with a high degree of probability could have, precluded the employee from providing a sufficient amount of urine. (If accepted, this determination will cause the drug test to be cancelled.)
- (2) There is not an adequate basis for determining that a medical condition has, or with a high degree of probability could have, precluded the employee from providing a sufficient amount of urine. (If accepted, this determination will cause the drug test to be considered a Refusal to Test.)

The consequences of a Refusal to Test on an DOT-regulated drug test is immediate removal from safety-sensitive duties (such as operating a commercial vehicle) until such time as the patient completes a Substance Abuse Professional’s Return-to-Duty program.

After completing your evaluation, you must provide a written statement of your recommendations and the basis for them to the MRO. You must not include in this statement detailed information on the employee's medical condition beyond what is necessary to explain your conclusion.

If you determine that the employee's medical condition is a serious and permanent or long-term disability that is highly likely to prevent the employee from providing a sufficient amount of urine for a very long or indefinite period of time, you must set forth your determination and the reasons for it in your written statement to the MRO. (The classic example is a patient in end-stage renal failure.)

If, in the course of your evaluation, you discover any medical condition that you believe may impact the patient's ability to safely perform the duties of his/her job, you must include this information in your report to the MRO.

If, at any point, you have questions or wish to consult with the MRO, please ask the donor/patient to provide you with the MRO contact information. Identify that you are a doctor performing a Shy Bladder Evaluation and wish to consult with one of the MROs.